

Archuleta County, Colorado



Annual Budget
For the Calendar Year
2015





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Archuleta County Finance Department
Colorado**

For the Fiscal Year Beginning

January 1, 2014

Executive Director

Award

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Archuleta County Finance Department for the Annual Budget beginning January 1, 2014.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



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Budget Adopted & Appropriated On: December 9, 2014
Budget Book Prepared By: LeeAnn Martin January 15, 2015



INTRODUCTION

The Board of County Commissioners and Citizens
Archuleta County
State of Colorado

Dear Commissioners and Citizens:

It is our pleasure to present to you the 2015 Archuleta County Annual Budget. This budget is the product of a coordinated County-wide effort.

The 2015 budget was built around two overriding principles, conservatism, and balance. Balance is obvious, current expenditures will be balanced against current revenue and to the least extent necessary, available fund balances. Conservatism has been achieved through the development and maintenance of Tabor, Operating, and Strategic reserves. Within the confines of the overarching principles, the Board of County Commissioners identified three areas of focus for the 2015 budget, those being, deferred infrastructure maintenance (roads), deferred capital maintenance, and employee compensation.

The 2015 budget includes all of the County's general funds, enterprise funds and special funds which across them enable the County to provide services which are both community driven and statutorily mandated.

GENERAL OVERVIEW

2014 represented a transitional year for Archuleta County. For the last several years, the County has been faced with making some extremely difficult decisions, the outcomes of those being a drastically reduced staff and significant deferrals in building maintenance and equipment purchases. The net result of these decisions however, is that the County is now in a financial position to start a thoughtful, and systematic rebuilding and restructuring process. Fortunately, revenues have stabilized, and past cuts in operating expenses have positioned the County to grow General Fund balance reserves in a reliable and predictable manner. The County Commissioners commitment to prudent financial management over the past several years, ultimately has served Archuleta County well. Economic indicators which for the past several years were trending downward, are starting to level off and experience some positive movement.

Conservative budgeting is starting to pay dividends in the form of substantial dedicated reserves, and healthy fund balances. As is the case with any budget, there continues to be a delicate balance in addressing the many competing needs and requests. Given the considerable, yet necessary, cut-backs that the County was forced to institute, the resulting deferral of basic operational investment has been significant. Appropriations in the 2015 budget will begin to address some of the most pressing needs. The most significant actions include, additional Information Technology staff, increased funding for Road and Bridge maintenance and capital, along with staffing changes in a number of different areas.

RESERVES

The Board of County Commissioners has been very clear in their desire to develop thoughtful, specific, and well-structured reserve policies. This objective served as the foundational structure for the development of the 2015 budget. In establishing a reserve policy that met the criteria, two different reserves were established. The two different reserves are an existing Operational Reserve, and a new reserve fund which is the Strategic Reserve. The Operational Reserve target, which has been met and is fully funded is equal to three (3) months of budgeted General Fund operating expenditures. The intent of this reserve fund is to insure the availability of cash to cover monthly expenses in excess of monthly revenues as may occur seasonally within a calendar year. The Strategic Reserve is equal to four (4) months of budgeted General Fund operating expenditures. The goal of this reserve is to insure the availability of cash to cover annually budgeted expense in excess of annual revenue for periods of financial exigency expected to extend beyond the current budget cycle. The County is positioning itself to be able to withstand financial challenges as may occur unpredictably over long term economic cycles, in particular, during a recession or depression of the national economy. The intent is to be able to maintain basic services during the time frame in which more detailed contingencies can be developed and operational plans put in place should it become evident that long term adjustments are necessary. Included in the 2015 budget adoption process, will be the adoption of a "Committed Fund Balance Policy" Resolution. The intent of this resolution is to confirm the level of commitment that has been made to the structured financial management of Archuleta County. These reserves, coupled with healthy un-appropriated fund balance have Archuleta County in a very strong and stable financial position.

REVENUE

Despite the positive news, there is still considerable uncertainty about the future economy, and no foreseeable meaningful growth on the horizon. As a result, the County will continue conservative budgeting. Notable projected revenue changes are as follows:

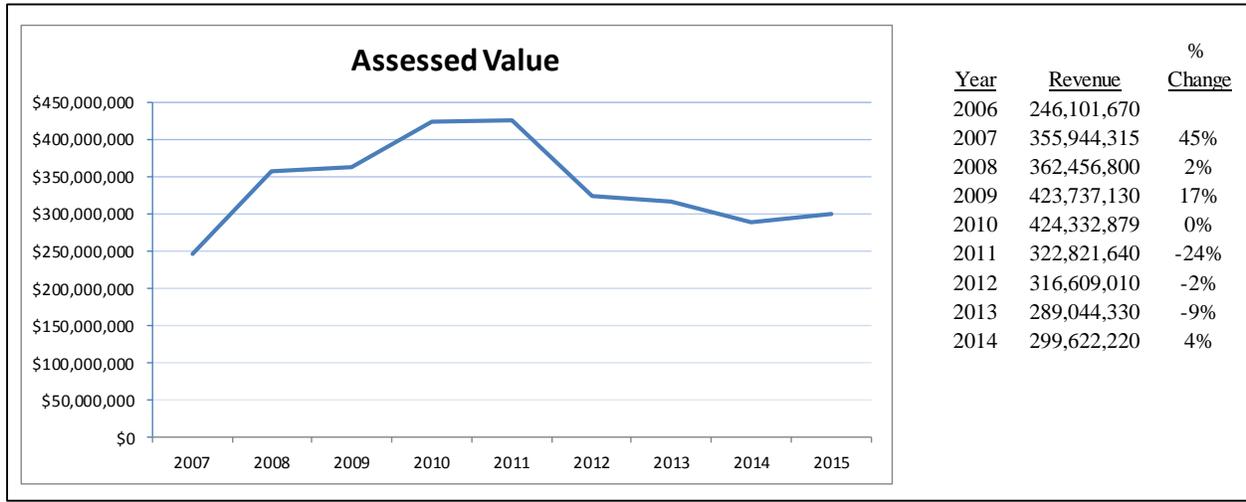
Property Tax: Overall property tax revenues are projected to increase by \$53,956 in 2015. This is a 1.0% increase over the 2014 projected amount. Note that assessed property values rose 4%, but abatements are expected to consume much of this increase. The biggest wildcard at this point in time is Oil and Gas revenue, which is known to be quite variable.

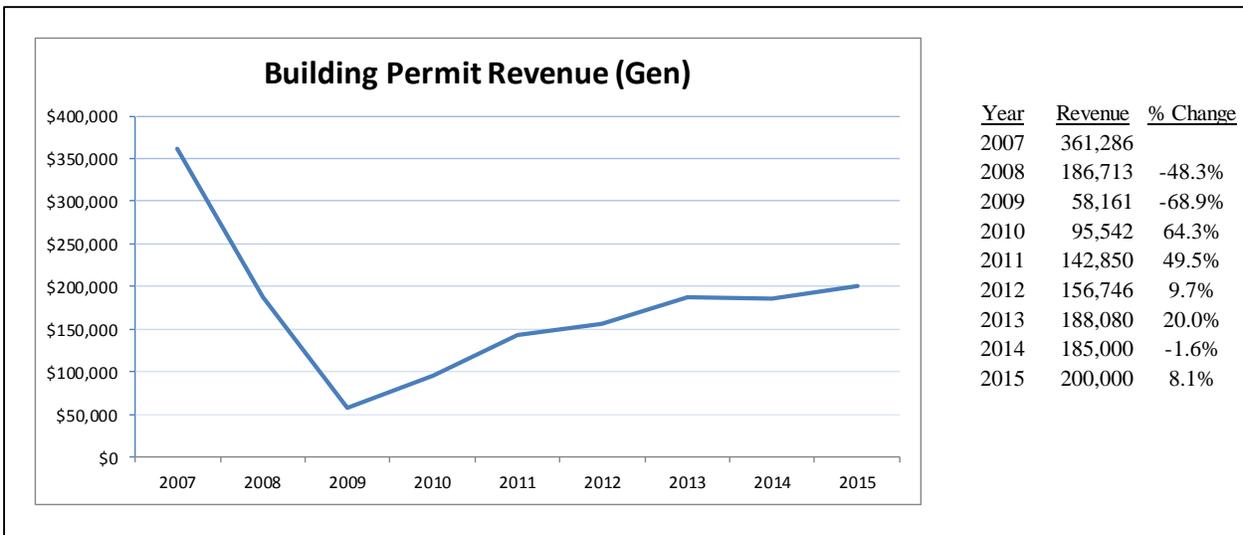
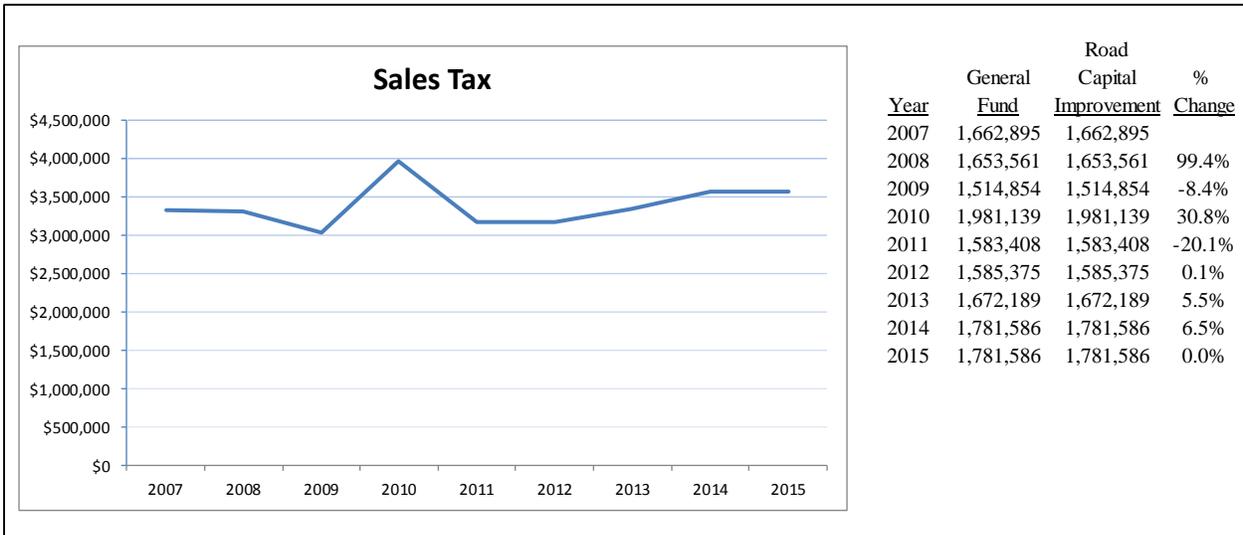
Sales Tax: Sales tax is projected increase 6.5% during 2014, but we have not budgeted any increase over that in 2015. While a Wal-Mart store is expected to open next summer, the County does not consider the net effect of that opening on Sales Tax revenue to be predicable, and is therefore not projecting an increase.

Payment In Lieu of Tax (PILT): The PILT funding continues to be an important and interesting revenue source. In recent years the Emergency Economic Stabilization Act, covering the period 2008-2012 was in effect, boosting this revenue. Extensions were given in 2013 and 2014, but 2015 remains a question

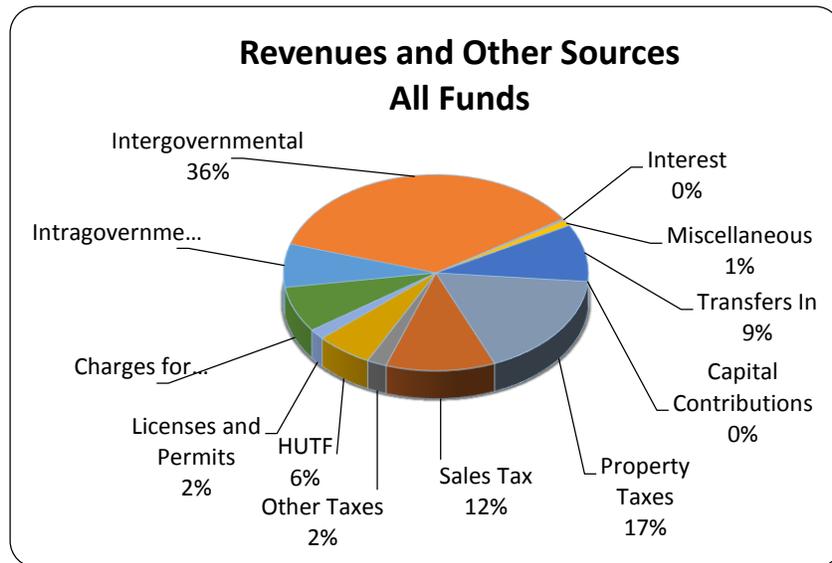
mark. For 2015 budgeting purposes, the County is not anticipating an additional extension, and therefore has budgeted PILT 31.9% less than projected 2014 levels.

Provided are graphic representations of a sample of the County’s revenue centers. The intent is to provide a snapshot of revenue trends over time. The provided graphs represent assessed valuation and related property tax revenue, the second is total sales tax revenue and the third which may very well be the most dynamic indicator of the County’s overall economic health, building permit revenue.





Revenues across all funds are shown below.



EXPENDITURES

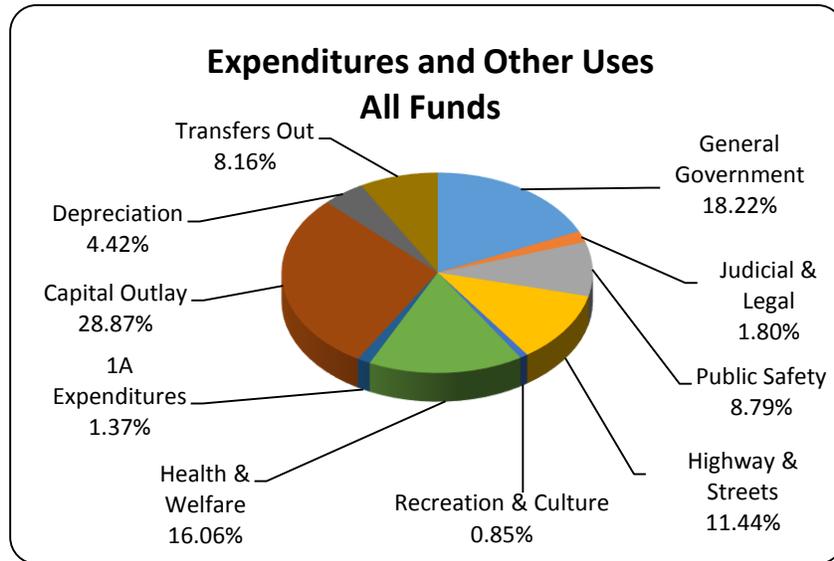
2015 Operational budgets, for the most part, have remained constant from 2014 levels. Slight increases have occurred due to an across the board salary increase, and some minor personnel changes. The primary areas of note include capital expenditures at the Airport, and increased funding for road maintenance and road capital projects. As noted previously, additional funding has also been dedicated toward addressing deferred building maintenance and deferred capital purchases primarily in heavy equipment in the Road and Bridge department.

Appropriations across spending categories are as follows:

General Government	\$6,457,455
Judicial & Legal	\$638,846
Public Safety	\$3,116,318
Highway and Streets	\$4,056,771
Recreation and Culture	\$300,575
Health & Welfare	\$5,693,729
1A Expenditures	\$487,302
Capital Outlay	\$10,234,804
Depreciation	\$1,568,298
Transfers Out	\$2,893,639
Debt Service	\$558,037

Capital projects included in the 2015 budget include the construction of a new parallel taxiway at Stevens Field (the county airport). While final construction costs to be established, the project is anticipated to be roughly 4.2 million dollars. Of that amount, Archuleta County’s portion will be roughly \$350,000 (the final amount will be defined once final project costs and subsequent grant funds have been established). The other significant capital dedication is to address the needs in our road system.

Provided is a graphic depiction of County wide expenditures:



CONCLUSION

Archuleta County continues to make great strides in its effort to become a strategically driven, high performing organization. Staff would like to acknowledge The Board of County Commissioners and their commitment toward efforts to achieve this goal. The 2015 budget is a reflection of a concerted effort in achieving this goal.

Areas of note in the 2015 Budget include:

- Add a "Strategic Reserve" to the County's existing "Working Capital Reserve, to protect the County from potential sudden economic downturns in the future.
- No new, significant cuts in operating budgets (and related services). In a few cases, some limited (and well justified) increases were possible.
- A 3% Cost of Living Adjustment, applied to the County wage scales, bringing the County closer to prevailing wages in the open employment marketplace.
- The County's absorption of 2015 insurance increases.
- A shift in funding from the General Fund to the Road & Bridge fund (via adjustment of the Property Tax mill levy allocation), to facilitate expanded road maintenance.
- Increased spending on previously deferred capital maintenance and capital replacement, from excess fund balances.
- The addition of key staff to ensure that the County is positioned to function effectively and efficiently both internally and externally.

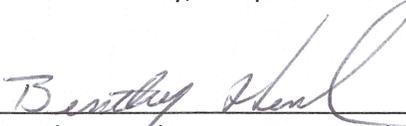
Fiscal conservatism and purposeful budget administration have placed the County in what is a truly enviable financial position. Positive staffing changes have reenergized employees and departments. While there are a number of very positive things underway, there is still significant work to do. The

ARCHULETA COUNTY, CO
INTRODUCTION - BUDGET MESSAGE

2015 BUDGET

County needs to commit to continued fiscal management that includes the development of multi-year budget evaluation, the development of long range capital improvement plans, and the development of clear, objective, strategic performance measures.

The 2015 budget is a graphic representation of the annual financial/operational policy established by the Archuleta County Commissioners. That policy recognizes the importance of our employees, the needs of the community, and provides for the future stability of Archuleta County.



Bentley Henderson – County Administrator



Larry Walton – Finance Director

BUDGET PROCESS

The annual budget process is designed to meet the requirements of Archuleta County, the Citizens of the County and various Colorado State Statutes. The County fiscal year is the same as the calendar year and the annual budget developed per the timeline and processes below is implemented January 1st of the following year. Many of the key tasks are facilitated by the Finance Department on behalf of the County Budget Officer appointed by the Board of County Commissioners. **Bolded items represent opportunities for direct input from Citizens.**

May 2014

- The Budget Officer and Finance Department evaluate issues and problems associated with the last budget process and make modifications within the process accordingly.

June 2014

- The Finance Department makes preliminary tax revenue assumptions for the coming year, based on 3 year trend information.
- The Budget Officer, in consultation with key stakeholders, will determine strategic issues and concerns to be addressed in the next year's operating budget.
- The Budget Officer and Finance Department update the Budget Calendar and detailed procedures, forms and specific guidance which will guide preparation of the budget.

July 2014

- The Budget Officer and Finance Department issue the updated calendar and instructions to Elected Officials and Department Heads.
- Elected Officials and Department Heads begin preparation of their Proposed Budgets.

August 2014

- The Finance Department will estimate shared or allocated costs for the coming year, such as general fund administration fees, depreciation expense, debt expense, Treasurer Fees, etc... and update previous estimates of tax revenue.
- Elected Officials and Department Heads submit their Proposed Budgets to the Budget Officer and Finance Department for review and preliminary consolidation.

September 2014

- The Finance Department consolidates the Proposed Budgets.
- The Budget Officer and Finance Director evaluate each Proposed Budget against the standards and guidance provided and meet with individual Elected Officials and Department Heads to review and discuss issues and make adjustments.

October – November 2014

- The Proposed Budget is consolidated and presented to the Board of County Commissioners and to Citizens during a public meeting. Afterwards, copies of the Proposed Budget are published to the County Website and maintained by the Clerk's Office, available for public inspection.

-
- **Citizens may inspect the Proposed Budget and make comments and or objections at any time after the Proposed Budget has been issued, up until the moment the Budget is adopted.**
 - **Budget work-sessions, open to the public, will be held with the Board of County Commissioners, Budget Officer, Finance Director and various Elected Officials and Department Heads to discuss each section of the Proposed Budget. Citizens are welcome to attend and comment.**
 - **In light of the open budget work-sessions, the Budget Officer and Finance Department will make final budget adjustments.**

December 2014

- **The Budget is presented to the Board of County Commissioners and the Citizens.**
- **The Board of County Commissioners shall consider a Resolution to Adopt the Budget, and another Resolution to Appropriate the Budget.**
- **The Board of County Commissioners shall consider Certification of Tax Levies and Certification of Levies and Revenue.**

January - December 2015

- **On January 1, the Budget approved and adopted in the prior December becomes effective.**
- **During the year, the following kinds of budget adjustments may be made, some of which require a Resolution by the Board of County Commissioners, in a public meeting and some of which do not, as follows:**
 - **By Resolution of County Commissioners:**
 - **Adjustments to add “unanticipated revenue” and corresponding expenses.**
 - **Adjustments of budget between different funds.**
 - **By the approval of the Budget Officer:**
 - **Adjustments to lower expense budgets.**
 - **Adjustments to transfer excess appropriated expense budgets between departments, within a fund.**

BUDGET CALENDAR

Bolded items are State Statute deadlines

<u>Date or Deadlines</u>	<u>Action</u>
July 17	Distribute Budget Preparation Guide to Elected Officials and Department Heads
August 24	Budget requests input into Incode.
August 25	Assessor to certify to all taxing entities and to the Division of Local Government the total new assessed and actual values (for real and personal property) (CRS 39-5-128)
September 7	Budget narrative, 2014 goals due to Finance from Department Heads and Elected Officials
October 11	Publish a notice-Proposed budget, date and time, is to be considered for adoption, Proposed budget available for inspection by the public and where, objections to the proposed budget may be filed at any time prior to the final adoption (CRS 29-1-106).
October 11	Public Hearing and presentation of 2014 Proposed Budget to BOCC (CRS 29-1-105).
November 1	Deadline for submitting applications to the Division for an increased levy pursuant to 29-1-302, C.R.S. and applications for exclusion of assessed valuation attributable to new primary oil or gas production from the 5.5% limit pursuant to (C.R.S. 29-1-301 (1)(b))
October 22-26	2014 Budget Hearings with Commissioners
Oct. 29- Nov. 2	2014 Budget Hearings with Commissioners
November 5-9	2014 Budget Hearings with Commissioners
December 10	Assessor make changes in assessed valuation (Once and only once by a single notification to the County Commissioners and the DLG. (CRS 39-1-111(5))
December 13	Public Hearing on Adoption of 2013Budget, Adoption of Rate & Fee Schedule for 2014, and certify mill levy for Archuleta County.
December 31	Budget ready for County's web site and distribution.

The Colorado State Statutes requires adoption of budget deadline as of Dec. 15, 2014. The budget calendar developed and presented above ensures compliance and legal requirements.

The County Budget Officer, in consultation with the County Commissioners and the core management team continually discuss and develop both short term and long term directions for various Departments and for the County as a whole. While there is currently no formally adopted “long range plan”, the discussions do lead to a consensus which informs the development of departmental performance measures, short and longer range goals and even the development of systems and processes that support long range intentions. Goals which have informed the direction of the 2015 included:

LONG RANGE GOALS

- Keep core operations budgets lean. Do not use windfall surpluses to expand (ongoing) operational budgets.
- Seek “sustainable” ways to fund more road maintenance.
- Seek “sustainable” ways to perform previously deferred capital maintenance and capital replacement.
- Continue the development and refinement of departmental performance measures.

2015 BUDGET GOALS

- Expand and extend road maintenance activity.
- Stop deferring capital maintenance and capital replacement, and begin to make up lost ground in these areas.
- Provide a Cost of Living Adjustment to employees.
- Establish a Strategic Reserve, to mitigate the effects of a sudden, future economic downturn.

The above lists look short, but achieving these goals is complicated and difficult. As explained in the 2015 Budget Message, each of the 2015 budget goals has been met, and progress has been made in reaching the long term goals.

The following assumptions illustrate those used in the development of the 2015 budget.

GENERAL ASSUMPTIONS:

- Budget assumptions and forecasting will be conservative, with no reliance on speculation.
- Operational expense budgets will remain at levels fully supported by reliable, sustainable revenue streams.
- Unassigned and Unrestricted fund balances will be used to support non-recurring costs.
- A Strategic Reserve will be built into the budget.
- Deferred employee compensation will be addressed.
- The amount budgeted for capital maintenance and capital replacement will be increased.

REVENUE ASSUMPTIONS:

- Property tax revenue will stabilize, with a 1% increase in 2015.
- Current year revenue projections will be based on trend analysis.
- With limited exceptions, 2015 revenue budgets will be based on current year (2014) projections, without growth assumptions.
- Significant detail about 2015 revenue assumptions are contained in the “2015 Revenue Assumptions & Analysis” document, contained elsewhere in this budget.

PERSONNEL ASSUMPTIONS:

- Employee Pay Scales and actual employee pay rates will be increased 3%, as a Cost of Living Adjustment (COLA).
- Medical insurance premiums will increase 10%. The County will pay the increase, rather than pass the cost on to employees.
- Proposed additional employee positions (net FTE’s) will not be included in the first draft budget. They will be considered separately, in light of the first budget draft and will be subject to Commissioners approval.
- New employee positions will (generally) not be approved unless corresponding reductions in expense are identified and proposed at the same time.

