

Grand County, Colorado

2016 Annual Budget

Prepared December 8, 2015

Grand County Accounting Department

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Grand County, Colorado
BOCC Final Budget Determinations
For the Fiscal Year Ended December 31, 2016

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BOARD OF COMMISSIONERS

E. JANE TOLLETT
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 MERRIT S. LINKE
 District II, Granby 80446
 KRISTEN MANGUSO
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 Interim County Manager
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 County Attorney

December 8, 2015

GRAND COUNTY'S 2016 BUDGET MESSAGE

"To protect the taxpayer against improvident use of tax revenues, to encourage citizen participation and debate prior to the institution of public projects, to insure public disclosure of proposed spending, and to encourage prudence and thrift by those elected to direct expenditures of public funds."

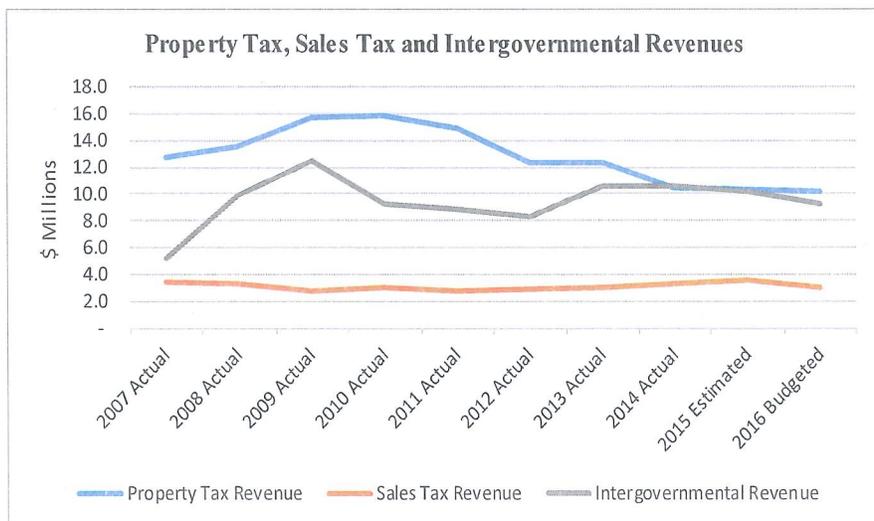
Colorado State Statute 29-1-110 Annotation

It is from this purpose and frame of mind the Grand County Board of County Commissioners present the 2016 Grand County Budget. Grand County Elected and Appointed Officials, working together with the Commissioners prepared a budget that provides the public the highest level of service possible with the revenue available.

ECONOMIC CONDITION AND OUTLOOK

2015 has presented economic challenges for Grand County. The county's economy is linked to real estate development and recreational tourism. As real estate prices and activity have been rising nationally, and on Colorado's Front Range over the past few years, it is anticipated that real estate sales and construction starts in Grand County will also increase, but at a slower pace than the pre-recession boom.

The County also needs to prepare for the eventual closing of the Henderson mine and mill. Freeport McMoRan has not announced their projected life of the resource. However, the Freeport McMoRan Henderson molybdenum mill announced a 35% reduction in their previous annual production estimate of 27 million pounds in a press release dated August 27, 2015. The Grand County portion of the operation provides approximately 14% of the County's property tax revenue.



As a whole, the rural areas of Colorado have not experienced the recent strong growth seen in urban areas. Whether as a new development or single family homes, the process of permitting, construction, sales, assessment and taxation provides revenue to the county as a whole at every step. Local construction is lackluster, and building permits through October 2015 are down 9% from January through September of 2014. Total valuation of projects is up 16% for 2015, to \$30.6 million

through October. This increase reflects an increase in single family dwelling permits, and a decrease in smaller projects like decks, garages and additions. Single family home prices are down 2%, multifamily down 5%, and vacant land down 42% year over year through June 2015, according to the Grand County Market Analysis prepared by Land Title Guarantee Company.

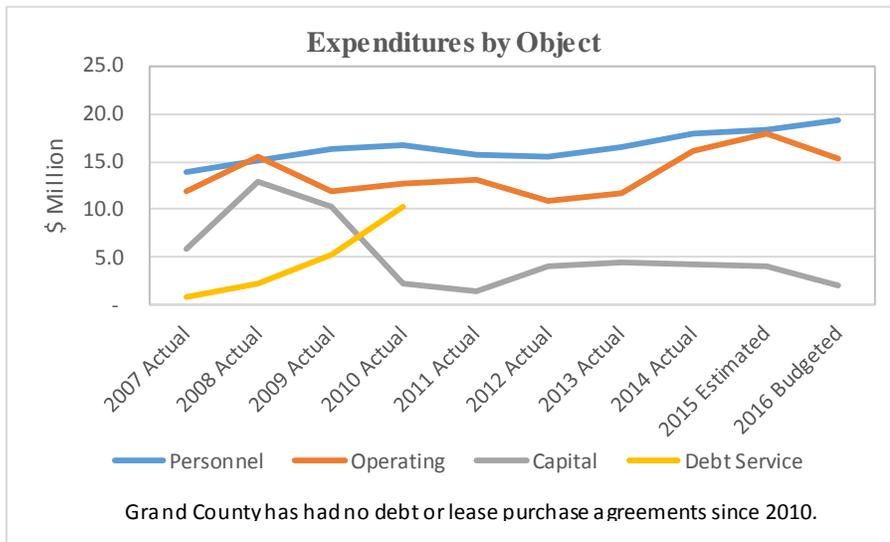
Grand County properties are reappraised in odd numbered years, and the 2015 appraisal was based on sales from January 1, 2013 through June 30, 2014. Property taxes collected in 2016 and 2017 are based on the 2015 appraisal. If taxes on a property (due in June) are not paid, a tax lien is placed on the property. Tax liens are offered for sale through a third party online auction, ensuring that virtually all property taxes are collected from either the property owner or the tax lien purchaser. Liens for sale in the autumn 2015 auction are up 74% over 2014 (323 in 2014 vs. 563 in 2015). 2016 property tax collections are budgeted and forecast to be \$10.2 million, which is slightly down (1%) from \$10.3 million forecast to be collected through the end of 2015. This decrease reflects the reductions announced by the Henderson operation. Transactions for the period extending from January 2015 through June 2016 will be used to determine 2017 appraisals and 2018 and 2019 property tax collections, so an upturn in property tax revenues is not on the horizon yet.

On a brighter note, sales and lodging tax revenues are both higher than last year. Grand County collects a 1% sales tax on retail transactions excluding services outside the home rule Town of Winter Park. Revenues for 2015 through October, which represent transactions from November 2014 through August 2015, are up \$244 thousand (9%) from the same period of 2014. The 2015 sales tax revenue is estimated to be \$3.6 million. Grand County's towns are also benefited by record breaking sales tax receipts.

The County also collects a 1.8% lodging tax on lodging transactions outside of the Town of Winter Park. Year-over-year receipts through October, which represent transactions through June, show 2015 collections \$27 thousand (7%) ahead of 2014. The 2015 lodging tax revenue is estimated to be \$646 thousand. These revenues are restricted to promoting all tourism resources in Grand County and go to the County Lodging Tax Tourism Fund.

Intergovernmental revenue, which represents 28% of 2016 budget revenues carries a high degree of uncertainty. The County has approximately 145 different sources of intergovernmental revenue, the largest being Highway Users Tax (\$2.5 million 2015 estimate) and Payment in Lieu of Taxes (\$929 thousand 2015 estimate). The Colorado Governor's Office of State Planning and Budgeting's September 2015 forecast for the State General Fund

is a 3.9% increase in fiscal year 2015-2016. However due to economic uncertainty worldwide and the political season, we conservatively budget for the state and federal funding vital for maintaining infrastructure as well as public health and social services programs.



Grand County's 2016 total budgeted expenditures across all funds total \$36.7 million; \$19.4 million in personnel (53%) and \$15.3 million (42%) in operating and \$2.0 million (5%) in capital. The County intends to review vacancies as they occur, to seek possible position realignments to gain

efficiency while preserving the services offered. There are no approved salary increases for 2016. The Commissioners also approved a total combined mill levy of 15.155, which has remained unchanged since 2003. The County continues to support and improve infrastructure that is essential to economic growth, knowing that investment in capital projects will pay long term benefits. The County currently has several capital projects underway, and they will be completed as scheduled. The future benefit, both long term and short term, of proposed capital projects will

be carefully reviewed, and they may be postponed, modified or not approved. The Grand County Board of County Commissioner, with the desire to operate conservatively and remain debt free through the Great Recession, had accumulated significant balances. The Commission’s decision across the last two years was to spend down the excess fund balance by investing in infrastructure and capital projects.

