

Elbert County, CO

2015 Budget

Elbert County Colorado
215 Comanche Street
Kiowa, CO 80117

Budget Preparation Team

Ed Ehamnn	Budget Officer
Johanna Sanders	Finance Department
Kyrei Zion	Finance Department
Rick Pettitt	County Treasurer

Elbert County Organizational Chart

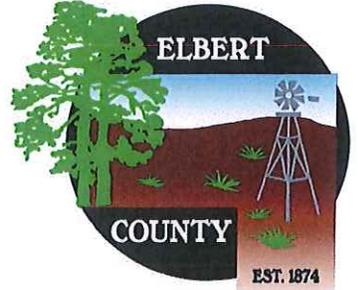
- Citizens
 - Elected County Commissioners
 - Commissioner District 1 – Robert Rowland
 - Commissioner District 2 – Kurt Schlegel
Kelly Dore, Commissioner Elect
 - Commissioner District 3 – Larry Ross
 - County Attorney – Wade Gateley
 - County Manager – Ed Ehamnn
 - Public Works- Ed Ehamnn
 - Road & Bridge , Kiowa Shop – Carol Farr
 - Road & Bridge, Simla Shop – Ted Dole
 - Fairgrounds – Kyrei Zion
 - Department of Health & Human Services – Jerri Spear
 - Community & Development Services – Kyle Fenner
 - Maintenance – Stan Craley
 - Finance Department – Johanna Sanders
 - Personnel & Benefits Coordinator – Open Position
 - 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 – Gary Rohleder
Keith Westfall, Surveyor Elect
 - Clerk & Recorder – Dallas Schroeder
 - Elections
 - Clerk to the Board

Ed Ehmann

County Manager

P.O. Box 7

Kiowa, CO 80117



2015 Budget Message

December 3, 2014

Board of County Commissioners

Honorable Board of County Commissioners of Elbert County:

It is our privilege to present to you the 2015 Budget for Elbert County, CO for the year January 1, 2015 to December 31, 2015; with information and estimates as required.

The 2015 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 2015. The time and efforts of the county staff involved in providing information for the budget documentation are very much appreciated.

We have achieved some significant milestones in 2014 including the creation of Debt Service Fund 095 that now houses the \$500,000 restricted monies required by the Wells Fargo bond requirements. We have also achieved an ending fund balance great enough to allow ourselves to explore the refinancing of the bond in 2015. We are very proud of these achievements and the fiscal responsibility of department heads and elected officials to get Elbert County to this point.

We are excited about the direction the budget is headed for the 2015 year. It is budgeted to pay off the Health Escrow Account in 2015. We also plan to pay off the Chaparral Valley fund in 2015 with advanced funds from Fund 020. This will result in a \$30,000 savings for the General Fund for the next eight years.

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,

A handwritten signature in black ink, appearing to read 'Ed Ehmann', written over a white background.

Ed Ehmann
Budget Officer

Using the Budget Document

Each year, the Budget Officer 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 document is a comprehensive decision-making tool that provides detail for the 2014 Adopted Budget and the 2015 Budget. This budget document includes 2013 audited, 2014 projected, and 2015 budgeted numbers for the budget year.

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 Budget Officer.

ELBERT COUNTY, COLORADO 2015 BUDGET 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.

The County prepares its budget on the modified accrual basis of accounting. The County’s budget includes component units, such as the Special Assessment District of Chaparral Valley and Improvement Districts of Meadow Station and Foxwood Estates.

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 28.209.

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 (HUFT), 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 and fairgrounds receipts.

INTEREST INCOME

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

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 2015 budget process, the Board of County Commissioners of Elbert County, elect to commit \$180,000 of the ending 2014 General Fund balance to future expenditures. Those expenditures currently relate to future year balloon payments on existing debt.

Estimated expenditures for the general government include, but are not limited to the following departments: County Commissioners, Clerk to the Board, County Attorney, Clerk and Recorder, Elections, County Treasurer, County Assessor, Maintenance for grounds and buildings, Information Technology – Central Data processing, Human Resources, Budget and Payroll 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 2015.

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 secretaries, directors, and extension agent's salaries, travel, rent, 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 2015.

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 is budgeted to pay off the Chaparral Valley bonds. The special assessments will be paid back to Fund 020 in the next eight years.

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.

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.

EMERGENCY RESERVE

The County has set aside reserve funds equal to at least 3% of fiscal year spending for 2015 as defined under TABOR.

Elbert County Government Fund Chart

Fund 010 – General Fund

Department 011	Commissioners
Department 012	Personnel Benefits Coordinator
Department 014	Clerk to the Board
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

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

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**ELBERT COUNTY, COLORADO
SUMMARY
2015 BUDGET ADOPTED
WITH 2013 AUDITED AND 2014 PROJECTED
For the Years Ended and Ending December 31**

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	AUDITED 2013	PROJECTED 2014	ADOPTED 2015
BEGINNING FUND BALANCES -Restated	\$ 7,124,516	\$ 6,526,644	\$ 7,182,450
REVENUES			
Taxes	10,432,981	10,576,125	10,542,818
Special Assessments	30,448	20,405	170,600
Licenses and Permits	530,811	629,379	653,800
Intergovernmental	6,972,575	8,826,453	9,012,268
Charges for services	2,147,134	2,305,638	2,718,281
Interest income	14,559	13,650	2,700
Bond Service Fund		1,012,528	506,538
Capital Lease Proceeds	1,440,932	-	-
Miscellaneous	296,488	737,495	125,916
Total revenues	<u>21,865,928</u>	<u>24,121,673</u>	<u>23,732,921</u>
TRANSFERS IN	33,073	396,878	378,202
Total funds available	<u>29,023,517</u>	<u>31,045,195</u>	<u>31,293,573</u>
EXPENDITURES			
General Government	2,988,354	3,684,749	3,577,580
Public Safety	3,555,316	3,794,712	4,592,558
Human Services	4,605,557	5,271,610	5,421,093
Culture and Recreation	102,216	134,007	175,865
Auxiliary Services	122,504	124,747	132,880
Retirement	220,156	207,848	243,168
Public Works	5,151,623	5,384,776	5,077,577
Debt Service - capital leases & other	1,480,696	968,350	1,454,203
Capital outlay	3,897,467	2,063,260	1,872,700
Recreation facilities	228,195	189,715	576,914
Bond payment - Wells Fargo	-	1,524,051	506,538
Special Assessments	111,716	118,042	244,612
Total expenditures	<u>22,463,800</u>	<u>23,465,867</u>	<u>23,875,688</u>
TRANSFERS OUT	33,073	396,878	378,202
Total expenditures & Transfers out requesting appropriation	<u>22,496,873</u>	<u>23,862,745</u>	<u>24,253,890</u>
ENDING FUND BALANCES	<u>\$ 6,526,644</u>	<u>\$ 7,182,450</u>	<u>\$ 7,039,683</u>

Debt Service Funds of \$500,000 is part of the 2015 beginning balance. The transfer out of Fund 010 (General) to Fund 095 (Debt Service) occurred in 2014.

ELBERT COUNTY, COLORADO
PROPERTY TAX SUMMARY INFORMATION
2015 BUDGET ADOPTED
WITH 2013 AUDITED AND 2014 PROJECTED
For the Years Ended and Ending December 31

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	AUDITED 2013	PROJECTED 2014	ADOPTED 2015
ASSESSED VALUATION			
Residential	173,277,490	166,636,690	169,079,120
Commercial	24,068,540	23,871,390	22,728,990
Agricultural	15,524,830	17,945,900	19,197,320
Vacant Land	17,260,500	17,558,070	15,349,960
State Assessed	23,321,000	29,288,500	30,326,900
Natural Resources	6,410,360	6,024,100	5,966,580
	259,862,720	261,324,650	262,648,870
Adjustments			
Certified Assessed Value	259,862,720	261,324,650	262,648,870
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	0.073	0.115	0.192
Total mill levy	28.090	28.132	28.209
PROPERTY TAXES			
General	4,239,400	4,263,250	4,284,854
Road & Bridge	2,468,696	2,482,584	2,495,164
Social Services	389,794	391,987	393,973
Retirement	182,683	183,711	184,642
Refund and abatements	18,970	30,052	50,429
Levied property taxes	7,299,543	7,351,584	7,409,062
Budgeted property taxes	\$ 7,299,543	\$ 7,351,584	\$ 7,409,062

ELBERT COUNTY, COLORADO
GENERAL FUND
2015 BUDGET ADOPTED
WITH 2013 AUDITED AND 2014 PROJECTED
For the Years Ended and Ending December 31

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	AUDITED 2013	PROJECTED 2014	ADOPTED 2015
BEGINNING FUND BALANCES - Restated Unassigned	\$ 241,235	\$ 728,545	\$ 887,047
Committed Funds	-	-	180,000
BEGINNING FUND BALANCE WITH COMMITTED EQUITY	241,235	728,545	707,047
REVENUES			
Taxes	5,376,341	5,435,656	5,367,663
Licenses and Permits	530,811	629,379	653,800
Intergovernmental	235,100	123,776	289,048
Charges for services	1,351,919	1,450,225	1,471,164
Interest income	6,013	9,821	1,900
Miscellaneous	204,334	422,391	32,869
Capital Lease Proceeds	153,125	-	-
Total revenues	<u>7,857,643</u>	<u>8,071,248</u>	<u>7,816,444</u>
TRANSFERS IN			
LEAF	23,073	-	-
Conservation Trust	-	101,804	92,602
Total transfers in	<u>23,073</u>	<u>101,804</u>	<u>92,602</u>
Total Revenues and Transfers In	<u>7,880,716</u>	<u>8,173,052</u>	<u>7,909,046</u>
Total funds available	<u>8,121,951</u>	<u>8,901,597</u>	<u>8,796,093</u>
EXPENDITURES			
General Government	2,860,790	3,326,310	3,329,029
Public Safety	3,272,317	3,225,899	3,897,985
Culture and Recreation	102,216	134,007	175,865
Public Health	63,666	-	-
Auxiliary Services	122,504	124,747	132,880
Debt Service	743,536	1,012,528	506,538
Capital Outlay	218,377	145,985	-
Total expenditures	<u>7,383,406</u>	<u>7,969,476</u>	<u>8,042,297</u>
TRANSFERS OUT			
Public Health Per Capita	-	35,074	35,600
Chaparral Valley	10,000	10,000	-
Total transfers out	<u>10,000</u>	<u>45,074</u>	<u>35,600</u>
Total transfers out	<u>7,393,406</u>	<u>8,014,550</u>	<u>8,077,897</u>
requiring appropriation			
ENDING FUND BALANCE	\$ 728,545	\$ 887,047	\$ 718,196
Committed Funds	-	180,000	180,000
ENDING FUND BALANCE WITH COMMITTED EQUITY	\$ 728,545	\$ 707,047	\$ 538,196

ELBERT COUNTY, COLORADO
SCHEDULE OF GENERAL FUND EXPENDITURES
2015 BUDGET ADOPTED
WITH 2013 AUDITED AND 2014 PROJECTED
For the Years Ended and Ending December 31

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AUDITED 2013	PROJECTED 2014	ADOPTED 2015
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EXPENDITURES

General Government

Office of Commissioners	274,459	368,986	263,085
Clerk of the Board	48,512	46,662	47,854
County Attorney	91,769	104,629	138,292
Clerk and Recorder	330,167	343,176	305,524
Clerk and Recorder - Elections	61,515	87,841	132,684
County Treasurer	258,475	254,118	210,273
County Assessor	399,550	435,909	431,306
Maintenance of Grounds and Buildings	128,952	192,286	169,872
Information Technology (IT)	227,615	308,980	356,228
Other Administration	154,179	466,390	502,453
Finance and Personnel Benefits Coordinator	370,101	167,078	189,933
District Attorney	515,496	481,281	512,525
Compactor	-	13,974	6,000
Reimbursement to Insurance Escrow	-	55,000	63,000
Total general government	2,860,790	3,326,310	3,329,029

Public Safety

Sheriff's Office	2,664,468	2,576,845	2,983,971
County Coroner	115,643	113,481	130,069
Judicial Center	113,631	108,183	125,815
Community Development Services	2,700	331,452	566,264
Building Inspection	303,640	-	-
Planning Commission	4,878	3,332	-
Office of Emergency Management	67,357	92,606	91,866
Total public safety	3,272,317	3,225,899	3,897,985

Culture and Recreation

Fairgrounds	102,216	101,051	146,715
4 H Fair	-	12,590	14,150
Fairboard	-	20,366	15,000
Total Culture and Rec	102,216	134,007	175,865

Public Health

Total Public Health	63,666	-	-
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Auxiliary Services

Extension office	122,504	124,747	132,880
Total auxiliary services	122,504	124,747	132,880

Debt Service

Total Debt Service	743,536	1,012,528	506,538
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Transfers

Public Health Fund	-	35,074	35,600
Chaparral Valley Special Assessment Fund	10,000	10,000	-
Total transfers	10,000	45,074	35,600

Capital Outlay/ Other

Court House Flood	218,377	-	-
Total Capital Outlay	-	145,985	-

Total General Fund expenditures and Transfers

\$ 7,393,406	\$ 8,014,550	\$ 8,077,897
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ELBERT COUNTY, CO
SCHEDULE OF GENERAL FUND REVENUES
2015 BUDGET ADOPTED
WITH 2013 AUDITED AND 2014 PROJECTED
For the Years Ended and Ending December 31

Account Numbers	REVENUES	AUDITED 2013	PROJECTED 2014	ADOPTED 2015
	Taxes			
010-000-4100	Property Tax	4,250,839	4,236,440	4,284,854
010-000-4102	Specific Ownership Tax	1,117,107	1,076,054	1,066,209
010-000-4104	Delinquent Tax	-	2,439	1,700
010-000-4113	Senior/Vet Exemption	-	99,606	-
010-000-4114	Tax Penalty	-	5,140	-
010-000-4111	Cigarette Tax	8,395	7,509	7,000
010-000-4115	Tax Sale Endorsement Fee	-	630	300
010-000-4116	Tax Sale Cert. Fee	-	8	-
010-000-4235	Tax Administration Fee	-	7,230	7,000
010-000	Tax Sale Advertising Fees Reimbursed	-	600	600
	Subtotal - Taxes	5,376,341	5,435,656	5,367,663
	Licenses and Permits			
010-280-4315	Building Permits	530,171	594,284	635,000
010-020-4310	Liquor Licenses	640	2,745	550
010-280-4257	Special Use Fees	-	14,250	4,000
NEW	Oil and Gas Permits	-	-	7,500
010-285-4792	Concept Plan/ Misc LU Fee	-	3,000	250
010-000-4795	Minor Sub-division Fees	-	-	2,000
010-280-4255	Rezoning Fees	-	10,000	3,000
010-285-4094	Site Plan Fees	-	2,100	-
010-280-4793	Variance	-	3,000	1,500
	Subtotal - Licenses and Permits	530,811	629,379	653,800
	Charges for Services			
010-000-4221	Treasurer's Fees	467,165	387,157	375,000
010-020-4210	County Clerk Fees	642,592	565,571	620,000
010-025-4209	Election Fees - Collection from other Districts	-	35,000	35,000
010-211-4230	Sheriff Fees	102,352	8,485	10,000
010-211-4203	Concealed Handgun Permit Fees	-	29,430	20,000
010-211-4204	CBI Hotline	-	14,850	18,000
010-000-4223	Treasurer Fee - Miscellaneous	-	61,752	65,000
010-170-4950	DA Revenue	-	27,702	12,000
010-000-4222	Redemption Fee - Treasurer	-	800	500
010-211-4751	Sheriff Distraint Fees	-	681	-
010-211-4750	Mobile Distraint Warrant	-	225	-
010-011-4205	Rent	-	22,920	22,920
010-000-4213	Fees for NSF Checks	-	1,113	-
010-000-4226	Public Trustee Fees	49,293	16,600	9,500
010-000-4785	Refunds	-	100	-
010-211-4755	Community Service	-	4,500	1,400
010-520-4727	Fair Grounds Rental	-	40,200	45,000
010-525-4707	Fair Royalty	-	2,300	-
010-211-4751	Civil Process	-	14,711	10,000
010-211-4757	Canine Unit	-	-	3,000
010-040-4216	Assessor's Copies	-	3,295	1,012
010-040-4214	Maps	-	670	2,000
010-020-4217	Uninsured Motorist Fees	-	411	-
	Cost Allocation to Personnel Support (HR)	-	16,302	22,696
	Cost Allocation from Health	-	18,435	-
	Cost Allocation HCCP	-	896	-
	Cost Allocation to Other Admin (Audit & Accounting)	-	40,000	84,591
	Cost Allocation to Finance (AP/Payroll)	-	49,600	56,529
	Cost Allocation to County Manager	-	40,875	-
	Cost Allocation to Grounds & Building	-	-	14,621
	Cost Allocation to I.T.	-	-	42,395
	Cost Allocation to S.O	-	45,644	-
N/A	Miscellaneous	90,517	-	-
	Subtotal - Charges for Services	\$1,351,919	\$1,450,225	\$1,471,164