MATERIALS & SERVICE ASSUMPTIONS:

- These costs are expected to remain flat, or nearly flat.
- Increases in these costs may be permissible, if the specific cost items are essentially outside of the control of the Director or Official responsible for the budget. Typically, these include: Treasurer Fees, allocated General Fund Administration Fees, Liability Insurance, Depreciation Expense, or costs associated with continuing contracts with built in inflation adjustments, etc...

CAPITAL OUTLAY ASSUMPTIONS:

- Capital Outlay expenditures include “replacement (or maintenance) of existing assets”, and “procurement of new assets”.
- Procurement of new assets will be discouraged.
- Replacement (or maintenance) of existing assets will not be arbitrarily limited or discouraged.
- Instead, replacement (or maintenance) of existing assets will be evaluated on the following:
 - **Long term cost suppression.** For example, if maintenance and repairs on an old vehicle are likely to cost more than replacing it, then it should be replaced.
 - **Continuing operation need.** Assets will not be replaced just because they are worn out. Instead, worn out assets will be replaced because they facilitate performance of needed work in the most cost effective manner.
 - **Availability of funding.** Replacement of assets can only occur if funding (revenue and available fund balances) exist to cover those costs.
 - **Consistent with established priorities.** The selection of assets for maintenance or replacement should be consistent with the long term capital improvement plans of the department proposing the cost. For example, the “Airport Improvement Plan”, the “5 Year Road Plan”, etc...



**Archuleta County
Detailed Revenue Assumptions & Analysis
Updated for Fiscal Year 2015**

INTRODUCTION - DETAILED REVENUE ASSUMPTIONS & ANALYSIS

PROPERTY TAX REVENUE & RELATED

Distribution: General Fund 70%
 Road & Bridge Fund 25%
 Dept. of Human Services Fund 5%

Source: Archuleta County property owners.

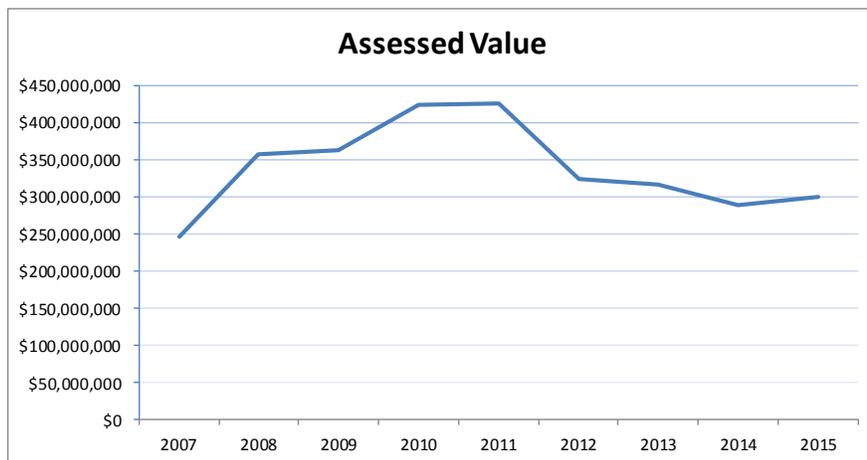
Collection: The collection process begins with the Archuleta County Assessor's Office. Two types of property are valued by the Assessor's Office: 1) "real property" (land & buildings) and 2) "personal property" (business machines & equipment). Once market values are established, the Assessor's Office computes the assessed valuation of property based on State-legislated assessment percentages. Mill levys are applied to assessed values, for collection in the following year. Several years' history of the total assessed valuation is provided in the table below:

Assessed Valuations by Property Class

	2006	2007	2008	2009	2010	2011	2012	2013	2014
Commercial	51,005,051	60,510,172	62,569,339	66,490,950	66,971,560	48,097,190	47,658,530	43,213,900	43,254,830
Residential	166,170,040	263,103,369	264,574,779	314,440,170	317,208,290	224,151,510	222,789,990	207,963,780	208,356,670
Industrial	1,880,337	1,944,663	2,002,117	2,358,380	2,300,650	1,729,600	1,533,640	1,241,570	1,187,960
Agricultural	5,258,784	5,761,834	6,012,168	6,913,460	6,728,869	6,781,110	6,487,800	6,671,320	6,714,850
Natural Resources	11,179,358	14,081,877	16,449,197	23,110,270	21,293,310	32,065,130	29,015,050	20,706,060	31,195,310
<u>State Assessed</u>	<u>10,608,100</u>	<u>10,542,400</u>	<u>10,849,200</u>	<u>10,423,900</u>	<u>9,830,200</u>	<u>9,997,100</u>	<u>9,124,000</u>	<u>9,247,700</u>	<u>8,912,600</u>
Total	246,101,670	355,944,315	362,456,800	423,737,130	424,332,879	322,821,640	316,609,010	289,044,330	299,622,220

Assessed Valuation History

Assessed Valuations on property in the County (in recent years) is demonstrated by the following table. The 2014 assessed valuations (which will be collected in 2015) were up slightly.



INTRODUCTION - DETAILED REVENUE ASSUMPTIONS & ANALYSIS

PROPERTY TAX REVENUE & RELATED, continued

Mill Levies for Archuleta County Residents

A tax roll is furnished to the Archuleta County Treasurer's Office. The Treasurer's Office issues property tax bills to every property owner based on the property's assessed valuation and the total mill levy which local governments have certified for the year. Within Archuleta County, mill levies are certified by Archuleta County, the Town of Pagosa Springs, Archuleta School District 50 Jt., Ignacio School District 11 Jt., Bayfield School District 10 Jt. and by "Title 32 bond levied" districts, being Pagosa Area Water and Sanitation Districts 1 & 2. In addition, mill levies are certified by several other "Non-Title 32" districts, without bond levies, being; Pagosa Fire Protection District, Alpha Rockridge Metro District, Aspen Springs Metro District, Loma Linda Metro District, Piedra Park Metro Improvement District, Los Pinos Fire District, San Juan River Village Metro District, San Juan Water Conservancy District, Southwestern Water Conservation District, Town of Pagosa Springs Sanitation General Improvement District, Upper San Juan Library District, Upper Pine Fire Protection District, Upper San Juan Health Service District and the Colorado's Timber Ridge Metro District.

Payment

Property owners pay property taxes to Archuleta County in either two installments due February 28 and June 15, or in one installment due April 30. Per State Statute, the Archuleta County Treasurer transfers the County's property taxes directly to the County's main bank account at the end of the month following the month that the collection is processed by Archuleta County.

Recent history of the mill levies which apply to Archuleta County taxpayers, (according to the districts in which their property is located) is provided in the table below:

Mill Levy History (for Selected Certifying Entities)

Abatements are not an increase in tax revenue nor are they considered for either of the TABOR property tax revenue limitations. Therefore, they are not included in the County mill levy information below.

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Archuleta County	18.267	18.233	18.233	18.233	18.233	18.233	18.233	18.233
Archuleta School District	25.080	23.715	23.812	23.430	23.919	23.919	24.242	24.431
San Juan Water Cons Dis	0.316	0.316	0.316	0.316	0.316	0.316	0.316	0.316
SW Water Cons Dist.	0.205	0.207	0.216	0.200	0.216	0.216	0.306	0.368
Upper Jan Juan Health Services District	4.053	4.140	4.166	4.144	4.184	4.184	4.284	3.884
Upper San Juan Library District	1.502	1.502	1.506	1.504	1.506	1.506	1.500	1.500
Pagosa Fire Protection District	5.764	5.187	5.222	5.086	5.240	5.240	4.067	4.067
Pagosa Area Water & San Dist. 1	14.640	11.830	11.811	11.354	11.354	11.354	13.450	14.237
Pagosa Are Water & San Dist. 2	6.339	4.939	5.133	4.803	4.803	4.803	5.729	6.086

In general, a bit less than 1/3 of total property taxes collected in the County go to support the Archuleta County budget.

The property taxes on any particular property are determined by the tax rates applicable to the Tax District where the property is located and by the assessed value of the individual property being taxed, as determined by the County Assessor. Currently, there are over thirty Tax Districts in the County, each with different overall rates.

INTRODUCTION - DETAILED REVENUE ASSUMPTIONS & ANALYSIS

PROPERTY TAX REVENUE & RELATED, continued

To see an accurate distribution of taxes on a particular property, follow the link below, select the “Tax Distribution Calculator” link and then enter the address of the property in question:

<http://co-archuleta.com/civicplus.com/index.aspx?NID=43>

Computing the Property Tax Bill

The formulas used for computing property taxes are as follows:

Assessed valuation = Property market value (times) Assessment ratio

Property tax = Assessed valuation (times) Mill Levy / 1000

Examples of Calculations

Town of Pagosa Springs: Per the 2011 abstract of assessment paid in 2012, the owner of a home in the Town of Pagosa Springs valued at \$200,000 with a total mill levy of 56.298 would have paid \$290 in property taxes to the County and \$606 to the other governments.

	<u>Archuleta County</u>	<u>Other Governments</u>
Market value	\$ 200,000	\$ 200,000
x Assessment ratio	<u>7.96%</u>	<u>7.96%</u>
Assessed value	\$ 15,920	\$ 15,920
x Mill Levy	18.233	38.065
Divided by 1000	/1000	/1000
Property tax	\$290	\$606

Using the 29% business assessment percentage, a business in the Town of Pagosa Springs with a 2011 market value of \$250,000 would have paid \$1,322 in property taxes to the County in 2011, and \$2,760 to the other governments.

Pagosa Lakes: For the 2011 assessments paid in 2012, the owner of a home in the Pagosa Lakes area valued at \$200,000 with a total mill levy of 65.276 would have paid \$290 in property taxes to the County and \$749 to the other governments.

	<u>Archuleta County</u>	<u>Other Governments</u>
Market value	\$ 200,000	\$ 200,000
x Assessment ratio	<u>7.96%</u>	<u>7.96%</u>
Assessed value	\$ 15,920	\$ 15,920
x Mill Levy	18.233	47.043
Divided by 1000	/1000	/1000
Property tax	\$290	\$749

Aspen Springs: For the 2011 assessments paid in 2012, the owner of a home in the Aspen Springs area valued at \$200,000 with a total mill levy of 67.103 would have paid \$290 in property taxes to the County and \$778 to the other governments.

	<u>Archuleta County</u>	<u>Other Governments</u>
Market value	\$ 200,000	\$ 200,000
x Assessment ratio	<u>7.96%</u>	<u>7.96%</u>
Assessed value	\$ 15,920	\$ 15,920
x Mill Levy	18.233	48.870
Divided by 1000	/1000	/1000
Property tax	\$290	\$778

INTRODUCTION - DETAILED REVENUE ASSUMPTIONS & ANALYSIS

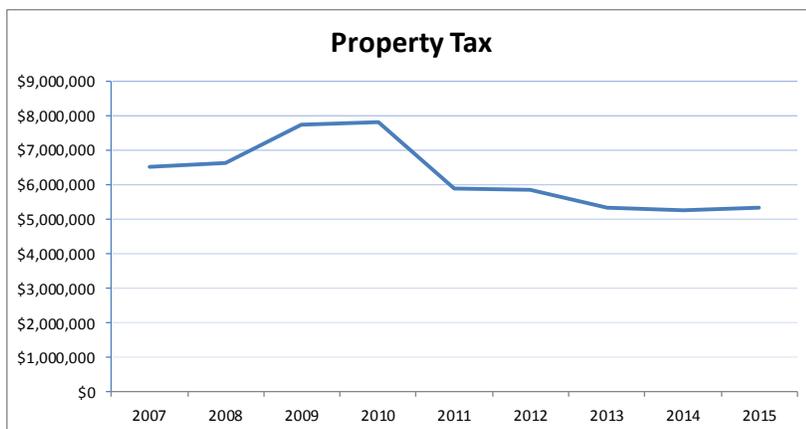
PROPERTY TAX REVENUE & RELATED, continued

Legal Restrictions

The Taxpayer Bill of Rights (TABOR) Amendment to the Colorado Constitution limits property tax revenue growth to the amount collected the previous year increased by the Denver-Boulder Consumer Price Index and a local growth factor. In addition, there is a statutory limitation which prohibits property tax revenue growth from exceeding 5.5% each year, adjusted for new construction. However, Archuleta County citizens voted in 2006 to exempt the County from these provisions for a *five year period of time*, and in exchange, the County Mill Levy was *permanently* reduced by around 14%, from 21.145 to 18.233. The exemption from the Tabor restrictions expired in 2011, but the reduced Mill Levy continues.

The Gallagher Amendment to the Colorado Constitution also restricts property tax growth in requiring the legislature to annually adjust the residential assessed valuation percentage to ensure that the proportion of residential to total State assessed valuation remains constant – residential properties pay 45% of the total property taxes, while commercial and industrial properties pay 55%. The decreasing residential assessment ratio is a result of residential growth and market values rising relative to commercial market values. In order to maintain this proportional allocation, the residential property assessment percentage has declined from 21% in 1982 to the current level of 7.96%, while the non-residential property percentage has remained at 29%.

Property Tax Revenue (Levied) – History



Year	Revenue	% Change
2007	6,490,560	
2008	6,635,859	2.2%
2009	7,739,559	16.6%
2010	7,784,386	0.6%
2011	5,886,007	-24.4%
2012	5,841,135	-0.8%
2013	5,308,010	-9.1%
2014	5,270,145	-0.7%
2015	5,324,101	1.0%

The passage of Ballot Issue 1A which set the Mill Levy at 18.233 permanently, for five years of temporary De-Brucing, along with biennial property reassessment conducted by the County Assessor’s office, has contributed to the substantial increases in property taxes in prior years. Starting in 2013 Archuleta County was once again under the TABOR property tax revenue limit. However, the 2015 tax year is not a “new assessment” year and only a very slight increase is expected to occur. Therefore the County does not expect property tax revenue to be limited by TABOR.

Forecast: 2015 \$5,324,101 (slight change from 2014)

Rationale: This revenue projection is based on the “Amended Certification Values for the taxable year 2014” from the County Assessor, but discounted for potential abatements. Therefore, while values increased 4%, property tax revenue is expected to increase only 1%.

INTRODUCTION - DETAILED REVENUE ASSUMPTIONS & ANALYSIS

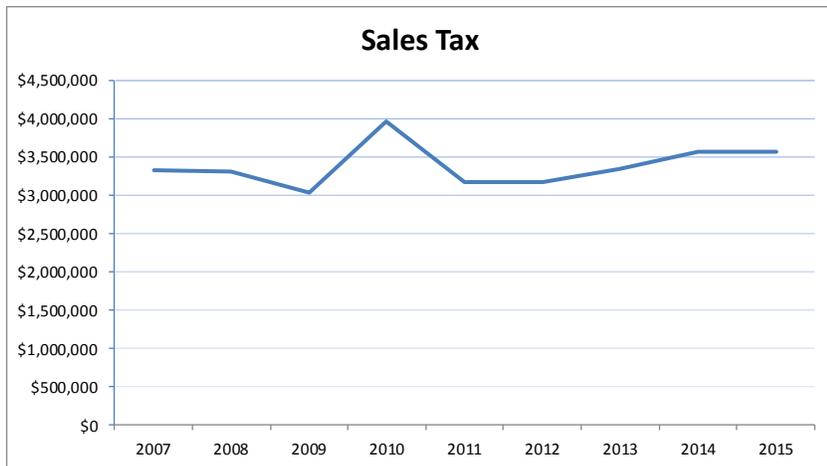
SALES TAX REVENUE

Distribution: General Fund 50%
Road & Bridge Fund (RCI Department) 50%

Source: Visitors, residents and employees in Archuleta County.

Collection: Prior to 1958, a 1% sales tax was initiated and was split 50% for Archuleta County and 50% for the Town of Pagosa Springs. In 1983, the citizens voted to increase the sales tax rate to 2%, to be split 50/50 between the County and the Town. In 1988, the citizens voted to increase the sales tax rate an additional 2% for seven years; 1% to be earmarked for the County Jail and 1% for Town of Pagosa Springs capital improvements. In 1994, the citizens voted to extend the additional 2% sales tax rate for an additional seven years; with 1% earmarked for County road capital improvements and 1% for Town capital improvements. In 2001, the citizens again voted to extend the additional 2% sales tax rate for an additional seven years; with 1% earmarked for County road capital improvements and 1% for Town capital improvements. In November 2008 the citizens of Archuleta County voted to extend this sales tax in perpetuity. Sales tax is charged on all retail purchases including food. As a statutory county, Archuleta County’s sales tax is collected and administered by the Colorado Department of Revenue. As a result, there is a two-month lag time between the generation of sales tax and when it is disbursed to the County.

Sales Tax Revenue - History



Year	Road		%
	General Fund	Capital Improvement	
2007	1,662,895	1,662,895	
2008	1,653,561	1,653,561	99.4%
2009	1,514,854	1,514,854	-8.4%
2010	1,981,139	1,981,139	30.8%
2011	1,583,408	1,583,408	-20.1%
2012	1,585,375	1,585,375	0.1%
2013	1,672,189	1,672,189	5.5%
2014	1,781,586	1,781,586	6.5%
2015	1,781,586	1,781,586	0.0%

The County experienced a significant drop in sales tax revenue during the worst part of the recent economic recession. This was offset by a windfall (of sorts) in 2010. At that time the State of Colorado Department of Revenue conducted an audit of their records for the period of 2003 through 2008 and concluded that Archuleta County and the Town of Pagosa Springs were each due an additional \$1,001,738.

A Walmart store is expected to open in the County during 2015 and generate “new” sales tax revenue. However, the County does not consider the net effect on sales tax revenue to be predictable and has not included an estimated increase (related to Walmart) in the 2015 estimate

Forecast: 2015 \$3,563,172 (equal to projected 2014 revenue)

Rationale: 2015 revenue is being budgeted at the projected 2014 amount.

INTRODUCTION - DETAILED REVENUE ASSUMPTIONS & ANALYSIS

SPECIFIC OWNERSHIP TAX REVENUE

Distribution: General Fund 80%
 Road & Bridge Fund 15%
 Department of Human Services 5%

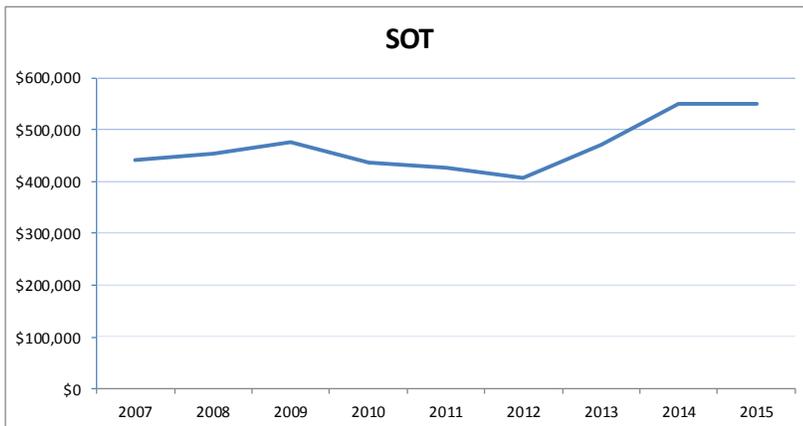
Source: Residents and Businesses of Archuleta County.

Collection: The State of Colorado establishes the statutory authority for collecting auto ownership tax. Vehicle owners pay auto ownership tax upon registration of the vehicle and annually thereafter to Archuleta County, which acts as a collection agent for the State. The amount of tax is based on the value of the vehicle. Archuleta County distributes the tax accordingly:

- (1) \$.50 of each ownership tax payment goes to the State of Colorado to maintain the motor vehicle computer system.
- (2) \$.50 of each ownership tax payment goes to Archuleta County's General Fund to pay for clerical processing.
- (3) The remainder of the tax is distributed to other governments based on a percentage derived by comparing ad valorem (property) taxes collected by the county on behalf of the other governments to total ad valorem taxes collected for all taxing authorities in the county.

Archuleta County receives its share via a transfer completed at the end of each month by the County Treasurer's Office.

Specific Ownership Tax Revenue – History



<u>Year</u>	<u>Revenue</u>	<u>% Change</u>
2007	442,478	
2008	453,158	2.4%
2009	475,382	4.9%
2010	437,344	-8.0%
2011	427,096	-2.3%
2012	406,719	-4.8%
2013	472,068	16.1%
2014	549,000	16.3%
2015	549,000	0.0%

Specific Ownership Tax experienced a decline in revenues from 2009 thru 2012, presumably due to a decrease in new car purchases, rising gas prices, and a trend towards the purchase of more economical and less expensive cars. This trend seemed to end with the relative economic recovery experienced in 2013 and continued into 2014. However, the County considers it unlikely for this upward trend to continue and has budget 2015 to remain flat.

Forecast: 2015 \$549,000

Rationale: The County believes that growth in this revenue source will level off soon.

INTRODUCTION - DETAILED REVENUE ASSUMPTIONS & ANALYSIS

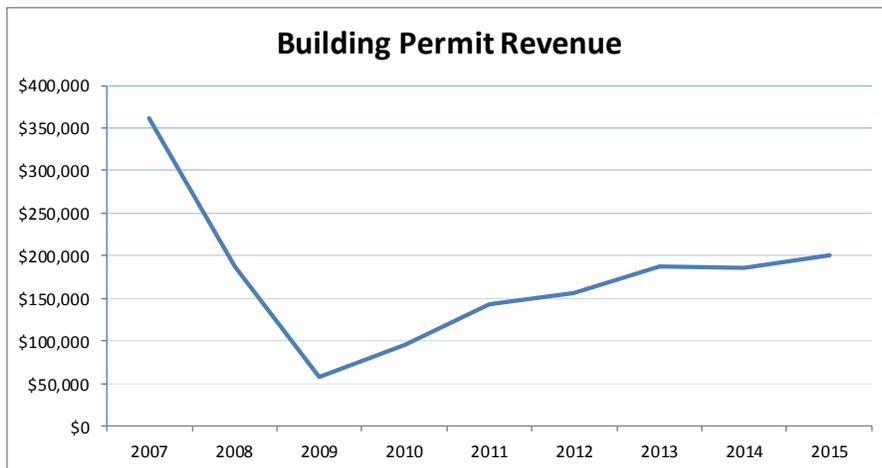
BUILDING PERMIT REVENUE

Distribution: General Fund 100%

Source: Contractors, Developers, Archuleta County businesses and residents.

Collection: The building permit fee is determined by the Building Department in accordance with the annually adopted fee schedule based on total valuation of the construction project contained in the Uniform Building Code. The fee is paid at the time a building permit is obtained. Monies collected are deposited through the Treasurer’s Office.

Building Permit Revenue – History



Year	Revenue	% Change
2007	361,286	
2008	186,713	-48.3%
2009	58,161	-68.9%
2010	95,542	64.3%
2011	142,850	49.5%
2012	156,746	9.7%
2013	188,080	20.0%
2014	185,000	-1.6%
2015	200,000	8.1%

The impact of the unstable economy, tight credit markets and poor housing market were responsible for the dramatic decline in building permit revenue from 2006 through 2009. The Board of County Commissioners instituted an economic development package in mid-2009 that rebated 100% of building permit fees in 2009 and 50% of building permit fees in 2010. As the economy has recovered, so has the Building Permit Revenue. Revenue was strong during the first half of 2014, but is projected flat for the full year, since a wet fall or early winter could hold total 2014 revenue down. A modest increase is expected in 2015.

Forecast: 2015 \$200,000

Rationale: While 2014 revenue is projected to either match, or be slightly lower than 2013 actuals, County staff believe there will be modest growth in 2015.

INTRODUCTION - DETAILED REVENUE ASSUMPTIONS & ANALYSIS

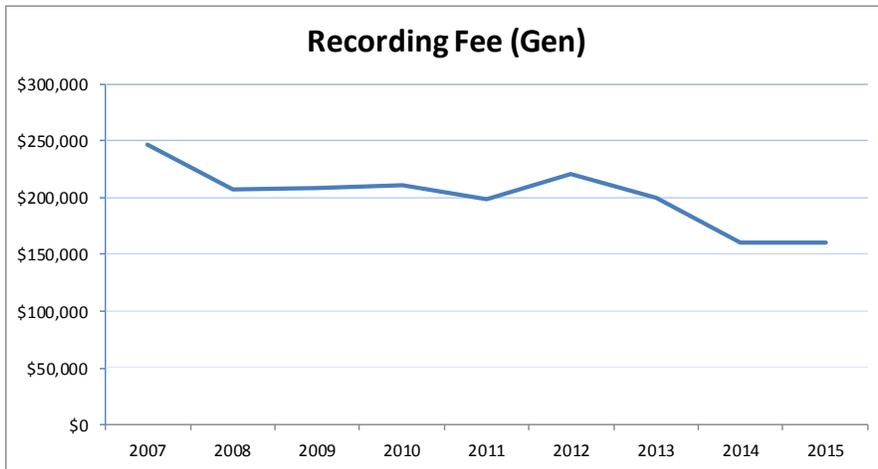
RECORDING OF LEGAL INSTRUMENT FEES

Distribution: General Fund 100%

Source: Contractors, Developers, Archuleta County Businesses and Residents.