Citing continued economic uncertainty and the need for a conservative approach to spending in the upcoming year and beyond, the Grand County Commissioners unanimously approved a budget for 2016 representing an approximate \$4.7 million (11%) reduction in expenditures from 2015’s forecasted actual expenditures. Projections compiled by the County’s Finance Department indicated the organization would face significant deficits in the future unless adjustments in expenditures, increases in taxes or incurrence of debt were made. The reductions in deficits are being realized through reduced program costs, reductions in capital expenditures and attrition.

Current forecasts to achieve a balanced 2019 budget are:

Five Year Fund Balance Analysis (\$Million)

	(\$Millions)					
	2014	2015	2016	2017	2018	2019
	Actual	Estimated	Budget	Forecast	Forecast	Forecast
Beginning Fund Balances	\$ 24.8	\$ 21.7	\$ 16.8	\$ 12.9	\$ 8.9	\$ 7.9
Revenues	35.2	35.2	32.8	31.0	31.0	31.0
Expenditures	(38.3)	(40.1)	(36.7)	(35.0)	(32.0)	(31.0)
Income (Deficit)	(3.1)	(4.8)	(3.9)	(4.0)	(1.0)	-
Ending Fund Balances	\$ 21.7	\$ 16.8	\$ 12.9	\$ 8.9	\$ 7.9	\$ 7.9

Revenues and Expenditures 2014 – 2016 (\$Million)

Revenues by Source

Revenue Source:	2014	2015	2016
	Actual	Estimated	Budget
Property Tax	\$ 10.5	\$ 10.3	\$ 10.2
Sales Tax	3.3	3.3	3.0
Intergovernmental	10.5	10.2	9.2
Charges for Services	4.7	4.8	4.3
Other	2.8	6.7	6.1
Total	\$ 31.8	\$ 35.2	\$ 32.8

Expenditures by Object

Expenditure Object	2014	2015	2016
	Actual	Estimated	Budget
Personnel	17.9	18.2	19.4
Operating	16.2	21.9	15.3
Capital Projects	4.2	4.1	2.0
Total	38.3	44.2	36.7

Anticipating decreasing revenue growth and expenses, the 2016 budget reflects the following changes in functional budgets:

Expenditures by Function

Function	2015	2015	2016	2016
	Estimated Expenditures	Percentage of Total	Budgeted Expenditures	Percentage of Total
Auxiliary	1,423,858	4%	1,441,934	4%
Administrative	6,747,838	17%	7,760,503	21%
Statutory	4,515,902	11%	4,746,161	13%
Judicial	724,760	2%	750,568	2%
Streets and Highways	5,854,868	15%	6,249,088	17%
Public Health	6,253,079	16%	5,262,279	14%
Public Safety	6,053,978	15%	5,900,557	16%
Public Welfare	2,681,741	7%	2,621,699	7%
Capital Improvement	5,694,919	14%	1,791,803	5%
Business-Type Activities	193,036	0%	217,832	1%
Totals	40,143,981	100%	36,742,423	100%

BUDGET DOCUMENT

The attached 2016 budget document summaries show:

- 2016 forecasted beginning fund balances
- 2016 budgeted revenue and expenditure estimates
- 2016 projected ending fund balances.

Also shown is comparable data for the two preceding year's actuals, current year estimated actual and final BOCC approved amounts for the 2016 budget year. Detailed reports by department/function by source of revenue and object of expenditure will be provided to each appropriate state governmental unit. The entire budget document is available for inspection on the County website, <http://www.co.grand.co.us>, or in the County Administrative Building in the County Manager, Commissioner or Finance Department offices.

BUDGETARY BASIS OF ACCOUNTING

The County's accounting records and budgets for general governmental operations are maintained on a modified accrual basis. Revenues such as property and sales taxes are recorded when earned, other revenues are recorded when received and expenditures recorded when the liability is incurred. The proprietary funds use the accrual basis of recording and budgeting. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred inflows and the presentations of expenses versus expenditures.

SERVICES PROVIDED

The budget for Grand County provides for a full range of taxpayer services. These services include; commissioners, clerk & recorder, elections, assessor, surveyor, water quality & protection, treasurer & public trustee as well as judicial, sheriff, emergency medical services, coroner, county and district attorneys, road and bridge, county manager, public and home health, social services, juvenile services, CSU extension services, the veterans officer, natural resource management, community development, airports in Kremmling and Granby, and the Middle Park Fairgrounds and Flying Heels Arena. Intra-County services include human resources, information systems, and finance. In addition to general government activities, the County also provides financial support through Block Grants and Intergovernmental Agreements to various community organizations.

FINANCIAL COMMITMENTS

Granby Landfill Closure and Monitoring

The Colorado Department of Public Health and the Environment (the agency controlling Colorado landfills) has approved the closure of the Granby and Kremmling landfills. Both landfills are in post-closure operations, part of which includes monitoring for 30 years. During 2015, \$148 thousand was spent on the landfill remediation project; \$50 thousand is budgeted in 2016.

Colorado State Highway 9 Improvements

Colorado State Highway 9 between Green Mountain Reservoir and Kremmling provides a major transportation corridor that serves Summit, Grand, Jackson and Routt counties. Increasing domestic, business and recreational traffic has contributed to nearly 600 vehicular accidents in 20 years, including 16 people killed and almost 200 injured. Many of those accidents were wildlife related, and, in fact, over 550 animals have been killed on this stretch of highway in the 9 years before the project started. The 2015 Grand County portion of project costs are forecast to be \$1,965,000 and 2016 payments are budgeted to be \$1,228,053.

The Highway 9 Safety Project was initiated in 2011, and includes wildlife crossings, fencing, eight foot shoulders, and re-alignment to improve site distances. Utilizing a new CDOT program called Responsible Acceleration of Maintenance and Partnerships (RAMP) to fund the project requires that local government provide 20% of the total project cost. With a total cost of \$46 million, Grand County has secured the necessary \$9.2 million. Blue Valley Ranch is contributing over half the requirement and others will be contributing \$1.2 million toward the project. The County's contribution is \$3.1 million over the three year construction period.

Windy Gap Bypass

Grand County, as a headwaters county for the Colorado River, has made a long-standing effort to improve water quality and streamflows.

Construction of a Windy Gap Reservoir bypass is a \$9.85 million project is supported by Grand County, Northern Colorado Water Conservancy District, Colorado River Water Conservation District, Trout Unlimited, Colorado Parks and Wildlife and the Upper Colorado River Alliance. Completion of the project is anticipated to be in 2018. Of the \$9.85 million, Grand County's share is budgeted to be \$71 thousand; \$55 thousand during Phase 1 (2015), and \$16 thousand during Phase II (2016).

The Letter of Formal Transmittal and Management's Discussion and Analysis in the County's Comprehensive Annual Financial Report (CAFR), available on the County website, presents the County's 2014 accomplishments and financial results.

Local government competes nationally and globally to retain and attract quality jobs and capital investment to promote a quality lifestyle and a strong economy. County government must be accountable to those it serves so that there is both confidence and trust that county government can carry out its core mission to provide reliable infrastructure and services that are responsive, innovative and cost effective. To promote trust and accountability employees must remain dedicated to the goal of excellent customer service.