ELBERT COUNTY, CO
SCHEDULE OF GENERAL FUND REVENUES
2015 BUDGET ADOPTED
WITH 2013 AUDITED AND 2014 PROJECTED
For the Years Ended and Ending December 31

	<u>Intergovernmental</u>			
010-273-4480	EMPG	-	20,000	31,000
010-011-4738	DHS Cost Allocation	-	15,777	21,500
010-000-4702	Restitution	-	4,038	1,500
010-211-	Program Reimbursements - VOCA	-	5,000	5,000
010-211-4424	Victim Assistance - VALE	75,079	62,607	56,243
010-211-4425	Victim Assistance - VOCA	-	1,690	5,805
N/A	Miscellaneous Grants	160,021	14,664	31,000
	Master Plan Transfer from Impact Fund	-	-	67,000
	Master Plan Dola Grant- CDS	-	-	70,000
	Subtotal - Intergovernmental	235,100	123,776	289,048
	<u>Interest</u>			
010-000-4605	Interest Apportionment	-	8,416	1,000
010-000-4106	Delinquent Interest	-	886	300
010-000-4615	Interest on Accounts	6,013	519	600
	Subtotal - Interest	6,013	9,821	1,900
	<u>Miscellaneous</u>			
N/A	Fair Receipts	48,689	1,992	2,869
010-211-4787	Reimbursements & Scholarships	26,500	159,169	-
010-000-4790	DUI Insurance	-	100	-
010-000-4985	Miscellaneous	129,145	261,130	30,000
	Subtotal - Miscellaneous	204,334	422,391	32,869
	Total Revenue	7,704,518	8,071,248	7,816,444
	<u>Transfers in/ Other Finance Source</u>			
010-000-4999	Transfer in	23,073	-	-
010-000-4999	Capital Lease Financing	153,125	-	-
	Conservation Trust Transfer	-	101,804	92,602
	Subtotal -	176,198	101,804	92,602
	Total Revenues+ Other	7,880,716	8,173,052	7,909,046

ELBERT COUNTY, COLORADO
PUBLIC HEALTH & ADMINISTRATION SPECIAL REVENUE FUND
2015 BUDGET ADOPTED
WITH 2013 AUDITED AND 2014 PROJECTED
For the Years Ended and Ending December 31

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	AUDITED 2013	PROJECTED 2014	ADOPTED 2015
BEGINNING FUND BALANCES	\$ 19,038	\$ 83,023	\$ 164,043
REVENUES			
Intergovernmental	81,972	176,677	122,290
Miscellaneous	1,783	-	-
Charges for Services	174,838	127,976	141,117
Total revenues	<u>258,593</u>	<u>304,653</u>	<u>263,407</u>
TRANSFERS IN			
General Fund Per Capita	-	35,074	35,600
Total transfers in	<u>-</u>	<u>35,074</u>	<u>35,600</u>
Total funds available	<u>277,631</u>	<u>422,750</u>	<u>463,050</u>
EXPENDITURES			
Health and Environment	194,608	258,707	336,517
Total expenditures	<u>194,608</u>	<u>258,707</u>	<u>336,517</u>
TRANSFERS OUT			
General Fund	-	-	-
Total transfers out	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures and transfers out requiring appropriation	<u>194,608</u>	<u>258,707</u>	<u>336,517</u>
ENDING FUND BALANCES	<u>\$ 83,023</u>	<u>\$ 164,043</u>	<u>\$ 126,533</u>

ELBERT COUNTY, COLORADO
ROAD AND BRIDGE FUND
2015 BUDGET ADOPTED
WITH 2013 AUDITED AND 2014 PROJECTED
For the Years Ended and Ending December 31

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	AUDITED 2013	PROJECTED 2014	ADOPTED 2015
BEGINNING FUND BALANCES	\$ 2,755,525	\$ 2,278,089	\$ 1,195,355
REVENUES			
Taxes	2,604,536	2,448,963	2,518,220
Intergovernmental	2,480,463	2,616,276	2,719,720
Charges for Service	197,742	31,788	126,000
Net Investment Income	4,378	3,179	-
Miscellaneous	1,644	124,268	-
Capital Lease Proceeds	1,065,941	-	-
Total revenues	<u>6,354,704</u>	<u>5,224,474</u>	<u>5,363,940</u>
TRANSFERS IN			
Sales and Use Tax Fund	-	250,000	250,000
Total transfers in	<u>-</u>	<u>250,000</u>	<u>250,000</u>
Total funds available	<u>9,110,229</u>	<u>7,752,563</u>	<u>6,809,295</u>
EXPENDITURES			
General Government	72,518	204,082	143,290
Public Safety	10,872	-	-
Public Works	5,151,623	5,384,776	4,922,577
Debt Service - Lease/Rental payments	737,160	968,350	947,665
Advance for Chapparral Valley Payment			155,000
Capital Outlay	859,967	-	-
Total expenditures	<u>6,832,140</u>	<u>6,557,208</u>	<u>6,168,532</u>
TRANSFERS OUT			
Other Funds	-	-	-
Total transfers out	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures and transfers out requiring appropriation	<u>6,832,140</u>	<u>6,557,208</u>	<u>6,168,532</u>
ENDING FUND BALANCES	<u>\$ 2,278,089</u>	<u>\$ 1,195,355</u>	<u>\$ 640,763</u>

ELBERT COUNTY, COLORADO
SALES AND USE TAX FUND
2015 BUDGET ADOPTED
WITH 2013 AUDITED AND 2014 PROJECTED
For the Years Ended and Ending December 31

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	AUDITED 2013	PROJECTED 2014	ADOPTED 2015
BEGINNING FUND BALANCES - Restated	\$ 2,452,621	\$ 1,631,603	\$ 2,213,996
REVENUES			
Sales tax	1,741,399	1,971,887	1,920,000
Intergovernmental	88,000	742,504	242,000
Total revenues	<u>1,829,399</u>	<u>2,714,391</u>	<u>2,162,000</u>
TRANSFERS IN			
Other Funds	-	-	-
Total transfers in	<u>-</u>	<u>-</u>	<u>-</u>
Total funds available	<u>4,282,020</u>	<u>4,345,994</u>	<u>4,375,996</u>
EXPENDITURES			
General Government	54,335	58,857	57,600
Capital outlay	-	-	-
Roads	2,550,710	1,810,541	1,440,500
Equipment	45,372	12,600	242,200
Total expenditures	<u>2,650,417</u>	<u>1,881,998</u>	<u>1,740,300</u>
TRANSFERS OUT			
Road and Bridge Fund	-	250,000	250,000
Total transfers out	<u>-</u>	<u>250,000</u>	<u>250,000</u>
Total expenditures and transfers out requiring appropriation	<u>2,650,417</u>	<u>2,131,998</u>	<u>1,990,300</u>
ENDING FUND BALANCES	<u>\$ 1,631,603</u>	<u>\$ 2,213,996</u>	<u>\$ 2,385,696</u>

**ELBERT COUNTY, COLORADO
LAW ENFORCEMENT ASSISTANCE FUND
2015 BUDGET ADOPTED
WITH 2013 AUDITED AND 2014 PROJECTED
For the Years Ended and Ending December 31**

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	AUDITED 2013	PROJECTED 2014	ADOPTED 2015
BEGINNING FUND BALANCES	\$ 89,068	\$ 370,602	\$ 449,378
REVENUES			
Charges for Service	331,547	651,972	890,000
Intergovernmental	12,980	70,051	103,000
Capital Lease Proceeds	221,866		
Total revenues	<u>566,393</u>	<u>722,023</u>	<u>993,000</u>
TRANSFERS IN			
Other Funds	-	-	-
Total transfers in	<u>-</u>	<u>-</u>	<u>-</u>
Total funds available	<u>655,461</u>	<u>1,092,625</u>	<u>1,442,378</u>
EXPENDITURES			
Public Safety	208,461	568,813	694,573
Capital Outlay	24,708	74,434	190,000
Debt Service	28,617	-	-
Total expenditures	<u>261,786</u>	<u>643,247</u>	<u>884,573</u>
TRANSFERS OUT	23,073	-	-
Total transfers out	<u>23,073</u>	<u>-</u>	<u>-</u>
Total expenditures and transfers out requiring appropriation	<u>284,859</u>	<u>643,247</u>	<u>884,573</u>
ENDING FUND BALANCES	<u>\$ 370,602</u>	<u>\$ 449,378</u>	<u>\$ 557,805</u>

ELBERT COUNTY, COLORADO
DEPARTMENT OF HUMAN SERVICES FUND
2015 BUDGET ADOPTED
WITH 2013 AUDITED AND 2014 PROJECTED
For the Years Ended and Ending December 31

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	AUDITED 2013	PROJECTED 2014	ADOPTED 2015
BEGINNING FUND BALANCES - Restated	\$ 598,539	\$ 557,624	\$ 955,611
Restricted Funds		\$ 107,805	\$ 107,805
BEGINNING FUND BALANCE WITH RESTRICTED FUNDS		\$ 449,819	\$ 847,806
REVENUES			
Taxes	388,382	397,987	393,973
IOG	-	81,000	40,461
Intergovernmental	3,922,476	4,874,770	5,084,576
Other (Reserve & Mitigation)	88,369	138,133	93,047
Net Investment Income	691	-	-
Total revenues	<u>4,399,918</u>	<u>5,491,890</u>	<u>5,612,057</u>
TRANSFERS IN			
Other Funds	-	-	-
Total transfers in	<u>-</u>	<u>-</u>	<u>-</u>
Total funds available	<u>4,998,457</u>	<u>6,049,514</u>	<u>6,567,668</u>
EXPENDITURES			
IOG	-	81,000	40,461
Human Services	4,410,949	5,012,903	5,084,576
Capital Outlay	29,884	-	-
Total expenditures	<u>4,440,833</u>	<u>5,093,903</u>	<u>5,125,037</u>
TRANSFERS OUT			
General Fund	-	-	-
Total transfers out	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures requiring appropriation	<u>4,440,833</u>	<u>5,093,903</u>	<u>5,125,037</u>
ENDING FUND BALANCES WITH RESTRICTED FUNDS	<u>\$ 557,624</u>	<u>\$ 955,611</u>	<u>\$ 1,442,631</u>
RESTRICTED FUNDS	<u>-</u>	<u>107,805</u>	<u>107,805</u>
ENDING FUND BALANCE	<u>\$ 557,624</u>	<u>\$ 847,806</u>	<u>\$ 1,334,826</u>

ELBERT COUNTY, COLORADO
RETIREMENT FUND
2015 BUDGET ADOPTED
WITH 2013 AUDITED AND 2014 PROJECTED
For the Years Ended and Ending December 31

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	AUDITED 2013	PROJECTED 2014	ADOPTED 2015
BEGINNING FUND BALANCES	\$ 19,359	\$ 32,248	\$ 56,664
REVENUES			
Taxes	232,687	243,764	265,071
Investment Income	358	-	-
Total revenues	<u>233,045</u>	<u>243,764</u>	<u>265,071</u>
TRANSFERS IN			
Other Funds	-	-	-
Total transfers in	<u>-</u>	<u>-</u>	<u>-</u>
Total funds available	<u>252,404</u>	<u>276,012</u>	<u>321,735</u>
EXPENDITURES			
General Government	-	11,500	7,200
Retirement	220,156	207,848	243,168
Total expenditures	<u>220,156</u>	<u>219,348</u>	<u>250,368</u>
TRANSFERS OUT			
Other Funds	-	-	-
Total transfers out	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures requiring appropriation	<u>220,156</u>	<u>219,348</u>	<u>250,368</u>
ENDING FUND BALANCES	<u>\$ 32,248</u>	<u>\$ 56,664</u>	<u>\$ 71,367</u>

**ELBERT COUNTY, COLORADO
 CONSERVATION TRUST FUND
 2015 BUDGET ADOPTED
 WITH 2013 AUDITED AND 2014 PROJECTED
 For the Years Ended and Ending December 31**

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	AUDITED 2013	PROJECTED 2014	ADOPTED 2015
BEGINNING FUND BALANCES	\$ 512,508	\$ 438,104	\$ 288,396
REVENUES			
Intergovernmental	151,584	141,399	146,600
Interest	-	412	600
Investment income	2,207	-	-
TE Grant	-	-	264,573
Total revenues	<u>153,791</u>	<u>141,811</u>	<u>411,773</u>
TRANSFERS IN			
Other Funds	-	-	-
Total transfers in	<u>-</u>	<u>-</u>	<u>-</u>
Total funds available	<u>666,299</u>	<u>579,915</u>	<u>700,169</u>
EXPENDITURES			
Facilities	228,195	189,715	459,554
Miscellaneous	-	-	-
Total expenditures	<u>228,195</u>	<u>189,715</u>	<u>459,554</u>
TRANSFERS OUT			
General Fund	-	101,804	92,602
Total transfers out	<u>-</u>	<u>101,804</u>	<u>92,602</u>
Total expenditures requiring appropriation	<u>228,195</u>	<u>291,519</u>	<u>552,156</u>
ENDING FUND BALANCES	<u>\$ 438,104</u>	<u>\$ 288,396</u>	<u>\$ 148,013</u>

ELBERT COUNTY, COLORADO
IMPACT FUND
2015 BUDGET ADOPTED
WITH 2013 AUDITED AND 2014 PROJECTED
For the Years Ended and Ending December 31

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	AUDITED 2013	PROJECTED 2014	ADOPTED 2015
BEGINNING FUND BALANCES	\$ 300,677	\$ 252,492	\$ 326,410
REVENUES			
Charges for services	91,088	43,677	90,000
Investment income	1,270	238	200
Miscellaneous	-	52,703	-
Total revenues	<u>92,358</u>	<u>96,618</u>	<u>90,200</u>
TRANSFERS IN			
General Fund	-	-	-
Total transfers in	<u>-</u>	<u>-</u>	<u>-</u>
Total funds available	<u>393,035</u>	<u>349,110</u>	<u>416,610</u>
EXPENDITURES			
General government	711	3,000	-
Capital outlay	105,239	19,700	-
Recreation improvements	-	-	117,360
Other	34,593	-	-
Total expenditures	<u>140,543</u>	<u>22,700</u>	<u>117,360</u>
TRANSFERS OUT			
Other Funds	-	-	-
Total transfers out	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures requiring appropriation	<u>140,543</u>	<u>22,700</u>	<u>117,360</u>
ENDING FUND BALANCES	<u>\$ 252,492</u>	<u>\$ 326,410</u>	<u>\$ 299,250</u>