Collection: The County Clerk collects fees for recording various instruments including legal documents, marriage licenses and motor vehicle liens to name a few. In addition, the Clerk charges for copies of recorded instruments that are requested by the public. Monies collected are deposited through the Treasurer’s Office.

Recording Fees - History



<u>Year</u>	<u>Revenue</u>	<u>% Change</u>
2007	246,983	
2008	206,900	-16.2%
2009	207,723	0.4%
2010	211,313	1.7%
2011	198,890	-5.9%
2012	220,602	10.9%
2013	199,956	-9.4%
2014	160,000	-20.0%
2015	160,000	0.0%

Revenues will fluctuate based on the amount of recordings completed and copies of recordings requested. Revenues decreased in 2013 and are projected to be even lower in 2014. The downward trend is not expected to continue and 2015 is budgeted to remain flat.

Forecast: 2015 \$160,000

Rationale: The current downward trend is expected to flatten in 2015.

INTRODUCTION - DETAILED REVENUE ASSUMPTIONS & ANALYSIS

**SOLID WASTE CHARGES FOR SERVICES, and
SOLID WASTE RECYCLE REVENUE**

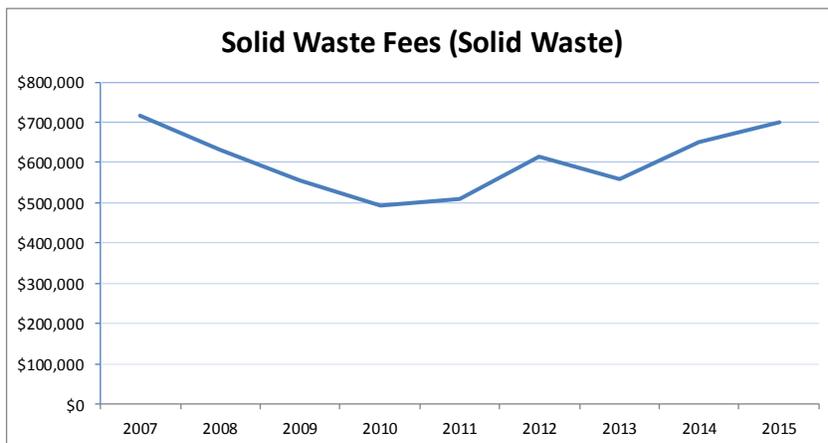
Distribution: Solid Waste Fund 100%

Source: Customers who utilize the landfill and transfer stations.

Collection: In general fees are collected by the landfill attendant at the time access is provided to dump at the landfill or transfer station. There are several customers that have been setup with a credit account that is charged each time they access the landfill and then they are billed on a monthly basis to collect their outstanding accounts receivable balance. The monies are deposited through the Treasurer’s Office.

Some modest fees have been collected in the past for receipt and processing of recycled materials. During late 2013 and early 2014, the Pagosa Transfer station was upgraded and then equipped with a large baling machine that makes transport and resale of recycled material practical and economical for the County, opening up a new revenue stream.

Solid Waste Charges for Services - History



Year	Waste Fees	Recycle Revenue	% (Total) Change
2007	717,548	0	
2008	631,667	0	-12.0%
2009	554,276	1,214	-12.1%
2010	491,778	1,300	-11.2%
2011	509,821	3,401	4.1%
2012	614,699	9,883	21.7%
2013	559,671	13,955	-8.2%
2014	650,000	11,400	15.3%
2015	700,000	11,400	7.6%

Solid Waste fee revenues were in decline during 2007, 2008 and 2009. Fees were evaluated and then adjusted during 2010 and collections recovered a bit, falling off in 2013, but rising again in 2014. Additional growth is expected in 2015. In addition, a recycling bailer was purchased in 2013 and installed in 2014. This is expected to reduce some costs and generate some new “Recycling” revenue.

Forecast: 2015 \$700,000

Rationale: Solid Waste Fee collections are expected to continue rising, while Recycling revenue is expected to remain flat.

INTRODUCTION - DETAILED REVENUE ASSUMPTIONS & ANALYSIS

PAYMENTS IN LIEU OF TAX (PILT)

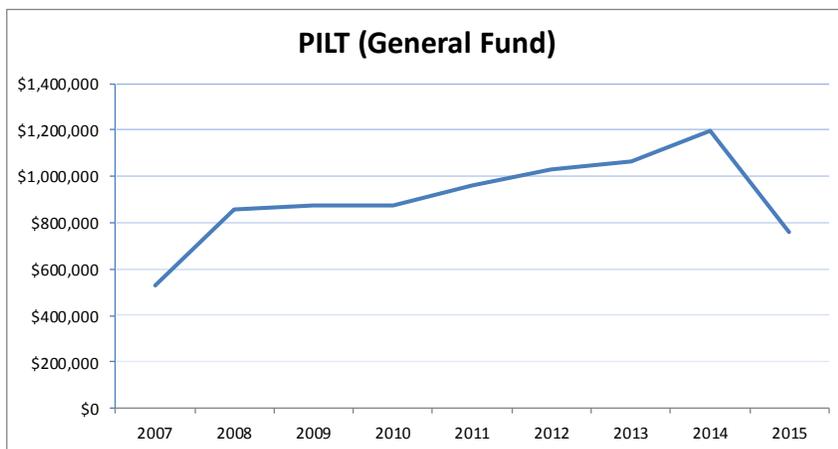
Distribution: General Fund 100%

Sources: Federal Government and Southern Ute Indian Tribe.

Collection: Payments in Lieu of Taxes (PILT) from the Federal Government are made to local governments in order to offset losses in property taxes due to nontaxable Federal lands within their boundaries. The payment amount is based on a formula that uses various factors such as acreage owned and the population of the County.

Since 2013, additional PILT funds have been received annually from the Southern Ute Indian Tribe, according to the terms of an Intergovernmental Taxation Agreement.

PILT Revenue - History



<u>Year</u>	<u>Revenue</u>	<u>% Change</u>
2007	529,499	
2008	859,629	62.3%
2009	872,871	1.5%
2010	871,871	-0.1%
2011	958,946	10.0%
2012	1,028,900	7.3%
2013	1,006,952	-2.1%
2014	1,116,786	10.9%
2015	760,000	-31.9%

The Emergency Economic Stabilization Act of 2008 provided for mandatory spending of the full authorized level of PILT for five years, FY 2008-2012. The Emergency Economic Stabilization Act of 2008 was extended one year to 2013 and then again one year to 2014. The 2014 payment has been received and was over \$400,000 higher than anticipated in the County budget, as the budget assumption did not count on the Emergency Economic Stabilization Act being extended. Our understanding is that the President’s 2015 budget submission to Congress includes another extension request. Until we know the status of that request, we will assume that funding levels will fall back to previous levels.

Forecast: 2015 \$760,000 (\$690,000 Federal, \$70,000 Southern Ute)

Rationale: For the 2015 budget, the County is assuming the Federal PILT program will continue, but without an extension of the Emergency Economic Stabilization act. 2007 levels of funding have been applied, but with an estimated 3% year adjustment for inflation and other factors. The Southern Ute PILT amount for 2015 is estimated 9% lower than the 2014 payment. That is the (conservative) low end of the annual variations expected to occur.

INTRODUCTION - DETAILED REVENUE ASSUMPTIONS & ANALYSIS

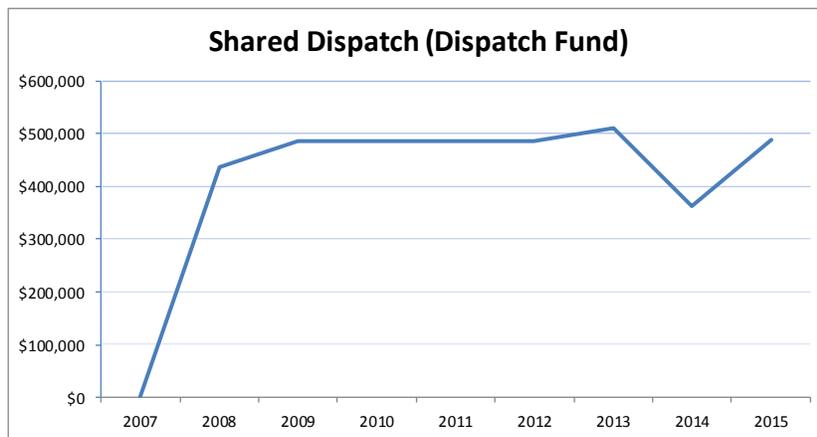
SHARED DISPATCH REVENUE

Distribution: Archuleta County Combined Dispatch Fund

Source: Revenue Contributions from the participating entities which include the Town of Pagosa Springs, Pagosa Fire Protection District, and the Hospital District. The County contribution is a Transfer-In from the General fund, and is not a “Revenue Contribution”.

Collection: Annual contributions are collected from each participant and the monies are deposited with the Treasurer’s Office.

Shared Dispatch Revenue - History



Year	Other		% Change
	County	Entities	
2007	0	0	
2008	300,108	280,900	
2009	300,108	185,792	-16.4%
2010	300,108	185,792	0.0%
2011	300,108	185,792	0.0%
2012	300,108	185,792	0.0%
2013	316,200	193,802	5.0%
2014	161,343	199,912	-29.2%
2015	283,100	205,004	35.1%

The Archuleta Combined Dispatch was formed in 2008. The revenue from participating entities is combined with budgeted County general funds to create the total Dispatch budget. Each entities contribution is set by a formula based on their relative share of “calls for service” history. During 2014, the County amount budgeted to Dispatch was significantly reduced by a one-time adjustment of \$138,524 to reimburse the County for an initial “start-up” subsidy provided in 2008. For 2015, contributions from Other Entities will be: \$122,026 from the Town of Pagosa Springs, \$29,286 from the Pagosa Fire Protection District and \$53,692 from the Hospital District.

Forecast: 2015 \$283,100 (County Budget) and \$205,004 (Revenue from Other Entities)

Rationale: 2015 revenue and the County budget amount are based on application of the agreed formula. The graph line above combines Revenue Contributions and the County General Funds “Transferred In”.

INTRODUCTION - DETAILED REVENUE ASSUMPTIONS & ANALYSIS

HIGHWAY USERS TAX FUND (HUTF) REVENUE

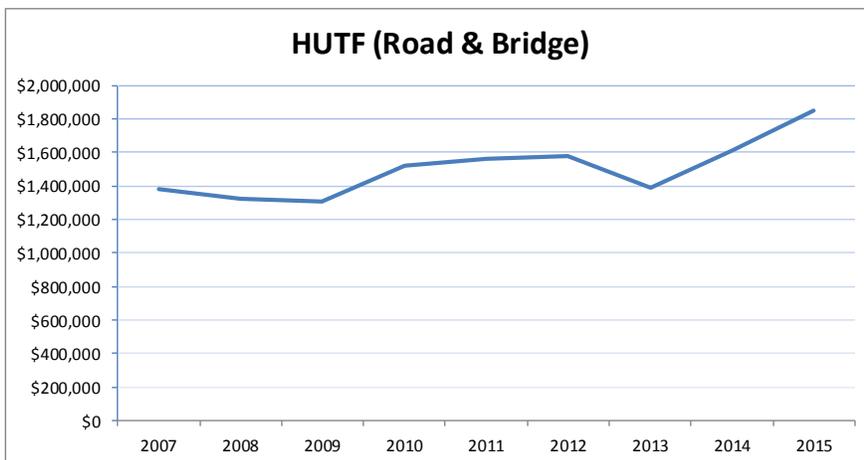
Distribution: Road & Bridge Fund 100%

Source: Gasoline tax and related fees paid by Colorado motorists.

Collection: The Highway Users Tax Fund (HUTF) is state-collected, locally-shared revenue that is distributed via electronic funds transfer on a monthly basis to the County in accordance with the following formulas:

- (1) Basic Fund --- the first seven cents of gasoline taxes and the base amount of various motor vehicle registration, title and license fees. 9% of these revenues are distributed to municipalities. The basic fund monies may be spent on acquisition of rights-of-way for, and the construction, engineering, safety, reconstruction, improvement, repair, maintenance, and administration of streets, roads and highways.
- (2) Supplemental Fund --- 18% of the next eleven cents of gasoline taxes are distributed to municipalities and may be spent only on road improvements including new construction, safety improvements, maintenance, and capacity improvements.
- (3) 1989 Increase Fund --- 18% of the gasoline tax, registration fee and driver's license fee increases enacted in 1989 are shared with municipalities and can be used for the same purposes designated in above.
- (4) 1995 Increase Fund --18% from a three-year phased reduction of the amount previously withheld by the state for administrative purposes which can be used for the same purposes designated in (2) above.

HUTF Revenue – History



Year	Revenue	% Change
2007	1,382,409	
2008	1,323,907	-4.2%
2009	1,309,355	-1.1%
2010	1,518,244	16.0%
2011	1,559,829	2.7%
2012	1,581,902	1.4%
2013	1,387,778	-12.3%
2014	1,611,622	16.1%
2015	1,845,715	14.5%

HUTF 2014 revenue was budgeted at \$1,550,000 and is currently projected to be \$1,611,622.

Forecast: 2015 \$1,845,715

Rationale: We are using 99% of the CCI (Colorado Counties, Inc.) 2015 projection, which is based on data from the State Treasurer and CDOT (Colorado Department of Transportation) which includes revised land miles, etc... used in the distribution formula. Note that 1% is taken by the Treasurer’s Office, as a processing fee, per State statute.

INTRODUCTION - DETAILED REVENUE ASSUMPTIONS & ANALYSIS

LOTTERY REVENUE

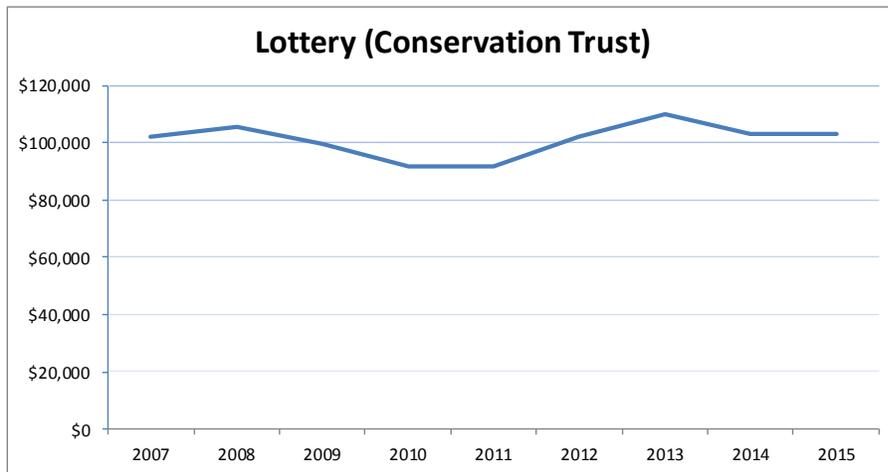
Distribution: Conservation Trust Fund 100%

Source: Citizens who buy lottery and lotto tickets.

Collection: Lottery proceeds are collected from retail merchants selling lottery products by the State of Colorado. Municipal lottery proceeds are distributed to municipalities based upon current population estimates prepared by the State Division of Local Governments. Archuleta County’s share is electronically transferred to the County’s depository bank account on March 1, June 1, September 1 and December 1.

Conservation trust funds can only be used for the acquisition, development and maintenance of new park and open space sites or for capital improvements and maintenance of a public site used for recreational purposes.

Lottery Revenue - History



<u>Year</u>	<u>Revenue</u>	<u>% Change</u>
2007	102,006	
2008	105,499	3.4%
2009	99,643	-5.6%
2010	91,766	-7.9%
2011	91,935	0.2%
2012	102,122	11.1%
2013	110,153	7.9%
2014	103,000	-6.5%
2015	103,000	0.0%

As participation in the Lottery has increased, revenues filtering down to the municipalities have also increased, with the County seeing a large increase in 2006. Revenues were stable until 2009 when the County experienced decreases from 2009-2011 as participation in the Lottery decreased due to economic factors and less discretionary spending. Revenue increased again in 2012-2013, but has since leveled off.

Forecast: 2015 \$103,000

Rationale: Lottery revenue is expected to continue flat and has, therefore, been budgeted at the projected 2014 level.

INTRODUCTION - DETAILED REVENUE ASSUMPTIONS & ANALYSIS

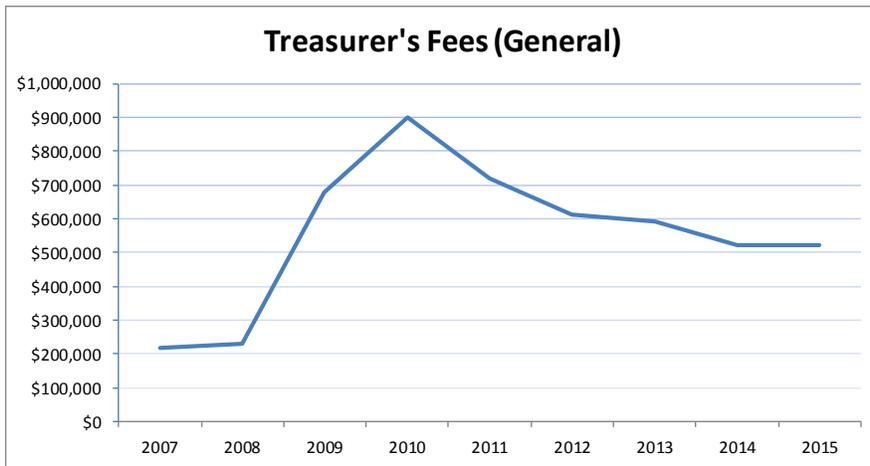
TREASURER’S FEES

Distribution: General Fund.

Source: The Treasurer assesses fees for the collections and distribution of taxes from all the taxing entities within Archuleta County based on statutory requirements.

Collection: Fees are collected by the Treasurer and transferred to the County’s main bank account on a monthly basis.

Treasurer’s Fee Revenue - History



Year	Revenue	% Change
2007	218,447	
2008	228,357	4.5%
2009	677,924	196.9%
2010	899,584	32.7%
2011	719,505	-20.0%
2012	612,791	-14.8%
2013	590,163	-3.7%
2014	520,000	-11.9%
2015	520,000	0.0%

Treasury fees have been declining since 2010. During 2010 the State of Colorado Department of Revenue (DOR) conducted a Sales Tax audit that was for the period of 2003 through 2008. Upon completion of that audit, they concluded that an adjustment in sales tax proceeds was due to Archuleta County and the Town of Pagosa Springs. The adjustment in Sales Tax revenue also increased treasurer fees during 2010 and this distorts the revenue history appearing above. Since 2011 Treasurer’s Fees have declined, more or less tracking decreases in assessed property valuations and property tax revenue.

Forecast: 2015 \$520,000

Rationale: Forecast assumes that flat property revenue assumptions will translate into flat Treasurer’s Fee Revenue. Therefore, the amount budgeted for 2015 is equal to projected 2014 revenue.

INTRODUCTION - DETAILED REVENUE ASSUMPTIONS & ANALYSIS

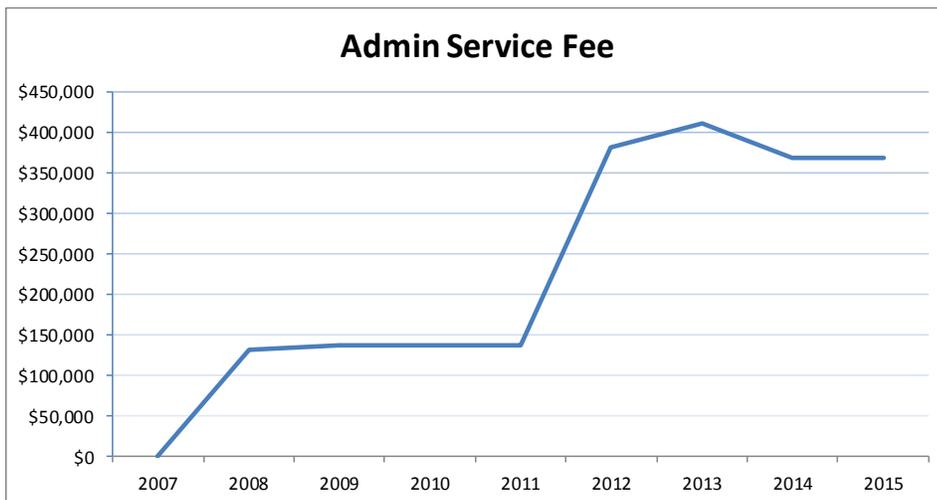
ADMINISTRATIVE SERVICE FEE REVENUE

Distribution: General Fund 100%

Source: Road & Bridge Fund, Human Services, Combined Dispatch Fund, Solid Waste Fund and Fleet Fund.

Collection: On an annual basis, Archuleta County requests a cost allocation consultant to prepare an OMB A-87 (compliant) Cost Allocation Plan. The plan identifies the costs of indirect services provided by central service departments of Archuleta County and a fair allocation of those costs to benefiting funds, based on historic costs. This cost allocation plan is used by the County to claim indirect costs against qualifying grants, and to otherwise fairly allocate indirect costs to benefiting funds. The Cost Allocation plan is reviewed and approved by the Colorado Department of Human Services.

Administrative Service Fee Revenue - History



<u>Year</u>	<u>Revenue</u>	<u>% Change</u>
2007	0	
2008	131,471	
2009	136,400	3.7%
2010	136,400	0.0%
2011	136,400	0.0%
2012	380,841	179.2%
2013	411,265	8.0%
2014	367,349	-10.7%
2015	368,995	0.4%

2008 was the first year that administrative service fees were charged to the Road & Bridge and Solid Waste Funds, but this was not based on a complete, OMB A-87 cost allocation plan. The 2012 budget was the first to reflect charges based on an A-87 plan.

Forecast: 2015 \$368,995

Rationale: Based on the OMB A-87 plan.

INTRODUCTION - DETAILED REVENUE ASSUMPTIONS & ANALYSIS

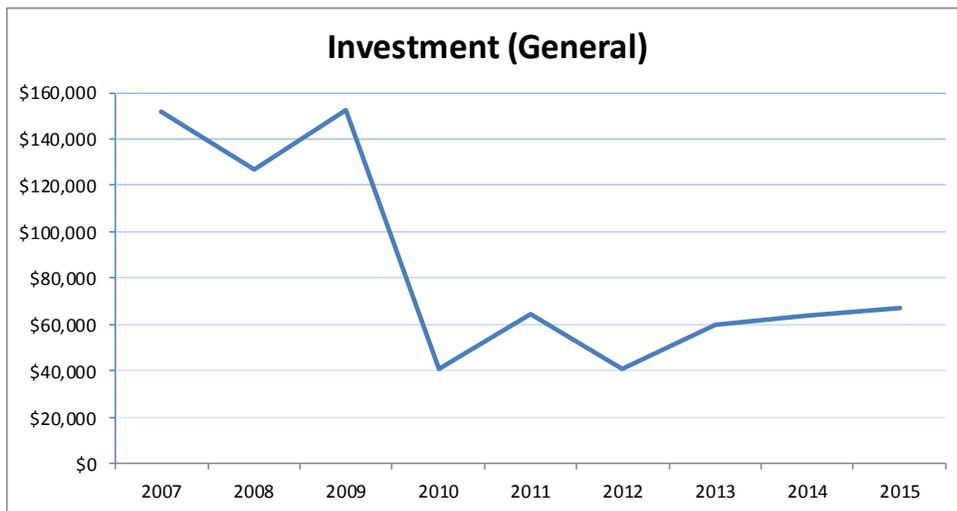
INVESTMENT INCOME

Distribution: The majority is allocated to the General Fund with the exception of invested reserves which are allocated on a prorated basis to investment balances held.

Source: Interest and investment income from investments made by the County. Interest revenues will vary based on rates and portfolio volume.

Collection: Earnings monitored by the Treasurer and are transferred or deposited to the County's primary bank account.

Investment Income - History



Year	Revenue	% Change
2007	152,047	
2008	126,838	-16.6%
2009	152,347	20.1%
2010	40,583	-73.4%
2011	64,319	58.5%
2012	41,122	-36.1%
2013	59,870	45.6%
2014	64,000	6.9%
2015	67,200	5.0%

In 2010, the declining economy and falling interest rates resulted in much lower interest revenue. In addition, some investments that had produced for the County in the past (FMAC and FNMA agency bonds) were downgraded at about the same time. More recently, the County has been able to safely reinvest in bonds and therefore should see higher yields in the future.

Forecast: 2015 \$67,200

Rationale: Assume 5% growth in 2015, over the 2014 projected interest. Note 2014 projected interest is higher than the 2014 budget (by \$10,000).

INTRODUCTION - BASIS OF PRESENTATION, BUDGETING & ACCOUNTING

This section of the 2015 budget document provides an overview of the fund types used by the County, and an explanation of the budgeting and accounting basis for presentation of revenues and expenditures by fund.