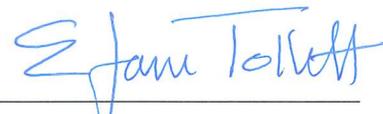
Merrit Linke

Commission Chairman



Kristen Manguso

Commissioner



Jane Tollett

Commissioner

Fund Depart GC Department

		2016 Budgeted Changes in Fund Balance						
		Beginning	2016 Final BOCC Determination				Inc (Dec)	Ending
		Fund Balance	Revenues	Transfers In	Expenditures	Transfers Out	Net Change	Fund Balance
	Auxiliary Services Total	-	495,330	-	1,025,764	-	(530,434)	-
	General Govt - Admin Functions Total	-	7,693,100	3,500,000	3,280,903	389,715	7,522,482	-
	General Govt - Statutory Functions Total	-	2,573,654	-	3,779,581	7,000	(1,212,927)	-
	Judicial Services Total	-	100,000	-	750,568	-	(650,568)	-
	Public Health Services Total	-	637,331	-	2,096,668	-	(1,459,337)	-
	Public Safety Services Total	-	794,589	-	5,138,377	30,000	(4,373,788)	-
100	General Fund Total	4,201,075	12,294,004	3,500,000	16,071,861	426,715	(704,572)	3,496,503
220	GCETSA Fund Total	284,564	300,000	-	15,750	312,500	(28,250)	256,314
200	Road & Bridge Fund Total	2,847,657	4,285,250	-	6,249,088	-	(1,963,838)	883,819
400	Social Services Fund Total	555,220	2,674,354	-	2,621,699	-	52,655	607,875
260	Affordable Housing Fund Total	62,940	-	-	500	-	(500)	62,440
230	Airport Improvement Fund Total	206,727	259,600	100,000	416,169	-	(56,569)	150,158
500	CO Sewer Ent Fund Total	358,458	157,418	-	217,832	-	(60,414)	298,044
245	Conservation Trust Fund Total	127,474	30,000	-	35,500	-	(5,500)	121,974
270	County Lodging Tax Fund Total	626,217	670,500	-	926,480	-	(255,980)	370,237
275	- Pole Creek Meadow (Transfers On	-	-	-	-	-	-	-
255	Dispatch Fund Total	37,769	185,228	602,215	746,430	-	41,013	78,782
280	Employee Health Insurance Total	1,613,849	4,151,000	-	3,742,600	-	408,400	2,022,249
205	EMS Fund Total	383,172	3,102,129	100,000	3,165,611	-	36,517	419,689
235	PILT Fund Total	1,615,304	810,000	-	-	100,000	710,000	2,325,304
240	Retirement Fund Total	84,234	823,500	-	737,000	-	86,500	170,734
300	Sales Tax Fund Total	1,922,939	3,034,500	30,000	1,440,803	3,500,000	(1,876,303)	46,636
350	Major Capital Improve Fund Total	1,844,352	37,600	7,000	351,000	-	(306,400)	1,537,952
250	Water Quality Fund Total	24,416	4,000	-	4,100	-	(100)	24,316
Grand Total All Funds		16,796,365	32,819,083	4,339,215	36,742,423	4,339,215	(3,923,340)	12,873,025
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Fund Depart GC Department

		2016 Budgeted Changes in Fund Balance						
		Beginning	2016 Preliminary Staff Recommendation				Inc (Dec)	Ending
		Fund Balance	Revenues	Transfers In	Expenditures	Transfers Out	Net Change	Fund Balance
	Auxiliary Services Total	-	520,330	-	1,063,991	-	(543,661)	-
	General Govt - Admin Functions Total	-	7,693,100	3,500,000	3,257,703	389,715	7,545,682	-
	General Govt - Statutory Functions Total	-	2,573,654	-	3,736,659	7,000	(1,170,005)	-
	Judicial Services Total	-	100,000	-	749,068	-	(649,068)	-
	Public Health Services Total	-	637,331	-	2,084,411	-	(1,447,080)	-
	Public Safety Services Total	-	794,589	-	5,119,277	30,000	(4,354,688)	-
100	General Fund Total	4,201,075	12,319,004	3,500,000	16,011,108	426,715	(618,820)	3,582,255
220	GCETSA Fund Total	284,564	300,000	-	15,750	312,500	(28,250)	256,314
200	Road & Bridge Fund Total	2,847,657	4,285,250	-	6,249,088	-	(1,963,838)	883,819
400	Social Services Fund Total	555,220	2,674,354	-	2,621,699	-	52,655	607,875
260	Affordable Housing Fund Total	62,940	-	-	500	-	(500)	62,440
230	Airport Improvement Fund Total	206,727	259,600	100,000	416,169	-	(56,569)	150,158
500	CO Sewer Ent Fund Total	358,458	157,418	-	217,832	-	(60,414)	298,044
245	Conservation Trust Fund Total	127,474	30,000	-	35,500	-	(5,500)	121,974
270	County Lodging Tax Fund Total	626,217	670,500	-	926,480	-	(255,980)	370,237
275	- Pole Creek Meadow (Transfers On							
255	Dispatch Fund Total	37,769	185,228	602,215	746,430	-	41,013	78,782
280	Employee Health Insurance Total	1,613,849	4,151,000	-	3,742,600	-	408,400	2,022,249
205	EMS Fund Total	383,172	3,102,129	100,000	3,165,611	-	36,517	419,689
235	PILT Fund Total	1,615,304	810,000	-	-	100,000	710,000	2,325,304
240	Retirement Fund Total	84,234	823,500	-	737,000	-	86,500	170,734
300	Sales Tax Fund Total	1,922,939	3,034,500	30,000	1,440,803	3,500,000	(1,876,303)	46,636
350	Major Capital Improve Fund Total	1,844,352	37,600	7,000	351,000	-	(306,400)	1,537,952
250	Water Quality Fund Total	24,416	4,000	-	4,100	-	(100)	24,316
Grand Total All Funds		16,796,365	32,844,083	4,339,215	36,681,671	4,339,215	(3,837,588)	12,958,778

Fund Depart GC Department

		2016 Budgeted Changes in Fund Balance						
		Beginning	2016 Department Request				Inc (Dec)	Ending
		Fund Balance	Revenues	Transfers In	Expenditures	Transfers Out	Net Change	Fund Balance
	Auxiliary Services Total	-	519,429	-	1,094,613	-	(575,184)	-
	General Govt - Admin Functions Total	-	7,693,120	2,000,000	3,545,300	389,715	5,758,105	-
	General Govt - Statutory Functions Total	-	2,448,654	-	4,383,277	7,000	(1,941,623)	-
	Judicial Services Total	-	100,000	-	770,738	-	(670,738)	-
	Public Health Services Total	-	637,331	-	2,298,498	-	(1,661,167)	-
	Public Safety Services Total	-	786,857	-	5,183,777	30,000	(4,426,920)	-
100	General Fund Total	4,201,075	12,185,391	2,000,000	17,276,203	426,715	(3,517,528)	683,547
220	GCETSA Fund Total	284,564	300,000	-	15,750	312,500	(28,250)	256,314
200	Road & Bridge Fund Total	2,847,657	4,285,250	2,000,000	6,541,138	600,000	(855,888)	1,991,769
400	Social Services Fund Total	555,220	2,674,354	-	2,621,449	-	52,905	608,125
260	Affordable Housing Fund Total	62,940	-	-	500	-	(500)	62,440
230	Airport Improvement Fund Total	206,727	259,600	100,000	421,814	-	(62,214)	144,513
500	CO Sewer Ent Fund Total	358,458	157,418	-	217,832	-	(60,414)	298,044
245	Conservation Trust Fund Total	127,474	30,000	-	156,000	-	(126,000)	1,474
270	County Lodging Tax Fund Total	626,217	670,500	-	926,480	-	(255,980)	370,237
275	- Pole Creek Meadow (Transfers On							
255	Dispatch Fund Total	37,769	185,228	602,215	746,430	-	41,013	78,782
280	Employee Health Insurance Total	1,613,849	4,151,000	-	3,742,600	-	408,400	2,022,249
205	EMS Fund Total	383,172	3,097,129	100,000	3,164,111	-	33,017	416,189
235	PILT Fund Total	1,615,304	810,000	-	-	100,000	710,000	2,325,304
240	Retirement Fund Total	84,234	823,500	-	737,000	-	86,500	170,734
300	Sales Tax Fund Total	1,922,939	3,034,500	630,000	1,488,703	4,000,000	(1,824,203)	98,736
350	Major Capital Improve Fund Total	1,844,352	37,600	7,000	371,000	-	(326,400)	1,517,952
250	Water Quality Fund Total	24,416	4,000	-	4,100	-	(100)	24,316
Grand Total All Funds		16,796,365	32,705,470	5,439,215	38,431,111	5,439,215	(5,725,641)	11,070,724