ELBERT COUNTY, COLORADO
CHAPARRAL VALLEY SPECIAL ASSESSMENT FUND
2015 BUDGET ADOPTED
WITH 2013 AUDITED AND 2014 PROJECTED
For the Years Ended and Ending December 31

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	AUDITED 2013	PROJECTED 2014	ADOPTED 2015
BEGINNING FUND BALANCES	\$ 9,721	\$ 16,505	\$ 4,860
REVENUES			
Special assessments	30,448	-	15,600
Bond Payoff Advance from Road & Bridge	-	-	155,000
SID Principal	-	12,735	-
SID Interest	-	7,670	-
Total revenues	30,448	20,405	170,600
TRANSFERS IN GENERAL FUND	10,000	10,000	-
Total transfers in	10,000	10,000	-
Total funds available	50,169	46,910	175,460
EXPENDITURES			
General Government	1,064	650	670
Bond Principal	32,600	30,000	160,150
Bond Interest	-	11,400	9,600
Total expenditures	33,664	42,050	170,420
TRANSFERS OUT			
Other Funds	-	-	-
Total transfers out	-	-	-
Total expenditures requiring appropriation	33,664	42,050	170,420
ENDING FUND BALANCES	\$ 16,505	\$ 4,860	\$ 5,040

**ELBERT COUNTY, COLORADO
MEADOWS STATION
2015 BUDGET ADOPTED
WITH 2013 AUDITED AND 2014 PROJECTED
For the Years Ended and Ending December 31**

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	AUDITED 2012		PROJECTED 2014		ADOPTED 2015
ASSESSED VALUATION					
Residential	\$ 2,420,070	\$	2,457,580	\$	2,458,860
	<u>2,420,070</u>		<u>2,457,580</u>		<u>2,458,860</u>
Certified Assessed Value	<u>\$ 2,420,070</u>	<u>\$</u>	<u>2,457,580</u>	<u>\$</u>	<u>2,458,860</u>
MILL LEVY					
Debt Service fund - Meadows Station	22.000		22.000		22.000
Total mill levy	<u>22.000</u>		<u>22.000</u>		<u>22.000</u>
PROPERTY TAXES					
Debt Service fund - Meadows Station	\$ 53,242	\$	54,067	\$	54,095
Levied property taxes	<u>53,242</u>		<u>54,067</u>		<u>54,095</u>
Budgeted property taxes	<u>\$ 53,242</u>	<u>\$</u>	<u>54,067</u>	<u>\$</u>	<u>54,095</u>

ELBERT COUNTY, COLORADO
MEADOWS STATION DEBT SERVICE FUND
2015 BUDGET ADOPTED
WITH 2013 AUDITED AND 2014 PROJECTED
For the Years Ended and Ending December 31

	AUDITED 2013	PROJECTED 2014	ADOPTED 2015
BEGINNING FUND BALANCES	\$ 73,924	\$ 80,983	\$ 83,788
REVENUES			
Taxes	59,791	54,067	54,095
Total revenues	<u>59,791</u>	<u>54,067</u>	<u>54,095</u>
TRANSFERS IN			
Other Funds	-	-	-
Total transfers in	<u>-</u>	<u>-</u>	<u>-</u>
Total funds available	<u>133,715</u>	<u>135,050</u>	<u>137,883</u>
EXPENDITURES			
General Government	300	150	150
Debt Service	52,432	51,112	49,762
Total expenditures	<u>52,732</u>	<u>51,262</u>	<u>49,912</u>
TRANSFERS OUT			
Other Funds	-	-	-
Total transfers out	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures and transfers out requiring appropriation	<u>52,732</u>	<u>51,262</u>	<u>49,912</u>
ENDING FUND BALANCES	<u>\$ 80,983</u>	<u>\$ 83,788</u>	<u>\$ 87,971</u>

**ELBERT COUNTY, COLORADO
 FOXWOOD ESTATES
 2015 BUDGET ADOPTED
 WITH 2013 AUDITED AND 2014 PROJECTED
 For the Years Ended and Ending December 31**

	AUDITED 2013	PROJECTED 2014	ADOPTED 2015
ASSESSED VALUATION			
Residential	884,360	793,380	793,190
	884,360	793,380	793,190
Certified Assessed Value	\$ 884,360	\$ 793,380	\$ 793,190
MILL LEVY			
Debt Service fund - Foxwood Estates	30.000	30.000	30.000
Total mill levy	30.000	30.000	30.000
PROPERTY TAXES			
Debt Service fund - Foxwood Estates	\$ 26,531	\$ 23,801	\$ 23,796
Levied property taxes	26,531	23,801	23,796
Budgeted property taxes	\$ 26,531	\$ 23,801	\$ 23,796

ELBERT COUNTY, COLORADO
FOXWOOD ESTATES DEBT SERVICE FUND
2015 BUDGET ADOPTED
WITH 2013 AUDITED AND 2014 PROJECTED
For the Years Ended and Ending December 31

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	AUDITED 2013	PROJECTED 2014	ADOPTED 2015
BEGINNING FUND BALANCES	\$ 52,301	\$ 56,826	\$ 55,897
REVENUES			
Taxes	29,845	23,801	23,796
Total revenues	<u>29,845</u>	<u>23,801</u>	<u>23,796</u>
TRANSFERS IN			
Other Funds	-	-	-
Total transfers in	<u>-</u>	<u>-</u>	<u>-</u>
Total funds available	<u>82,146</u>	<u>80,627</u>	<u>79,693</u>
EXPENDITURES			
General Government	150	150	150
Debt Service	25,170	24,580	24,130
Total expenditures	<u>25,320</u>	<u>24,730</u>	<u>24,280</u>
TRANSFERS OUT			
Other Funds	-	-	-
Total transfers out	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures and transfers out requiring appropriation	<u>25,320</u>	<u>24,730</u>	<u>24,280</u>
ENDING FUND BALANCES	<u>\$ 56,826</u>	<u>\$ 55,897</u>	<u>\$ 55,413</u>

ELBERT COUNTY, COLORADO
BOND SERVICE FUND
2015 BUDGET ADOPTED
WITH 2013 AUDITED AND 2014 PROJECTED
For the Years Ended and Ending December 31

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	AUDITED 2013	PROJECTED 2014	ADOPTED 2015
BEGINNING FUND BALANCES	\$ -	\$ -	\$ 501,005
Committed Funds	-	-	500,000
BEGINNING FUND BALANCES WITH COMMITTED FUNDS		-	1,005
REVENUES			
Intergovernmental	-	1,012,528	506,538
Total revenues	-	1,012,528	506,538
TRANSFERS IN			
Other Funds	-	-	-
Total transfers in	-	-	-
Total funds available	-	1,012,528	1,007,543
EXPENDITURES			
General Government	-	511,523	506,538
Total expenditures	-	511,523	506,538
TRANSFERS OUT			
General Fund	-	-	-
Total transfers out	-	-	-
Total expenditures requiring appropriation	-	511,523	506,538
ENDING FUND BALANCES WITH RESTRICTED FUNDS	\$ -	\$ 501,005	\$ 501,005
Committed Funds		500,000	500,000
ENDING FUND BALANCES		\$ 1,005	\$ 1,005

ELBERT COUNTY, COLORADO
SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY
December 31, 2013

Principal and Interest Due in the Year Ending December 31,	\$ 118,165			\$ 285,078			\$ 260,938			\$ 201,135		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2014	\$ 22,951	\$ 2,251	\$ 25,202	\$ 56,155	\$ 5,281	\$ 61,436	\$ 51,156	\$ 6,117	\$ 57,273	\$ 40,200	\$ 2,506	\$ 42,706
2015	23,616	1,586	25,202	57,794	3,642	61,436	53,093	4,180	57,273	41,238	1,469	42,707
2016	24,272	930	25,202	59,480	1,956	61,436	55,102	2,171	57,273	31,626	405	32,031
2017	18,670	257	18,927	30,388	329	30,718	36,354	308	36,662	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-
2023	-	-	-	-	-	-	-	-	-	-	-	-
2024	-	-	-	-	-	-	-	-	-	-	-	-
2025	-	-	-	-	-	-	-	-	-	-	-	-
2026	-	-	-	-	-	-	-	-	-	-	-	-
2027	-	-	-	-	-	-	-	-	-	-	-	-
2028	-	-	-	-	-	-	-	-	-	-	-	-
2029	-	-	-	-	-	-	-	-	-	-	-	-
Totals	\$ 89,509	\$ 5,024	\$ 94,533	\$ 203,817	\$ 11,208	\$ 215,026	\$ 195,705	\$ 12,776	\$ 208,481	\$ 113,064	\$ 4,380	\$ 117,444
Principal and Interest Due in the Year Ending December 31,	\$201,135			\$150,800			\$150,800			\$78,008		
	Capital Lease Dated December 28, 2011 with Principal and Interest of 2.55% Due Quarterly on the 28th			Capital Lease Dated January 31, 2011 with Principal and Interest of 2.55% Due Quarterly on the 31st			Capital Lease Dated January 31, 2011 with Principal and Interest of 2.55% Due Quarterly on the 31st			Capital Lease Dated September 23, 2011 with Principal and Interest of 6.702% Due Monthly on the 15th		
2014	40,200	2,506	42,706	30,852	1,167	32,019	30,852	1,167	32,019	20,875	587	21,462
2015	41,238	1,469	42,707	31,649	371	32,020	31,649	371	32,020	-	-	-
2016	31,626	405	32,031	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-
2023	-	-	-	-	-	-	-	-	-	-	-	-
2024	-	-	-	-	-	-	-	-	-	-	-	-
2025	-	-	-	-	-	-	-	-	-	-	-	-
2026	-	-	-	-	-	-	-	-	-	-	-	-
2027	-	-	-	-	-	-	-	-	-	-	-	-
2028	-	-	-	-	-	-	-	-	-	-	-	-
2029	-	-	-	-	-	-	-	-	-	-	-	-
Totals	\$ 113,064	\$ 4,380	\$ 117,444	\$ 62,501	\$ 1,538	\$ 64,039	\$ 62,501	\$ 1,538	\$ 64,039	\$ 20,875	\$ 587	\$ 21,462

(Continued)

ELBERT COUNTY, COLORADO
SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY
December 31, 2013

Principal and Interest Due in the Year Ending December 31,	\$ 189,578 Capital Lease Dated July 11, 2012 with Principal and Interest of 2.55% Due Quarterly on the 9th			\$ 184,083 Capital Lease Dated July 11, 2012 with Principal and Interest of 2.25% Due Quarterly on the 9th			\$ 256,978 Capital Lease Dated November 14, 2012 with Principal and Interest of 2.30% Due Quarterly on the 31st			\$ 97,242 Capital Lease Dated June 17, 2013 with Principal and Interest of 2.80% Due Quarterly on the 17th		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2014	\$ 37,403	\$ 2,571	\$ 39,974	\$ 36,318	\$ 2,497	\$ 38,815	\$ 50,394	\$ 3,854	\$ 54,248	\$ 18,635	\$ 2,132	\$ 20,767
2015	38,253	1,721	39,974	37,144	1,671	38,815	51,565	2,683	54,248	19,163	1,604	20,767
2016	39,123	831	39,974	37,988	827	38,815	52,764	1,484	54,248	19,707	1,060	20,767
2017	19,892	93	19,988	19,319	91	19,409	40,378	311	40,689	20,241	526	20,767
2018	-	-	-	-	-	-	-	-	-	5,181	11	5,192
2019	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-
2023	-	-	-	-	-	-	-	-	-	-	-	-
2024	-	-	-	-	-	-	-	-	-	-	-	-
2025	-	-	-	-	-	-	-	-	-	-	-	-
2026	-	-	-	-	-	-	-	-	-	-	-	-
2027	-	-	-	-	-	-	-	-	-	-	-	-
2028	-	-	-	-	-	-	-	-	-	-	-	-
2029	-	-	-	-	-	-	-	-	-	-	-	-
Totals	\$ 134,671	\$ 5,236	\$ 139,910	\$ 130,769	\$ 5,086	\$ 135,854	\$ 195,101	\$ 8,332	\$ 203,433	\$ 82,927	\$ 5,333	\$ 88,260
	\$ 99,937 Capital Lease Dated June 17, 2013 with Principal and Interest of 2.80% Due Quarterly on the 17th			\$ 77,225 Capital Lease Dated August 28, 2013 with Principal and Interest of 3.3% Due Quarterly on the 28th			\$ 269,222 Capital Lease Dated October 1, 2013 with Principal and Interest of 2.80% Due Quarterly on the 1st			\$ 84,607 Capital Lease Dated June 4, 2013 with Principal and Interest of 2.59% Due Quarterly on the 17th		
2014	\$ 19,151	\$ 2,192	\$ 21,343	\$ 14,599	\$ 2,084	\$ 16,683	\$ 51,075	\$ 6,378	\$ 57,453	\$ 16,268	\$ 1,708	\$ 17,976
2015	19,694	1,649	21,343	15,089	1,594	16,683.40	52,524	4,929	57,453	16,693	1,283	17,976
2016	20,253	1,090	21,343	15,606	1,077	16,683.40	54,013	3,440	57,453	17,130	846	17,976
2017	20,827	516	21,343	16,118	565	16,683.40	55,545	1,908	57,453	17,578	398	17,976
2018	5,300	36	5,336	8,261	81	8,341.70	42,692	398	43,090	4,465	30	4,495
2019	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-
2023	-	-	-	-	-	-	-	-	-	-	-	-
2024	-	-	-	-	-	-	-	-	-	-	-	-
2025	-	-	-	-	-	-	-	-	-	-	-	-
2026	-	-	-	-	-	-	-	-	-	-	-	-
2027	-	-	-	-	-	-	-	-	-	-	-	-
2028	-	-	-	-	-	-	-	-	-	-	-	-
2029	-	-	-	-	-	-	-	-	-	-	-	-
Totals	\$ 85,225	\$ 5,481	\$ 90,706	\$ 69,673	\$ 5,402	\$ 75,075	\$ 255,849	\$ 17,053	\$ 272,902	\$ 72,134	\$ 4,265	\$ 76,399

(Continued)

ELBERT COUNTY, COLORADO
SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY
December 31, 2013