BASIS OF PRESENTATION – FUND ACCOUNTING

The activities of the County are organized into separate funds that are designated for a specific purpose or set of purposes. Each fund is considered a separate accounting entity, so the operations of each fund are accounted for with a set of self-balancing accounts that comprise its revenues, expenses, assets, liabilities, and fund equity as appropriate.

The number and variety of funds used by the County promotes accountability but can also make budgeting and finance complex. Therefore, understanding the fund structure is an important part of understanding the County's finances. The three basic fund categories are Governmental Funds, Proprietary Funds and Fiduciary Funds; within each fund category there are various fund types. Following is a description of the six fund types that contain the County's various funds.

GOVERNMENTAL FUNDS**General Fund**

The General Fund is the County's primary operating fund and is used to track the revenues and expenditures associated with the basic County services that are not required to be accounted for in other funds. This includes services such as Sheriff, Assessor, Clerk and Recorder, Treasurer, Administration, and other support services such as Human Resources. These services are funded by general purpose tax revenues and other revenues that are unrestricted. This means that the County Commissioners, with input from the public, has the ability to distribute the funds in a way that best meets the needs of the community as opposed to other funds that are restricted to predefined uses.

Special Revenue Funds

Special Revenue Funds account for activities supported by revenues that are received or set aside for a specific purpose that are legally restricted. The Government Accounting Standards Board or GASB has issued statement 54 which requires the elimination of Special Revenue Funds without a specific revenue source that is restricted or committed and is a substantial portion of the Fund's revenues. Due to this standard the County has eliminated several Funds that did not comply with this statement. The County now has five Special Revenue Funds; Road & Bridge Fund, Department of Human Service Fund, Conservation Trust Fund, Combined Dispatch Fund, and the 1A Fund.

Capital Projects Funds

Capital Projects Funds account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays including the acquisition or construction of capital facilities and other capital assets, and are frequently required by debt covenants, grant contracts, law, or regulation. Capital Projects Funds can be a valuable management tool for multi-year projects. The County has one Capital Projects Fund, the Fairfield Settlement Fund.

INTRODUCTION - BASIS OF PRESENTATION, BUDGETING & ACCOUNTING

PROPRIETARY FUNDS**Enterprise Funds**

Enterprise Funds account for operations that are financed and operated in a manner similar to private business, where the intent of the County is that the fund will be self-supporting. This requires that the expense of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges. In the event that these user charges are insufficient to cover the operations of the Enterprise fund, transfers can be made from other fund types to provide additional support. The County's Enterprise Funds consist of the Solid Waste Fund and the Airport Fund.

Internal Service Funds

Internal Service Funds account for the financing of goods and services provided primarily by one County department to other County departments or spending agencies, on a cost reimbursement basis. Currently, the only Internal Service Fund is the Fleet Service Fund.

FIDUCIARY FUNDS (TRUST AND AGENCY FUNDS)**Fiduciary Funds**

Fiduciary Fund financial statements consist of Trust Funds and Agency Funds established to record transactions relating to assets held by the County in a trustee capacity or as an agent for individuals, governmental entities, and non-public organizations. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

Basis of Budgeting

Basis of budgeting refers to the methodology used to include revenues and expenditures in the budget. Archuleta County budgets on a modified accrual basis. The revenues and expenditures are assumed to be collected and spent during the period appropriated. Using this assumption, the current year revenues are compared to expenditures to ensure that each fund has sufficient revenues to cover expenditures during the budget year, or that there are sufficient cash reserves in the fund to cover a revenue shortfall.

Basis of Accounting

Basis of accounting refers to what is measured in a set of financial statements. A closely related, but separate, issue is when recognition should take place; the specific time at which revenues and expenditures, or expenses, are recognized in the accounts and reported in the financial statements. The government-wide financial statements, as well as the financial statements for proprietary funds and fiduciary funds, are reported using the flow of economic resource measurement focus and the accrual basis of accounting. Under accrual basis of accounting, revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of when the cash is received or spent.

INTRODUCTION - BASIS OF PRESENTATION, BUDGETING & ACCOUNTING

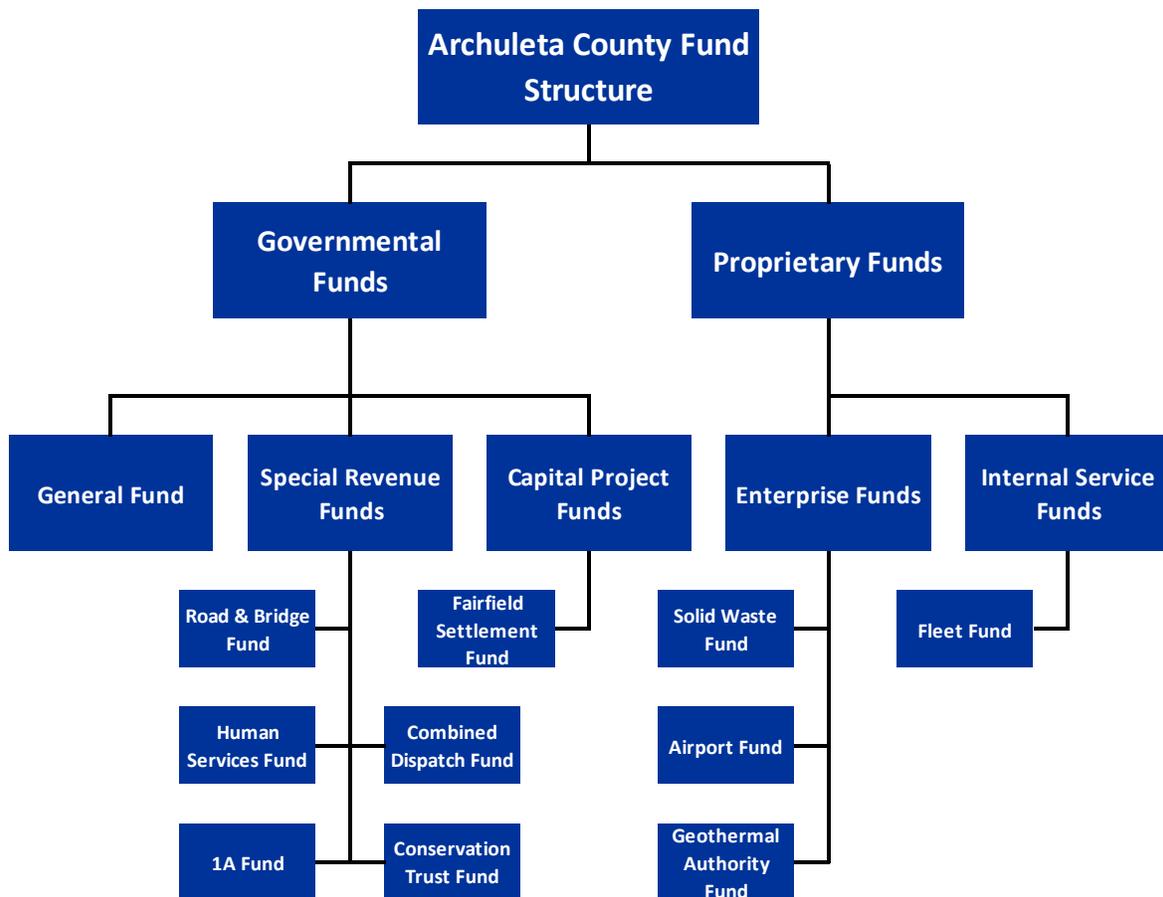
Governmental fund financial statements are reported using the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized as soon as they become both measurable and available, and expenditures are recorded in the period that the expenditure occurs and becomes a liability.

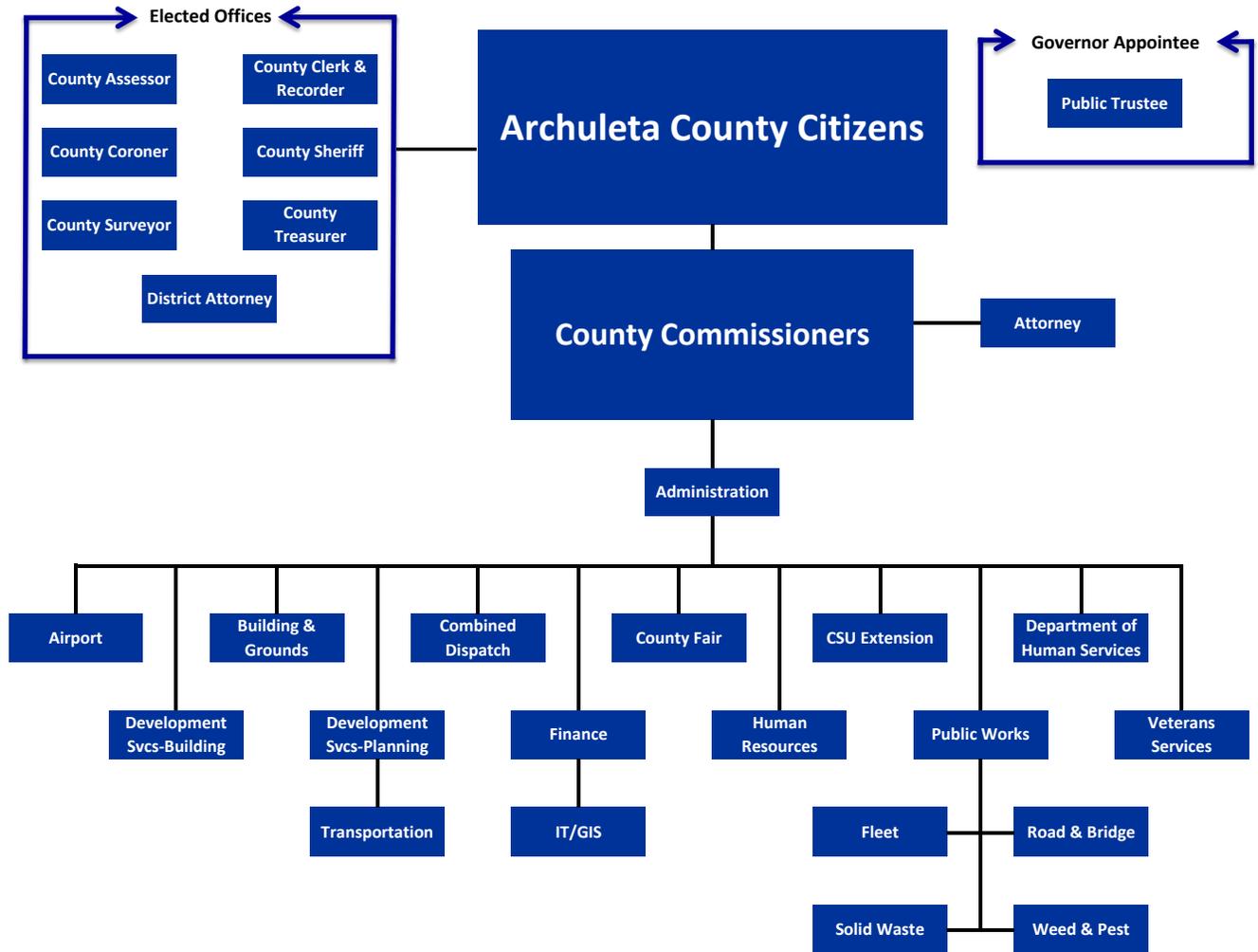
BASIS OF BUDGETING VS. BASIS OF ACCOUNTING

The main difference between the basis of accounting used for accounting purposes and the basis of accounting for budgeting purposes is that the budgets for the Proprietary funds are prepared on a modified accrual instead of the full accrual basis.

Under the modified accrual basis, depreciation and amortization costs are not budgeted since these costs are non-cash transactions. The budget for all other funds is also prepared on a modified accrual basis.

State law requires budgets for the county’s governmental and proprietary fund types. Budgets for governmental types are adopted on a basis consistent with Generally Accepted Accounting Principles. Budgets for proprietary fund types are adopted on a Non-GAAP basis using the same measurement focus of governmental funds.





SECTION 1: BUDGET PROCESS

- a. **Balanced Budget:** The County's budget shall be balanced. For each fund, fiscal year expenses shall not be budgeted higher than fiscal year revenue, plus available fund balances, used in accordance with reserve policies.
- b. **Budget Process:** The annual budget process is intended to weigh all competing requests for County resources within expected fiscal constraints. Levels of service will increase or decrease based on the availability of resources. Requests for new programs made outside of the annual budget process are discouraged. Generally speaking, new initiatives will be financed by reallocating existing County resources to the services with the highest priorities.
- c. **Budget Officer:** The Board of County Commissioners must appoint or designate a Budget Officer to prepare and submit the annual budget.
- d. **Public Participation:** The Proposed Budget must be submitted by the Budget Officer to the County Commissioners by October 15th of each year. A copy of that proposed budget must be available for inspection by the public, until such time as the annual budget is approved and appropriated by the Commissioners.
- e. **Adopt Budget in Noticed Hearing:** The budget must be adopted at a legally noticed budget hearing before December 15, by the Board of County Commissioners.

SECTION 2: REQUIRED ELEMENTS OF BUDGET

- a. **Classified by Fund and Spending Agency:** All revenue and expenditure information must be classified by fund, and within each fund, by "spending agency". Spending agency means any office, unit, department, board, commission and/or institution which is responsible for some sub-set of particular revenues and/or expenditures.
- b. **Expenditure Data Information:** All expenditure data must show the object of each expenditure.
- c. **Revenue Data Information:** All revenue data must show its source.
- d. **Must include Appropriate Narrative information:** At a minimum, the budget should include written narratives that provide the following:
 - a. **Budget Message:** Information about short term factors that influenced preparation of the budget,
 - b. **Basis of Budget:** information about the basis of the presentation of the budget, as it relates to the County's accounting and financial statement presentation,
 - c. **Revenue Assumptions and Analysis:** information about revenue assumptions and trends,
 - d. **Department Descriptions:** information about the services to be delivered in the coming year, recent accomplishments, future plans and performance indicators and/or data, and
 - e. **Lease Purchase Agreements:** information about lease-purchase agreements, if any exist.
- e. **Must show the corresponding figures for four years:** The budget should show the above information for a minimum of four years, being; the proposed budget year, the current fiscal year (estimated through the end of the year) and the two most recent prior completed fiscal years.
- f. **Must show Fund Balance information:** The budget must show estimated beginning and ending fund balances from prior years.
- g. **Must include a Table of Contents:** A table of contents, with page number references must be included.

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- h. **Must include a Glossary:** A glossary of terms used shall be included.

SECTION 3: FUND RESERVES AND CONTINGENCIES

- a. **TABOR Reserve:** The TABOR amendment to the State Constitution requires the County to establish and maintain an emergency reserve fund of 3% of all covered funds. The reserve cannot be used for economic conditions, revenue shortfalls or salary and benefit increases. Any use of the TABOR reserve must be replaced within one year. Because of the constitutional restrictions and the requirement to repay this reserve by the end of the next fiscal year, use of the TABOR reserve is limited to extreme disasters.
- b. **General Fund “Working Capital Reserve”:** County policy permits the use of “available fund balances” in balancing the budget. However, an amount of General Fund balance, equal to three (3) months of budgeted General Fund operating expenditures, shall not be utilized to balance the budget, but shall instead be treated as a “working capital reserve”. This reserve is intended to insure the availability of cash to cover monthly expenses in excess of monthly revenues, as occur seasonally within a calendar year.
- c. **General Fund “Strategic Reserve”:** County policy permits the use of “available fund balances” in balancing the budget. However, an amount of General Fund balance, equal to four (4) months of budgeted General Fund operating expenditures, shall be committed as a “strategic reserve”. This reserve shall only be utilized under special conditions and with special approval, as follows: During the budget process, if revenues are projected to decline, and/or inflation drives expenses up in such a way that meeting the Committed Fund Balance Reserve target is not possible without disruption of services or creating significant hardship, then the County Administrator may propose the appropriation of some part of the Strategic Reserve, to mitigate the anticipated disruption and hardship. Final commitment of strategic reserves to meet operational expenditures shall require authorization from the Board of County Commissioners.

This may continue for any number of budget cycles, as long as the conditions causing the hardship continue. However, only the Strategic Reserve may be appropriated for this form of budget relief. During periods when it is proposed that the Strategic Reserves be appropriated, the County Budget Officer shall provide a detailed strategy which will include the steps necessary to ensure meeting on-going expenditures with reliable anticipated revenues. When the Strategic Reserve has been fully consumed, future budgets must be balanced without consuming any part of the Working Capital Reserve, or any non-spendable, restricted or assigned parts of the General Fund balance. When conditions permit, the Strategic Reserve shall be restored by budgeting expenses lower than anticipated revenue, until it is again fully funded.

- d. **General Fund “Unassigned Fund Balances”:** Unassigned fund balances are funds not otherwise non-spendable, restricted, committed, or assigned and represent balances available for appropriation at the discretion of the Board of County Commissioners. The Board recognizes that unassigned fund balances are created by prior year surpluses that may or may not materialize in future years. Therefore, they will make every effort to focus the appropriation of these undesigned funds toward non-recurring, non-operational expenditures (such as Capital Improvements) and not toward expansion of the General Fund operating budget.

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- e. **Contingency Line Items:** To provide budget flexibility for unanticipated expenditure during the year, one or more contingency line items may be added to the budget of each fund, in accordance with state law and County policy.

SECTION 4: REVENUE

- a. **Revenue Diversification:** The County values a diversified mix of revenue sources to mitigate the effects of unanticipated changes that may occur in a single revenue source.
- b. **Property Tax Revenue:** Property tax revenue assumptions shall be based on the total new assessed and actual values (for real and personal property) certified by the County Assessor. The initial certification must be provided by the County Assessor by August 25th of each year. Changes in assessed valuation shall be made by the Assessor by December 10th of each year. Property tax shall be distributed to the General fund, and other Governmental funds, by adjustment of the Mill Levy, as certified by the County Commissioners no later than December 22nd of each year. Property tax shall be limited to the lesser of the TABOR limitation and the 5.5 percent limitation, as calculated on the Property Tax Revenue Limitation Calculation Worksheet Form DLG 53A.
- c. **2015 Property Tax Revenue Distribution:** For 2015, Property Tax, net of Abatements shall be distributed as follows:
 - a. General Fund: 70%
 - b. Road & Bridge Fund: 25%
 - c. Human Services Fund: 5%
- d. **Unpredictable Revenue:** Many sources of revenue are difficult to forecast. For example, Sales tax revenue is highly variable, being a direct function of national business cycles. For revenue sources judged to be unpredictable, the Budget Officer will limit the budgeted revenue, so that it is not higher than a projection of the current year amount.

SECTION 5: DEBT EXPENSE

- a. **Debt Service Expense:** Payment of principal and interest on an obligation resulting from the issuance of bonds or notes.
- b. **Debt Limit:** The limit on the amount of indebtedness is currently 1.5% of the Assessed Value of Taxable Property, during the year in which the debt was incurred.

SECTION 6: CAPITAL IMPROVEMENT EXPENSE

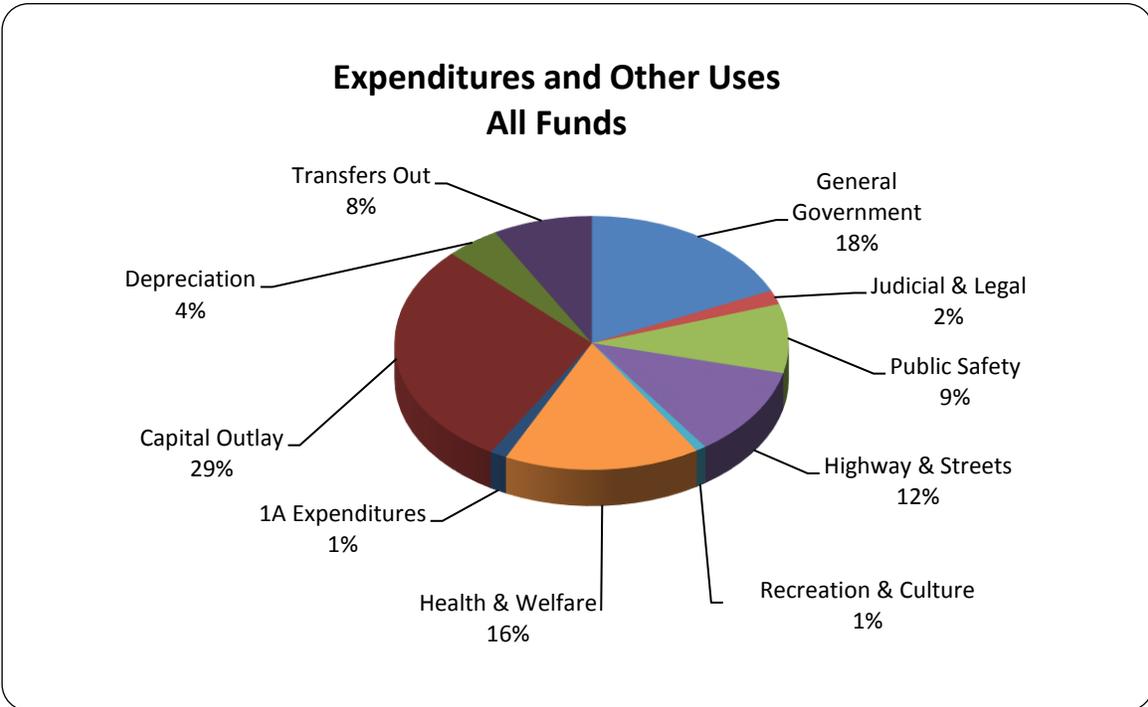
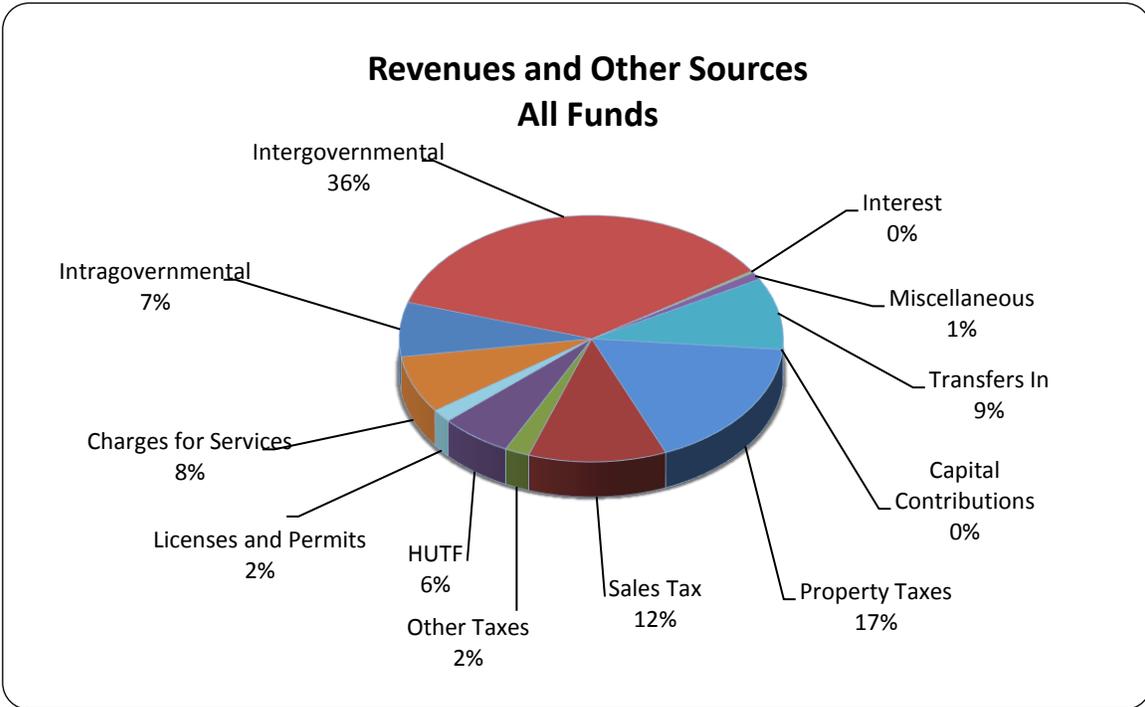
- a. **Capital Improvement Definition:** A Capital Improvement is a permanent major addition to the Counties real property assets, including the design, construction or purchase of land, buildings, facilities or major renovations of the same, or the procurement or major overhaul of capital equipment. Capital improvements and capital equipment have a cost of \$5,000 or more and are budgeted as Capital Outlay.
- b. **Long Term Capital Improvement Planning:** The annual operating budget process is separate from the long term capital improvement planning process. Long term capital improvement planning will be performed separately for each fund and the process and tools used for each fund vary according to the unique properties and circumstances of that fund. For example, for the Road & Bridge fund, the primary

planning document will be the periodically updated “5 Year Road Plan”. For the Airport fund, the primary planning document will be the annually updated “Airport Improvement Plan”. Reference to other planning related documents may also be made. During each year’s annual operating budget process, Department Directors make reference to their long range plans and propose Capital Outlay expense for the coming year, justified against their long range planning documents.