Fund Depart GC Department

		2015 Budgeted Changes in Fund Balance						
		Beginning	2015 Final Budget with Supplemental			Inc (Dec)	Ending	
		Fund Balance	Revenues	Transfers In	Expenditures	Transfers Out	Net Change	Fund Balance
	Auxiliary Services Total	-	515,196	-	1,061,851	-	(546,655)	-
	General Govt - Admin Functions Total	-	6,225,700	5,150,000	3,662,358	400,626	7,312,716	-
	General Govt - Statutory Functions Total	-	2,822,750	-	4,279,182	707,500	(2,163,932)	-
	Judicial Services Total	-	61,121	-	797,973	-	(736,852)	-
	Public Health Services Total	-	614,178	-	2,241,147	-	(1,626,969)	-
	Public Safety Services Total	-	856,606	-	5,024,302	41,500	(4,209,196)	-
100	General Fund Total	4,864,039	11,095,551	5,150,000	17,066,813	1,149,626	(1,970,888)	2,893,151
220	GCETSA Fund Total	624,465	320,000	-	64,416	823,751	(568,167)	56,298
200	Road & Bridge Fund Total	2,950,314	4,683,500	3,000,000	6,367,819	600,000	715,681	3,665,995
400	Social Services Fund Total	730,002	2,195,383	-	2,706,373	-	(510,990)	219,012
260	Affordable Housing Fund Total	62,940	-	-	500	-	(500)	62,440
230	Airport Improvement Fund Total	248,920	568,900	100,000	429,174	316,700	(76,974)	171,946
500	CO Sewer Ent Fund Total	396,214	131,808	-	211,648	-	(79,840)	316,374
245	Conservation Trust Fund Total	145,040	30,000	-	150,000	-	(120,000)	25,040
270	County Lodging Tax Fund Total	650,298	635,500	-	664,870	-	(29,370)	620,928
275	- Pole Creek Meadow (Transfers On	-	-	-	-	-	-	-
255	Dispatch Fund Total	(5,029)	321,874	1,124,377	1,239,662	-	206,589	201,560
280	Employee Health Insurance Total	2,695,035	4,400,000	-	4,211,000	2,500,000	(2,311,000)	384,035
205	EMS Fund Total	783,691	2,852,600	1,005,000	4,587,973	-	(730,373)	53,318
235	PILT Fund Total	1,379,369	810,000	-	-	1,230,000	(420,000)	959,369
240	Retirement Fund Total	1,900,932	821,000	-	737,000	-	84,000	1,984,932
300	Sales Tax Fund Total	2,383,828	3,027,500	5,250,000	4,122,290	8,150,000	(3,994,790)	(1,610,962)
350	Major Capital Improve Fund Total	1,879,918	887,600	1,890,700	3,730,600	2,750,000	(3,702,300)	(1,822,382)
250	Water Quality Fund Total	24,469	4,500	-	4,500	-	-	24,469
Grand Total All Funds		21,714,445	32,785,716	17,520,077	46,294,638	17,520,077	(13,508,922)	8,205,523

Fund Depart GC Department

		2015 Estimated Actual Changes in Fund Balance							
Beginning		2015 Estimated Actual				Inc (Dec)	Ending		
Fund Balance		Revenues	Transfers In	Expenditures	Transfers Out	Net Change	Fund Balance		
	Auxiliary Services Total	-	519,390	-	1,019,745	-	(500,356)	-	
	General Govt - Admin Functions Total	-	7,352,505	3,000,000	3,357,344	400,626	6,594,536	-	
	General Govt - Statutory Functions Total	-	3,374,619	-	3,804,702	687,129	(1,117,212)	-	
	Judicial Services Total	-	100,000	-	724,760	-	(624,760)	-	
	Public Health Services Total	-	1,009,637	-	1,970,175	-	(960,539)	-	
	Public Safety Services Total	-	821,242	-	4,834,375	41,500	(4,054,633)	-	
100	General Fund Total	4,864,039	13,177,393	3,000,000	15,711,102	1,129,255	(662,964)	4,201,075	
220	GCETSA Fund Total	624,465	300,000	-	16,150	623,751	(339,901)	284,564	
200	Road & Bridge Fund Total	2,950,314	4,106,104	2,500,000	5,854,868	853,893	(102,657)	2,847,657	
400	Social Services Fund Total	730,002	2,506,959	-	2,681,741	-	(174,782)	555,220	
260	Affordable Housing Fund Total	62,940	-	-	-	-	-	62,940	
230	Airport Improvement Fund Total	248,920	587,332	100,000	404,113	325,412	(42,193)	206,727	
500	CO Sewer Ent Fund Total	396,214	155,280	-	193,036	-	(37,756)	358,458	
245	Conservation Trust Fund Total	145,040	30,000	-	47,566	-	(17,566)	127,474	
270	County Lodging Tax Fund Total	650,298	635,500	-	659,581	-	(24,081)	626,217	
275	- Pole Creek Meadow (Transfers On	-	-	-	-	-	-	-	
255	Dispatch Fund Total	(5,029)	321,874	924,377	1,203,453	-	42,798	37,769	
280	Employee Health Insurance Total	2,695,035	4,150,000	-	2,731,186	2,500,000	(1,081,186)	1,613,849	
205	EMS Fund Total	783,691	2,882,384	1,000,000	4,282,903	-	(400,519)	383,172	
235	PILT Fund Total	1,379,369	928,935	-	-	693,000	235,935	1,615,304	
240	Retirement Fund Total	1,900,932	842,611	-	659,309	2,000,000	(1,816,698)	84,234	
300	Sales Tax Fund Total	2,383,828	3,309,500	4,500,000	2,770,390	5,500,000	(460,890)	1,922,939	
350	Major Capital Improve Fund Total	1,879,918	1,287,938	2,133,026	2,924,530	532,000	(35,566)	1,844,352	
250	Water Quality Fund Total	24,469	4,000	-	4,053	-	(53)	24,416	
Grand Total All Funds		21,714,445	35,225,809	14,157,403	40,143,981	14,157,311	(4,918,080)	16,796,365	

Fund Depart GC Department

		2014 Actual Changes in Fund Balance						
Beginning		2014 Actual				Inc (Dec)	Ending	
Fund Balance		Revenues	Transfers In	Expenditures	Transfers Out	Net Change	Fund Balance	
	Auxiliary Services Total	-	517,791	-	992,524	36,065	(510,798)	-
	General Govt - Admin Functions Total	-	7,435,000	3,800,000	2,802,580	2,420,924	6,011,495	-
	General Govt - Statutory Functions Total	-	3,205,145	-	3,889,532	346,605	(1,030,992)	-
	Judicial Services Total	-	64,840	-	751,586	-	(686,746)	-
	Public Health Services Total	-	798,086	-	2,014,983	-	(1,216,898)	-
	Public Safety Services Total	-	817,577	-	4,676,345	35,635	(3,894,404)	-
100	General Fund Total	6,192,381	12,838,438	3,800,000	15,127,551	2,839,229	(1,328,342)	4,864,039
220	GCETSA Fund Total	586,982	324,003	-	24,020	262,500	37,483	624,465
200	Road & Bridge Fund Total	1,708,419	4,619,154	4,000,000	6,527,259	850,000	1,241,895	2,950,314
400	Social Services Fund Total	1,025,825	2,376,538	-	2,672,361	-	(295,823)	730,002
260	Affordable Housing Fund Total	62,940	-	-	-	-	-	62,940
230	Airport Improvement Fund Total	273,026	1,543,207	100,000	429,308	1,238,005	(24,106)	248,920
500	CO Sewer Ent Fund Total	449,497	128,634	-	181,917	-	(53,283)	396,214
245	Conservation Trust Fund Total	128,959	50,679	-	34,597	-	16,082	145,040
270	County Lodging Tax Fund Total	617,471	635,385	-	602,558	-	32,827	650,298
275	- Pole Creek Meadow (Transfers On	-	-	-	-	-	-	-
255	Dispatch Fund Total	62,655	80,924	389,076	537,684	-	(67,684)	(5,029)
280	Employee Health Insurance Total	-	3,424,888	2,194,348	2,924,201	-	2,695,035	2,695,035
205	EMS Fund Total	929,474	3,016,271	270,000	3,432,054	-	(145,783)	783,691
235	PILT Fund Total	902,455	971,914	-	-	495,000	476,914	1,379,369
240	Retirement Fund Total	1,703,589	849,590	-	652,248	-	197,343	1,900,932
300	Sales Tax Fund Total	2,337,915	3,334,702	5,653,807	1,142,595	7,800,000	45,914	2,383,828
350	Major Capital Improve Fund Total	7,812,228	951,993	2,677,504	3,961,807	5,600,000	(5,932,310)	1,879,918
250	Water Quality Fund Total	23,496	5,642	-	4,670	-	972	24,469
Grand Total All Funds		24,817,312	35,151,962	19,084,735	38,254,829	19,084,735	(3,102,867)	21,714,445