Principal and Interest Due in the Year Ending December 31,	\$ 40,835			\$ 437,908			\$ 221,866			\$ 112,290		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2014	7,580	1,317	8,897	82,597	12,769	95,366	41,787	5,774	47,561	37,430	-	37,430
2015	7,865	1,034	8,897	85,357	10,009	95,366	43,042	4,519	47,561	-	-	37,430
2016	8,156	741	8,897	88,209	7,157	95,366	44,334	3,227	47,561	37,430	-	-
2017	8,460	437	8,897	91,156	4,210	95,366	45,666	1,895	47,561	-	-	-
2018	6,532	121	6,673	70,360	25,006	95,366	35,147	523	35,670	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-
2023	-	-	-	-	-	-	-	-	-	-	-	-
2024	-	-	-	-	-	-	-	-	-	-	-	-
2025	-	-	-	-	-	-	-	-	-	-	-	-
2026	-	-	-	-	-	-	-	-	-	-	-	-
2027	-	-	-	-	-	-	-	-	-	-	-	-
2028	-	-	-	-	-	-	-	-	-	-	-	-
2029	-	-	-	-	-	-	-	-	-	-	-	-
Totals	\$ 38,611	\$ 3,650	\$ 42,261	\$ 417,679	\$ 59,151	\$ 476,830	\$ 209,976	\$ 15,938	\$ 225,914	\$ 74,860	\$ -	\$ 74,860
<p>Capital Lease Dated October 1, 2013 with Principal and Interest of 3.68% Due Quarterly on the 17th</p> <p>Capital Lease Dated September 20, 2015 with Principal and Interest of 3.30% Due Quarterly on the 20th</p> <p>Capital Lease Dated November 14, 2012 with Principal and Interest of 2.30% Due Quarterly on the 31st</p> <p>Capital Lease Dated June 4, 2013 with Principal Due Annually in March</p>												
<p>Chaparral Valley 2 Local Improvement District Special Assessment Bonds, Series 2003 Dated January 10, 2003 with Principal and Interest of 6.00% Due Annually on July 1</p> <p>\$625,000 Meadows Station Subdivision Public Improvement District General Obligation Bonds, Series 2004 Dated December 23, 2004 with Principal and Variable Interest of 3.15% - 5.25% Due Semi-Annually on June 1 and December 1</p> <p>\$345,000 Foxwood Estates Subdivision Public Improvement District General Obligation Bonds, Series 2005 Dated January 27, 2005 with Principal and Variable Interest of 3.25% - 5.50% Due Semi-Annually on June 1 and December 1</p> <p>\$7,300,000 Elbert County Lease Mortgage Revenue Bond Series 2009 Dated October 15, 2009 with Principal and Interest of 5.25% Due Semiannually on June 1 and December 1</p>												
2014	30,000	11,400	41,400	30,000	21,112	51,112	10,000	14,580	24,580	185,000	325,500	510,500
2015	9,600	9,600	19,200	30,000	19,762	49,762	10,000	14,130	24,130	190,000	315,788	505,788
2016	9,600	9,600	19,200	35,000	18,382	53,382	15,000	13,670	28,670	205,000	305,813	510,813
2017	9,600	9,600	19,200	35,000	16,738	51,738	15,000	12,965	27,965	210,000	295,050	505,050
2018	9,600	9,600	19,200	35,000	15,058	50,058	15,000	12,245	27,245	225,000	284,025	509,025
2019	9,600	9,600	19,200	40,000	13,343	53,343	15,000	11,510	26,510	235,000	272,213	507,213
2020	9,600	9,600	19,200	40,000	11,343	51,343	15,000	10,760	25,760	245,000	259,875	504,875
2021	9,600	9,600	19,200	40,000	9,323	49,323	15,000	10,003	25,003	260,000	247,013	507,013
2022	9,600	9,600	19,200	45,000	7,283	52,283	20,000	9,238	29,238	275,000	233,363	508,363
2023	-	-	-	45,000	4,965	50,000	20,000	8,465	28,465	290,000	218,925	508,925
2024	-	-	-	50,000	2,625	52,625	20,000	7,425	27,425	305,000	203,700	508,700
2025	-	-	-	-	-	-	20,000	6,525	26,525	320,000	187,688	507,688
2026	-	-	-	-	-	-	20,000	5,225	25,225	335,000	170,888	505,888
2027	-	-	-	-	-	-	25,000	4,125	29,125	355,000	153,300	508,300
2028	-	-	-	-	-	-	25,000	2,750	27,750	2,565,000	134,663	2,699,663
2029	-	-	-	-	-	-	25,000	1,375	26,375	-	-	-
Totals	\$ 190,000	\$ 88,200	\$ 278,200	\$ 425,000	\$ 139,934	\$ 564,934	\$ 280,000	\$ 144,791	\$ 424,791	\$ 6,200,000	\$ 3,607,804	\$ 9,807,804

(Continued)

ELBERT COUNTY, COLORADO
SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY
December 31, 2013

Principal and Interest Due in the Year Ending December 31,	Total All Obligations		
	Principal	Interest	Total
2014	\$ 1,165,251	\$ 446,516	\$ 1,611,767
2015	1,040,827	408,467	1,449,294
2016	879,464	375,510	1,254,974
2017	700,592	346,197	1,046,792
2018	452,958	347,133	800,091
2019	290,000	306,666	596,666
2020	300,000	291,578	591,578
2021	315,000	275,939	590,939
2022	495,000	259,484	754,484
2023	335,000	232,335	587,335
2024	375,000	213,750	588,750
2025	340,000	194,013	534,013
2026	355,000	176,113	531,113
2027	380,000	157,425	537,425
2028	2,590,000	137,413	2,727,413
2029	25,000	1,375	26,375
Totals	\$ 10,059,092	\$ 4,169,934	\$ 14,229,029

The public report burden for this information collection is estimated to average 380 hours annually.

LOCAL HIGHWAY FINANCE REPORT	City or County: Elbert County
	YEAR ENDING : December 2013

This Information From The Records Of (example - City of _ or County of County of Elbert)	Prepared By: Phone:
------------------------------------------------------------------------------------------	------------------------

I. DISPOSITION OF HIGHWAY-USER REVENUES AVAILABLE FOR LOCAL GOVERNMENT EXPENDITURE

ITEM	A. Local Motor-Fuel Taxes	B. Local Motor-Vehicle Taxes	C. Receipts from State Highway-User Taxes	D. Receipts from Federal Highway Administration
1. Total receipts available				
2. Minus amount used for collection expenses				
3. Minus amount used for nonhighway purposes				
4. Minus amount used for mass transit				
5. Remainder used for highway purposes				

II. RECEIPTS FOR ROAD AND STREET PURPOSES

III. DISBURSEMENTS FOR ROAD AND STREET PURPOSES

ITEM	AMOUNT	ITEM	AMOUNT
A. Receipts from local sources:		A. Local highway disbursements:	
1. Local highway-user taxes		1. Capital outlay (from page 2)	2,645,405
a. Motor Fuel (from Item I.A.5.)		2. Maintenance:	2,745,171
b. Motor Vehicle (from Item I.B.5.)		3. Road and street services:	
c. Total (a.+b.)		a. Traffic control operations	45,826
2. General fund appropriations		b. Snow and ice removal	128,126
3. Other local imposts (from page 2)	3,495,738	c. Other	790,335
4. Miscellaneous local receipts (from page 2)	1,951,941	d. Total (a. through c.)	964,287
5. Transfers from toll facilities		4. General administration & miscellaneous	1,935,255
6. Proceeds of sale of bonds and notes:		5. Highway law enforcement and safety	0
a. Bonds - Original Issues		6. Total (1 through 5)	8,290,118
b. Bonds - Refunding Issues		B. Debt service on local obligations:	
c. Notes		1. Bonds:	
d. Total (a. + b. + c.)	0	a. Interest	
7. Total (1 through 6)	5,447,679	b. Redemption	0
B. Private Contributions		c. Total (a. + b.)	
C. Receipts from State government (from page 2)	2,570,933	2. Notes:	
D. Receipts from Federal Government (from page 2)	48,073	a. Interest	
E. Total receipts (A.7 + B + C + D)	8,066,685	b. Redemption	
		c. Total (a. + b.)	0
		3. Total (1.c + 2.c)	0
		C. Payments to State for highways	
		D. Payments to toll facilities	
		E. Total disbursements (A.6 + B.3 + C + D)	8,290,118

IV. LOCAL HIGHWAY DEBT STATUS
(Show all entries at par)

	Opening Debt	Amount Issued	Redemptions	Closing Debt
A. Bonds (Total)				0
1. Bonds (Refunding Portion)				0
B. Notes (Total)				

V. LOCAL ROAD AND STREET FUND BALANCE

	A. Beginning Balance	B. Total Receipts	C. Total Disbursements	D. Ending Balance	E. Reconciliation
	2,755,525	8,066,685	8,290,118	2,532,092	(0)

Notes and Comments:

LOCAL HIGHWAY FINANCE REPORT	STATE:
	Colorado
	YEAR ENDING (mm/yy): December 2013

II. RECEIPTS FOR ROAD AND STREET PURPOSES - DETAIL

ITEM	AMOUNT	ITEM	AMOUNT
A.3. Other local imposts:		A.4. Miscellaneous local receipts:	
a. Property Taxes and Assessments	2,459,748	a. Interest on investments	4,472
b. Other local imposts:		b. Traffic Fines & Penalties	
1. Sales Taxes	1,035,990	c. Parking Garage Fees	
2. Infrastructure & Impact Fees		d. Parking Meter Fees	
3. Liens		e. Sale of Surplus Property	1,644
4. Licenses		f. Charges for Services	
5. Specific Ownership &/or Other		g. Other Misc. Receipts - Lease Proceeds	1,741,837
6. Total (1. through 5.)	1,035,990	h. Other	203,988
c. Total (a. + b.)	3,495,738	i. Total (a. through h.)	1,951,941
	(Carry forward to page 1)		(Carry forward to page 1)

ITEM	AMOUNT	ITEM	AMOUNT
C. Receipts from State Government		D. Receipts from Federal Government	
1. Highway-user taxes	2,426,145	1. FHWA (from Item I.D.5.)	
2. State general funds		2. Other Federal agencies:	
3. Other State funds:		a. Forest Service	
a. State bond proceeds		b. FEMA	
b. Project Match		c. HUD	
c. Motor Vehicle Registrations	144,788	d. Federal Transit Admin	
d. Other (Specify) - DOLA Grant		e. U.S. Corps of Engineers	
e. Other (Specify)		f. Other Federal	48,073
f. Total (a. through e.)	144,788	g. Total (a. through f.)	48,073
4. Total (1. + 2. + 3.f)	2,570,933	3. Total (1. + 2.g)	
			(Carry forward to page 1)

III. DISBURSEMENTS FOR ROAD AND STREET PURPOSES - DETAIL

	ON NATIONAL HIGHWAY SYSTEM (a)	OFF NATIONAL HIGHWAY SYSTEM (b)	TOTAL (c)
A.1. Capital outlay:			0
a. Right-Of-Way Costs			0
b. Engineering Costs			
c. Construction:			0
(1). New Facilities			0
(2). Capacity Improvements			0
(3). System Preservation			0
(4). System Enhancement & Operation		2,645,405	2,645,405
(5). Total Construction (1) + (2) + (3) + (4)	0	2,645,405	2,645,405
d. Total Capital Outlay (Lines 1.a. + 1.b. + 1.c.5)	0	2,645,405	2,645,405
			(Carry forward to page 1)

Notes and Comments:

Departmental Budget Information

General Fund

- For the 2015 budget all General Fund copier expense line items for agreement contracts will be placed in one line item in the IT Budget, department 017. This is in an effort to streamline payment to these vendors and gain the leverage to renegotiate contracts for coming years in an effort to reduce costs.
- For the 2015 budget all software agreements with Sage, Tyler/Eagle and ESRI will be placed in one line item in the IT Budget, department 017. This will streamline monthly payments.
- In 2012 the county recognized that the Health Escrow account was at a negative \$200,000. For the past two years the county has budgeted to correct this shortage. The final payment of \$63,000 to the Health Escrow shortage will be paid in 2015.

Department 011

County Commissioners

- Dues to Council line item decreased \$5,300 from 2014 to 2015. This is Elbert County contributions to East Central Council of Local Governments.

Department 012

Personnel Benefits Coordinator

- This position has been vacant since July 2014. We are planning to have a full time staff member in this position starting January of 2015.

Department 015

Other Administration

- For the 2015 year the County Manager salary and benefits will be moved to this department. For the 2014 year this item was in the finance department.
- For 2015 a line item for \$3,400 was put into this budget to pay Mines & Associates costs. This is a benefit paid for all employees by the county.
- \$25,000 decrease in audit and accounting from 2014 to 2015.

Department 017

Information Technology

Department and Mission

To increase efficiencies county wide as a result of overall staff reduction. To increase network stability, safety, reliability and function.

Major Duties & Responsibilities

- Network Security
- Network Administration
- Network Tech Support
- Network Wiring
- Hardware Diagnose/Repair
- Software installation
- Telecom Services
- Server Administration
- New Hardware setup
- Website Management
- Vendor Management
- Access control system support
- Camera system support
- After hours security monitoring system support
- Project management
- Proposal, bid & purchasing procedures
- Software licensing compliance
- Hardware planning &
- replacement scheduling

2014 Goals

- Address needs for hardware replacement schedule
 - Outcome: On-Going
- Cost-benefit analysis of desktop services
 - Outcome: Outsourced desktop services
- Continue network stabilization & increase network security
 - Outcome: Installed network point to point capability and new firewalls – VPN capability estimated to be completed before end of 2014
- Implement a secure wireless solution
 - Outcome: Zone director installed with AP installations on-going

2015 Goals

- Continue hardware replacement schedule & network stabilization project
- Replace switches with functional equipment matched to the County's computing needs
- Increase efficiency through technology improvements & increased reliability
- Evaluate remaining county software systems for current options

Justification for Operating Budget Increases

Line Item Number: 5235

Line Item Total: \$104,100

Reasoning: Due to a reduction of staff, the IT Department has outsourced support services. The 2015 request includes this change. The IT payroll has been reduced as well as employee benefits line items. Additionally, the line item 5200 for spam protection services has been consolidated under this line item to more accurately track network operating expenses. This line item includes network operating expenses for backup services, antivirus protection, technical support agents, ticketing software, circuits, spam protection, server software licensing, web page design maintenance, hosting, and domain registration.

Line Item Number: 5260

Line Item Total: \$13,200

Reasoning: This number reflects an anticipated increase in phone system maintenance as a result of the replacement system for the County building.

Line Item Number: 5280

Line Item Total: \$40,000

Reasoning: This item, although budgeted in 2014, was not purchased due to unforeseen revenue shortfalls in another department. Core switching is necessary to continue the security and functionality of the network county-wide.

Line Item Number: 5285

Line Item Total: \$2,000

Reasoning: In 2014 the IT Department was requested to provide basic software and hardware skills training for multiple departments. Additionally, management has requested all departments plan additional training for 2015.

Line Item Number: 6003

Line Item Total: \$40,000

Reasoning: Reflects a 25% hardware replacement schedule for computing equipment county-wide. This number reflects a reduction from the 2014 hardware replacement schedule.

Department 018

Finance Department

- The finance director position was removed and an additional finance employee was added to this department for the 2015 year.

Department 020

Clerk & Recorder

Clerk to BOCC

- Reduced both advertising and operating supplies by \$200.

Clerk & Recorder

- Reduced overtime budget by \$10,000.
- New line item –Bad Debt. Budgeted to account for bad checks received in Motor Vehicle.
- Payroll shows decrease due to moving Elections Manager payroll in to the Elections Budget.
- Slight increase in training to allow for attendance of more training
- Equipment line increased for purpose of new desk configuration in MV.

Department 025

Elections

- Payroll line item –Increased and now shows the Election Manager’s salary the Elections Department
- Judges’ Wages, Postage, Forms and Ballots – Decreased significantly due to only one election in 2015
- Training and Travel & Transportation –Increased modestly to accurately reflect expected costs associated with attend conferences.

Department 030

Treasurer

- The advertising line item was increased for 2015 due to increase cost in advertising for the 2014 tax line sale. We estimate needing the same if not more space in 2015
- Professional Services line item in 2015 has been increased due to larger expense than what was budgeted for in 2014.
- All other budgeted expenses will remain the same for 2015.