- c. **Avoidance of Capital Improvement Related Debt:** The County may finance capital outlays by assuming debt, when absolutely necessary, within the County’s approved debt limit. However, whenever possible, the Budget Officer and Finance Department will devise processes, systems and procedures which routinely generate and reserve unassigned and/or unrestricted fund balances sufficient to facilitate execution of long term capital improvement plans. An example of such a system would be establishing Fleet fund mileage and use rates, set at levels that cover both operating and depreciation components of costs, thereby creating unrestricted annual surpluses roughly equal to annual Capital Equipment Outlay requirements of the Fleet fund.



COUNTY-WIDE SUMMARY INFORMATION



COUNTY-WIDE SUMMARY INFO - FUND SUMMARY-GOVERNMENTAL FUNDS

DESCRIPTION	GENERAL FUND	ROAD & BRIDGE FUND	DHS FUND	1A FUND	Continued (next page)
Beginning Fund Balance	\$ 10,642,235	\$ 4,070,895	\$ 557,351	\$ -	
REVENUES:					
Property Taxes	3,726,871	1,331,025	266,205	-	
Sales Tax	1,781,586	1,781,586	-	-	
Other Taxes	524,200	82,350	27,450	-	
HUTF	-	1,845,715	-	-	
Licenses and Permits	511,400	16,000	-	-	
Charges for Services	1,321,783	-	-	-	
Intragovernmental	-	794,799	-	-	
Intergovernmental	949,500	58,000	4,128,602	-	
Interest	75,000	-	-	-	
Miscellaneous	293,500	-	6,387	-	
Transfers In	-	-	-	719,468	
TOTAL REVENUES	9,183,840	5,909,475	4,428,644	719,468	
OPERATING EXPENDITURES:					
General Government	5,000,862	-	-	-	
Judicial & Legal	338,846	-	-	-	
Public Safety	2,440,064	-	-	-	
Highway & Streets	-	4,056,771	-	-	
Recreation & Culture	270,575	-	-	-	
Health & Welfare	533,886	-	4,551,757	-	
1A Expenditures	-	-	-	487,302	
Capital Outlay	510,000	2,993,499	-	232,166	
OTHER USES:					
Transfers Out	2,893,639	-	-	-	
Debt Service	-	427,645	-	-	
TOTAL EXPENDITURES	11,987,872	7,477,915	4,551,757	719,468	
Revenue Over/(Under) Expenditure	(2,804,032)	(1,568,440)	(123,113)	-	
ENDING FUND BALANCE:					
Nonspendable	50,000	55,000	500	-	
Restricted TABOR Reserve	236,800	98,069	48,267	-	
Restricted By Outside	-	34,000	-	-	
Committed for Working Capital	2,146,058	-	-	-	
Committed for Strategic Reserve	2,861,382	-	-	-	
Assigned	-	2,315,386	385,471	-	
Unassigned	2,543,963	-	-	-	
ENDING FUND BALANCE	\$ 7,838,203	\$ 2,502,455	\$ 434,238	\$ -	

COUNTY-WIDE SUMMARY INFO - FUND SUMMARY-GOVERNMENTAL FUNDS

DESCRIPTION	ARCHULETA COMBINED DISPATCH	CONSERVATION TRUST FUND	FAIRFIELD SETTLEMENT FUND	GRAND TOTAL
Beginning Fund Balance	\$ 178,519	\$ 257,270	\$ 496,877	\$ 16,203,147
REVENUES:				
Property Taxes	-	-	-	5,324,101
Sales Tax	-	-	-	3,563,172
Other Taxes	-	-	-	634,000
HUTF	-	-	-	1,845,715
Licenses and Permits	-	-	-	527,400
Charges for Services	220,000	-	-	1,541,783
Intragovernmental	-	-	-	794,799
Intergovernmental	205,004	103,000	-	5,444,106
Interest	-	300	500	75,800
Miscellaneous	-	-	-	299,887
Transfers In	283,100	-	-	1,002,568
TOTAL REVENUES	708,104	103,300	500	21,053,331
OPERATING EXPENDITURES:				
General Government	-	-	-	5,000,862
Judicial & Legal	-	-	300,000	638,846
Public Safety	676,254	-	-	3,116,318
Highway & Streets	-	-	-	4,056,771
Recreation & Culture	-	30,000	-	300,575
Health & Welfare	-	-	-	5,085,643
1A Expenditures	-	-	-	487,302
Capital Outlay	-	150,000	-	3,885,665
OTHER USES:				
Transfers Out	-	-	-	2,893,639
Debt Service	57,664	72,728	-	558,037
TOTAL EXPENDITURES	733,918	252,728	300,000	26,023,658
Revenue Over/(Under) Expenditure	(25,814)	(149,428)	(299,500)	(4,970,327)
ENDING FUND BALANCE:				
Nonspendable	2,500	-	-	108,000
Restricted TABOR Reserve	12,750	9	15	395,910
Restricted By Outside	-	107,833	197,362	339,195
Committed for Working Capital	-	-	-	2,146,058
Committed for Strategic Reserve	-	-	-	2,861,382
Assigned	137,455	-	-	2,838,312
Unassigned	-	-	-	2,543,963
ENDING FUND BALANCE	\$ 152,705	\$ 107,842	\$ 197,377	\$ 11,232,820

COUNTY-WIDE SUMMARY INFO - FUND SUMMARY-PROPRIETARY FUNDS

DESCRIPTION	SOLID WASTE FUND	AIRPORT FUND	FLEET FUND	GEOHERMAL FUND	GRAND TOTAL
REVENUES:					
Charges for Services	685,400	94,044	-	-	779,444
Intragovernmental	-	-	1,390,000	-	1,390,000
Intergovernmental	-	5,615,139	-	-	5,615,139
Capital Contributions	-	-	-	-	-
TOTAL REVENUES	685,400	5,709,183	1,390,000	-	7,784,583
OPERATING EXPENDITURES:					
General Government	-	243,230	1,210,363	3,000	1,456,593
Health & Welfare	608,086	-	-	-	608,086
Capital Outlay	20,000	5,985,139	344,000	-	6,349,139
Depreciation	76,558	1,322,872	168,868	-	1,568,298
TOTAL EXPENDITURES	704,644	7,551,241	1,723,231	3,000	9,982,116
OTHER SOURCES/(USES):					
Transfers In	341,862	1,302,209	244,000	3,000	1,891,071
Debt	-	-	-	-	-
TOTAL OTHER SOURCES/(USES)	341,862	1,302,209	244,000	3,000	1,891,071
NET WORKING CAPITAL	\$ 796,017	\$ 28,358,369	\$ 880,583	\$ -	\$ 30,034,969

COUNTY-WIDE SUMMARY INFO - FUND TRENDS-GOVERNMENTAL FUNDS

DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 PROJECTED YEAR END	2015 BUDGET	Inc/(Dec) Projected 2014 to Budgeted 2015	% Inc /-Dec Projected 2014 to Budgeted 2015
Beginning Fund Balance	\$ 10,020,914	\$ 11,400,371	\$ 13,770,717	\$ 16,203,147	2,432,430	17.7%
Revenues	21,520,156	21,395,497	21,516,468	21,053,331	(463,137)	-2.2%
Expenditures	18,774,514	18,147,508	17,799,302	22,571,982	4,772,680	26.8%
Other Sources/(Uses)	1,366,185	877,643	1,284,736	3,451,676	2,166,940	168.7%
Net Change in Fund Balance	1,379,457	2,370,346	2,432,430	(4,970,327)	(7,402,757)	-304.3%
Ending Fund Balance	11,400,371	13,770,717	16,203,147	11,232,820	(4,970,327)	-30.7%

ARCHULETA COUNTY, CO
COUNTY-WIDE INFO - FUND TRENDS-PROPRIETARY FUNDS

2015 BUDGET

DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 PROJECTED YEAR END	2015 BUDGET	Inc/(Dec) Projected 2014 to Budgeted 2015	% Inc /-Dec Projected 2014 to Budgeted 2015
Revenues	\$ 2,369,479	\$ 2,191,108	\$ 2,080,195	\$ 7,784,583	5,704,388	274.2%
Expenditures	3,468,515	3,330,121	3,287,052	9,982,116	6,695,064	203.7%
Other Sources/(Uses)	(255,735)	(326,284)	170,859	1,891,071	1,720,212	1006.8%
Net Working Capital	24,942,494	24,540,547	24,012,295	30,034,969	6,022,674	25.1%

COUNTY-WIDE SUMMARY INFO - DEBT SERVICE REQUIREMENTS

Description	Original Principal Amount	Interest Rate	Principal Outstanding 12/31/14	Remaining Interest to be Paid to Maturity	Total Debt Service Requirements Remaining	Year Debt Service Paid Off	2015 Budgeted Debt Service Payments
NOTES PAYABLE							
CDOT Aviation SIB Loan AVN FY2005-002	\$ 2,500,000	4.00%	\$ -	\$ -	\$ -	2014	\$ -
LEASE-PURCHASE AGREEMENTS							
Colorado Business Bank (CoBiz Financial) RCI Refinancing	4,449,936	2.51%	3,350,093	391,795	3,741,888	2023	427,645
*Colorado Business Bank (CoBiz Financial) Land Refinancing	756,781	2.51%	569,736	66,631	636,367	2023	72,728
Bank of the San Juans, Dispatch Equipment	357,478	3.50%	276,157	26,578	302,735	2021	57,664
TOTAL DEBT SERVICE	\$ 8,064,195		\$ 4,195,986	\$ 485,004	\$ 4,680,990		\$ 558,037

* We anticipate refinancing the Colorado Business Bank loan during 2015, after sale of most of the financed land. Amounts shown are payments without refinancing.

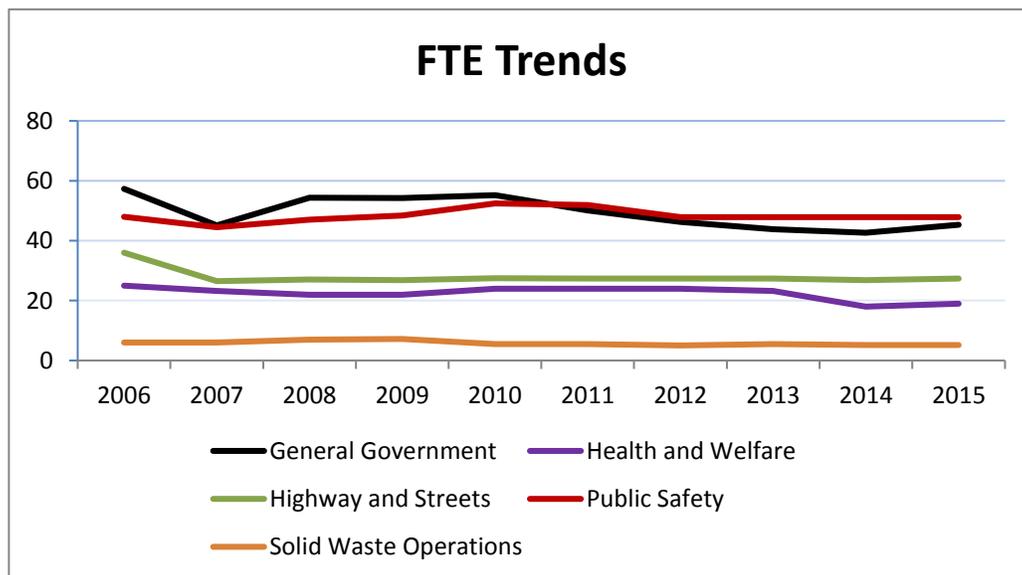
COUNTY-WIDE SUMMARY INFO - CAPITAL OUTLAY SUMMARY

Fund/Dept.	Item(s)	Amount	Notes
General Fund	Appropriated General Fund capital expenditures, Contingency	\$ 420,000	List of capital maintenance and replacement needs is under evaluation and will be decided later. This amount is upper boundry of 2015 spending.
General Fund	Jail Boiler	45,000	
General Fund	Paint Courthouse	25,000	
General Fund	Administration Building	10,000	Remodel exterior.
General Fund	Large Document Scanner	10,000	Purchase of Document Scanner for the Building & Planning Departments.
Road & Bridge	2015 Road Projects	2,000,000	Significant road projects, analysis in process (menu = CR 500, Cloud Cap, etc...)
Road & Bridge	Rio Blanco Bridge	993,499	Completion of bridge.
1A Fund	Courthouse Roof	232,166	Replacement of roof.
Conservation Trust	New Arena	150,000	To match grant.
Solid Waste Fund	Rolloff	20,000	Purchase 2 rolloff trailers for Aroboles Transfer Station.
Airport Fund	Airport Taxiway Construction	5,985,139	Taxiway completion, fog coat & seal runway.
Fleet Fund	Trackhoe	140,000	For Road & Bridge
Fleet Fund	3 Pickup Trucks	104,000	For Road & Bridge
Fleet Fund	2 Tahoes	70,000	For Sheriff Patrol
Fleet Fund	1 Vehicle	30,000	Contingency for 1 vehicle.

TOTAL CAPITAL OUTLAY \$ 10,234,804

FTE's (Full Time Equivelents) BY FUNCTION & PROGRAM

<u>Function/Program</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
General Government	<u>57.33</u>	<u>45.08</u>	<u>54.33</u>	<u>54.21</u>	<u>55.25</u>	<u>50.15</u>	<u>46.32</u>	<u>43.82</u>	<u>42.66</u>	<u>45.33</u>
Commissioners	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Finance (includes IS & GIS)	6.00	5.50	8.00	8.00	8.00	8.00	7.00	6.00	6.00	7.00
General Management	25.33	17.58	21.33	20.88	21.43	18.33	16.83	15.33	15.33	15.33
Clerk Office	10.00	8.00	8.00	8.33	8.33	7.33	7.00	7.00	7.00	8.00
Treasurer Office	4.00	3.00	3.00	3.00	3.66	3.66	3.66	3.66	3.33	4.00
Assessors Office	9.00	8.00	11.00	11.00	10.83	9.83	8.83	8.83	8.00	8.00
Health and Welfare	<u>25.00</u>	<u>23.25</u>	<u>22.00</u>	<u>22.00</u>	<u>24.00</u>	<u>24.00</u>	<u>23.99</u>	<u>23.21</u>	<u>18.00</u>	<u>19.00</u>
Department of Human Services	16.00	15.00	16.00	16.00	17.00	17.00	17.00	17.00	17.00	18.00
Senior Services & Nutrition	8.00	7.50	5.00	5.00	6.00	6.00	5.66	4.88	0.00	0.00
Veterans Services	1.00	0.75	1.00	1.00	1.00	1.00	1.33	1.33	1.00	1.00
Highway and Streets	<u>36.00</u>	<u>26.50</u>	<u>27.00</u>	<u>26.80</u>	<u>27.50</u>	<u>27.35</u>	<u>27.35</u>	<u>27.35</u>	<u>26.85</u>	<u>27.35</u>
Road & Bridge	26.00	18.50	19.00	18.65	20.30	20.15	20.15	20.15	19.65	20.15
Fleet	7.00	5.00	5.00	5.10	5.00	5.00	5.00	5.00	5.00	5.00
Surveyor	1.00	1.00	1.00	1.00	0.15	0.15	0.15	0.15	0.15	0.15
Weed & Pest Control	2.00	2.00	2.00	2.05	2.05	2.05	2.05	2.05	2.05	2.05
Public Safety	<u>48.00</u>	<u>44.50</u>	<u>47.00</u>	<u>48.45</u>	<u>52.45</u>	<u>51.91</u>	<u>47.91</u>	<u>47.91</u>	<u>47.91</u>	<u>47.91</u>
Sheriff Operations	43.00	37.50	40.00	41.45	41.45	40.25	37.25	37.25	37.25	37.25
Combined Dispatch Services	5.00	7.00	7.00	7.00	11.00	11.66	10.66	10.66	10.66	10.66
Airport Operations	<u>2.00</u>									
Solid Waste Operations	<u>6.00</u>	<u>6.00</u>	<u>7.00</u>	<u>7.20</u>	<u>5.44</u>	<u>5.44</u>	<u>5.04</u>	<u>5.54</u>	<u>5.18</u>	<u>5.18</u>
Total	<u>174.33</u>	<u>147.33</u>	<u>159.33</u>	<u>160.66</u>	<u>166.64</u>	<u>160.85</u>	<u>152.61</u>	<u>149.83</u>	<u>142.60</u>	<u>146.77</u>





GOVERNMENTAL FUNDS

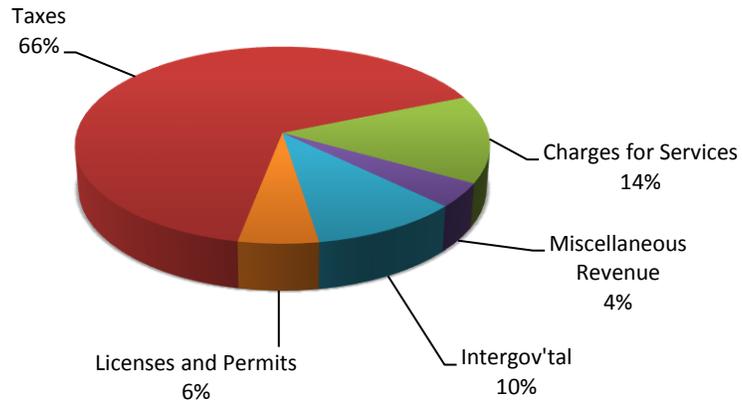


GOVERNMENTAL FUNDS

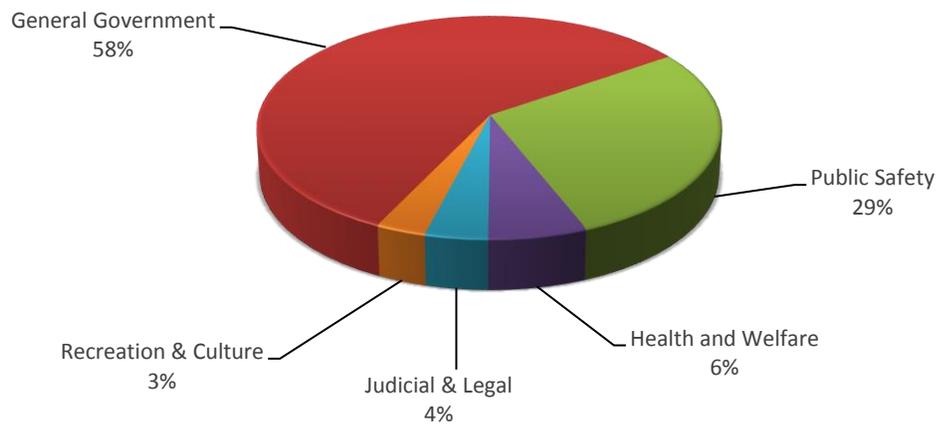
GENERAL FUND

GENERAL FUND REVENUE & EXPENDITURES CHART

GENERAL FUND REVENUE & OTHER SOURCES



GENERAL FUND EXPENDITURES & OTHER USES BY FUNCTION



ARCHULETA COUNTY, CO
GENERAL FUND - FUND SUMMARY

2015 BUDGET

COMPARATIVE BUDGET CHANGES 2012-2015
SUMMARY BY PROGRAM

DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 PROJECTED YEAR END	2015 BUDGET	Inc/(Dec) 2014 Projected to 2015 Budget	% Inc /- Dec 2014 Projected to 2015 Budget
REVENUES:						
Taxes	\$ 6,908,031	\$ 6,809,226	\$ 6,535,382	\$ 6,032,657	(502,725)	-7.7%
Licenses and Permits	327,393	419,348	521,570	511,400	(10,170)	-1.9%
Charges for Services	1,621,636	1,562,771	1,276,183	1,321,783	45,600	3.6%
Intergovernmental	1,855,541	1,336,763	1,554,101	949,500	(604,601)	-38.9%
Fines and Forfeitures	130	-	-	-	-	0.0%
Interest Revenue	41,140	(18,144)	68,000	75,000	7,000	10.3%
Miscellaneous Revenue	210,850	305,143	426,335	293,500	(132,835)	-31.2%
TOTAL REVENUES	10,964,721	10,415,107	10,381,571	9,183,840	(1,197,731)	-11.5%
OPERATING EXPENDITURES:						
General Government	4,324,143	4,456,805	4,536,384	5,000,862	464,478	10.2%
Public Safety	2,428,278	2,363,774	2,051,521	2,440,064	388,543	18.9%
Health & Welfare	630,275	522,194	445,467	533,886	88,419	19.8%
Judicial & Legal	344,094	500,876	347,266	338,846	(8,420)	-2.4%
Recreation & Culture	60,512	71,337	245,953	270,575	24,622	10.0%
1A Expenditures	54,189	137,223	1	-	(1)	-100.0%
TOTAL OPERATING EXPENDITURES	7,841,491	8,052,209	7,626,592	8,584,233	957,641	12.6%
OTHER USES/(SOURCES)						
Pass Thru Forest Res Secure Rural	415,648	-	-	-	-	0.0%
Capital Outlay	180,726	354,854	265,266	510,000	244,734	92.3%
Debt Service	27,470	-	-	-	-	0.0%
Transfers to Other Funds	358,108	316,200	727,667	2,893,639	2,165,972	297.7%
TOTAL OTHER USES/(SOURCES)	981,952	671,054	992,933	3,403,639	2,410,706	242.8%
Increase/(Decrease) in Fund Balance	2,141,278	1,691,844	1,762,046	(2,804,032)	(4,566,078)	-259.1%
BEGINNING FUND BALANCE	5,353,684	7,188,345	8,880,189	10,642,235	1,762,046	19.8%
Prior Period Adjustment	(306,617)					
ENDING FUND BALANCE	7,188,345	8,880,189	10,642,235	7,838,203	(2,804,032)	-26.3%

ARCHULETA COUNTY, CO
GENERAL FUND - FUND SUMMARY

2015 BUDGET

COMPARATIVE BUDGET CHANGES 2012-2015
SUMMARY BY DEPARTMENT

DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 PROJECTED YEAR END	2015 BUDGET	Inc/(Dec) 2014 Projected to 2015 Budget	% Inc /- Dec 2014 Projected to 2015 Budget
REVENUES:						
Taxes	\$ 6,908,031	\$ 6,809,226	\$ 6,535,382	\$ 6,032,657	(502,725)	-7.7%
Licenses and Permits	327,393	419,348	521,570	511,400	(10,170)	-1.9%
Charges for Services	1,621,636	1,562,771	1,276,183	1,321,783	45,600	3.6%
Intergovernmental	1,855,541	1,336,763	1,554,101	949,500	(604,601)	-38.9%
Fines and Forfeitures	130	-	-	-	-	0.0%
Interest Revenue	41,140	(18,144)	68,000	75,000	7,000	10.3%
Miscellaneous	210,850	305,143	426,335	293,500	(132,835)	-31.2%
TOTAL REVENUES	10,964,721	10,415,107	10,381,571	9,183,840	(1,197,731)	-11.5%

OPERATING EXPENDITURES:

Administration	248,326	255,708	311,380	336,658	25,278	8.1%
Attorney	181,445	218,653	221,575	230,215	8,640	3.9%
Building & Grounds	228,976	201,515	174,364	172,027	(2,337)	-1.3%
Community Service	3,610	8,485	12,875	10,000	(2,875)	-22.3%
County Assessor	523,746	533,696	534,100	544,238	10,138	1.9%
County Clerk & Recorder	378,203	374,659	389,775	412,225	22,450	5.8%
County Clerk (Elections)	104,585	63,908	86,992	97,064	10,072	11.6%
County Commissioners	435,088	535,824	784,823	1,097,529	312,706	39.8%
County Coroner	57,163	58,132	52,095	54,688	2,593	5.0%
County Fair	60,512	71,337	60,953	70,575	9,622	15.8%
County Surveyor	4,901	3,172	5,327	4,638	(689)	-12.9%
County Treasurer	518,631	491,759	481,703	462,259	(19,444)	-4.0%
County Treasurer (Public Trustee)	10,807	14,854	13,999	15,110	1,111	7.9%
CSU Extension Office	122,952	125,865	124,152	136,312	12,160	9.8%
CSU Extension Office (Checking)	7,980	9,492	20,000	20,000	-	0.0%
Development Services - Building	147,111	103,103	130,456	161,374	30,918	23.7%
Development Services - Planning	95,127	94,576	69,450	129,416	59,966	86.3%
District Attorney	344,094	500,876	347,266	338,846	(8,420)	-2.4%
Finance	366,460	356,028	348,686	400,374	51,688	14.8%
Human Resources	83,791	90,346	93,952	110,892	16,940	18.0%
IT/GIS	417,656	409,900	409,682	466,065	56,383	13.8%
Jail Commisary	2,995	111,536	150,000	10,000	(140,000)	-93.3%
Livestock Auction	-	-	185,000	200,000	15,000	8.1%
Senior Services	297,730	308,023	29,422	-	(29,422)	-100.0%
Sheriff (Administration)	273,631	285,290	267,269	286,453	19,184	7.2%
Sheriff (Animal Control)	119,432	118,295	110,974	50,000	(60,974)	-54.9%
Sheriff (Court Security)	64,523	73,234	43,257	60,746	17,489	40.4%
Sheriff (Detention)	1,099,335	1,066,296	892,624	990,640	98,016	11.0%
Sheriff (Emergency Management)	378,442	316,520	216,227	269,671	53,444	24.7%