Fund Depart GC Department

		2013 Actual Changes in Fund Balance						
Beginning		2013 Actual				Inc (Dec)	Ending	
Fund Balance		Revenues	Transfers In	Expenditures	Transfers Out	Net Change	Fund Balance	
	Auxiliary Services Total	-	514,069	-	903,680	-	(389,610)	-
	General Govt - Admin Functions Total	-	8,223,377	-	2,818,150	251,526	5,153,701	-
	General Govt - Statutory Functions Total	-	3,023,834	-	3,505,370	10,147	(491,683)	-
	Judicial Services Total	-	108,946	-	693,141	43,913	(628,108)	-
	Public Health Services Total	-	691,818	-	1,880,055	-	(1,188,237)	-
	Public Safety Services Total	-	634,610	-	4,266,882	55,452	(3,687,725)	-
100	General Fund Total	7,424,043	13,196,655	-	14,067,278	361,039	(1,231,662)	6,192,381
220	GCETSA Fund Total	554,841	333,830	-	39,189	262,500	32,141	586,982
200	Road & Bridge Fund Total	2,124,921	5,128,572	1,500,000	6,068,327	976,748	(416,502)	1,708,419
400	Social Services Fund Total	967,862	2,381,886	-	2,323,923	-	57,963	1,025,825
260	Affordable Housing Fund Total	62,940	-	-	-	-	-	62,940
230	Airport Improvement Fund Total	323,714	434,735	100,000	435,178	150,245	(50,688)	273,026
500	CO Sewer Ent Fund Total	467,592	137,381	-	155,476	-	(18,094)	449,497
245	Conservation Trust Fund Total	82,553	57,905	-	11,499	-	46,406	128,959
270	County Lodging Tax Fund Total	591,398	566,131	-	540,058	-	26,073	617,471
275	- Pole Creek Meadow (Transfers On	(24,951)	-	24,951	-	-	24,951	-
255	Dispatch Fund Total	173,826	1,442,346	389,075	1,942,592	-	(111,171)	62,655
280	Employee Health Insurance Total	(118,782)	1,920	-	(116,861)	-	118,782	-
205	EMS Fund Total	1,442,181	3,290,784	52,745	3,844,915	11,322	(512,707)	929,474
235	PILT Fund Total	7,921	894,534	-	-	-	894,534	902,455
240	Retirement Fund Total	1,361,626	951,134	-	609,170	-	341,964	1,703,589
300	Sales Tax Fund Total	2,220,478	3,121,596	12,400	516,559	2,500,000	117,437	2,337,915
350	Major Capital Improve Fund Total	5,978,319	1,741,374	2,235,427	2,090,147	52,745	1,833,909	7,812,228
250	Water Quality Fund Total	22,645	5,586	-	4,735	-	851	23,496
Grand Total All Funds		23,663,127	33,686,370	4,314,598	32,532,185	4,314,598	1,154,186	24,817,312

Fund Depart GC Department

		Revenue - Department Budget Worksheet							
		2013	2014	2015	2015	2015	2016	2016	2016
		Actual	Actual	Budget	YTD	Estimate	Dept	Staff	Final
	Auxiliary Services Total	514,069	517,791	515,196	447,093	519,390	519,429	520,330	495,330
	General Govt - Admin Functions Total	8,223,377	7,435,000	6,225,700	7,319,399	7,352,505	7,693,120	7,693,100	7,693,100
	General Govt - Statutory Functions Total	3,023,834	3,205,145	2,822,750	3,301,486	3,374,619	2,448,654	2,573,654	2,573,654
	Judicial Services Total	108,946	64,840	61,121	65,045	100,000	100,000	100,000	100,000
	Public Health Services Total	691,818	798,086	614,178	938,656	1,009,637	592,331	637,331	637,331
	Public Safety Services Total	634,610	817,577	856,606	529,656	821,242	786,857	794,589	794,589
100	General Fund Total	13,196,655	12,838,438	11,095,551	12,601,334	13,177,393	12,140,391	12,319,004	12,294,004
220	GCETSA Fund Total	333,830	324,003	320,000	242,099	300,000	300,000	300,000	300,000
200	Road & Bridge Fund Total	5,128,572	4,619,154	4,683,500	3,609,020	4,106,104	4,285,250	4,285,250	4,285,250
400	Social Services Fund Total	2,381,886	2,376,538	2,195,383	2,134,060	2,506,959	2,674,354	2,674,354	2,674,354
260	Affordable Housing Fund Total	-	-	-	-	-	-	-	-
230	Airport Improvement Fund Total	434,735	1,543,207	568,900	639,672	587,332	259,600	259,600	259,600
500	CO Sewer Ent Fund Total	137,381	128,634	131,808	122,953	155,280	157,418	157,418	157,418
245	Conservation Trust Fund Total	57,905	50,679	30,000	39,074	30,000	30,000	30,000	30,000
270	County Lodging Tax Fund Total	566,131	635,385	635,500	519,693	635,500	670,500	670,500	670,500
275	- Pole Creek Meadow (Transfers On	-	-	-	-	-	-	-	-
255	Dispatch Fund Total	1,442,346	80,924	321,874	121,874	321,874	185,228	185,228	185,228
280	Employee Health Insurance Total	1,920	3,424,888	4,400,000	3,196,564	4,150,000	4,151,000	4,151,000	4,151,000
205	EMS Fund Total	3,290,784	3,016,271	2,852,600	2,785,347	2,882,384	3,097,129	3,102,129	3,102,129
235	PILT Fund Total	894,534	971,914	810,000	928,935	928,935	810,000	810,000	810,000
240	Retirement Fund Total	951,134	849,590	821,000	830,246	842,611	823,500	823,500	823,500
300	Sales Tax Fund Total	3,121,596	3,334,702	3,027,500	2,875,859	3,309,500	3,034,500	3,034,500	3,034,500
350	Major Capital Improve Fund Total	1,741,374	951,993	887,600	1,279,801	1,287,938	37,600	37,600	37,600
250	Water Quality Fund Total	5,586	5,642	4,500	4,500	4,000	4,000	4,000	4,000
Grand Total All Funds		33,686,370	35,151,962	32,785,716	31,931,029	35,225,809	32,660,470	32,844,083	32,819,083

Fund Depart GC Department

Personnel, Operating and Capital Expenditures - Department Budget Worksheets

		2013	2014	2015	2015	2015	2016	2016	2016
		Actual	Actual	Budget	YTD	Estimate	Dept	Staff	Final
	Auxiliary Services Total	903,680	992,524	1,061,851	949,712	1,019,745	1,094,613	1,063,991	1,025,764
	General Govt - Admin Functions Total	2,818,150	2,802,580	3,662,358	3,103,488	3,357,344	3,545,300	3,257,703	3,280,903
	General Govt - Statutory Functions Total	3,505,370	3,889,532	4,279,182	3,206,564	3,804,702	4,383,277	3,736,659	3,779,581
	Judicial Services Total	693,141	751,586	797,973	656,890	724,760	770,738	749,068	750,568
	Public Health Services Total	1,880,055	2,014,983	2,241,147	1,813,986	1,970,175	2,298,498	2,084,411	2,096,668
	Public Safety Services Total	4,266,882	4,676,345	5,024,302	4,109,107	4,834,375	5,183,777	5,119,277	5,138,377
100	General Fund Total	14,067,278	15,127,551	17,066,813	13,839,747	15,711,102	17,276,203	16,011,108	16,071,861
220	GCETSA Fund Total	39,189	24,020	64,416	13,873	16,150	15,750	15,750	15,750
200	Road & Bridge Fund Total	6,068,327	6,527,259	6,367,819	5,121,941	5,854,868	6,541,138	6,249,088	6,249,088
400	Social Services Fund Total	2,323,923	2,672,361	2,706,373	2,363,976	2,681,741	2,621,449	2,621,699	2,621,699
260	Affordable Housing Fund Total	-	-	500	-	-	500	500	500
230	Airport Improvement Fund Total	435,178	429,308	429,174	350,536	404,113	421,814	416,169	416,169
500	CO Sewer Ent Fund Total	155,476	181,917	211,648	140,206	193,036	217,832	217,832	217,832
245	Conservation Trust Fund Total	11,499	34,597	150,000	47,566	47,566	156,000	35,500	35,500
270	County Lodging Tax Fund Total	540,058	602,558	664,870	614,626	659,581	926,480	926,480	926,480
275	- Pole Creek Meadow (Transfers On	-	-	-	-	-	-	-	-
255	Dispatch Fund Total	1,942,592	537,684	1,239,662	752,141	1,203,453	746,430	746,430	746,430
280	Employee Health Insurance Total	(116,861)	2,924,201	4,211,000	1,955,512	2,731,186	3,742,600	3,742,600	3,742,600
205	EMS Fund Total	3,844,915	3,432,054	4,587,973	3,890,062	4,282,903	3,164,111	3,165,611	3,165,611
235	PILT Fund Total	-	-	-	-	-	-	-	-
240	Retirement Fund Total	609,170	652,248	737,000	614,865	659,309	737,000	737,000	737,000
300	Sales Tax Fund Total	516,559	1,142,595	4,122,290	2,233,276	2,770,390	1,488,703	1,440,803	1,440,803
350	Major Capital Improve Fund Total	2,090,147	3,961,807	3,730,600	2,739,940	2,924,530	371,000	351,000	351,000
250	Water Quality Fund Total	4,735	4,670	4,500	3,685	4,053	4,100	4,100	4,100
Grand Total All Funds		32,532,185	38,254,829	46,294,638	34,681,953	40,143,981	38,431,111	36,681,671	36,742,423