Department 040

Assessor

- \$47,736 decreased in salary due to an employee retirement.
- \$4,200 increased for a position promotion.
- \$18,000 increase for a new mapping machine (must be compatible with new computers)
- \$1,000 increase on forms entire county NOV’S
- \$89,000 increase for Thimgan
- \$9,000 decrease in software due to contracting with Thimgan
- \$2,000 increase for postage for NOV’s

Department 060

Maintenance

- One employee salary and benefits has been moved to the Fairgrounds, department 520 budget for 2015 for accounting purposes.
- All other items are utility items that increased to follow industry increase amounts.

Department 170

District Attorney

- \$31,200 increase from 2014 to 2015. This is a set amount by the District Attorney.

**Department 211
Sheriff's Office**

STATUTORY REQUIREMENTS – SHERIFF'S OFFICE

The office of Sheriff is established in the Colorado Constitution. Article XIV, Section 8 establishes county officers, including the office of Sheriff. While this section gives a brief description of the duties of some of the other county officers, it does not describe the duties of the Sheriff. In order to establish those duties, one must look to Title 30 (County Government), Article 10 (County Officers, Part 5 (Sheriff)). This area of statute defines that a sheriff is elected from each county and he serves a term of four years. Upon amended in 1994, article XVIII, section 11 established a limit of two consecutive terms on a broad range of elected office in Colorado, including the Office of Sheriff.

Keep Jail and Transport Prisoners – Colorado law specifies that the Sheriff is the custodian, or keeper of the county jail (CRS 30-10-511). The Sheriff is responsible for the manner in which the jail is maintained and must keep it “clean, safe, and wholesome.” (CRS 17-26-102). The county in which the jail is located is responsible for the costs associated with maintaining the jail, including expenses for lighting and warming. (County Commissioners v. Bransom, 35 P. 750 Colo.App 1894). As keeper of the county jail, the Sheriff must receive and keep all persons brought to the jail pursuant to law (CRS 17-26-103). The Sheriff also is responsible for transporting prisoners to correctional facilities or other places of confinement (CRS 30-10-514). The Sheriff has a legal duty to ensure that a prisoner denied bail remains in the jail.

Act as Fire Warden – The Sheriff has the duty to act as the fire warden of the county in the event of forest or prairie fires. (CRS 30-10-512 – this is separate from the Sheriff's responsibility to investigate cases of suspected arson). In the case of any forest or prairie fire, the statutory duty of the Sheriff, Undersheriff and Deputies is to assume charge of the fire or to assist other governmental authorities in controlling or extinguishing the fire. (CRS 30-10-513). If the Sheriff concurs the state forester may assume this duty. (CRS 30-10-513).

Execute Writs and Serve Process – the Sheriff is responsible, personally or through his Undersheriff or Deputies, for service of process and execution of all writs directed to the Sheriff in the Sheriff's County (CRS 30-10-515). Only the Sheriff may execute processes, writs, and court orders (CRS Blitz v. Moran, 67 P 1020 (Colo.App. 1902). The Sheriff is an officer of the court, charged with the duty of carrying out the orders and decrees of the court (Struble v. Barger, 261 P.2d 497, 498 (Colo 1953). If the Sheriff in any case fails to make due return to the court of any process delivered to him for execution, the Sheriff is liable for such neglect (CRS30-10-509). The Sheriff also may be liable for treble damages for requesting or receiving fees greater than those allowed by law for services to be performed in the course of his official duty (CRS 30-10-521).

Preserve the Peace and Command Aid – The Sheriff has the duty to keep the peace in his county, including the suppression of riots and insurrections (CRS 30-10-516). To carry out the responsibility of preserving the peace, the Sheriff may employ a staff of deputies who respond to calls for assistance, enforce traffic and other laws, investigate crimes that occur in the county, and arrest persons who violate the laws. By law, Sheriff's deputies are peace officers who must be POST certified (CRS 16-2.5-103(1). Non-POST certified deputy sheriffs may serve as detention deputies, but they have limited authority under CRS 16-2.5-103(2).

Courthouse Security – The Sheriff is statutory required to “attend court” and provide security for the courts. The responsibility to “attend court” is established in the listing of the Sheriff's duties in CRS 30-10-515. The second statute related to the duty of judicial security is found in CRS 13-1-114, which defines the powers of court. This statute authorizes the judge, when he believes there is a risk of violence in his court, to advise the appropriate agency of the situation and the law enforcement agency is responsible for assessing the need. The Sheriff is designated as the person responsible for County and District Courts.

Victim's Rights - The Elbert County Sheriff's Office Victim Assistance Program is designed to fulfill the law enforcement requirements of the Colorado Constitutional Amendment pertaining to Victim's Rights (24-4.1-301-304 C.R.S). The program provides crisis intervention, ongoing support and other information during an investigation, assistance in return of property and in filing for victim compensation, victim notifications related to defendant's incarceration status, and other ongoing assistance. In addition to providing victim services to residents within the unincorporated areas of Elbert County, the Elbert County Sheriff's Office Victim Assistance Program also provides victim services to residents of the incorporated town of Kiowa . Although Elizabeth Police Department currently has a part time VA, the Sheriff's Office Advocate staff continually provides resources to supplement the program.

County Ordinances Enforced by the Sheriff's Office –

Ordinance 06-01 – Pertaining to open fires and open burning

Ordinance 08-01 – Pertaining to model traffic code.

Resolution 90-20 – Pertaining to the discharge of firearms.

Resolution 99-44 – Pertaining to animal control.

Resolution 00-81 – Pertaining to the regulation of noise on public and private property.

Resolution 12-01 – Pertaining to the accumulation and removal of junk and rubbish.

Ordinance 13-01 – Pertaining to the operation of marijuana cultivation.

(Ordinances and Resolutions in their entirety are found at the end of this document)

New Legislative Mandates Created

Senate Bill 13-138, School Resource Officers / School Safety (ongoing requirements)

Senate Bill 13-012, Child Abuse Reporting Youth Sports Organizations (ongoing requirements)

Senate Bill 13-195, Online Training for CCW Classes (ongoing requirements)

Senate Bill 13-197, No Firearms for Domestic Violence Offenders (ongoing requirements)

Senate Bill 13-226, Create Dog Protection Act (ongoing requirements)

House Bill 13-1082, Expunging Juvenile Delinquency Records (ongoing requirements)

House Bill 13-1118, Issuing IDs to Retired Peace Officers (ongoing requirements)

House Bill 13-1163, Sexual Assault Victim Emergency Payment Program (ongoing requirements)

House Bill 13-1229, Background Checks for Gun Transfers (ongoing requirements)

C.R.S., Alcohol and drug monitoring of individuals charged with multiple DUI/DWAI/DUID

House Bill 14-1037 Enforcing Laws Against Designer Drugs

House Bill 14-1040 Drug Testing Criminal Provisions

(Senate and House Bills are available at www.leg.state.co.us)

Mission Statement

Elbert County - Office of the Sheriff

The Elbert County Sheriff's Office is committed to protect the lives, property and rights of all people, to maintain order and to enforce the laws. We, under the Office of Sheriff, will serve the Citizens of Elbert County and accomplish our mission with integrity and honor.

It is our mission to protect our children, improve and maintain the quality of life we enjoy and to ensure that our county is a safe place to live, work and visit. The Elbert County Sheriff's Office is responsible for the professional care and custody of those confined in our County jail, the security of our courts and the prompt investigation of crime when it occurs.

We are totally dedicated to this mission, to the Citizens, to the County we serve and we accept the responsibility of attaining our goal of achieving excellence within our profession.

Office Values

It should be understood that the law enforcement profession is at times a difficult and demanding profession compared to any other. The law enforcement profession elicits challenges, pressures and decision making. It is imperative to recognize these standards and the importance of the ethical responsibilities of our position within our community. We must constantly strive for excellence and meet our challenges with the highest possible standards of professional conduct. The Office must live up to and will be held accountable by the people of the County for maintaining the highest standards of the community.

The Elbert County Sheriff's Office's values our principles and beliefs, which guide our Office members as they pursue our public safety mission. The underlying premise of the Elbert County Sheriff's Office is that Deputies shall dedicate themselves to treat people with respect, fairness and compassion.

Professional Responsibility

All members of the Elbert County Sheriff's Office are expected to:

- Strive to meet the responsibilities of their assigned job duties, to be responsible for their actions and accountable to their supervisors and to the citizens they serve.
- Set goals and precisely measure objectives within a time limit that supports the achievement of these goals.
- Know the laws and rules that will aid them in performing their duties and serving the public.
- Strive for individual improvement.
- Be able to detect problems within their job assignments and be capable of making decisions in response to those issues such as problem solving, crime reduction, traffic safety and community partnerships.
- Enhance their level of technical knowledge, training and education.
- In all their actions support and defend the Constitution of the United States and the Constitution of the State of Colorado.

Community Responsiveness

All members of the Elbert County Sheriff's Office must:

- Understand that public safety service is the primary purpose of our profession.
- Exhibit a compassionate and responsive attitude toward the community and express a genuine desire to satisfy the needs of the citizens of this county. This can be accomplished through establishing partnerships within the community to reduce crime, make our roads safer and provide assistance to the public whenever possible.
- Understand that community support will result when trust and confidence is established within our community.

Integrity

All members of the Elbert County Sheriff's Office must:

- Understand that the integrity of the Sheriff's Office must never be compromised. The public demands and we must accept that the integrity as a Deputy Sheriff must be above reproach. We must constantly strive to reach the highest standards of honesty and integrity.

Dedication

All members of the Elbert County Sheriff's Office must understand that:

- They should strive to obtain individual goals for self-improvement.
- They are expected to perform at their highest potential by seeking individual objectives in reaching their goals with the maximum effort.
- They are expected to have pride in themselves, take ownership in their work product and demonstrate the correspondent duty to exercise the public trust of the Office of Sheriff.

Cooperation

All members of the Elbert County Sheriff's Office must understand that:

- It will be expected that all members of the Elbert County Sheriff's Office, the largest law enforcement agency in the county, will lead by example and be willing and able to assist any police or public agency when requested. We must recognize that the cooperation of all law enforcement agencies is essential for effective, efficient and responsive law enforcement. The members of the Sheriff's Office embrace the reality and honor that is unique to the Office of Sheriff in that each and every member of the Sheriff's Office are deputized and therefore directly serve the Citizens of Elbert County, reducing unnecessary levels of government and providing direct service to our citizens without political barrier.

Innovation

The Elbert County Sheriff's Office will value innovation from all levels. The Elbert County Sheriff's Office will strive to keep pace with the latest methods and technology through continuous training and education. All members must understand the importance of creating a work environment that encourages innovation, input and participation.

Sound Fiscal Management

Careful management of our financial resources demonstrates our respect for the citizens. Sound fiscal responsibility ensures accountability to the public and focuses resources for efficiently achieving the goals of the Elbert County Sheriff's Office.

Office Goals

The Elbert County Sheriff's Office and each member will strive to:

- Provide the best in quality service to earn the highest respect and confidence from the citizens in Elbert County.
- Provide public service through individual attention with empathy, integrity and professionalism
- Identify areas in which public safety can be enhanced.
- Be leaders in the area of responsibility and accountability by exercising the maximum effort toward reaching the Office's mission
- Treat all citizens and fellow employees in a fair and equitable manner without regard to race, gender, religion, national origin, physical or mental disability.
- Reduce crime, protect our children and elderly, make roadways safe and provide assistance to the public in the most professional manner possible.
- Be conscious of how they manage their resources and to focus their activities with the greatest impact on the Office's priorities.
- Utilize the best available technology to meet the demands of its employees and citizens that they serve.

As members of the Elbert County Sheriff's Office we must constantly be cognizant of our future expectations. We must work together, plan and strive for excellence realizing that the daily decisions that are made will reflect on the future of our Office.

GOALS AND OBJECTIVES FOR THE SHERIFF

- To protect the Constitutional Rights, Lives and property of all people in Elbert County.
- To continue open lines of communication with County Commissioners and budget personnel.
- To be an effective advocate for both sworn and civilian members of this department.
- To maintain the best quality of service possible for the county regardless of our funding or manpower.
- To continue to develop strategic partnerships within the county, the region and the state to the benefit of our agency and our citizens.
- To remain focused on "officer safety" in each decision made.
- To be an effective advocate for our community and the deputies who serve it.
- To obtain additional manpower and equipment to support the needs of the department.
- To continue to improve training department wide.

GOALS AND OBJECTIVES FOR SUPPORT SERVICES DIVISION

The workload of the Records Division, which falls under the Support Services Division, is heavily affected by the legal mandates of the Colorado Public Records Laws, which requires the retention of records and the release and duplication of records with very little restriction to the public upon request. Past administrations had chosen to keep paper records, but it has proved a costly process and large backlogs of records developed. The electronic scanning and storage of documents was never adopted.

The Sheriff's Office implemented a records management system in July of 2013. We are now in the process of training and implementing the system in order to electronically scan and store the thousands of pages of documents created each year in the Sheriff's Office. Funding for this was not available in 2014 and we will attempt to address this issue in 2015.

Finally, while S.O. administration has the responsibility of the financial management of the Department it is critically important that for the first time ever the Sheriff's Office has the capability to track and predict expenditures through a cost containment strategy overseen by the Support Services Division. Oversight for overtime expense and program expense will be assigned to the specific divisions. This has been an ongoing project of county finance and we were told that this system will be functioning by the end of 2013 however the system has not yet been implemented.

The individual goals and objectives for this division are:

- Implement the electronic scanning and storage of documents.
- Increase the capabilities of key employees with training in the completion of S.X.O., C.C.W., and Civil Process.
- Increase the capabilities of key employees with training in the use of database management, spreadsheets and financial management applications to include updated software.
- Develop a cost containment strategy for the department and oversee its implementation.
- Aggressively seek reimbursement of salary expense for programs when available as well as through grants.
- Cross train Support Services employees in all aspects of their assignments.

GOALS AND OBJECTIVES FOR PATROL DIVISION / TRAFFIC SAFETY DIVISION AND VICTIMS ADVOCATE DIVISION

In our recent realignment and due to the budget cut of one Lieutenant and one deputy the Patrol Division was assigned a new Commander. Considering the significant impact that gas and oil development will have in terms of traffic it would be prudent to consider supplementing the traffic team in order to maintain enforcement of the addition of heavy equipment, trucks and vehicles within the county.

Going forward, partnerships with other departments, agencies and organizations will be even more critical than any time in our past. We must maintain our commitment to the enforcement of quality-of-life crimes as a means of keeping our community safe.

The individual goals and objectives for these divisions are:

- To place continued emphasis on preparation and training for an “active shooter” scenario at schools, retail businesses and churches in our community due to the recent increase in this type of crime nationwide. Joint training opportunities with the schools, businesses and churches will provide for a better response should an incident arise.
- To establish a protocol with the Detentions Division for the booking of our prisoners at the jail in order to streamline the process.
- To continue aggressive traffic enforcement efforts as a deterrent to criminal activity in the community and a quality of life issue.
- To continue aggressive enforcement of DUI statutes through saturation patrols.
- To continue training as the only Special Weapons and Tactics (SWAT) team in the County, making the team available for response to critical incidents. Within this goal lies the necessity of training crisis negotiators to attempt to resolve situations peacefully. This is a county wide resource that has capabilities well beyond the ability of any local department to fund and maintain.
- To provide officer development opportunities for patrol officers through the use of temporary assignments and details throughout the department and with our partners.
- To provide career development opportunities and evaluation in anticipation of frictional vacancy coming from the ranks.
- To continue to provide victims services to those in need with emphasis on alternative funding for programs.