ARCHULETA COUNTY, CO
GENERAL FUND - FUND SUMMARY

2015 BUDGET

COMPARATIVE BUDGET CHANGES 2012-2015
SUMMARY BY DEPARTMENT

DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 PROJECTED YEAR END	2015 BUDGET	Inc/(Dec) 2014 Projected to 2015 Budget	% Inc /- Dec 2014 Projected to 2015 Budget
Sheriff (Investigations)	166,586	146,667	138,186	204,794	66,608	48.2%
Sheriff (Patrol)	647,608	615,860	547,116	792,743	245,627	44.9%
Tourism	102,131	81,890	85,000	85,000	-	0.0%
Transportation (Administration)	57,504	51,337	60,257	100,083	39,826	66.1%
Transportation (Mt. Express)	67,867	63,883	70,572	92,448	21,876	31.0%
Veterans Services Office	63,632	51,696	58,298	68,309	10,011	17.2%
Weed & Pest	104,722	102,571	98,784	102,841	4,057	4.1%
General Fund - 1A	54,189	137,223	1	-	(1)	-100.0%
TOTAL OPERATING EXPENDITURES	7,841,491	8,052,209	7,626,592	8,584,233	957,641	12.6%
Excess (Deficiency) of Revenues Over Expenditures	3,123,230	2,362,898	2,754,979	599,607	(2,155,372)	-78.2%
OTHER (SOURCES)/USES:						
Pass Thru Forest Res Secure Rural	415,648	-	-	-	-	0.0%
Capital Outlay	180,726	354,854	265,266	510,000	244,734	92.3%
Debt Costs	27,470	-	-	-	-	0.0%
Transfers to Other Funds	358,108	316,200	727,667	2,893,639		
TOTAL EXPENDITURES & OTHER	8,823,443	8,723,263	8,619,525	11,987,872	3,368,347	39.1%
Increase/(Decrease) in Fund Balance	2,141,278	1,691,844	1,762,046	(2,804,032)	(4,566,078)	-259.1%
BEGINNING FUND BALANCE	5,353,684	7,188,345	8,880,189	10,642,235	1,762,046	19.8%
Prior Period Adjustment	(306,617)					

ARCHULETA COUNTY, CO
GENERAL FUND - FUND SUMMARY

2015 BUDGET

COMPARATIVE BUDGET CHANGES 2012-2015
SUMMARY BY DEPARTMENT

DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 PROJECTED YEAR END	2015 BUDGET	Inc/(Dec) 2014 Projected to 2015 Budget	% Inc /- Dec 2014 Projected to 2015 Budget
ENDING FUND BALANCE:						
Nonspendable	11,605	48,030	5,347	50,000	44,653	835.1%
Restricted TABOR Reserve	342,663	262,030	339,423	236,800	(102,623)	-30.2%
Committed for 1A	1,042,824	785,936	785,936	-	(785,936)	-100.0%
Committed for Working Capital	2,780,600	2,101,766	1,906,648	2,146,058	239,410	12.6%
Committed for Strategic Reserve	-	-	-	2,861,382	2,861,382	0.0%
Unassigned	3,010,653	5,682,427	7,604,881	2,543,963	(5,060,918)	-66.5%
ENDING FUND BALANCE	7,188,345	8,880,189	10,642,235	7,838,203	(2,804,032)	-26.3%

ARCHULETA COUNTY, CO
GENERAL FUND - FUND SUMMARY

2015 BUDGET

COMPARATIVE BUDGET CHANGES 2012-2015

REVENUES

A/C NO.	ACCOUNT DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 PROJECTED YEAR END	2015 BUDGET	Inc/(Dec) 2014 Projected to 2015 Budget	% Inc /-Dec 2014 Projected to 2015 Budget
<u>TAXES</u>							
3.0000.3111	Property Tax	\$ 4,847,439	\$ 4,564,291	\$ 4,162,356	\$ 3,726,871	(435,485)	-10.5%
3.0000.3112	Delinquent Tax	28,068	12,466	8,000	-	(8,000)	-100.0%
3.0000.3113	Senior Exemption Proper	2,296	58,329	63,000	-	(63,000)	-100.0%
3.0000.3115	Abatements	(38,987)	(12,686)	(20,000)	-	20,000	-100.0%
3.0000.3120	Specific Ownership Tax	338,173	376,226	439,200	439,200	-	0.0%
3.0000.3181	Severance Tax	34,860	35,114	-	-	-	0.0%
3.0000.3191	Current Tax Interest	20,204	17,452	15,000	-	(15,000)	-100.0%
3.0000.3193	Sales Tax	1,585,375	1,672,189	1,781,586	1,781,586	-	0.0%
3.0000.3195	Del Tax - Penalties & I	4,384	1,741	1,200	-	(1,200)	-100.0%
3.5212.3140	Lodging Tax	85,973	83,557	85,000	85,000	-	0.0%
3.5216.3110	Property Tax Interest	15	-	-	-	-	0.0%
3.5216.3111	Property Tax	-	-	20	-	(20)	-100.0%
3.5216.3112	Delinquent Tax	847	528	-	-	-	0.0%
3.5216.3115	Abatements	(1,128)	(29)	-	-	-	0.0%
3.5216.3191	Current Tax Interest	-	-	-	-	-	0.0%
3.5216.3195	Del Tax - Penalties & I	512	48	20	-	(20)	-100.0%
3.5502.3154	Fuel Tax	-	-	-	-	-	0.0%
	Total Taxes	6,908,031	6,809,226	6,535,382	6,032,657	(502,725)	-7.7%
<u>LICENSE/PERMITS/FEES</u>							
3.0000.3243	Alcoholic Beverages	8,820	10,251	25,000	13,000	(12,000)	-48.0%
3.0000.3247	Medical Marijuana License	-	17,000	-	-	-	0.0%
3.0000.3395	Impact Fees From Town of PS	-	-	-	-	-	0.0%
3.4154.3210	Motor Vehicle Charges	147,281	170,912	251,600	255,000	3,400	1.4%
3.4230.3223	Correction Facility Fee	-	-	-	3,000	3,000	0.0%
3.4230.3225	Jail Booking Fees	5,544	7,440	10,730	6,000	(4,730)	-44.1%
3.4230.3250	Long Distance Fees	7,872	3,489	1,334	3,000	1,666	124.9%
3.4340.3221	Building Permits	156,746	188,080	210,000	210,000	-	0.0%
3.5220.3243	Ranch Rodeo-Entry Fees	-	-	750	-	(750)	-100.0%
3.5220.3244	Kid's Rodeo-Entry Fees	1,130	858	1,350	800	(550)	-40.7%
3.5220.3245	Fair Gate Entry Fee	-	11,741	11,280	11,000	(280)	-2.5%
3.5220.3246	Sales	-	6,963	7,002	7,000	(2)	0.0%
3.5220.3274	Park & Recreation Fees	-	2,614	2,524	2,600	76	3.0%
	Total License/Permits/Fees	327,393	419,348	521,570	511,400	(10,170)	-1.9%
<u>INTERGOVERNMENTAL</u>							
3.0000.3320	Federal Rev - Mineral L	12,908	10,579	65,500	10,000	(55,500)	-84.7%
3.0000.3330	Federal Payment in Lieu	1,028,900	1,064,992	1,116,786	760,000	(356,786)	-31.9%
3.4150.3340	DOLA Grant	-	-	-	-	-	0.0%
3.4154.3356	Tobacco Tax	4,580	5,440	5,000	5,000	-	0.0%
3.4194.3341	State Grant	-	10,123	150,000	-	(150,000)	-100.0%

ARCHULETA COUNTY, CO
GENERAL FUND - FUND SUMMARY

2015 BUDGET

COMPARATIVE BUDGET CHANGES 2012-2015

REVENUES

A/C NO.	ACCOUNT DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 PROJECTED YEAR END	2015 BUDGET	Inc/(Dec) 2014 Projected to 2015 Budget	% Inc /-Dec 2014 Projected to 2015 Budget
3.4194.3395	Impact Fee Revenue	-	-	66,557	-	(66,557)	-100.0%
3.4195.3341	State Grant Operating	3,600	2,200	2,400	12,400	10,000	416.7%
3.4195.3371	Local Grant	-	-	5,000	3,500	(1,500)	-30.0%
3.4210.3310	Federal Grants	-	-	-	2,000	2,000	0.0%
3.4212.3310	Vale Grant	3,000	-	-	-	-	0.0%
3.4212.3350	DHS Fraud Contract	13,789	6,428	3,540	15,000	11,460	323.7%
3.4213.3340	State Grant	2,906	-	-	-	-	0.0%
3.4230.3311	JAG Capital Grant Finger Print	18,994	3,229	4,304	4,300	(4)	-0.1%
3.4230.3312	JAG Capital Grant Control Pan	32,117	-	-	-	-	0.0%
3.4250.3341	State Grant Operating C	60,513	66,647	68,964	67,000	(1,964)	-2.8%
3.4291.3311	Federal Grants- EMPG Op	52,300	63,780	55,300	55,300	-	0.0%
3.4291.3321	EMPG - FMAP PDM Plan	1,287	-	-	-	-	0.0%
3.4291.3331	FEMA Capital Project	58,973	-	-	-	-	0.0%
3.4291.3361	COSAR Operating Grant	11,150	8,516	-	5,000	5,000	0.0%
3.4522.3312	Federal Grants- AAA Gra	47,092	42,537	-	-	-	0.0%
3.4522.3340	State Grant Operating	33,672	42,934	-	-	-	0.0%
3.4522.3341	State Grant Operating -	-	-	-	-	-	0.0%
3.4522.3345	Daniels Fund Grant	-	-	-	-	-	0.0%
3.4522.3350	Program Contract with D	2,000	1,438	1,750	-	(1,750)	-100.0%
3.4650.3312	Federal Grants- Trans C	23,731	-	-	-	-	0.0%
3.4650.3315	CDOT Capital Grant	-	-	-	-	-	0.0%
3.4650.3350	Mtn Express Contract w/	936	-	-	-	-	0.0%
3.4659.3312	Federal Grants - Trans	-	-	-	-	-	0.0%
3.4659.3315	State Grant Operating	15,451	-	-	-	-	0.0%
3.4700.3341	State Grant	-	-	-	-	-	0.0%
3.5216.3322	Fed Grant (EOC Renov/DO	3,859	-	-	-	-	0.0%
3.5216.3341	State Grant Operating	-	-	-	-	-	0.0%
3.5222.3380	Community Service Reven	8,135	7,920	9,000	10,000	1,000	11.1%
3.5502.3313	Federal Grants FAA Capi	-	-	-	-	-	0.0%
3.5502.3343	State Grants Capital	-	-	-	-	-	0.0%
3.7001.3331	Forest Res Sec Rural Pass Thru	415,648	-	-	-	-	0.0%
Total Intergovernmental		1,855,541	1,336,763	1,554,101	949,500	(604,601)	-38.9%
CHARGES FOR SERVICES							
3.4110.3419	GF Admin Fee Revenue	-	-	-	-	-	0.0%
3.4120.3419	GF Admin Fee Revenue	8,047	7,758	6,909	10,397	3,488	50.5%
3.4120.3410	County Attorney Chgs for Serv	-	1,000	-	-	-	0.0%
3.4122.3419	GF Admin Fee Revenue	24,306	26,182	29,121	32,734	3,613	12.4%
3.4132.3411	Court Costs, Fees & Cha	8,236	4,482	4,000	4,000	-	0.0%
3.4132.3419	GF Admin Fee Revenue	68,316	69,086	70,000	81,716	11,716	16.7%
3.4140.3410	Elections Charges	5,129	19,645	900	400	(500)	-55.6%
3.4140.3420	Election Cost Reimbursement	125	6,377	-	5,000	5,000	0.0%

ARCHULETA COUNTY, CO
GENERAL FUND - FUND SUMMARY

2015 BUDGET

COMPARATIVE BUDGET CHANGES 2012-2015

REVENUES

A/C NO.	ACCOUNT DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 PROJECTED YEAR END	2015 BUDGET	Inc/(Dec) 2014 Projected to 2015 Budget	% Inc /-Dec 2014 Projected to 2015 Budget
3.4150.3419	Admin Fee Revenue	109,102	112,751	135,879	148,166	12,287	9.0%
3.4150.3423	HUTF Metro Admin Fees	-	-	6,371	6,371	-	0.0%
3.4151.3410	Assessor Charges for Se	8,551	6,383	6,800	6,000	(800)	-11.8%
3.4154.3410	Clerks Charges for Serv	31,168	26,355	10,300	28,000	17,700	171.8%
3.4154.3412	E-Recording	37,048	36,928	37,054	38,000	946	2.6%
3.4154.3414	Reception Legal Document	220,602	213,645	156,000	175,000	19,000	12.2%
3.4156.3410	Treasury Fees	612,791	557,951	454,570	467,600	13,030	2.9%
3.4156.3420	Treas. Charges for Serv	84,561	83,870	80,000	64,800	(15,200)	-19.0%
3.4156.3430	Treas HUTF Fees	-	-	-	19,200	19,200	0.0%
3.4156.3450	Treas. Deed Revenue	19,546	17,092	8,000	8,000	-	0.0%
3.4159.3410	Public Trustee Charges for Ser	-	-	-	-	-	0.0%
3.4159.3412	Revenue Earned from PT	43,715	35,941	14,000	14,000	-	0.0%
3.4194.3419	Administrative Fee	53,195	31,732	54,678	28,968	(25,710)	-47.0%
3.4210.3420	Sheriff Charges for Ser	29,248	27,928	23,440	25,000	1,560	6.7%
3.4210.3450	Fingerprint Charges	3,501	2,625	2,320	2,500	180	7.8%
3.4212.3420	Sheriff Investigations	2,730	7,101	1,700	-	(1,700)	-100.0%
3.4216.3420	Animal Control Charges	1,505	1,519	-	-	-	0.0%
3.4230.3420	Jail Bond Fees	1,898	2,898	3,000	3,000	-	0.0%
3.4295.3410	IT/GIS Charges	549	310	-	-	-	0.0%
3.4295.3419	GF Admin Fee Revenue	115,666	130,443	101,161	73,431	(27,730)	-27.4%
3.4317.3410	Weed & Pest Charges	19,145	18,250	14,000	17,000	3,000	21.4%
3.4340.3410	Building Charges	750	-	-	-	-	0.0%
3.4341.3410	Planning Charges	18,464	29,799	20,500	25,000	4,500	22.0%
3.4522.3410	Senior Charges	42,123	36,123	30	-	(30)	-100.0%
3.4522.3411	Nutrition Chgs	25,340	35,702	-	-	-	0.0%
3.4650.3410	MT Express Charges	3,080	5,988	15,000	17,500	2,500	16.7%
3.4659.3410	Transportation Admin Ch	-	-	-	-	-	0.0%
3.5220.3410	Charges for Services	17,106	-	450	-	(450)	-100.0%
3.5226.3410	Charges for Services	6,093	6,907	20,000	20,000	-	0.0%
3.5502.3412	Fuel Flow	-	-	-	-	-	0.0%
3.5502.3414	Airport Fees	-	-	-	-	-	0.0%
Total Charges for Services		1,621,636	1,562,771	1,276,183	1,321,783	45,600	3.6%
<u>FINES/FOREFEITURES</u>							
3.4132.3515	Fines, Forfeitures & Pe	-	-	-	-	-	0.0%
3.4213.3650	Fines, Forfeitures & Pe	130	-	-	-	-	0.0%
3.4150.3553	Employee Medical Contri	-	-	-	-	-	0.0%
Total Fines/Forefeitures		130	-	-	-	-	0.0%
<u>INVESTMENTS</u>							
3.0000.3611	Investment Gain or <Loss	-	(78,030)	-	-	-	-
3.4156.3610	Interest Revenue	41,122	59,870	68,000	75,000	7,000	10.3%

ARCHULETA COUNTY, CO
GENERAL FUND - FUND SUMMARY

2015 BUDGET

COMPARATIVE BUDGET CHANGES 2012-2015

REVENUES

A/C NO.	ACCOUNT DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 PROJECTED YEAR END	2015 BUDGET	Inc/(Dec) 2014 Projected to 2015 Budget	% Inc /-Dec 2014 Projected to 2015 Budget
3.5220.3610	Interest Revenue	-	-	-	-	-	0.0%
3.5223.3610	Interest Revenue	-	1	-	-	-	0.0%
3.5224.3610	Interest Revenue	18	15	-	-	-	0.0%
3.5226.3610	Interest Revenue	-	-	-	-	-	0.0%
Total Investments		41,140	(18,144)	68,000	75,000	7,000	10.3%
<u>RENTS, LEASES & ROYALTIES</u>							
3.4132.3821	Hwy 84 Rent- Restricted	-	-	-	-	-	0.0%
3.4610.3820	Rents & Royalties	4,887	3,846	5,500	5,500	-	0.0%
3.5502.3822	Land Lease	-	-	-	-	-	0.0%
3.5502.3823	FBO Rent	-	-	-	-	-	0.0%
3.5502.3824	Hangar Rent	-	-	-	-	-	0.0%
Total Rents, Leases & Royalty		4,887	3,846	5,500	5,500	-	0.0%
<u>CONTRIBUTIONS & DONATIONS</u>							
3.4212.4030	Donations and Contributions	250	-	-	-	-	0.0%
3.4213.4003	Donation Huffman - Ammo	-	-	1,000	1,000	-	0.0%
3.4213.4015	Grants	8,600	-	-	-	-	0.0%
3.4291.4020	Search & Rescue Donation	1,000	-	-	-	-	0.0%
3.4122.4040	Contributions & Donatio	-	-	-	-	-	0.0%
3.4179.4040	Employee Medical Contri	3,657	-	-	-	-	0.0%
3.4522.4040	Contributions & Donation	16,890	14,885	-	-	-	0.0%
3.4650.4040	Contributions & Donation	20,000	20,000	20,000	20,000	-	0.0%
3.5220.4040	Contributions & Donation	8,355	10,712	6,100	7,000	900	14.8%
3.5221.4040	Contributions & Donation	-	-	18,500	20,000	1,500	8.1%
3.5502.4040	Contributions & Donation	-	-	-	-	-	0.0%
3.5503.4040	Contributions & Donation	-	-	-	-	-	0.0%
3.5220.4043	Ranch Rodeo- Donations	560	-	3,500	2,500	(1,000)	-28.6%
3.5220.4044	Kids Rodeo-Donations	1,190	1,030	150	2,000	1,850	1233.3%
Total Contributions & Donations		60,502	46,627	49,250	52,500	3,250	6.6%
<u>REIMBURSEMENTS & FORFEITURES</u>							
3.4291.4502	CO State Forest Service	-	28,914	-	-	-	0.0%
3.4955.4522	Insurance Reimbursement	553	-	-	-	-	0.0%
3.5502.4522	Insurance Reimbursement	-	-	-	-	-	0.0%
3.0000.4550	CCOERA Forfeiture	24,332	5,052	-	-	-	0.0%
3.5502.4550	Expense Reimbursement	-	-	-	-	-	0.0%
3.4120.4550	Refund of Expenditures	94	153	-	-	-	0.0%
3.4122.4550	Refund of Expenditures	8	-	-	-	-	0.0%
3.4156.4550	Refund of Expenditures	955	2,378	-	-	-	0.0%
3.4212.4550	Refund of Expenditures	-	-	-	-	-	0.0%
3.4230.4550	Refund of Expenditures	-	674	1	-	(1)	-100.0%

ARCHULETA COUNTY, CO
GENERAL FUND - FUND SUMMARY

2015 BUDGET

COMPARATIVE BUDGET CHANGES 2012-2015

REVENUES

A/C NO.	ACCOUNT DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 PROJECTED YEAR END	2015 BUDGET	Inc/(Dec) 2014 Projected to 2015 Budget	% Inc /-Dec 2014 Projected to 2015 Budget
3.4291.4550	Refund of Expenditures	13,286	23,342	-	15,000	15,000	0.0%
3.4295.4550	Refund of Expenditures	10,520	49	-	-	-	0.0%
3.4650.4550	Refund of Expenditures	-	-	-	-	-	0.0%
3.4230.4560	Reimbursement Inmate Me	-	214	354	500	146	41.2%
Total Reimbursements		49,748	60,776	355	15,500	15,145	4266.2%
MISCELLANEOUS REVENUE							
3.4210.5521	Property Seizure Sales	764	4,155	7,122	5,800	(1,322)	-18.6%
3.4212.5550	Misc. Revenue & Refunds	1,498	-	-	-	-	0.0%
3.0000.5550	Misc Revenue & Refunds	28	26,225	1,400	-	(1,400)	-100.0%
3.4110.5550	Misc Revenue & Refunds	26	55	30	-	(30)	-100.0%
3.4132.5550	Misc Revenue & Refunds	4,596	4,159	-	-	-	0.0%
3.4150.5550	Misc Revenue & Refunds	3,676	1,741	1,403	1,500	97	6.9%
3.4154.5550	Misc Revenue & Refunds	(22)	-	-	-	-	0.0%
3.4194.5550	Misc Revenue & Refunds	-	4	-	-	-	0.0%
3.4195.5550	Veterans Misc Rev & Ref	-	-	4,560	-	(4,560)	-100.0%
3.4213.5550	Misc Revenue & Refunds	-	2,874	-	-	-	0.0%
3.4522.5550	Misc Revenue & Refunds	472	13,325	-	-	-	0.0%
3.5223.5550	Misc Revenue & Refunds	-	530	-	-	-	0.0%
3.4610.5550	Misc Rev & Refunds	2,879	902	10,500	5,000	(5,500)	-52.4%
3.4659.5550	Misc Revenue & Refunds	250	-	-	-	-	0.0%
3.4522.5551	Nutrition Misc Rev & Re	-	1,446	-	-	-	0.0%
3.4230.5560	Security Revenue	16,341	14,146	10,000	-	(10,000)	-100.0%
3.4154.5590	Petty Cash Deposits Pas	2,738	12,247	13,000	13,000	-	0.0%
3.4210.5590	Sheriff Misc Rev & Refu	64	5,420	5,000	3,000	(2,000)	-40.0%
3.5220.5590	Misc Rev & Refunds	114	1,778	1,076	1,000	(76)	-7.1%
3.5223.5590	Jail Commissary Sales	4,289	104,887	150,000	10,000	(140,000)	-93.3%
3.5220.5525	Fair Retail Sales Revenue	-	-	639	700	61	9.5%
3.5221.5550	Misc. Revenue	-	-	166,500	180,000	13,500	8.1%
3.5502.5590	Airport Misc Revenue &	-	-	-	-	-	0.0%
3.0000.991X	Transfers In	58,000	-	-	-	-	0.0%
Total Miscellaneous		95,713	193,894	371,230	220,000	(151,230)	-40.7%
Total General Fund Revenue		10,964,721	10,415,107	10,381,571	9,183,840	(1,197,731)	-11.5%

ADMINISTRATION

Description

The County Administrator acts as Chief Administrative Officer of the County, reporting to the Board of County Commissioners and insuring the proper administration of affairs of the County. Included within the office of the County Administrator are the administrative functions and support for the Board of County Commissioners.