Fund Depart GC Department

		FTE - Full Time Equivalent Employees							
		2013	2014	2015	2015	2015	2016	2016	2016
		Actual	Actual	Budget	YTD	Estimate	Dept	Staff	Final
	Auxiliary Services Total	9.32	9.51	9.66	9.65	9.65	9.49	9.13	9.13
	General Govt - Admin Functions Total	27.70	30.91	32.53	33.08	33.06	32.95	28.04	29.48
	General Govt - Statutory Functions Total	31.16	32.23	32.24	30.06	32.33	36.14	35.14	35.14
	Judicial Services Total	2.21	2.83	2.20	2.62	2.62	2.20	2.20	2.20
	Public Health Services Total	26.40	26.24	26.90	26.35	26.35	29.43	26.33	26.43
	Public Safety Services Total	50.98	52.36	51.64	49.54	49.54	52.45	52.45	52.45
100	General Fund Total	147.77	154.08	155.17	151.29	153.54	162.65	153.28	154.82
220	GCETSA Fund Total	-	-	-	-	-	-	-	-
200	Road & Bridge Fund Total	50.68	51.50	50.77	51.23	51.51	51.11	51.11	51.11
400	Social Services Fund Total	13.10	14.31	15.10	15.02	15.02	16.00	16.00	16.00
260	Affordable Housing Fund Total	-	-	-	-	-	-	-	-
230	Airport Improvement Fund Total	1.17	1.19	0.68	0.94	0.94	0.68	0.68	0.68
500	CO Sewer Ent Fund Total	-	-	-	-	-	-	-	-
245	Conservation Trust Fund Total	-	-	-	-	-	-	-	-
270	County Lodging Tax Fund Total	-	-	-	-	-	-	-	-
275	- Pole Creek Meadow (Transfers On	-	-	-	-	-	-	-	-
255	Dispatch Fund Total	6.97	7.83	9.60	8.94	8.94	9.00	9.00	9.00
280	Employee Health Insurance Total	-	-	-	-	-	-	-	-
205	EMS Fund Total	36.95	40.55	37.91	46.42	46.42	42.00	42.00	42.00
235	PILT Fund Total	-	-	-	-	-	-	-	-
240	Retirement Fund Total	-	-	-	-	-	-	-	-
300	Sales Tax Fund Total	-	-	-	-	-	-	-	-
350	Major Capital Improve Fund Total	-	-	-	-	-	-	-	-
250	Water Quality Fund Total	-	-	-	-	-	-	-	-
Grand Total All Funds		256.64	269.46	269.23	273.84	276.37	281.44	272.07	273.61

Fund Depart GC Department

		Personnel Expenditure - Department Budget Worksheets							
		2013	2014	2015	2015	2015	2016	2016	2016
		Actual	Actual	Budget	YTD	Estimate	Dept	Staff	Final
	Auxiliary Services Total	542,081	585,259	604,354	551,776	592,149	566,188	553,316	565,089
	General Govt - Admin Functions Total	1,901,481	2,130,177	2,484,178	2,149,079	2,318,225	2,351,660	2,211,123	2,231,123
	General Govt - Statutory Functions Total	1,865,233	1,949,163	2,128,570	1,771,726	1,990,179	2,402,446	2,213,269	2,213,269
	Judicial Services Total	108,323	153,488	138,552	123,934	128,902	136,418	136,418	136,418
	Public Health Services Total	1,528,092	1,621,140	1,886,158	1,522,271	1,638,297	1,957,137	1,773,900	1,768,657
	Public Safety Services Total	3,396,597	3,551,102	3,853,932	3,176,632	3,615,087	4,005,093	4,005,093	4,005,093
100	General Fund Total	9,341,806	9,990,330	11,095,744	9,295,417	10,282,840	11,418,942	10,893,119	10,919,650
220	GCETSA Fund Total	-	-	-	-	-	-	-	-
200	Road & Bridge Fund Total	3,166,263	3,360,420	3,374,709	3,063,534	3,314,856	3,425,278	3,425,278	3,425,278
400	Social Services Fund Total	778,564	1,039,316	1,055,176	986,389	1,063,009	1,149,806	1,149,806	1,149,806
260	Affordable Housing Fund Total	-	-	-	-	-	-	-	-
230	Airport Improvement Fund Total	74,053	75,389	70,169	54,870	59,128	72,129	72,129	72,129
500	CO Sewer Ent Fund Total	-	-	-	-	-	-	-	-
245	Conservation Trust Fund Total	-	-	-	-	-	-	-	-
270	County Lodging Tax Fund Total	-	-	-	-	-	-	-	-
275	- Pole Creek Meadow (Transfers On	-	-	-	-	-	-	-	-
255	Dispatch Fund Total	401,328	483,903	621,961	543,910	588,510	633,630	633,630	633,630
280	Employee Health Insurance Total	-	-	-	-	-	-	-	-
205	EMS Fund Total	2,166,850	2,356,145	2,451,723	2,189,739	2,292,517	2,499,981	2,499,981	2,499,981
235	PILT Fund Total	-	-	-	-	-	-	-	-
240	Retirement Fund Total	564,996	614,176	700,000	577,510	622,309	700,000	700,000	700,000
300	Sales Tax Fund Total	-	-	-	-	-	-	-	-
350	Major Capital Improve Fund Total	-	-	-	-	-	-	-	-
250	Water Quality Fund Total	-	-	-	-	-	-	-	-
Grand Total All Funds		16,493,860	17,919,679	19,369,482	16,711,369	18,223,168	19,899,767	19,373,943	19,400,474