GOALS AND OBJECTIVES FOR INVESTIGATIONS DIVISION

The Investigations Division was hardest hit by the loss of personnel, currently operating with only three fulltime and one part time investigators. While criminal investigations continue to increase, available investigators have been reduced by one full time deputy due to the short staffing in the patrol division..

The individual goals and objectives for this division are:

- To continue our emphasis and high priority on crimes against children.
- To develop relationships with outside agencies that can assist in enforcement of illegal alien laws and human trafficking.
- To develop a proactive initiative that more selectively focuses limited manpower and resources on specific problems in our community in a more effective manner.
- To continue combating the ever increasing marijuana cultivation and associated crimes in Elbert County.

GOALS AND OBJECTIVES FOR DETENTIONS DIVISION

The Detentions Division has many tasks to deal with on a daily basis, besides the care and custody of inmates. There are normally two deputies per shift working in the Detentions Division and a third deputy working court security. The Detentions Division will continue to focus on officer safety and training for the next year.

The individual goals and objectives for the division are:

- Purchase a new, better designed transport vehicle that conforms to current ADA requirements and provides a safe environment for the deputies. (funding for an ADA compliant vehicle was not available however a vehicle was purchased in 2014 with insurance funds from a wrecked patrol car)
- Send each deputy to Detentions Specific Trainings, such as the Basic Detentions Academy, SORT Training, Court Security Training, Field Training Officer Training, etc.
- Secure a contract with an outside company for inmate commissary.
- Cross training the Detentions Division deputies in the duties of processing Sexual Offender Registrations; Work Release; In Home Detentions program; and entering/modification of warrants. (completed 2013-2014)
- Hire and train a Detentions Division Food Services Manager. This person will also assist our Warrants Clerk with warrant entries and other clerical duties. (completed 2013-2014)
- Install and implement a new video conferencing system. This will eliminate some prisoner transports, saving time, money, wear and tear on vehicles, and reduce the possibility of escape with high risk inmates.
- Implement SXO monitoring program.
- Complete video conferencing initiative.
- Provide daily reports of court activity.
- Work to implement a full time maintenance position to oversee inmate work crew to complete projects for county buildings.
- Complete AARMS Legal Training Software for all Detentions Staff.
- Survey possibility of holding outside prisoners.

The Detentions Division is tasked with transporting prisoners from one facility to another.

The sheriff's office averages approximately 15,000-18,000 miles during prisoner transports. This does not include the average 4-6 inmate extraditions from other states where airline travel is necessary.

Workload Information

There is agreement among law enforcement departments that a patrol deputy's day should be divided between reactive, coactive and proactive policing.

Though no nationally recognized standards exists, the Elbert County Sheriff's Office strives for a benchmark where patrol deputies, on a routine and daily schedule, spend at least 60 percent of an average day handling calls for service and report writing (reactive), 30 percent conducting proactive and coactive patrol, and 10 percent dedicated to administrative duties, such as briefing, court appearances, meal breaks, meetings, etc. Given both the volume and nature of our call load, and the willingness of our community to partner in problem-solving efforts, we believe that this percent breakdown is a standard to strive for.

Long-Range Strategic Plan

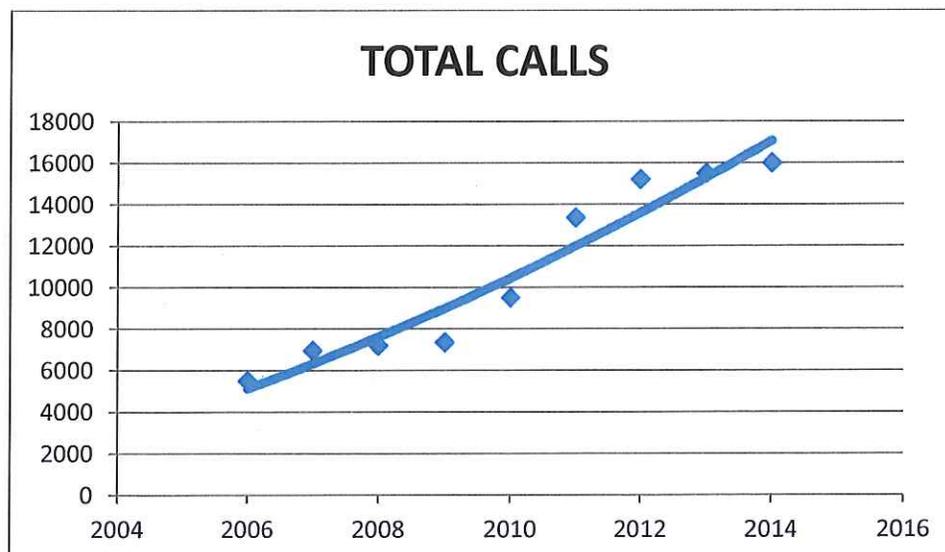
In mid year 2005 the Elbert County Sheriff's Office began the groundwork to create a long range Strategic Plan. One strategy calls for the Department's sworn staff to maintain an acceptable personnel-to-population ratio. These numbers have been compared with other departments of similar size and population to assess a "norm." This method remains a standardized benchmark often used to compare one agency with another. It is understood that 2014 we will not see a budget increase.

Calls For Service & Response Time

The Elbert County Sheriff's Office has created a system to categorize all calls for service in terms of response priority. This system is a relatively common practice by law enforcement agencies to manage their call load in the most efficient and effective manner possible. Due to current staffing levels and the direct relationship of the 1,846 square miles that the Sheriff's Office is responsible for patrolling, it is not possible to track response times. As a priority "1" call (in progress, threatening life and/or property) requires a minimum of two deputies to respond, keeping in mind that there are only two to three deputies on patrol at any given time, the office is not capable of handling more than a single priority "1" call at any given time. This fact has a direct correlation to response times. When multiple deputies are handling a high risk call in one area of the County, the remainder of the County for all practical purposes, is without law enforcement coverage. This issue is compounded by the large geographic area covered by the Sheriff's Office. For example a call for service in Agate, when deputies are handling a call in Elizabeth this results in response times of more than an hour in many if not all cases. Within these different types of priority calls, the Office would like to establish recommended response times. While these goals cannot always be met, they do reflect optimum results. The priorities dictate that emergency calls will always be the highest law enforcement priority. Routine calls, however, can be delayed without lessening solvability or citizen satisfaction. The benefit of a delayed response is that deputies are afforded some discretion in their response time, allowing them to complete one task before moving on to another. This uninterrupted time is often most useful when deputies are engaging in proactive and problem-solving efforts.

Considering the calls for service over the past seven years (as detailed in the chart and graph below) the community, but more importantly crime, has grown substantially which results in a direct correlation of increased calls for service. Evaluating the study period (2004 through 2012) calls for service have increased from 3805 calls in 2004 to 15,200 calls in 2012 resulting in an increase of more than 300%. The Sheriff's Office has been forced to do more with less as the number of deputies have not increased at the same rate as the community's need for law enforcement officers.

It is my very strong opinion that this is a situation that cannot be ignored as the county continues to experience rapid growth. It is not a question of "if" but rather "when" citizens of our county will be left to defend themselves or their property due to the unacceptable lack of manpower. The Sheriff's Office command staff is constantly aware that we are literally one call away from being unable to help due to the limited number of staff and expansive jurisdiction. If and when the county benefits from gas and oil the Sheriff's Office will be ready to resubmit budget numbers to address current and future issues.



It is also necessary to recognize that the Sheriff's Office is the only 24 hour law enforcement agency in Elbert County. Currently the Sheriff's Office covers the Town of Simla, the Town of Elizabeth and the Town of Kiowa for a combined 28 hours a day (multiple hours per day, per city / town) or approximately 12,000 hours per year. This is not actual call time rather the hours that the respective police departments are not staffed.

Officer Safety

It is essential that an officer's safety be one of the highest priorities among law enforcement administrators. Safety can be critically impacted by the lack of available patrol units in the field at any given time. In Elbert County, many of the calls for service that a deputy responds to are high risk in nature, meaning they present a risk to the safety of the responding deputy as well as the general public. These calls require more than one deputy to respond. A multiple unit response is necessary for several reasons:

- More than one deputy reduces the likelihood of deputy or citizen injury.
- More than one deputy may be necessary to contain the threat.
- More than one deputy may be needed to protect the scene, retain witnesses, and to attend to any victims.
- More than one deputy may be needed to set up *Incident Command* at a major rescue or crime scene.
- More than one deputy to clear a residence, business or school prior to medical entering the scene.

Typically, these calls fall under the three highest priorities and can include a wide range of situations. Currently, deputies are unable to meet any set response time goals. Data shows that at least 50 percent of the time, one deputy has responded to a call that required a minimum of two deputies. This happens because there are not enough available patrol units in the field who can cover or assist another deputy on a priority call. This statistic is also supported anecdotally. A number of deputies have expressed concerns to their supervisors and the Undersheriff that they often respond to a two deputy call as the solo deputy. The percent of high priority calls that require a dispatcher to break a deputy from a lower priority call has been increasing over time.

Currently the Sheriff's Office is staffed to provide minimum two man coverage for 20 hours a day. As this is a public document we feel strongly that those scheduled low-manpower shifts are not publicized. Violence against law enforcement is an ongoing concern and a real and present danger.

Administrative Duties

Another factor impacting response time and deputy availability is the myriad of administrative facets of the job (some are demands and some are benefits). Overall, the largest administrative loss involves deputies utilizing their benefit leave time. A deputy's availability is also impacted by in-service and specialized training, report writing, court testimony, and information exchange.

Workload Information

Total Sheriff's Office calls for service continues to increase each year. Calls for service have increased more than 500% since 2004.

Traditionally, Sheriff's Office output was measured using the deputies daily activity log which noted all actions performed during a single tour of duty (i.e., the number of contacts, special patrol requests, reports, arrests, citations, etc.). Over time, our workload per deputy has increased dramatically. The numbers fail to reflect through reports or arrests, the additional proactive, problem solving, and coactive activities that exemplify community policing. These activities are better measured through problem resolution and client/deputy satisfaction. Proactive and coactive policing efforts are an ingrained part of the Sheriff's Office practice of policing. Since it has grown to be second nature and merely a way of doing business, proactive and coactive projects often go undocumented. Increased patrol calls regarding traffic safety have grown from 38 patrols in 2005 to an estimated 2,500 patrols in 2012.

Planning Recommendation

To retain and constantly improve our level of excellence, significant concern has led the Sheriff's Office to focus on staffing levels. This includes issues around recruitment, retention, special projects and needs, and countywide growth. The plan needs to address staffing concerns by seeking to attain a staff ratio proportionate to our population, recognizing the impact of administrative loss, and emphasizing proactive and coactive policing solutions. The Sheriff's Office wishes to ensure that law enforcement staffing levels keep pace with county growth and service area growth (towns within the county) and service demands in reactive, proactive, and coactive policing activities. Staffing levels should take into consideration the administrative loss factors common to the Sheriff's Office, (i.e. vacation, sick leave, training, injuries, etc.) and to strive to maintain a loss factor that is manageable.”

The purpose of this plan is to help County Officials determine the personnel required to effectively respond to calls for service while maintaining a strong proactive and coactive policing approach. This challenge has grown even greater due to Elbert County's spurt in growth. The primary components of this strategy include:

- 1) Maintaining an appropriate ratio of staff personnel to area population;
- 2) Maintaining an overall administrative loss factor that is manageable
- 3) Maintaining adequate staffing to support the Sheriff's Office desire to perform problem-oriented and community-oriented policing.

Staffing to Population Ratio

To maintain an adequate staffing based on population, the Sheriff's Office recognizes that law enforcement should be staffed comparatively with other departments in proportion to the service population of the County. The formula is a simple ratio of sworn deputies to the jurisdiction's population. The study reveals that law enforcement staffing levels have NOT kept pace with the County's growth. The current average for sworn deputy to population is 0.9 to 1.1 deputies and .35 civilian employees per 1,000 residents.

The Sheriff's Office current ratios are 0.4 patrol deputies and 0.01 civilian employees per 1,000 residents. This data was derived from a survey conducted of similar size (population and geographical) counties in the Front Range.

Based on these standard staffing levels the Sheriff's Office requires a total of 23 patrol deputies and a total of 8 civilian employees. These figures do not include deputy staffing for the Detention Facility or the investigations staff. Although these additional positions would bring the Office up to State standards we realize that this is not currently possible.

School Safety

Recent events, including school shootings, natural disasters, and the spread of infectious diseases, highlight the importance for schools of all sizes to have the capacity, skills, and resources to effectively address a broad range of emergencies that may impact their environments. A SRO (school resource officer) has developed resources and trainings to assist schools in preparing comprehensive, all-hazards plans to prepare for emergencies and respond effectively when they occur. The Elbert County SRO (school resource officers) was put in place in January 2011. This position is not only necessary for the ongoing safety and security of students and faculty but is required by law.

School Resource Officers (SROs) and the School Community

Collaboration between law enforcement officers and schools is an important step in increasing school safety. The concept of having law enforcement officers involved with schools stems from the practice of community policing. Community policing utilizes the assistance of community members for identifying and prioritizing problems and developing solutions. The school community may involve the following: superintendents, administrators, principals and assistant principals, teachers and assistants, counselors, school nurses, school social workers and psychologists, bus drivers, custodians, maintenance and cafeteria personnel, students and parents. In a School Resource Officer program the members of the school community partner with the law enforcement officer assigned to their school in order to create a setting that is safe and secure, with a focus on prevention and early intervention activities.

Roles and Responsibilities

The roles and responsibilities of the school resource officer vary from school to school. A diverse range of duties can be incorporated into the SRO job description. Some functions served by the SRO include: law enforcement officer, public safety specialist, community liaison and problem solver, law-related educator, and positive role model.

1. Law Enforcement Officer - Although a less performed role, the SRO is still a law enforcement officer with the authority and duty to handle crimes and make arrests when necessary. It is important to differentiate between school code of conduct violations and crimes. SROs should not be involved in code of conduct violations, but should take the lead on criminal violations. Part of this role is also the responsibility to serve as a liaison between the school and the local police department.
2. Public Safety Specialist - The SRO should be aware of current research on effective strategies for increasing school safety, and assist the school in implementing research-based strategies. The SRO should be involved with discipline policies, school safety assessments, physical safety of the school, crisis and emergency management planning, crime prevention or intervention, and other safe school planning processes.
3. Community Liaison and Problem Solver - Many problems require change within or assistance from the community. The SRO should be aware of community resources and contacts that can be helpful in solving a problem. Some community resources of which the SRO should be aware include: mental health services, substance abuse assessment and treatment providers, child protective services, runaway shelters, domestic violence services, and family counseling agencies.

4. Law-Related Educator - Law-related education is designed to teach students the fundamentals and skills needed to become responsible citizens in a democracy. Law-related education teaches social competence, problem-solving skills, a sense of autonomy, and reinforces high expectations for youth and positive peer norms. This should be a fun and interesting class with field trips, community service projects, visits from juvenile justice representatives, classroom participation, and mock trials or public performances.

5. Positive Role Model - One of the most influential roles held by the SRO is that of being a positive role model to students. Students often seek approval, direction and guidance in informal interactions with an SRO that they trust. Some ways for the SRO to be a positive role model include: setting limits by being clear about what is acceptable and unacceptable; setting an example; being honest; being consistent with students, staff and parents; encouraging responsibility; and showing respect for students. The SRO should always try to maintain a professional appearance; be visible and accessible; take concerns seriously and follow through with commitments to take action; participate in and support school functions; maintain a relationship with students' parents; and maintain a relationship with faculty and the school administration.