Core Services

- Managing and supervising all divisional operations of the County, including but not limited to: Public Works, Human Services, Human Resources, Internal Services, Airport, CSU Extension, and general administration
- Managing all operational and administrative matters within stated policies of the Board of County Commissioners
- Implementing policies adopted and approved by the Board. Working with departments to ensure consistent application of County policies in the activities and business conducted in all executive and administrative departments. Resolving questions arising from the interpretation of County policies

2014 Accomplishments

- Presented an unqualified audit opinion for 2014 for a sixth year in a row
- Completed the re-surfacing of Piedra Road with Public Lands Highway (PLH) funding in the amount of \$3.5 million
- Completed improvements on Cloman Community Park including signage, picnic area, and pavilion
- Executed an IGA with CDOT for the first phase improvements to the Town to Lakes trail
- Executed IGA with Town of Pagosa Springs regarding sales tax disbursements
- Completed remediation, demolition, and remodel of Lewis St. property
- Received award from DOLA in the amount of \$150,000 to facilitate remodel of Lewis St property
- Completed the transformation to an electronic submittal process for Agenda submissions and creation
- Initiated reorganization of the County to provide for an improved Span-of-Control for the County Administrator and Directors
- Established dedicated reserve policy
- Presented to the Board of County Commissioners the 2015 Budget for adoption

2015 Goals

- Implementation of the Commissioner priorities for 2015, including:
 1. Ensure continued financial stability for all funds
 2. Further road improvements and maintenance efforts
 3. Facilitation and coordination of economic development efforts for the community as a whole.
 4. Exploring all appropriate opportunities for increasing County revenues.
 5. Improving customer services levels with the general public and visitors with a continued emphasis on the new website.
 6. Continued implementation and development of Performance Measures.
- Presentation to the Commissioners of an unqualified audit submitted for 2015 with no notes or findings
- Further enhance the Board of County Commissioner meetings with electronic transmission of agenda packets to Commissioners, including a video display of agenda to the public during the BoCC meetings
- Complete the reconstruction of the Courthouse roof
- Continue improvements to Cloman Community Park
- Facilitate Courthouse remodel

Key Performance Measures

- Maintain, and update, the County's Strategic Plan, on an annual basis
- Assure that a proposed Annual Budget is prepared and presented to the BoCC by October 15th of each year
- Prepare and review a County Facilities Plan and Capital Plan and Capital Plan on an annual basis
- Develop comprehensive employee evaluation tool
- Establish annual evaluation practices for all departments
- Develop protocols for periodic reporting to the Board of County Commissioners
- Continue to evaluate programs and policies for effectiveness and utility
- Continue to pursue process efficiencies that allow for continuity of service without additional staff

ARCHULETA COUNTY, CO
GENERAL FUND - DEPARTMENT DETAIL

2015 BUDGET

ADMINISTRATION (100-4132)

	2012	2013	2014	2015	DOLLAR	% INC/
	ACTUAL	ACTUAL	PROJECTED	BUDGET	INC/ (DEC)	(DEC)
			YEAR END			
REVENUES						
3411 Court Costs, Fees & Cha	\$ 8,236	\$ 4,482	\$ 4,000	\$ 4,000	-	0.0%
3419 GF Admin Fee Revenue	68,316	69,086	70,000	81,716	11,716	16.7%
5550 Misc Revenue & Refunds	4,596	4,159	-	-	-	0.0%
TOTAL REVENUES	81,148	77,727	74,000	85,716	11,716	15.8%

EXPENDITURES

SALARIES & WAGES:

FTEs	2.00	2.00	2.00	2.00	-	0.0%
1101 Wages - Regular	136,253	103,857	137,109	144,488	7,379	5.4%
1117 Wages - Car Allowance	2,100	1,292	2,400	2,400	-	0.0%
Total Salaries & Wages Cost	138,353	105,149	139,509	146,888	7,379	5.3%

BENEFITS:

1201 FICA/Medicare	10,486	7,770	8,240	11,053	2,813	34.1%
1202 Retirement Plan	5,711	4,239	4,485	5,780	1,295	28.9%
1203 Workman's Comp	400	447	316	383	67	21.2%
1204 Unemployment Insurance	437	329	411	433	22	5.4%
1205 Medical / Dental Insura	12,673	10,470	13,769	19,254	5,485	39.8%
Total Benefits Costs	29,707	23,255	27,221	36,903	9,682	35.6%
Total Personnel Costs	168,060	128,404	166,730	183,791	17,061	10.2%

OPERATIONS:

3204 Consultants	2,200	4,733	4,000	6,000	2,000	50.0%
3209 Other Professional Serv	11,000	29,614	-	-	-	0.0%
4306 Park Ditch Water Spec A	180	180	110	150	40	36.4%
4315 PLPOA Dues	1,000	220	660	660	-	0.0%
4413 Furniture/Fixtures/Offi	392	630	500	1,500	1,000	200.0%
4416 Other Rents/Leases	3,825	13,440	6,400	6,500	100	1.6%
5201 General Liability	28,140	45,327	41,737	57,602	15,865	38.0%
5302 Postage	341	847	500	600	100	20.0%
5303 Telephone	1,923	1,325	1,200	2,396	1,196	99.7%
5305 Shipping & Freight	61	40	45	60	15	33.3%
5401 Advertising/Publishing	188	1,111	250	500	250	100.0%
5504 Printing & Binding	229	(52)	-	-	-	0.0%
5802 Meals & Entertainment	409	647	500	500	-	0.0%
5803 Training & Education	2,141	1,378	1,923	1,600	(323)	-16.8%
5804 Travel Costs	180	1,657	300	1,000	700	233.3%
5805 Tuition Reimbursement	1,000	1,000	-	3,000	3,000	0.0%
6121 Office Supplies	2,046	2,351	2,500	2,500	-	0.0%
6126 Other Operating Supplies	-	3,111	1,000	-	(1,000)	-100.0%
6251 Purchased Fuel	73	242	100	-	(100)	-100.0%
6267 Other Repair & Maintenance	-	904	-	-	-	0.0%
6361 Fuel	1,548	969	500	1,031	531	106.2%
6364 Fleet Charges	6,006	2,883	1,000	3,068	2,068	206.8%
6405 Dues & Subscriptions	964	482	1,000	1,000	-	0.0%
6606 Grants & subsidies	16,420	13,731	13,200	13,200	-	0.0%

ARCHULETA COUNTY, CO
GENERAL FUND - DEPARTMENT DETAIL

2015 BUDGET

ADMINISTRATION (100-4132)

	2012	2013	2014	2015	DOLLAR	% INC/
	ACTUAL	ACTUAL	PROJECTED YEAR END	BUDGET	INC/ (DEC)	(DEC)
7025 Contingency for Operart	-	-	65,000	50,000	(15,000)	-23.1%
7050 Misc. Expenses	-	-	2,225	-	(2,225)	-100.0%
7411 Computer Equipment	-	534	-	-	-	0.0%
Total Operations Costs	80,266	127,304	144,650	152,867	8,217	5.7%
TOTAL EXPENDITURES	248,326	255,708	311,380	336,658	25,278	8.1%
TRANSFERS:						
9991 Transfer to 1A Fund	-	-	66,467	719,468		
9992 Transfer to Airport Fund	-	-	499,857	1,302,209	802,352	160.5%
9995 Transfer to Solid Waste	-	-	-	341,862	341,862	0.0%
9996 Transfer to Combined Di	300,108	316,200	161,343	283,100	121,757	75.5%
9997 Fleet Management	-	-	-	244,000	244,000	0.0%
9999 Transfer to Geothermal	-	-	-	3,000	3,000	0.0%
Total Transfers	300,108	316,200	727,667	2,893,639	2,165,972	297.7%
TOTAL EXPENDITURES & OTHER USES	548,434	571,908	1,039,047	3,230,297	2,191,250	210.9%
REVENUE OVER/(UNDER) EXPENDITURES	(467,286)	(494,181)	(965,047)	(3,144,581)	(2,179,534)	225.8%

ATTORNEY

Description

The County Attorney's Office provides legal advice and representation for the Board of County Commissioners. The County Attorney, with the approval of the Board of County Commissioners, also advises and represents all other Archuleta County elected officials, the County Administrator, department and division heads, and appointed commissions, boards, and committees.

Attorney personnel consists of 1 County Attorney, 1 Paralegal and 1 Deputy County Attorney.

Core Services

- Provide legal counsel to the Board of County Commissioners
- Draft and review resolutions, ballot questions, ordinances, contracts, memoranda of agreement and various policies and procedures
- Manage contractual relationships with outside legal counsel
- Attend judicial and administrative legal proceedings on behalf of County in Federal, State, and local jurisdictions

2014 Accomplishments

- Since March 2009 although we have, from time to time, suffered adverse rulings, Archuleta County has not lost a case
- Retail Marijuana Ordinance enacted and Medical Marijuana Ordinance amended as part of larger Marijuana Ordinance
- Pagosa Area Geothermal Water and Power Authority Agreement adopted
- Geothermal Energy Development Agreement adopted
- Continued to successfully prosecute DHS cases and were successful on two appeals to the Colorado Court of Appeals

Community Service and Visibility:

- Region 9 Board of Directors – Member
- Region 9 Executive Committee – Member
- Community Foundation – Board of Directors
- Community Work Sessions

2015 Performance Measures

- Present Oil & Gas Regulations to the BoCC by July 1, 2015
- Successfully defend *Guilliams v. Archuleta County*
- Close as successfully cleared 10 Nuisance cases by December 31, 2014
- Resume a Quarterly Lunch with the Lawyer series

ARCHULETA COUNTY, CO
GENERAL FUND - DEPARTMENT DETAIL

2015 BUDGET

ATTORNEY (100-4120)

	2012	2013	2014	2015	DOLLAR	% INC/
	ACTUAL	ACTUAL	PROJECTED	BUDGET	INC/ (DEC)	(DEC)
			YEAR END			
REVENUES						
3410 County Attorney Chgs for	\$ -	\$ 1,000	\$ -	\$ -	-	0.0%
3419 GF Admin Fee Revenue	8,047	7,758	6,909	10,397	3,488	50.5%
4550 Refund of Expenditures	94	153	-	-	-	0.0%
TOTAL REVENUES	8,141	8,911	6,909	10,397	3,488	50.5%
EXPENDITURES						
SALARIES & WAGES:						
<i>FTEs</i>	<i>2.00</i>	<i>2.00</i>	<i>2.00</i>	<i>2.00</i>	-	0.0%
1101 Wages - Regular	133,230	148,173	146,880	151,275	4,395	3.0%
1117 Wages - Car Allowance	2,392	2,400	2,400	2,400	-	0.0%
Total Salaries & Wages Cost	135,622	150,573	149,280	153,675	4,395	2.9%
BENEFITS:						
1201 FICA/Medicare	9,843	10,536	11,236	11,573	337	3.0%
1202 Retirement Plan	5,382	6,062	5,875	6,051	176	3.0%
1203 Workman's Comp	411	460	447	449	2	0.4%
1204 Unemployment Insurance	402	454	441	454	13	2.9%
1205 Medical / Dental Insura	13,743	21,122	27,598	22,322	(5,276)	-19.1%
Total Benefits Costs	29,781	38,634	45,597	40,849	(4,748)	-10.4%
Total Personnel Costs	165,403	189,207	194,877	194,524	(353)	-0.2%
OPERATIONS:						
3205 Professional Legal Serv	3,598	3,689	6,000	9,000	3,000	50.0%
3209 Other Professional Serv	1,962	5,752	3,500	3,500	-	0.0%
3214 Litigation Costs	134	3,456	2,500	2,500	-	0.0%
5302 Postage	411	363	200	500	300	150.0%
5303 Telephone	539	560	1,000	1,288	288	28.8%
5504 Printing & Binding	9	49	-	100	100	0.0%
5803 Training & Education	730	1,776	2,500	5,000	2,500	100.0%
5804 Travel Costs	2,550	2,120	2,500	4,900	2,400	96.0%
6121 Office Supplies	579	683	600	400	(200)	-33.3%
6401 Advertising/Publishing	-	167	1,500	1,000	(500)	-33.3%
6405 Dues & Subscriptions	5,530	10,297	6,398	7,503	1,105	17.3%
7411 Computer Equipment	-	534	-	-	-	0.0%
Total Operations Costs	16,042	29,446	26,698	35,691	8,993	33.7%
TOTAL EXPENDITURES	181,445	218,653	221,575	230,215	8,640	3.9%
REVENUE OVER/(UNDER) EXPENDITURES	(173,304)	(209,742)	(214,666)	(219,818)	(5,152)	2.4%

BUILDING & GROUNDS

Description

The building and Grounds Maintenance Department supervises all aspects of building maintenance, grounds maintenance and construction, for all county facilities. Building and Grounds oversees subcontractors needed to complete any work connected to county buildings. It is the responsibility of the department to ensure that all county facilities are safe, clean, and maintained to be inviting to the public and functional as a professional work space for employees.

Core Services

- Keep buildings compliant with all local and state regulations
- Keep buildings safe for all visitors and employees
- Keep all buildings in the above condition while staying within the Buildings and Grounds budget
- Coding all invoices and submitting them to be paid
- Contacting subcontractors and overseeing the bid process connected with those jobs
- Oversee all work done in and around the courthouse connected with Buildings and Grounds

2014 Accomplishments

- Continued triage on courthouse roof in anticipation of re-roof project
- Ensured the effective operation of heating and cooling facilities
- Let bids for re-roof project
- Maintained internal systems in good repair
- Facilitated numerous remodel and repair projects
- Assisted with numerous special projects
- Ensured an overall safe and clean working environment for employees and visitors

2015 Goals

- Facilitate the re-roof project
- Manage the repainting of the Courthouse
- Provide for a smooth transition of the Administrative staff and Courts

ARCHULETA COUNTY, CO
GENERAL FUND - DEPARTMENT DETAIL

2015 BUDGET

BUILDING & GROUNDS (100-4194)

	2012	2013	2014	2015	DOLLAR	% INC/
	ACTUAL	ACTUAL	PROJECTED	BUDGET	INC/ (DEC)	(DEC)
			YEAR END			
REVENUES						
3341 State Grant	\$ -	\$ 10,123	\$ 150,000	\$ -	(150,000)	-100.0%
3395 Impact Fee Revenue	-	-	66,557	-	(66,557)	-100.0%
3419 Administrative Fee	53,195	31,732	54,678	28,968	(25,710)	-47.0%
5550 Misc Revenue & Refunds	-	4	-	-	-	0.0%
TOTAL REVENUES	53,195	41,859	271,235	28,968	(242,267)	-89.3%
EXPENDITURES						
SALARIES & WAGES:						
<i>FTEs</i>	<i>3.00</i>	<i>3.00</i>	<i>2.00</i>	<i>2.00</i>	-	0.0%
1101 Wages - Regular	95,224	62,703	57,113	56,510	(603)	-1.1%
Total Salaries & Wages Cost	95,224	62,703	57,113	56,510	(603)	-1.1%
BENEFITS:						
1201 FICA/Medicare	6,764	4,535	4,369	4,323	(46)	-1.1%
1202 Retirement Plan	3,828	2,583	2,285	2,260	(25)	-1.1%
1203 Workman's Comp	4,486	5,019	2,700	3,232	532	19.7%
1204 Unemployment Insurance	286	186	171	170	(1)	-0.6%
1205 Medical / Dental Insura	13,599	10,140	12,251	12,630	379	3.1%
Total Benefits Costs	28,963	22,463	21,776	22,615	839	3.9%
Total Personnel Costs	124,187	85,166	78,889	79,125	236	0.3%
OPERATIONS:						
4110 Water & Sewer Services	10,777	8,123	11,000	12,000	1,000	9.1%
4111 Disposal services	2,777	3,233	3,000	3,000	-	0.0%
4112 Electric	50,577	43,703	38,000	38,000	-	0.0%
4113 Gas	3,181	1,468	1,500	1,500	-	0.0%
4116 Geothermal	-	1,555	2,150	2,150	-	0.0%
4301 Building/Structures-R&M	20,733	35,256	22,000	15,000	(7,000)	-31.8%
4363 Materials-Repair Buildi	7,842	10,824	8,700	8,700	-	0.0%
5303 Telephone	964	940	1,000	2,352	1,352	135.2%
5305 Shipping & Freight	9	120	-	-	-	0.0%
6117 Janitorial	4,152	5,020	4,000	4,000	-	0.0%
6121 Office Supplies	83	3	50	50	-	0.0%
6124 Small Tools & Equipment	257	483	365	200	(165)	-45.2%
6125 Uniforms	250	282	300	300	-	0.0%
6126 Other Operating Supplie	95	145	200	200	-	0.0%
6251 Purchased Fuel	-	4	-	-	-	0.0%
6262 Vehicle Care Outside of	-	-	10	-	(10)	-100.0%
6361 Fuel	2,415	1,982	1,800	2,109	309	17.2%
6364 Fleet Charges	677	3,140	1,400	3,341	1,941	138.6%
6401 Advertising/Publishing	-	68	-	-	-	0.0%
Total Operations Costs	104,789	116,349	95,475	92,902	(2,573)	-2.7%
CAPITAL OUTLAY:						
8510 Capital Outlay - Equipme	-	6,500	-	-	-	0.0%
8520 Capital Outlay - Buildin	-	10,123	252,766	80,000	(172,766)	-68.4%

ARCHULETA COUNTY, CO
GENERAL FUND - DEPARTMENT DETAIL

2015 BUDGET

BUILDING & GROUNDS (100-4194)

	2012	2013	2014	2015	DOLLAR	% INC/
	ACTUAL	ACTUAL	PROJECTED YEAR END	BUDGET	INC/ (DEC)	(DEC)
Total Capital Outlay	-	16,623	252,766	80,000	(172,766)	-68.4%
TOTAL EXPENDITURES	228,976	218,138	427,130	252,027	(175,103)	-41.0%
REVENUE OVER/(UNDER) EXPENDITURES	(175,781)	(176,279)	(155,895)	(223,059)	(67,164)	43.1%

ARCHULETA COUNTY, CO
GENERAL FUND - DEPARTMENT DETAIL

2015 BUDGET

COMMUNITY SERVICE (100- 5222)

	2012	2013	2014	2015	DOLLAR	% INC/
	ACTUAL	ACTUAL	PROJECTED	BUDGET	INC/ (DEC)	(DEC)
			YEAR END			
REVENUES						
3380 Community Service Reven	\$ 8,135	\$ 7,920	\$ 9,000	\$ 10,000	1,000	11.1%
TOTAL REVENUES	8,135	7,920	9,000	10,000	1,000	11.1%
EXPENDITURES						
OPERATIONS:						
3205 Professional Legal Serv	8,115	3,980	12,875	10,000	(2,875)	-22.3%
7020 Misc Expenditures	(4,505)	4,505	-	-	-	0.0%
TOTAL EXPENDITURES	3,610	8,485	12,875	10,000	(2,875)	-22.3%
REVENUE OVER/(UNDER) EXPENDITURES	4,525	(565)	(3,875)	-	3,875	-100.0%

COUNTY ASSESSOR

Description

The Assessor's Office is responsible for discovering, listing, classifying, and valuing all taxable real and personal property and all property granted exemption by the Division of Property Taxation that is located within the county on the assessment date of January 1. These categories are often referred to as the assessment function, § 39-5-101, C.R.S.

The Assessor certifies total values to the Department of Education and the various taxing entities within the county, § 39-5-128, C.R.S. The entities use the data to calculate their property tax rates (mill levies), calculate revenue and spending limitations, and decide whether or not they must ask the electorate for additional funds.

All county real property appraisal staff are required to be Colorado Ad Valorem, Licensed, or Certified appraisers, § 12-61-706(5) (a), C.R.S. The requirements, examination, and licensing are under the administration and supervision of the Colorado Board of Real Estate Appraisers. The continuing education requirement for Colorado appraisers, at all levels, is a total of 42 hours, which must be completed in the three years prior to the expiration date and must include a 7 hour USPAP update course every other year.

Annually, the Assessor makes appropriate, documented budget recommendations to the board of county commissioners for the operation of the office. The Assessor's request reflects reasonable and necessary expenses that will be incurred in the performance of statutory duties.

- The 2015 includes increased costs in training and education. As part of the sunset review conducted in 2012 (sunset review is conducted every 10 years) and enacted in 2013 the Colorado Board of Real Estate Appraisers has instituted an Ad Valorem License. All current registered appraisers and any staff becoming appraisers in county Assessor offices state wide will be required to take an additional 5 day class in Ad Valorem appraisal. Also as a result of the sunset review every appraiser will be required to have a background check performed by the Colorado Bureau of Investigation before any new or renewing license is issued. This is an additional \$39.50 per appraiser cost to the county

Core Services

- Maintains the County database, currently a computer assisted mass appraisal system (CAMA), on all taxable and exempt real and personal property and natural resources. This includes appraisal and administrative tasks such as data gathering, appraising, data analysis, transferring ownership, mapping, completing the abstract and maintaining the assessment roll
- Certifies values to the Board of County Commissioners, 3 school districts and several other taxing entities

-
- Administers the Senior Homestead and Disabled Veterans Exemptions. The Senior Homestead Exemption, which is funded by the State of Colorado, is currently funded for the 2014 taxes due and payable in 2015. We are notified annually, after the state adopts its budget, if the program will be funded. Regardless of the funding, the Assessor's office continues to process applications and submit them to the state for approval so that eligible participants will be on the rolls any given year that the program is funded

2014 Accomplishments

- Passed the 2014 state audit and met all statutory deadlines and requirements
- Continued to make significant progress in collecting data for the modeling restructure
- Worked on expanding procedure and policy documentation to evidence internal control measures as required by the county auditors. Last year we felt that information was at an editing stage, but continue to expand on the procedures and policies to make them more effective and measurable. We are still finding more areas within our office to apply internal controls to and working on functioning procedures to accomplish those controls
- Continued work on correctly classifying roads, open space and common areas
- Continued improving the information available on the website
- Collected data and implemented a new modeling structure for Economic Area 9 (areas around Fairfield). We are currently collecting data to implement the new modeling structure in Economic Area 4 (east and west of the northerly portion of Hwy 84)

2015 Goals

- Complete the 2015 biannual, countywide, reappraisal
- Pass the 2014 state audit and meet all statutory deadlines and requirements
- Continue with the implementation of the Field Appraiser program
- Continue to work at improving the Assessor's website
- Continue looking for procedures that will benefit from internal controls and performance measurement ideals
- Continue progress on the modeling restructure (potentially a 7-10 year completion schedule). Complete the data collection for the new modeling in Economic Area 4 and begin the work on one of the 6 remaining Economic Areas
- Research and come up with a plan to get our hard copies of Property Record cards scanned into a system that will allow review of the documentation similar to the current data found in the CAMA system (historical information retention)

ARCHULETA COUNTY, CO
GENERAL FUND - DEPARTMENT DETAIL

2015 BUDGET

COUNTY ASSESSOR (100-4151)

	2012	2013	2014	2015	DOLLAR	% INC/
	ACTUAL	ACTUAL	PROJECTED	BUDGET	INC/ (DEC)	(DEC)
			YEAR END			
REVENUES						
3410 Assessor Charges for Se	\$ 8,551	\$ 6,383	\$ 6,800	\$ 6,000	(800)	-11.8%
TOTAL REVENUES	8,551	6,383	6,800	6,000	(800)	-11.8%
EXPENDITURES						
SALARIES & WAGES:						
<i>FTEs</i>	8.83	8.68	8.00	8.00	-	0.0%
1101 Wages - Regular	299,912	301,396	297,795	304,943	7,148	2.4%
1103 Wages- part-time	13,615	3,943	-	-	-	0.0%
Total Salaries & Wages Cost	313,527	305,339	297,795	304,943	7,148	2.4%
BENEFITS:						
1201 FICA/Medicare	21,706	21,367	22,781	23,328	547	2.4%
1202 Retirement Plan	12,475	12,080	11,912	12,198	286	2.4%
1203 Workman's Comp	5,586	6,250	4,740	4,775	35	0.7%
1204 Unemployment Insurance	762	743	718	739	21	2.9%
1205 Medical / Dental Insura	67,109	66,404	72,939	82,069	9,130	12.5%
Total Benefits Costs	107,638	106,844	113,090	123,109	10,019	8.9%
Total Personnel Costs	421,165	412,183	410,885	428,052	17,167	4.2%
OPERATIONS:						
3204 Consultants	39,600	39,600	39,600	40,800	1,200	3.0%
3209 Other Professional Serv	1,500	-	454	5,000	4,546	1001.3%
4302 Computer Hardware	-	2,156	330	800	470	142.4%
4303 Furniture/Fixtures-R&M	501	501	526	550	24	4.6%
4307 Software Maintenance	30,428	44,128	37,562	37,172	(390)	-1.0%
5302 Postage	2,194	5,907	3,000	7,000	4,000	133.3%
5303 Telephone	3,852	3,667	3,800	2,258	(1,542)	-40.6%
5305 Shipping & Freight	-	-	-	50	50	0.0%
5401 Advertising/Publishing	17	-	12	50	38	316.7%
5504 Printing & Binding	1,501	3,924	2,000	5,000	3,000	150.0%
5802 Meals & Entertainment	-	279	105	200	95	90.5%
5803 Training & Education	7,444	8,495	7,500	7,500	-	0.0%
5804 Travel Costs	-	-	150	200	50	33.3%
6121 Office Supplies	4,652	3,606	1,500	1,500	-	0.0%
6124 Small Tools & Equipment	761	480	100	100	-	0.0%
6126 Other Operating Supplie	-	-	13,000	-	(13,000)	-100.0%
6251 Purchased Fuel	356	445	500	500	-	0.0%

ARCHULETA COUNTY, CO
GENERAL FUND - DEPARTMENT DETAIL

2015 BUDGET

COUNTY ASSESSOR (100-4151)

	2012	2013	2014	2015	DOLLAR	% INC/
	ACTUAL	ACTUAL	PROJECTED	BUDGET	INC/ (DEC)	(DEC)
			YEAR END			
6361 Fuel	2,342	2,021	2,800	2,151	(649)	-23.2%
6364 Fleet Charges	4,492	1,014	4,000	1,079	(2,921)	-73.0%
6405 Dues & Subscriptions	2,941	3,492	4,276	4,276	-	0.0%
7412 Office Equipment	-	1,798	2,000	-	(2,000)	-100.0%
Total Operations Costs	102,581	121,513	123,215	116,186	(7,029)	-5.7%
TOTAL EXPENDITURES	523,746	533,696	534,100	544,238	10,138	1.9%
REVENUE OVER/(UNDER) EXPENDITURES	(515,195)	(527,313)	(527,300)	(538,238)	(10,938)	2.1%

COUNTY CLERK & RECORDER

Mission Statement

“The mission for the Archuleta County Clerk & Recorder’s Office is to fulfill its statutory obligations regarding motor vehicle, recording documents, issuing marriage licenses and holding elections with the highest level of customer service, integrity and in the most cost effective manner possible for the benefit of the citizens of Archuleta County.”