Fund Depart GC Department

Operating & Capital Expenditure - Department Budget Worksheets

		2013	2014	2015	2015	2015	2016	2016	2016
		Actual	Actual	Budget	YTD	Estimate	Dept	Staff	Final
	Auxiliary Services Total	361,599	407,265	457,497	397,936	427,597	528,425	510,675	460,675
	General Govt - Admin Functions Total	916,669	672,403	1,178,180	954,409	1,039,118	1,193,640	1,046,580	1,049,780
	General Govt - Statutory Functions Total	1,640,137	1,940,368	2,150,612	1,434,838	1,814,523	1,980,831	1,523,389	1,566,311
	Judicial Services Total	584,819	598,098	659,421	532,957	595,859	634,320	612,650	614,150
	Public Health Services Total	351,963	393,843	354,989	291,715	331,878	341,361	310,511	328,011
	Public Safety Services Total	870,285	1,125,243	1,170,370	932,475	1,219,288	1,178,684	1,114,184	1,133,284
100	General Fund Total	4,725,472	5,137,221	5,971,069	4,544,330	5,428,262	5,857,261	5,117,989	5,152,211
220	GCETSA Fund Total	39,189	24,020	64,416	13,873	16,150	15,750	15,750	15,750
200	Road & Bridge Fund Total	2,902,064	3,166,839	2,993,110	2,058,407	2,540,012	3,115,860	2,823,810	2,823,810
400	Social Services Fund Total	1,545,360	1,633,045	1,651,197	1,377,587	1,618,732	1,471,643	1,471,893	1,471,893
260	Affordable Housing Fund Total	-	-	500	-	-	500	500	500
230	Airport Improvement Fund Total	361,125	353,919	359,005	295,666	344,985	349,685	344,040	344,040
500	CO Sewer Ent Fund Total	155,476	181,917	211,648	140,206	193,036	217,832	217,832	217,832
245	Conservation Trust Fund Total	11,499	34,597	150,000	47,566	47,566	156,000	35,500	35,500
270	County Lodging Tax Fund Total	540,058	602,558	664,870	614,626	659,581	926,480	926,480	926,480
275	- Pole Creek Meadow (Transfers On	-	-	-	-	-	-	-	-
255	Dispatch Fund Total	1,541,265	53,781	617,701	208,231	614,944	112,800	112,800	112,800
280	Employee Health Insurance Total	(116,861)	2,924,201	4,211,000	1,955,512	2,731,186	3,742,600	3,742,600	3,742,600
205	EMS Fund Total	1,678,064	1,075,909	2,136,250	1,700,324	1,990,386	664,130	665,630	665,630
235	PILT Fund Total	-	-	-	-	-	-	-	-
240	Retirement Fund Total	44,174	38,071	37,000	37,355	37,000	37,000	37,000	37,000
300	Sales Tax Fund Total	516,559	1,142,595	4,122,290	2,233,276	2,770,390	1,488,703	1,440,803	1,440,803
350	Major Capital Improve Fund Total	2,090,147	3,961,807	3,730,600	2,739,940	2,924,530	371,000	351,000	351,000
250	Water Quality Fund Total	4,735	4,670	4,500	3,685	4,053	4,100	4,100	4,100
Grand Total All Funds		16,038,325	20,335,150	26,925,156	17,970,584	21,920,813	18,531,344	17,307,727	17,341,949

Fund Depart GC Department

Transfers In - Department Budget Worksheet

		2013	2014	2015	2015	2015	2016	2016	2016
		Actual	Actual	Budget	YTD	Estimate	Dept	Staff	Final
	Auxiliary Services Total	-	-	-	-	-	-	-	-
	General Govt - Admin Functions Total	-	3,800,000	5,150,000	3,000,000	3,000,000	2,000,000	3,500,000	3,500,000
	General Govt - Statutory Functions Total	-	-	-	-	-	-	-	-
	Judicial Services Total	-	-	-	-	-	-	-	-
	Public Health Services Total	-	-	-	-	-	-	-	-
	Public Safety Services Total	-	-	-	-	-	-	-	-
100	General Fund Total	-	3,800,000	5,150,000	3,000,000	3,000,000	2,000,000	3,500,000	3,500,000
220	GCETSA Fund Total	-	-	-	-	-	-	-	-
200	Road & Bridge Fund Total	1,500,000	4,000,000	3,000,000	2,500,000	2,500,000	2,000,000	-	-
400	Social Services Fund Total	-	-	-	-	-	-	-	-
260	Affordable Housing Fund Total	-	-	-	-	-	-	-	-
230	Airport Improvement Fund Total	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
500	CO Sewer Ent Fund Total	-	-	-	-	-	-	-	-
245	Conservation Trust Fund Total	-	-	-	-	-	-	-	-
270	County Lodging Tax Fund Total	-	-	-	-	-	-	-	-
275	- Pole Creek Meadow (Transfers On	24,951	-	-	-	-	-	-	-
255	Dispatch Fund Total	389,075	389,076	1,124,377	924,377	924,377	602,215	602,215	602,215
280	Employee Health Insurance Total	-	2,194,348	-	-	-	-	-	-
205	EMS Fund Total	52,745	270,000	1,005,000	782,000	1,000,000	100,000	100,000	100,000
235	PILT Fund Total	-	-	-	-	-	-	-	-
240	Retirement Fund Total	-	-	-	-	-	-	-	-
300	Sales Tax Fund Total	12,400	5,653,807	5,250,000	4,500,000	4,500,000	630,000	30,000	30,000
350	Major Capital Improve Fund Total	2,235,427	2,677,504	1,890,700	1,815,424	2,133,026	7,000	7,000	7,000
250	Water Quality Fund Total	-	-	-	-	-	-	-	-
Grand Total All Funds		4,314,598	19,084,735	17,520,077	13,621,801	14,157,403	5,439,215	4,339,215	4,339,215

Fund Depart GC Department

		Transfers Out - Department Budget Worksheet							
		2013	2014	2015	2015	2015	2016	2016	2016
		Actual	Actual	Budget	YTD	Estimate	Dept	Staff	Final
	Auxiliary Services Total	-	36,065	-	-	-	-	-	-
	General Govt - Admin Functions Total	251,526	2,420,924	400,626	400,626	400,626	389,715	389,715	389,715
	General Govt - Statutory Functions Total	10,147	346,605	707,500	679,413	687,129	7,000	7,000	7,000
	Judicial Services Total	43,913	-	-	-	-	-	-	-
	Public Health Services Total	-	-	-	-	-	-	-	-
	Public Safety Services Total	55,452	35,635	41,500	-	41,500	30,000	30,000	30,000
100	General Fund Total	361,039	2,839,229	1,149,626	1,080,039	1,129,255	426,715	426,715	426,715
220	GCETSA Fund Total	262,500	262,500	823,751	623,751	623,751	312,500	312,500	312,500
200	Road & Bridge Fund Total	976,748	850,000	600,000	600,000	853,893	600,000	-	-
400	Social Services Fund Total	-	-	-	-	-	-	-	-
260	Affordable Housing Fund Total	-	-	-	-	-	-	-	-
230	Airport Improvement Fund Total	150,245	1,238,005	316,700	311,011	325,412	-	-	-
500	CO Sewer Ent Fund Total	-	-	-	-	-	-	-	-
245	Conservation Trust Fund Total	-	-	-	-	-	-	-	-
270	County Lodging Tax Fund Total	-	-	-	-	-	-	-	-
275	- Pole Creek Meadow (Transfers On	-	-	-	-	-	-	-	-
255	Dispatch Fund Total	-	-	-	-	-	-	-	-
280	Employee Health Insurance Total	-	-	2,500,000	2,500,000	2,500,000	-	-	-
205	EMS Fund Total	11,322	-	-	-	-	-	-	-
235	PILT Fund Total	-	495,000	1,230,000	475,000	693,000	100,000	100,000	100,000
240	Retirement Fund Total	-	-	-	2,000,000	2,000,000	-	-	-
300	Sales Tax Fund Total	2,500,000	7,800,000	8,150,000	5,500,000	5,500,000	4,000,000	3,500,000	3,500,000
350	Major Capital Improve Fund Total	52,745	5,600,000	2,750,000	532,000	532,000	-	-	-
250	Water Quality Fund Total	-	-	-	-	-	-	-	-
Grand Total All Funds		4,314,598	19,084,735	17,520,077	13,621,801	14,157,311	5,439,215	4,339,215	4,339,215