Establishing Relationships

A critical aspect to the success of the school resource officer is the establishment of relationships with school staff and specialists, parents, and especially students. It is important for the SRO to be aware of the services being provided by school specialists such as guidance counselors, school nurses, school psychologists, school social workers, speech pathologists, physical therapists, and occupational therapists. The SRO should establish collaborative working relationships with the specialists and with school staff. Parents are key players in the school community and should also be the focus of relationship building by the SRO. The SRO should attend PTA meetings, parent nights and conferences. It would also be useful for the SRO to create a brochure or fact sheet regarding the roles of the SRO; this could be distributed to parents, teachers, students and other community members. Without a doubt, the most important relationships for the SRO to cultivate are relationships with the students. Getting youth actively involved in the School Resource Officer program can help the SRO to build rapport with students; reduce stereotypes of police officers; provide opportunities for youth to be involved in the improvement of their school; and promote crime and delinquency prevention. Some ideas for student involvement include:

- **School Safety Surveys** - surveying peers regarding the safety of their school.
- **Vandalism Prevention** - using posters/brochures to bolster school pride and to educate.
- **Crime Watch** - encouraging students to watch for crime and suspicious activity and report it.
- **Drug Abuse Prevention** - educating peers on the dangers of alcohol and drugs.
- **Community Clean-ups** - working with peers to paint over graffiti, pick up litter, etc.
- **Mentoring** - assisting younger students through tutoring, reading, or spending time.
- **Teen Courts** - using students to try cases of other students.
- **Senior Citizen Assistance** - assisting the elderly with errands or tasks and checking in on them.

The School Resource Officer and School Safety

The school resource officer is a key player in all of the components of safe school planning, which include:

- **Planning Teams** -The SRO should be included in planning meetings to discuss school safety issues and contribute to decisions about school safety.
- **Assessments** - School safety assessments should be performed in the school and community; the SRO can assist or direct the process since he/she should have relationships with students and the community that would add credibility to the efforts.
- **Prevention Programming** - The SRO should be aware of the importance of research based programs. With the results from the assessments, the SRO and the Planning Team can choose programs which are appropriate to the needs of the school and community.
- **Social Support Team** - The SRO is a critical member of the collaborative interagency team known as the Social Support Team. This team is to be made up of some or all of the following: school administrator, local law enforcement, SRO, community-based mental health professional, school counselor/psychologist, and a legal advisor. This team meets to address the needs of at-risk youth and to manage individual student cases.
- **Crisis Planning** - The SRO should be a key player in the development of the school crisis response plans. The SRO can help facilitate the communications between the school and law enforcement, and can help ensure that all plans are practiced, not only within the school, but also with the involvement of all applicable agencies (law enforcement, parents, media, etc.).

School Resource Officer Program Assessment

In a 2005 NCJRS assessment of nineteen SRO programs nationwide, key issues were discovered that could benefit other programs.

- Programs should consider how best to allocate an SRO's time between the level of crime and disorder in the school, the administration's goals, and the individual SRO's personality and experience.
- Applicants should be carefully screened before hiring and then trained from the beginning and supervised conscientiously.
- An SRO's role and responsibilities should be spelled out clearly.
- Establishing a productive relationship between SROs principals, assistant principals, and teachers was essential to the success of a program.
- SROs who could walk the fine line between being an enforcer of the law and being a teacher and mentor to a student were more effective in working with students.
- Those who received the most support from parents were SROs who used PTAs and other community meetings or resources to inform parents about what they were doing in their schools.

Department 273
Office of Emergency Management

Mission Statement

The Mission of the Elbert County Office of Emergency Management is to continually build and support levels of preparedness for the citizens of Elbert County. Our office will aid in mitigating loss of life and property prior to and during disasters. We will support our colleagues and our responders while preparing for and responding to man-made and natural emergencies. We will support our stakeholders while making informed decisions and when rebuilding from disasters.

Elbert County Emergency Management will coordinate and prepare response plans while fostering partnerships and shared vision with our local, state, and federal partners. We will continually work to identify vulnerabilities and work to build continuity of government and business to secure them. We will effectively manage the tools and resources provided to work in our times of crisis. We will support our Emergency Operations Center with care and due diligence as a vital resource for all who work, live, and play in Elbert County.

The Elbert County Office of Emergency Management will strive to always educate and inform the public with accurate, timely, and valuable information to ensure everyone can make informed decisions in times of action and in times of local affairs. This office will continuously strive for professionalism and ethical conduct while partnering with our community, emergency response organizations, volunteers, and government stakeholders.

2015 Goals

- Continued education and training
- County-Wide Preparedness Clinic in April 2015
- Complete and approve a Continuity of Operations Plan & Test the plan
- Renew the county Hazard Mitigation Plan once approved by FEMA
- Update Emergency Operations Plan
- Create a Resource Mobilization Plan
- Create a Recovery Plan
- Increase EOC depth and training through an EOC academy starting in January 2015
- Build a better and more robust Emergency Operations Center with increased reliability and organization.
- Continued collaboration with safety community, committees and regional partners

Justification for Operating Budget Increases

Line Item Number: TBD

Line Item Total: \$515

Last Year's Budgeted Amount: N/A

this Year's Budgeted: \$515

Reasoning: The Bold COOP Planning is a regional program purchased by numerous agencies in the North Central Region to increase continuity planning within the 10 county region. This cost covers a COOP planning program along with technical training throughout the region. The Elbert County Sheriff's office paid to join the program in 2014 and the Office of Emergency Management will cover the renewal costs in April of 2015

Line Item Number: 5210 – Fuel

Line Item Total: \$2,400

Last Year's Budgeted Amount: \$1,500

This Year's Budgeted: \$2,400

Reasoning: The costs projected for 2013 were an estimate from the previous years budgeted expenses for fuel. The projected amount for 2014 reflects a more accurate usage in fuel.

Line Item Number: 5283-Vehicle Expense

Line Item Total: \$3,300

Last Year's Budgeted Amount: \$2,300

This Year's Budgeted: \$3,300

Reasoning: The current vehicle OEM is driving is over 10 years old with very high mileage. Repair and maintenance costs will continue to grow with higher mileage. In order to properly prepare for and budget for a new vehicle the vehicle expense line item has been increased.

Line Item Number: 6003 - Computer Expenses

Line Item Total: \$3,500

Last Year's Budgeted Amount: \$1,000

This Year's Budgeted: \$3,500

Reasoning: The Emergency Operations Center's computers are all running on Windows XP which is no longer supported. Should the EOC become activated many of the current computers are not usable due to being out of date and having multiple viruses. A properly functioning EOC is critical in the event of a disaster. Knowing Elbert County EOC has been activated multiple times in the past few years this expense increase is a priority.

Line Item Number: 5255-Cell phone

Line Item Total: \$1,650

Last Year's Budgeted Amount: \$1,500

This Year's Budgeted: \$1,650

Reasoning: \$1,650 reflects the cost of OEM cell phone and wireless puck. The monthly cost is $\$134.37 \times 12 = \$1,612.44$. The extra \$37.56 is a safety net for any unforeseen additional costs.

Why are these programs offered? Is it mandated?

These efforts are a part of the overall emergency management program to promote greater preparedness in county government. All disasters are local disasters. Federal and State resources may not be fully known and the reason why local capabilities must be known.

Emergency Management is governed by CRS 24-32-2107

Who benefits from these services?

Ultimately the greatest benefit is to the citizens of Elbert County through a better prepared and disaster resistant community. Emergency management coordination promotes greater emergency response capability by county government and better coordination during emergencies with local responders, state and federal officials and disaster relief organizations such as the Red Cross.

Identified Costs

The primary cost to the County is the time required by the OEM staff to continuously research program components in Preparedness, Mitigation, Response and Recovery, grant opportunities, training, coordination with first responders, state, regional and federal partners and multiple disaster relief and recovery organizations.

How much time is spent on these efforts?

Emergency planning and management requires a year round commitment on all staff involved in these efforts. Often these efforts take place in the evenings, weekends and commonly on Fridays. With the current salary reductions we are not even close to fitting all of these activities into 36 hours weekly. This fact inhibits the ability at current staffing levels to complete all of the programs listed under the operations of an Emergency Management Office.

Department 280
Community & Development Services

Working from the top down:

Planning-related revenue is notoriously difficult to predict (Line items 2-11 minus Building Inspections and Oil & Gas Permits are all "Planning related revenues"). Minor subdivisions trickle in and sometimes we don't have any – they aren't really market driven. We expect to have at least a few Special Use Permit applications based on history. The department doesn't foresee any large subdivisions coming back on track in 2015 but we predict the continued the build out-of existing subdivisions. CDS is predicting only one oil and gas permit application in 2015. The national and global price of oil should remain low for the majority of 2015 and new wildcat exploration will be minimal as it won't be as cost effective as it has been in the past.

Building is expected to remain strong. What we have been seeing is new builds on already platted parcels. In addition to residential building we expect an increase in commercial building in the Wild Point commercial development. It is believed that Taco Bell's presence will prompt more building at that location. We have had an increase in inquiries already. This new development is largely complete and just requires an administrative site planning process. Elbert County does not have a certified commercial building inspector. Our single inspector is almost over-busy just maintaining the inspection schedule for residential permits. For commercial plan review and inspections, we have a contract in place with SAFEBuilt. SAFEBuilt is the company used by the Town of Elizabeth and multiple other Denver Metro jurisdictions. The current contract is an 85%/15% split of the plan review fee and the building permit fee. All impact fees are still collected by the County for the entities they are specifically designated for. That explains that new line item in income as well as the line item for expenditures. As you can see the expenditures are 85% of the income.

Three new line items in REVENUE are "Grants", "Impact Fees" and "Master Planning/DOLA". These are explicitly revenue for a makeover and rewrite of the Elbert County Master Plan; it is in dire need. The impact funds are from both road and bridge funds and open space funds as both are addressed in the Master Plan and can be used in this manner. DOLA is a standard source of funding for County Master Plans. The additional \$28,000 will be sourced from other entities which may include GOCO to help address the open space element of the Master Plan. There are myriad other sources for grant funding to accomplish this goal. Having allocated matching dollars from County funds is vital toward winning these grants. This is where impact dollars being dedicated is important. If grant dollars are not obtained the Master Plan redevelopment may have to be spanned over two years.

Most of the other expenses are self-explanatory and have not changed much, if at all from 2014.

The copier expense is a lease that was negotiated several years ago but includes all black toner ink – which is our default printing setting.

The fuel line item is directly linked to the increase in building inspections. The department uses the department vehicles as efficiently as possible by clustering building inspections, maximizing on trips and doing code calls in clusters.

The department has budgeted \$3,200 for training and education. Continuing education is important. The department requires multiple certifications in building and flood plain management. This training not only maintains current certifications but we encourage staff to enhance their knowledge and broaden their understanding. Most of the staff already serve many roles and wear many hats. It is more affordable to enhance the employees we have than to hire a new person for a skill set. In addition, the department will need to schedule updated training for some of the department software to increase its functionality and flexibility.

Operating expenses and building department office supplies will cover the expenses of simply maintaining the office and to keep it running. At times we find that we need to shift dollars from operating expense to office supplies if we find we are short in that line item.

Travel covers only highly beneficial opportunities. An example would be the Oil and Gas Symposium on the western slope each year. It is a three day intensive networking and learning experience from other counties facing the same challenges. It is invaluable. It requires overnight stays, travels and tuition. It is this sort of thing that this line item will cover.

The allocated phone charges are simply CDSs share of the cost of the County phone system and service.

The CDS department has supported two cell phones for several years but did not have a line item for it in the past. This is simply creating a specific line item for an ongoing expense.

The Planning Commission and Planning Commission Mileage line items have long belonged in the CDS budget but had never been rolled into it. In the past, there was a separate Planning Commission Budget but there were never any funds allocated for it – so in the past CDS paid it out of its budget and was forced to shift line items to cover these costs and came up short because of it. This simply incorporates the Planning Commission compensation and mileage reimbursement (which is statutorily required) into the CDS budget.

The Master Plan income total is projected to be \$165,000. As we can see the expense for the Master Plan is projected at \$130,000. This difference allows for the possibility that the grants are not funded at the level we hope. It also allows for promotion and production of the Master Plan as a tool for development. Lastly, it allows for the expenses involved in the master plan redevelopment to be higher than predicted – it is a vital tool for the future, responsible and beneficial development of Elbert County lands. It is an important investment.

CDS thanks the Board for reviewing our budget and is happy to answer any questions you might have that we have not already addressed.

Respectfully,

Kyle Fenner

Director, CDS

Department 520
Fairgrounds

2014 Accomplishments

- A new public announcement system was installed in the main arena. This was part of the phase I components of the master plan. To date, all but 3 projects in the phase I projects in the master plan have been completed.
- Rentals of the facilities continue to increase and thus revenue continues to increase. The revenue increased by nearly 7% in 2014.

2015 Planned Projects

- We plan to continue with master plan improvements in 2015 utilizing Conservation Trust Fund dollars and impact fees designated for parks and recreation.
- A campground upgrade is planned for the 2015 year. This will include upgrading electric to 50 amp service, replacing water lines and ensuring they are all underground and creating a limited number of camping spots that offer sewer hookups.
- The construction of a conference room was slated for 2014, but has been pushed to 2015. We anticipate this project to be complete by May of 2015. This will allow a space for groups of 35 – 55 people to meet.

2015 Budget Justifications

- An additional maintenance position with salary and benefits was added to the fairgrounds budget for accounting purposes.
- Utilities are the main expense in the fairgrounds budget. There has been a slight increase added to 2015 to account for industry increases.

Department 610
CSU Extension

- There is an additional increase of \$12,000 for the addition of an Extension Agent. This was a BOCC approved agreement with Colorado State Cooperative Extension.
- With the approval of the Extension Agent the budget line item for the temporary summer help has been eliminated for the 2015 year.

Fund 020

Road & Bridge

Road & Bridge Functions

- Maintain approximately 1,110 miles of gravel roads in an area of 1,854 square miles
- Maintain 170 center line miles of paved roads
- Construct or rebuild roads as funds allow
- Mine gravel for roadway maintenance
- Perform snow removal operations
- Assist in wild land firefighting when requested

2014 Accomplishments

- Completed 2 miles of paving of CR 29. Remaining 2 miles to be completed in spring of 2015
- Chip Seal Singing Hills Road from CR 13 to CR 29 – 4 miles
- Replaced 4 motor graders per plan
- Replaced 2 dump/snow plow trucks
- Placed 75,000 tons of gravel on County roads
- Rebuilt 5 miles of County roads with recycled asphalt

2015 Planned Projects

- Complete the paving of CR 29 – 2 miles
- Design of CR 9-15
- Chip seal CR 21 and CR 186 – 11.5 miles
- Replace 4 motor graders, 1 dump/snow plow truck, service vehicle, 2 pickups, 2 tandem trailers, 1 mower tractor
- Rebuild 16.0 miles of County roads with recycled asphalt

Future Budget Needs

- State Bridge Inspection indicates \$1,400,000 is needed in bridge maintenance
- The Western Elbert County Transportation Plan identified 138 miles of roadway in 2008 that required paving because of traffic loading. At \$436,000/ mile, \$60,000,000 is needed now. Elbert County paves an average of approximately 2 miles a year, i.e., it would take about 69 years to pave 2008 roads.
- The Department is in need of 2 replacement shops at \$800,000 each

Fund 025

Sales & Use Tax

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.

- Projects planned for 2015 utilizing Sales & Use Tax funds:
 - Civil design for County Road 915 in the amount of \$97,800.
 - Construction management for the completion of County Road 29 improvement in the amount of \$17,200.
 - Construction for the completion of County Road 29 improvements \$882,000.
 - Chip Seal for County Roads 21 & 186 in the amount of \$423,500.
 - Traffic Counts in the amount of \$17,500.
 - Mower Tractor purchase in the amount of \$25,000.
 - Mechanic Laptop purchase in the amount of \$80,000.

Fund 050

Department of Human Service

Elbert County Department of Health and Human Services

2015 Budget Letter

In October 2012 the Elbert County BOCC merged the Department of Public Health and Environment with the Human Services Department. The two Departments were already co-located in the same office. Although a physical move was not required, overall agency practices and staffing needed to be reviewed and integrated. In 2014 we made many strides to cross train administrative staff and more effectively combine resources and funds for administration of the agency. In addition to one agency Director, we also have an agency Operations Manager and Receptionist and have merged our financial operations. In 2015 we will also start a more formal quality assurance process for all of our programs.

All of our agency's programs are statutorily required and/or directed by the State Departments of Public Health and Environment or Human Services.

Per C.R.S. 25-1-511, in order to qualify for state assistance for Public Health and Environmental funding, "the counties shall contribute a minimum of one dollar and fifty cents per capita for its local or district health services" annually for programmatic operations.

The Colorado county human/social services departments are designated agents of the State which maintains regulatory program decision making authority. Subsequently, the majority of the Department's funding is provided through Federal and State allocations or grants to the County. The Human Services County mill levy which has remained at 1.5 for several years in Elbert County provides the required county level funding for the Human Services programs. The individual program financial county portions vary from 0% to 20%.

The one exception is the Child Support Enforcement program which contains only federal funding at 64% and no state dollars. However, the county's 36% share is offset by the incentives we receive for the amount of collections in that program. Our overall projected 2015 county share of the total Human Services budget is approximately 11 to 12% of the costs to operate this Department.

2014 Highlights and 2015 Changes

Due to changes in state requirements and internal staff turnover we have experienced many changes in 2014 that will hopefully lead to improved future services. Some of the significant changes of note for 2014 and anticipated impacts in 2015 are noted below.

In 2012 our previous Public Health Nurse was able to absorb the required duties for the Public Health Director due to her longevity in the agency; however she retired in June 2014. Additionally, the contract for Emergency Preparedness Response needed to be filled at the same time. Subsequently, we worked with Tri-County Health Department to develop a contract for the Public Health services in Elbert County to fill in the gap while we assess the most appropriate future service delivery strategy for these programs. The contract process took longer than anticipated and was not completed until the end of October. We are still in the process of working out some of the details for this partnership which has resulted in a significant decrease in projected expenditures for 2014. However, we are anticipating that most programs will be in progress in 2015 so we are not readjusting our budget to reflect the temporary decreases. During the first quarter of 2015, Tri-County Health will be assisting us in evaluating our local public health needs and the best service option to deliver these services. They have received a grant from the Colorado Department of Public Health and Environment to do this assessment.

Additionally, in the 2014 budget we added the contractual funding with the Metro Wastewater Reclamation District for environmental monitoring of the MetroGro Farm operations in Elbert County. We subsequently subcontracted with Enertia, Inc. to help us fulfill this contract and the related costs were significantly lower than projected.

One other significant change in the Public Health and Environmental services is the addition of Vital Records services for birth and death records in late August 2014. We were unable to receive any accurate past financial projections for that program and there will be significant changes in State requirements in January that may decrease the need to use our office. Subsequently, our projections in that line are conservative.

In FY 2013-2014 (July 2013 through June 2014) we were able to adjust our financial processes and time tracking of staff time to mitigate the over-expenditures that we experienced in the prior Fiscal Year for all but two Human Services allocations; Colorado Works aka TANF and Child Care Assistance. For the Child Care needs we were able to purchase additional funds to address the fiscal needs. However, in order to contain the Colorado Works expenses we had to withdraw from contracts with local providers in the first quarter of 2014. We were still significantly overspent in Colorado Works and anticipated depletion of our TANF Reserves. However, during the end of the State Fiscal Year closeout process we were "bailed out" with the excess Reserve Funds from other counties.

Following the Works Allocation Committee annual process and legislative changes for Child Care Assistance for Fiscal Year 2014-2015 we did receive slight increases in both of these allocations. Although our allocations appear to be able to barely cover our expenditures in these two we are including use of Reserve funds in our budget as a contingency. However, we will need to continue to refrain from any community contracts in order to remain within budget.

Another area of note for the Human Services budget is the addition of Chafee grant funding for emancipation services for youth in our foster care system. We had previously been served in that area by Arapahoe County, but due to the obstacles of distance and waiting lists we chose to develop and provide those services in house with one of our senior casework staff. This grant also covers Lincoln County although we are the fiscal agent and direct service provider.

We also received a separate Adult Protection allocation for the second year due to increased mandatory reporting requirements in Colorado. Although we are one of few counties with noticeable increase in cases in this area, it is anticipated that the workload will increase over time.

Our LEAP allocation continues to be inadequate for administration of this program although this is a statewide issue. We will monitor for the future need to contract these services in Fiscal Year 2015-2016.

We continue to be the fiscal agent for the Regional Core Mental Health and Substance Abuse contracts that cover Cheyenne, Elbert, Lincoln and Kit Carson Counties. Additionally, we are the required pass-through agency for the HB-1451 Interagency Oversight funds that are transferred to Weld Adolescent Resources (WAR) for the financial oversight. In order to act as a pass through we need to include in our budget for the spending authority approval. Of note in this line is a significant reduction in funds distributed by the State.

We also include the Food Assistance Electronic Benefits Transfers in our budget for the spending authority approval. However, these funds are paid directly to the clients and are unrealized revenue for our agency since we have no actual related expenditures. We believe that we are over-projecting in this line based on the 2014 numbers, but kept the same request as the 2015 budget since it is only a spending authority and benefits are determined at the Federal level.

Agency Goals

By the end of 2014 or early 2015 we anticipate completion of a salary schedule which fulfills our State Merit Transition requirements and insures equitable and fair compensation rates. There may be some resultant initial adjustments, but will be utilized for future hires and salary increases.

We have also been working on electronic records storage for our numerous programs. Not only will this relieve some of our space constraints, but should also streamline workload needs such as records reviews, contract monitoring and audit requirements. We will be assisted in spring 2015 by the State Department of Human Services with plans to make the majority of assistance programs paperless. They will provide us with the appropriate technology and will do the initial scanning of our files in these programs that require retention.

One of the most significant needs of our agency continues to be lack of adequate facilities space for staff and meetings with clients. We have maximized the use of our building and the County's rental home for our needs, but for many of our purposes these are not always adequate. We plan to explore potential options for consideration within the next 3 to 5 years.

Jerri Spear, Director

Elbert County Health and Human Services

Fund 082 – Chaparral Valley

The Chaparral Valley Local Improvement District Special Assessment Bonds are to be service 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 is budgeted to pay off the Chaparral Valley bonds. The special assessments will be paid back to Fund 020 in the next eight years.

Fund 085 – Impact Fund

Projects planned for 2015 utilizing Impact Funds:

- Fairgrounds campground upgrade in the amount of \$95,760.

Fund 090 – Conservation Trust

Projects planned for 2015 utilizing Conservation Trust Fund:

- Replacement of crows nest and installation of catwalk area at the main arena in the amount of \$15,000.
- Repair to rough stock pens and arena fencing in the amount of \$13,000.
- Replacement of tables, chairs and dollies in the amount of \$14,500
- TE grant completion in the amount of \$378,500.



APPROVED AND ADOPTED this 14 day of JANUARY, 2015.

Upon a Motion duly made and seconded, the foregoing resolution was adopted by the following vote:



ROBERT ROWLAND, CHAIRMAN AYE

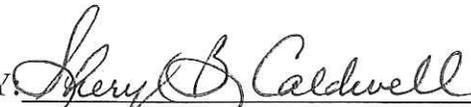


KELLY DORE, AYE



LARRY ROSS, AYE

ATTEST: DALLAS SCHROEDER
COUNTY CLERK

BY: 

DEPUTY, CLERK TO THE BOARD



Chaparral Valley Special Assessment Fund	\$ 170,420
Meadows Station Debt Service Fund	\$ 49,912
Foxwood Estates Debt Service Fund	\$ 24,280
Bond Service Fund	\$ 506,538

TOTAL.....\$24,253,890

NOW, THEREFORE BE IT RESOLVED, by the Board of County Commissioners for Elbert County, Colorado, the 2015 Budget as submitted and herein summarized by fund, is hereby approved and adopted as the Budget of Elbert County for the year above stated.

BE IT FURTHER RESOLVED, the 2015 Budget hereby approved and adopted shall be signed by the Chairman of the Board of Elbert County Commissioners and made part of the public records of Elbert County.

BE IT FURTHER RESOLVED, by the Board of County Commissioners for Elbert County, State of Colorado, the following sums of money are hereby appropriated from the revenue of each fund, to each fund, which amounts do not exceed the expenditures specified in the budget, for the purposes stated below:

General Fund	\$8,077,897
Public Health and Administration Fund	\$ 336,517
Road and Bridge Fund	\$6,168,532
Sales and Use Tax Fund	\$1,990,300
Law Enforcement Assistance Fund	\$ 884,573
Department of Human Services Fund	\$5,125,037
Retirement Fund	\$ 250,368
Conservation Trust Fund	\$ 552,156
Impact Fund	\$ 117,360
Chaparral Valley Special Assessment Fund	\$ 170,420
Meadows Station Debt Service Fund	\$ 49,912
Foxwood Estates Debt Service Fund	\$ 24,280
Bond Service Fund	\$ 506,538

TOTAL.....\$24,253,890



APPROVED AND ADOPTED this 10 day of Dec, 2014.

547314 B: 756 P: 313 RES
12/10/2014 12:00:11 PM Page: 3 of 3 R 0.00 D
Dallas Schroeder Recorder, Elbert County, Co



Upon a Motion duly made and seconded, the foregoing resolution was adopted by the following vote:


_____ AYE
KURT SCHLEGEL, CHAIRMAN


_____ AYE
ROBERT ROWLAND, VICE- CHAIRMAN


_____ AYE
LARRY ROSS, COMMISSIONER

ATTEST: DALLAS SCHROEDER
COUNTY CLERK

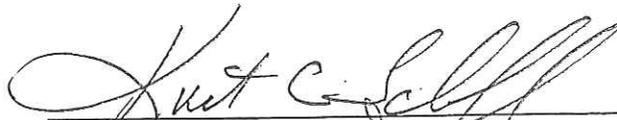
BY: 

DEPUTY, CLERK TO THE BOARD



APPROVED AND ADOPTED this 17 day of December, 2014.

Upon a Motion duly made and seconded, the foregoing resolution was adopted by the following vote:



KURT SCHLEGEL, CHAIRMAN AYE



ROBERT ROWLAND, VICE- CHAIRMAN AYE



LARRY ROSS, COMMISSIONER AYE

ATTEST: DALLAS SCHROEDER
COUNTY CLERK

BY: 

DEPUTY, CLERK TO THE BOARD



ELBERT COUNTY PUBLIC TRUSTEE BUDGET MESSAGE

Colorado is the only state that uses a Public Trustee for the foreclosure process. The Public Trustee system in Colorado was created to protect the rights of borrowers and lender by an impartial party. Any Deed of Trust naming a Private Trustee or any other lien must be foreclosed through the courts at a greater expense. Private Trustees are usually named by the lender and work for the bank.

Each Deed of Trust naming the Public Trustee grants certain responsibilities to that Trustee. Those responsibilities being, releasing any Deed of Trust once the lien on the encumbered property is satisfied. The Public Trustee is responsible for making sure the proper documents are executed and the release recorded.

A Deed of Trust naming the Public Trustee grants the power to foreclose the property encumbered by the Deed of Trust. The Public Trustee is responsible for protecting the rights of the borrower, lender, junior lien holders or anyone with a valid interest in said property.

The fee for executing a release of a Deed of Trust is \$15.00. Elbert County executed 2,163 releases for the year 2013 producing revenue of \$32,445.00. Projected revenue of \$21,000.00 is projected for releases in the year 2014 and \$20,000.00 in 2015.

The fees for each foreclosure are set by statute. The earned revenue for each foreclosure is slightly more than \$180.00. In 2013 the revenue was approximately \$20,000.00 for foreclosures. Projected revenue for the years 2014 and 2015 is \$12,000.00. The number of projected new foreclosures for the 2014 will be approximately 60 compared to 93 for 2013. Foreclosures for 2015 are projected to match 2014 numbers.

At the end of each year any excess funds deposited to the Public Trustee Salary Fund after all expenses are paid are transferred to the County General Fund. This amount is anticipated to be approximately \$15,000.00 for the year 2014. The budgeted amount to be transferred to the General Fund in 2015 is \$9,500.00

The Public Trustee must maintain a reserve fund to cover one year expenses. The expenses for the Elbert County Public Trustee are approximately \$22,500.00 per year. These funds are held in a separate account.

The Public hearing is being held on December 10, 2014 at the Elbert County Court House at 215 Comanche Street, Kiowa, CO 80117


Richard Pettitt
Elbert County Public Trustee

ELBERT COUNTY COLORADO
PUBLIC TRUSTEE
2015 BUDGET

	ACTUAL 2013 (UNAUDITED)	BUDGET 2014	ACTUAL 6.30.14	ESTIMATED 2014	PROPOSED 2015	JUSTIFICATION - Rationale for Adjustment
REVENUES						
Public Trustee fees	28,850	25,000	6,580	12,000	12,000	
Release Fees	32,445	20,000	10,635	21,000	20,000	
Total Revenues	61,295	45,000	17,215	33,000	32,000	
EXPENDITURES						
Personnel						
Payroll	\$ 12,500	\$ 12,500	\$ 6,250	\$ 12,500	\$ 12,500	
Benefits	\$ 1,000	\$ 1,500	\$ 522	\$ 1,044	\$ 1,500	
Sub-Total	\$ 13,500	\$ 14,000	\$ 6,772	\$ 13,544	\$ 14,000	
Operating and Maintenance						
Public Trustee Fee	\$ -	\$ -	\$ -	\$ -	\$ -	
Dues and Meetings	\$ 275	\$ 400	\$ 400	\$ 400	\$ 400	
Advertising and Legals						
BANK CHARGES	\$ 207	\$ 200			\$ 100	
Travel & Transportation	\$ 207	\$ 500	\$ 196	\$ 400	\$ 500	
Office Supplies	\$ 1,660	\$ 500	\$ 240	\$ 400	\$ 500	
Operating Supplies						
Gasoline						
Postage	\$ 1,830		\$ 615	\$ 1,300	\$ 2,000	
GTS	\$ 7,345	\$ 6,500				
Attorney Fees	\$ 5,975	\$ 5,000	\$ 770	\$ 1,500	\$ 5,000	
Financial Contract	\$ -	\$ -	\$ -	\$ -	\$ -	
Sub-Total	\$ 17,292	\$ 13,100	\$ 2,221	\$ 4,000	\$ 8,500	
Capital						
Capital Outlay	\$ -	\$ 1,300	\$ -	\$ 1,000	\$ -	
Sub-Total	\$ -	\$ 1,300	\$ -	\$ 1,000	\$ -	
Total expenditures	\$ 30,792	\$ 28,400	\$ 8,993	\$ 18,544	\$ 22,500	
Transfer to General Fund	30,503	16,600	14,456	9,500		