Fund Depart GC Department

General Support Required (Provided) - Budget Department Worksheets

		2013	2014	2015	2015	2015	2016	2016
		Actual	Actual	Budget	YTD	Estimate	Dept	Staff
	Auxiliary Services Total	389,610	510,798	546,655	502,619	500,356	575,184	543,661
	General Govt - Admin Functions Total	(5,153,701)	(6,011,495)	(7,312,716)	(6,815,285)	(6,594,536)	(5,758,105)	(7,545,682)
	General Govt - Statutory Functions Total	491,683	1,030,992	2,163,932	584,492	1,117,212	1,941,623	1,170,005
	Judicial Services Total	628,108	686,746	736,852	591,846	624,760	670,738	649,068
	Public Health Services Total	1,188,237	1,216,898	1,626,969	875,330	960,539	1,706,167	1,447,080
	Public Safety Services Total	3,687,725	3,894,404	4,209,196	3,579,451	4,054,633	4,426,920	4,354,688
100	General Fund Total	1,231,662	1,328,342	1,970,888	(681,547)	662,964	3,562,528	618,820
220	GCETSA Fund Total	(32,141)	(37,483)	568,167	395,525	339,901	28,250	28,250
200	Road & Bridge Fund Total	416,502	(1,241,895)	(715,681)	(387,078)	102,657	855,888	1,963,838
400	Social Services Fund Total	(57,963)	295,823	510,990	229,917	174,782	(52,905)	(52,655)
260	Affordable Housing Fund Total	-	-	500	-	-	500	500
230	Airport Improvement Fund Total	50,688	24,106	76,974	(78,126)	42,193	62,214	56,569
500	CO Sewer Ent Fund Total	18,094	53,283	79,840	17,253	37,756	60,414	60,414
245	Conservation Trust Fund Total	(46,406)	(16,082)	120,000	8,492	17,566	126,000	5,500
270	County Lodging Tax Fund Total	(26,073)	(32,827)	29,370	94,933	24,081	255,980	255,980
275	- Pole Creek Meadow (Transfers On	(24,951)	-	-	-	-	-	-
255	Dispatch Fund Total	111,171	67,684	(206,589)	(294,110)	(42,798)	(41,013)	(41,013)
280	Employee Health Insurance Total	(118,782)	(2,695,035)	2,311,000	1,258,948	1,081,186	(408,400)	(408,400)
205	EMS Fund Total	512,707	145,783	730,373	322,716	400,519	(33,017)	(36,517)
235	PILT Fund Total	(894,534)	(476,914)	420,000	(453,935)	(235,935)	(710,000)	(710,000)
240	Retirement Fund Total	(341,964)	(197,343)	(84,000)	1,784,620	1,816,698	(86,500)	(86,500)
300	Sales Tax Fund Total	(117,437)	(45,914)	3,994,790	357,416	460,890	1,824,203	1,876,303
350	Major Capital Improve Fund Total	(1,833,909)	5,932,310	3,702,300	176,716	35,566	326,400	306,400
250	Water Quality Fund Total	(851)	(972)	-	(815)	53	100	100
Grand Total All Funds		(1,122,045)	3,102,867	13,508,922	2,750,925	4,918,080	5,770,641	3,837,588

STATE OF COLORADO

County of Grand

} ss.

At a regular meeting of the Board of County Commissioners for Grand County, Colorado, held at the County Administration Building in Hot Sulphur Springs on Tuesday, the 8th day of December A.D., 2015, there were present:

Merrit Linke , Commissioner - Chairman
Kristen Manguso , Commissioner
E. Jane Tollett , Commissioner
Alan Hassler , County Attorney
Ed Moyer , Interim County Manager
Sara L. Rosene , Clerk of the Board

when the following proceedings, among others were had and done, to wit:

RESOLUTION 2015-12-1

WHEREAS, The Board of County Commissioners of Grand County has prepared a budget for Grand County concerning fiscal appropriations for 2016 (subject to modification) pursuant to CRS 29-1-103, and has held public hearings concerning the same, and;

WHEREAS, The State of Colorado, pursuant to the Constitution and Statutes has made a determination of the maximum property tax revenues which can be levied by Grand County, and;

WHEREAS, Property tax revenues and related mill levy herein adopted are within the maximum property tax revenues which can be levied by the Constitution and Statutes;

NOW THEREFORE BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF GRAND COUNTY, COLORADO:

Section 1: This board hereby adopts its 2016 Budget (subject to modification) as prepared, heard and amended as follows:

	EXPENDITURES		
	Expenditures	Transfers Out	Total
Major Governmental Funds			
General Fund	\$ 16,071,861	\$ 426,715	\$ 16,498,576
Special Revenue Funds			
Road & Bridge Fund	6,249,088	-	6,249,088
Sales Tax Fund	1,440,803	3,500,000	4,940,803
Capital Improvement Funds			
Major Capital Improvement Fund	351,000	-	351,000
Non-Major Governmental Funds			
Special Revenue Funds			
Affordable Housing Fund	500	-	500
Airport Improvement Fund	416,169	-	416,169
Conservation Trust Fund	35,500	-	35,500
County Lodging Tax Tourism Fund	926,480	-	926,480
Payment In Lieu of Taxes Fund	-	100,000	100,000
Retirement Fund	737,000	-	737,000
Social Services Fund	2,621,699	-	2,621,699
Water Quality Fund	4,100	-	4,100
Major Proprietary Fund			
Colorado Sewer Enterprise Fund	217,832	-	217,832
Emergency Medical Services Fund	3,165,611	-	3,165,611
Dispatch Fund	746,430	-	746,430
GCETSA E911	15,750	312,500	328,250
Internal Services Fund			
Employee Health Insurance Fund	3,742,600	-	3,742,600
TOTAL EXPENDITURES	<u>\$ 36,742,423</u>	<u>\$ 4,339,215</u>	<u>\$ 41,081,638</u>

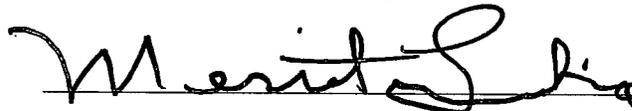
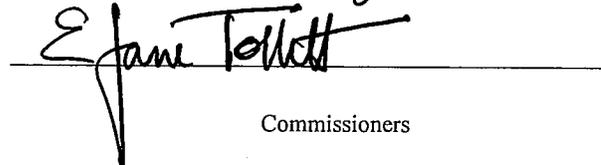
Section 1: Continued:

	Un-appropriated Surplus	REVENUES			
		Property Tax	Other Revenue	Transfers In	Total
Major Governmental Funds					
General Fund	\$ 4,201,075	\$ 7,594,000	\$ 4,700,004	\$ 3,500,000	\$ 15,794,004
Special Revenue Funds					
Road & Bridge Fund	2,847,657	217,000	4,068,250	-	4,285,250
Sales Tax Fund	1,922,939	-	3,034,500	30,000	3,064,500
Capital Improvement Funds					
Major Capital Improvement Fund	1,844,352	-	37,600	7,000	44,600
Non-Major Governmental Funds					
Special Revenue Funds					
Affordable Housing Fund	62,940	-	-	-	-
Airport Improvement Fund	206,727	-	259,600	100,000	359,600
Conservation Trust Fund	127,474	-	30,000	-	30,000
County Lodging Tax Tourism Fund	626,217	-	670,500	-	670,500
Payment In Lieu of Taxes Fund	1,615,304	-	810,000	-	810,000
Retirement Fund	84,234	740,000	83,500	-	823,500
Social Services Fund	555,220	328,000	2,346,354	-	2,674,354
Water Quality Fund	24,416	-	4,000	-	4,000
Major Proprietary Fund					
Colorado Sewer Enterprise Fund	358,458	-	157,418	-	157,418
Emergency Medical Services Fund	383,172	1,350,000	1,752,129	100,000	3,202,129
Dispatch Fund	37,769	-	185,228	602,215	787,443
GCETSA	284,564	-	300,000	-	300,000
Internal Services Fund					
Employee Health Insurance Fund	1,613,849	-	4,151,000	-	4,151,000
TOTAL REVENUES	\$ 16,796,365	\$ 10,229,000	\$ 22,590,083	\$ 4,339,215	\$ 37,158,298

Section 2: This Board hereby sets the mill levy for Grand County for 2016 as follows:

PROPERTY TAX	Mill Levy	Total	Estimated	Net
		Estimate	Uncollectible	Revenue
Major Governmental Funds				
General Fund	11.250	\$ 7,661,747	\$ (67,747)	\$ 7,594,000
Special Revenue Funds				
Road & Bridge Fund	0.322	219,296	(2,296)	217,000
Emergency Medical Services Fund	2.000	1,362,088	(12,088)	1,350,000
Capital Improvement Funds				
Major Capital Improvement Fund	-	-	-	-
Non-Major Governmental Funds				
Special Revenue Funds				
Retirement Fund	1.097	747,105	(7,105)	740,000
Social Services Fund	0.486	330,987	(2,987)	328,000
TOTAL REVENUES	15.155	\$ 10,321,225	\$ (92,225)	\$ 10,229,000

Upon motion duly made and seconded the foregoing Resolution was adopted by the following vote:

 Aye
 Aye
 Aye
 Commissioners

STATE OF COLORADO

County of Grand

} ss.

I, Sara L. Rosene, County Clerk and ex-officio Clerk of the Board of County Commissioners in and for the County and State aforesaid do hereby certify that the annexed and foregoing Order is truly copied from the Records of the Proceeding of the Board of County Commissioners for said Grand County, now in my offices.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of said County, at Hot Sulphur Springs, this..... day ofA.D.,

County Clerk and ex-officio Clerk of the Board of County Commissioners.