Description

The Clerk & Recorder is the ex-officio recorder of deeds and has custody of and the safe keeping and preservation of all documents received for recording or filing. The office is now set up to receive electronic filings. It is the job of the Clerk & Recorder to issue Marriage Licenses, reconciling monthly with the Colorado Department of Health and the Colorado State Treasurer. Included in this office is anything that pertains to motor vehicle; i.e. titles, registrations, liens, duplicate titles, etc. The office’s revenue is reconciled monthly with the County Treasurer and the State’s portion of revenue is disbursed. The Clerk & Recorder completes the budget each year in a timely and accurate manner based on requirements set by the Board of County Commissioners.

Core Services

Motor Vehicle

The Clerk & Recorder manages and oversees employees in the Motor Vehicle Division. They provide registrations, titles, record searches and recording of motor vehicle liens. Motor Vehicle also includes: temporary permits, sales tax, fees, balancing and title batching. The office is now equipped through Department of Revenue to accept credit cards for motor vehicle transactions. You may renew your vehicle registration on-line. Your payment would be via a credit card and your registration and new stickers would be printed by the office staff and mailed to the customer the next day.

Recording

The Clerk & Recorder manages and oversees the Recording Department. The function of this department is to record and maintain public records, and to provide that data to the public in an efficient manner, at the least cost to Archuleta County. Marriage Licenses are issued and recorded with monthly reports, being sent to the Department of Health and the Colorado State Treasurer. The office is now equipped to receive electronic recordings of specific documents. We have the capability to store all recordings on a website accessible by the public for a fee. This is additional revenue for the County.

There is a restricted fund set by Colorado State Statute for the Clerk’s Office. There is a \$1.00 surcharge fee collected for each document recorded. This money goes into this fund. The fund’s money may only be used to continue the e-Recording process. Statute allows this money to be used to pay for the annual maintenance of e-Recording and the storage on the web where customers pay to

access the recording data. The e-Recording money will be shown as expenditures and as revenue in the budget.

Clerk to the Board

The Clerk & Recorder or a deputy must attend all meetings of the Board of County Commissioners and take minutes. The Clerk & Recorder oversees preparation of the minutes, storage, scanning and archiving of minutes. Minutes are currently posted on the County's website and free to research.

Performance Measures

- Transition all old microfiche files into electronic files by year end 2015
- Continue to post past minutes on the County website
- Process all motor vehicle registrations and titles within the same day of receiving complete documents and information
- Process and record all documents and marriage licenses the same day the documents are received and prove complete

ARCHULETA COUNTY, CO
GENERAL FUND - DEPARTMENT DETAIL

2015 BUDGET

COUNTY CLERK & RECORDER (100-4154)

	2012	2013	2014	2015	DOLLAR	% INC/
	ACTUAL	ACTUAL	PROJECTED	BUDGET	INC/ (DEC)	(DEC)
			YEAR END			
REVENUES						
3210 Motor Vehicle Charges	\$ 147,281	\$ 170,912	\$ 251,600	\$ 255,000	3,400	1.4%
3356 Tobacco Tax	4,580	5,440	5,000	5,000	-	0.0%
3410 Clerks Charges for Serv	31,168	26,355	10,300	28,000	17,700	171.8%
3412 E-Recording	37,048	36,928	37,054	38,000	946	2.6%
3414 Reception Legal Documen	220,602	213,645	156,000	175,000	19,000	12.2%
5550 Misc Revenue & Refunds	(22)	-	-	-	-	0.0%
5590 Petty Cash Deposits Pas	2,738	12,247	13,000	13,000	-	0.0%
TOTAL REVENUES	443,395	465,527	472,954	514,000	41,046	8.7%
EXPENDITURES						
SALARIES & WAGES:						
FTEs	6.00	6.00	6.00	6.00	-	0.0%
1101 Wages - Regular	242,611	240,920	242,018	247,524	5,506	2.3%
Total Salaries & Wages Cost	242,611	240,920	242,018	247,524	5,506	2.3%
BENEFITS:						
1201 FICA/Medicare	16,424	16,731	18,514	18,936	422	2.3%
1202 Retirement Plan	9,727	9,656	9,681	9,901	220	2.3%
1203 Workman's Comp	731	818	702	656	(46)	-6.6%
1204 Unemployment Insurance	553	547	551	567	16	2.9%
1205 Medical / Dental Insura	51,333	39,438	62,055	48,186	(13,869)	-22.3%
Total Benefits Costs	78,768	67,190	91,503	78,246	(13,257)	-14.5%
Total Personnel Costs	321,379	308,110	333,521	325,770	(7,751)	-2.3%
OPERATIONS:						
3200 Purchased Professional Services	2,996	880	-	-	-	0.0%
4305 Equip Repair & Maintenance	-	2,546	3,852	924	(2,928)	-76.0%
4307 Software Maintenance	8,951	6,065	6,215	-	(6,215)	-100.0%
5302 Postage	11,476	10,924	11,000	11,000	-	0.0%
5303 Telephone	3,164	2,605	3,195	2,693	(502)	-15.7%
5802 Meals & Entertainment	55	212	200	200	-	0.0%
5803 Training & Education	232	532	250	1,000	750	300.0%
5804 Travel Costs	-	-	400	400	-	0.0%
5910 Fees, Permits & Misc Ch	570	528	572	572	-	0.0%
5912 E-Recording Expenditure	22,473	21,011	22,280	48,402	26,122	117.2%
5915 Credit Card Fee Refunds	-	7	20	50	30	150.0%

ARCHULETA COUNTY, CO
GENERAL FUND - DEPARTMENT DETAIL

2015 BUDGET

COUNTY CLERK & RECORDER (100-4154)

	2012	2013	2014	2015	DOLLAR	% INC/
	ACTUAL	ACTUAL	PROJECTED	BUDGET	INC/ (DEC)	(DEC)
			YEAR END			
6121 Office Supplies	2,489	2,958	3,000	3,000	-	0.0%
6123 Reception Supplies	2,971	3,693	4,000	4,000	-	0.0%
6126 Petty Cash Cks Written	540	12,147	-	13,000	13,000	0.0%
6251 Purchased Fuel	-	30	-	-	-	0.0%
6361 Fuel	104	55	115	59	(56)	-48.7%
6405 Dues & Subscriptions	803	1,155	1,155	1,155	-	0.0%
7431 Furniture & Fixtures	-	1,201	-	-	-	0.0%
Total Operations Costs	56,824	66,549	56,254	86,455	30,201	53.7%
TOTAL EXPENDITURES	378,203	374,659	389,775	412,225	22,450	5.8%
REVENUE OVER/(UNDER) EXPENDITURES	65,192	90,868	83,179	101,775	18,596	22.4%

COUNTY CLERK (ELECTIONS)

Mission Statement

“The mission for the Archuleta County Clerk & Recorder’s Office is to fulfill its statutory obligations regarding motor vehicle, recording documents, issuing marriage licenses and holding elections with the highest level of customer service, integrity and in the most cost effective manner possible for the benefit of the citizens of Archuleta County.”

Description

The County Clerk & Recorder is the Election Official for Archuleta County. This position oversees the election process and verifies that the entire process is done within the Federal guidelines, Colorado Revised Statutes and the Colorado Secretary of State’s Rules. Colorado utilizes a state-wide voting system called SCORE.

Any special district desiring to be included on any County general ballot has that option. They would then reimburse the County for their share of the election based on their percentage of voters and the cost of the election.

The Clerk & Recorder completes the budget based on requirements from the Board of County Commissioners in an accurate and timely manner.

Core Services

The Elections Department processes and maintains voter registration records to ensure that all eligible electors have the opportunity to participate in the democratic process. Towards this goal, the department establishes precincts (with support from the Board of Commissioners), appoints election judges, prepares election notices, and conducts early and mail voting, assists voters concerning precinct locations, party affiliations and any other way possible. There is also overseas/out-of-country voting. This is all done according to the Colorado State Statutes and Colorado Secretary of State’s Rules.

The initial pertinent federal laws which affect voting systems must be continuously researched for understanding of requirements. Included in the ongoing research are: the Voting Rights Act, the Voting Accessibility for the Elderly and Handicapped Act, The National Voter Registration Act of 1993, The Americans with Disabilities Act of 1990, the Rehabilitation Act of 1993 and The Help America Vote Act (HAVA).

All voting equipment is maintained, logged and sealed before, during and after any election. Specific testing preparation of the equipment is required, according to law. Logic and Accuracy testing of each and every machine and each program card received is completed prior to any election, in order to verify the program cards are counting all races and issues correctly.

Performance Measures

- Maintain voter registration records per Colorado State Statutes on a continuous basis, to determine eligible voters for each State, County, and general election
- Organize and conduct all elections, consistent with Federal, State Laws and Regulations, in a timely, effective and efficient manner
- Report accurate election results in a timely manner following each election

ARCHULETA COUNTY, CO
GENERAL FUND - DEPARTMENT DETAIL

2015 BUDGET

COUNTY CLERK (ELECTIONS) (100-4140)

	2012	2013	2014	2015	DOLLAR	% INC/
	ACTUAL	ACTUAL	PROJECTED	BUDGET	INC/ (DEC)	(DEC)
			YEAR END			
REVENUES						
3410 Elections Charges	\$ 5,129	\$ 19,645	\$ 900	\$ 400	(500)	-55.6%
3420 Election Cost Reimbursements	125	6,377	-	5,000	5,000	0.0%
TOTAL REVENUES	5,254	26,022	900	5,400	4,500	500.0%
EXPENDITURES						
SALARIES & WAGES:						
<i>FTEs</i>	<i>1.00</i>	<i>1.00</i>	<i>1.00</i>	<i>1.00</i>	-	0.0%
1101 Wages - Regular	31,700	23,398	23,000	44,864	21,864	95.1%
Total Salaries & Wages Cost	31,700	23,398	23,000	44,864	21,864	95.1%
BENEFITS:						
1201 FICA/Medicare	2,423	1,826	2,000	3,432	1,432	71.6%
1202 Retirement Plan	1,268	403	1,000	1,795	795	79.5%
1203 Workman's Comp	95	106	80	119	39	48.8%
1204 Unemployment Insurance	95	72	80	135	55	68.8%
1205 Medical / Dental Insura	64	20	50	15,499	15,449	30898.0%
Total Benefits Costs	3,945	2,427	3,210	20,980	17,770	553.6%
Total Personnel Costs	35,645	25,825	26,210	65,844	39,634	151.2%
OPERATIONS:						
3209 Other Professional Serv	12,629	4,330	10,300	1,200	(9,100)	-88.3%
4307 Software Hart	7,683	9,083	9,100	3,500	(5,600)	-61.5%
4309 Other Maint & Repair	3,284	-	637	500	(137)	-21.5%
4413 Furniture/Fixtures/Office Equip	315	-	2,000	-	(2,000)	-100.0%
5302 Postage	9,790	4,675	6,000	7,100	1,100	18.3%
5401 Advertising/Publishing	1,311	588	1,200	950	(250)	-20.8%
5504 Printing & Binding	628	251	600	600	-	0.0%
5802 Meals & Entertainment	659	-	400	500	100	25.0%
5803 Training & Education	572	1,408	400	500	100	25.0%
5804 Travel Costs	26	52	175	500	325	185.7%
6104 Ballots & Envelopes	17,941	10,719	20,000	11,000	(9,000)	-45.0%
6107 Election Judges	9,371	2,572	6,000	3,000	(3,000)	-50.0%
6121 Office Supplies	4,331	2,566	3,300	1,200	(2,100)	-63.6%
6405 Dues & Subscriptions	400	450	450	450	-	0.0%
6410 Permits & Fees	-	190	220	220	-	0.0%
7412 Office Equipment	-	899	-	-	-	0.0%
7431 Furniture & Fixtures	-	300	-	-	-	0.0%
Total Operations Costs	68,940	38,083	60,782	31,220	(29,562)	-48.6%
TOTAL EXPENDITURES	104,585	63,908	86,992	97,064	10,072	11.6%
REVENUE OVER/(UNDER) EXPENDITURES	(99,331)	(37,886)	(86,092)	(91,664)	(5,572)	6.5%

COUNTY COMMISSIONERS

Description

The Board of County Commissioners is the governing board for the unincorporated areas of Archuleta County. The Board of County Commissioners is a three-member Board elected at-large by Archuleta County voters. Three Commissioner Districts have been set by the Board of County Commissioners and are based on population according to the latest Census. Each Commissioner must live in their District but are elected by all voters (at-large). Through various departments, the Commissioners are responsible for the efficient delivery of general governmental services to the citizens of Archuleta County.

Core Services

- Supervise the County Administrator and County Attorney in the execution of the specified services for those positions
- Coordinate with the other Elected Officials as specified by state statute regarding the efficient operation and delivery of governmental services
- Determining policy direction and directives for the general management and operation of County services
- Act as the County Board of Equalization, the County Liquor Board, and the County Board of Adjustments
- Adopt a balanced budget within specified state guidelines
- Certify the County levy and levy all taxes

2014 Accomplishments

- Execution of comprehensive reserve policy for the General Fund
- Continue to strengthen relationships with the Southern Ute and Jicarilla Apache Indian Nations
- Continued pursuit of Secure Rural Schools funding for the Archuleta County School District
- Completion of the Piedra Road re-surfacing project
- Installation of picnic gazebo at Cloman Community Park
- Adopted Policy and Procedures for the County's organizational structure
- Completed the creation of a Geothermal Authority
- Secured, abated, remodeled and occupied new administrative offices on Lewis Street
- Effected a mill levy adjustment to further efforts on road maintenance
- Partnered with local Veterans group in the creation of a new park
- Executed a sales tax IGA with the Town of Pagosa Springs

2015 Goals

Completion of final documentation necessary to fully establish geothermal operational and administrative entities

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- Participation in the development of the Master Plan for Chimney Rock National Monument
 - Execution of the construction of the Pinon Causeway to Harman Hill segment of the Town to Lakes Trail
 - Continued policy and decision making based on the Archuleta County 5-Year Strategic Plan
 - Continued review and decision making based on the Archuleta County Performance Measures
 - Continued assistance with Veterans Memorial Park
 - Participate in the reestablishment of a viable economic Development entity within Archuleta County
 - Facilitate the completion of significant upgrades at Stevens Field
 - Further promote renewed regional and local governmental relationships
 - Continue to support Biomass/forest health efforts

Archuleta County Performance Measures

The Archuleta County Board of County Commissioners is committed to improving public services to its residents in an as effective and efficient manner as possible. Performance measurement and management are important tools to achieve this objective, enhancing accountability, transparency and efficiency.

The use of performance measures is being driven by the Board of County Commissioners and management's interest to:

- Make programs more efficient
- Better explain to the public what it's paying for
- Improve results and be able to show it
- Look at our services with the eyes of a citizen
- Relentlessly find and implement efficiencies
- Focus on the community's needs and priorities

The Board of County Commissioners will continue to communicate to Officials, management, and employees at all levels the County's commitment to improving results through evidence-based decision making, continuous organization learning, and a focus on accountability for performance.

Key Performance Measures

- Assure that all Colorado State Constitution provisions and Colorado Revised Statutes are being followed on a continual basis
- Review, update, and approve the Archuleta County Strategic Plan on an annual basis
- Review, adjust, and approve annual budgets by December 15th each year
- Assure that existing policies and procedures are reviewed, adjusted if required, and approved, on an annual basis
- Review and adjust the County Compensation Plan on an annual basis

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- Interface with the public, and maintain communications to assure that the public is a viable part of county governance, and knowledgeable of County operations, Strategic Plans and Annual Budget

ARCHULETA COUNTY, CO
GENERAL FUND - DEPARTMENT DETAIL

2015 BUDGET

COUNTY COMMISSIONERS (100-4110)

	2012	2013	2014	2015	DOLLAR	% INC/
	ACTUAL	ACTUAL	PROJECTED	BUDGET	INC/ (DEC)	(DEC)
			YEAR END			
REVENUES						
5550 Misc. Revenue & Refunds	\$ 26	\$ 55	\$ 30	\$ -	(30)	-100.0%
TOTAL REVENUES	26	55	30	-	(30)	-100.0%
EXPENDITURES						
SALARIES & WAGES:						
<i>FTEs</i>	3.00	3.00	3.00	3.00	-	0.0%
1101 Wages - Regular	175,500	175,500	175,500	175,500	-	0.0%
Total Salaries & Wages Cost	175,500	175,500	175,500	175,500	-	0.0%
BENEFITS:						
1201 FICA/Medicare	13,085	13,085	13,426	13,426	-	0.0%
1202 Retirement Plan	7,020	7,020	7,020	7,020	-	0.0%
1203 Workman's Comp	533	596	509	465	(44)	-8.6%
1205 Medical / Dental Insura	11,009	11,784	13,976	15,687	1,711	12.2%
Total Benefits Costs	31,647	32,485	34,931	36,598	1,667	4.8%
Total Personnel Costs	207,147	207,985	210,431	212,098	1,667	0.8%
OPERATIONS:						
5302 Postage	7	11	10	10	-	0.0%
5303 Telephone	513	499	400	474	74	18.5%
5401 Advertising/Publishing	-	34	1,000	1,000	-	0.0%
5802 Meals & Entertainment	556	752	500	1,000	500	100.0%
5803 Training & Education	3,659	3,478	2,800	4,500	1,700	60.7%
5804 Travel Costs	602	1,940	800	500	(300)	-37.5%
6121 Office Supplies	360	47	100	100	-	0.0%
6251 Purchased Fuel	-	104	100	-	(100)	-100.0%
6361 Fuel Charges	50	-	750	-	(750)	-100.0%
6364 Fleet Charges	-	238	800	253	(547)	-68.4%
6405 Dues-Colorado Counties,	11,704	11,704	12,602	12,602	-	0.0%
6407 Dues-National Assoc Cou	400	850	400	400	-	0.0%
6409 Dues-Pagosa Chamber Com	695	695	695	695	-	0.0%
6415 Dues-PLPOA	400	440	440	440	-	0.0%
6416 Dues-SWCCOG	1,728	3,457	14,512	14,512	-	0.0%
6417 Dues-Club 20	900	900	700	700	-	0.0%
6419 Dues-MSEC	4,700	4,800	5,000	-	(5,000)	-100.0%
6602 San Juan Basin Health D	103,358	133,412	118,412	118,512	100	0.1%
6603 Senior Services	-	-	145,000	145,000	-	0.0%
6604 Region 9 Economic Devel	2,642	3,066	3,066	3,066	-	0.0%
6606 SW Reg. Transpor Planni	667	-	667	667	-	0.0%
6607 Seeds of Learning	10,000	-	-	-	-	0.0%
6608 Southwest Mental Health	40,000	40,000	-	-	-	0.0%
6609 Geothermal Resource Dev	-	74,000	200,000	-	(200,000)	-100.0%
6610 Pagosa Springs CDC	35,000	-	-	-	-	0.0%
6611 Economic Development	-	-	-	20,000	20,000	0.0%
6615 TARA Community Center	-	800	1,000	1,000	-	0.0%
6620 Wi- Fi Grant Region 9 w	-	18,060	-	-	-	0.0%

ARCHULETA COUNTY, CO
GENERAL FUND - DEPARTMENT DETAIL

2015 BUDGET

COUNTY COMMISSIONERS (100-4110)

	2012	2013	2014	2015	DOLLAR	% INC/
	ACTUAL	ACTUAL	PROJECTED YEAR END	BUDGET	INC/ (DEC)	(DEC)
6650 Unallocated Non-Profits	-	26,200	30,000	-	(30,000)	-100.0%
7011 Rebates, Awards & Indem	5,000	-	5,000	5,000	-	0.0%
7025 Contingency-Fire/Emergency	-	-	25,000	50,000	25,000	100.0%
7026 Appropriated Contingency	-	-	-	500,000	500,000	0.0%
7055 Misc Expenditures	5,000	-	1,000	5,000	4,000	400.0%
7411 Computer Equipment	-	2,352	-	-	-	0.0%
7433 Facilities	-	-	3,638	-	(3,638)	-100.0%
Total Operations Costs	227,941	327,839	574,392	885,431	311,039	54.2%
CAPITAL OUTLAY:						
8520 Capital Outlay - Buildin	-	197,010	-	-	-	0.0%
Total Capital Outlay	-	197,010	-	-	-	0.0%
TOTAL EXPENDITURES	435,088	732,834	784,823	1,097,529	312,706	39.8%
REVENUE OVER/(UNDER) EXPENDITURES	(435,062)	(732,779)	(784,793)	(1,097,529)	(312,736)	39.8%

COUNTY CORONER

Description

The mission of the Archuleta County Coroner's Office is to determine the cause of death, and issue the death certificate, of individuals in Archuleta County in accordance with the legal requirements of the State of Colorado.

Core Services

Archuleta County has an arrangement with Dr. Kurtzman to perform autopsies in the San Juan Basin one day a week at the Hood Mortuary.

2014 Accomplishments

- The arrangement with Dr. Kurtzman is working smoothly and is still the most cost effective alternative

2015 Goals

- Continue meeting legal requirements of the State of Colorado, with respect to the County Coroner's Office, in a cost effective manner within the approved 2015 Budget

Key Performance Measures

- Provide determination of death and issue death certificates with 24 hours of death unless an autopsy is required
- Contract all autopsies within 24 hours of death and complete death certificates within 24 hours of autopsy completion
- Recruit, contract, and certify an appropriate number of Deputy Coroners on an annual basis

ARCHULETA COUNTY, CO
GENERAL FUND - DEPARTMENT DETAIL

2015 BUDGET

COUNTY CORONER (100-4174)

	2012	2013	2014	2015	DOLLAR	% INC/
	ACTUAL	ACTUAL	PROJECTED	BUDGET	INC/ (DEC)	(DEC)
			YEAR END			
EXPENDITURES						
SALARIES & WAGES:						
<i>FTEs</i>	<i>1.00</i>	<i>1.00</i>	<i>1.00</i>	<i>1.00</i>	-	0.0%
1101 Wages - Regular	\$ 33,100	\$ 33,100	\$ 33,100	\$ 33,100	-	0.0%
Total Salaries & Wages Cost	33,100	33,100	33,100	33,100	-	0.0%
BENEFITS:						
1201 FICA/Medicare	2,447	2,531	2,531	2,532	1	0.0%
1202 Retirement Plan	1,324	1,324	1,324	1,324	-	0.0%
1203 Workman's Comp	233	261	235	218	(17)	-7.2%
1205 Medical / Dental Insura	2,391	40	18	92	74	411.1%
Total Benefits Costs	6,395	4,156	4,108	4,166	58	1.4%
Total Personnel Costs	39,495	37,256	37,208	37,266	58	0.2%
OPERATIONS:						
3206 Medical Services	10,797	16,857	8,650	11,875	3,225	37.3%
4367 Other Repair & Maintena	-	-	-	100	100	0.0%
5202 Official Bonds	-	-	-	264	264	0.0%
5303 Telephone	-	-	-	480	480	0.0%
5803 Training & Education	850	325	325	400	75	23.1%
5804 Travel Costs	-	730	400	700	300	75.0%
6121 Office Supplies	2,144	(25)	2,500	200	(2,300)	-92.0%
6361 Fuel	1,001	1,143	812	1,216	404	49.8%
6364 Fleet Charges	1,976	646	1,000	687	(313)	-31.3%
6405 Dues & Subscriptions	900	1,200	1,200	1,000	(200)	-16.7%
7411 Computer Equipment	-	-	-	500	500	0.0%
Total Operations Costs	17,668	20,876	14,887	17,422	2,535	17.0%
TOTAL EXPENDITURES	57,163	58,132	52,095	54,688	2,593	5.0%

COUNTY FAIR

Description

Following a meeting in 1951 with the Archuleta County Extension Agent, Vernon Cornforth and several local ranchers decided to initiate a County Fair. During the first meeting of the Fair Committee, Ray Macht was elected Chairman and the Fair was set for September 28 & 29, 1951. The Fair schedule was geared toward providing a show place for the fine registered cattle owned by locals, providing a summary event for various 4-H projects, and treating the County to an exciting and fun event. Through the years, the growth of the County Fair reflected increasing interest by the youth of the community involved in 4-H and their dedicated leaders who taught the youngsters with exuberant enjoyment.

Mission

The mission of the Archuleta County Fair is to unite our community by preserving our history through building memories, encouraging cooperation, creating learning opportunities, providing entertainment, as well as developing healthy competition for exhibitors of Archuleta County enrolled in 4-H and open class competitors from any geographical area of the world. According to the Pagosa Spring Sun, August 10, 1951, the Fair was for the benefit of the entire community, town's people and ranchers alike. The Archuleta County Fair is a returning theme in the pattern of our County's history, changing a little every year, growing with your County and keeping true to some of the very same values held dear over fifty years in the past.

2014 Accomplishments

- 12.8% of the surveys returned were completed by out of town guest
- Held the 63rd annual County Fair July 31st–August 3rd, 2014 and continued to fulfill the Archuleta County Fair mission statement
- Welcomed Lisa Jensen as a new Fair Board member, increasing our board from 13 members to 14 members
- Increased the fair volunteers in 2014 to 111 to 108 the year before, which is a 3.3% increase in total fair volunteers

2015 Goals

- Continue to see over 8,000 residents and tourists attend the 2015 County Fair
- Continue to preserve the History and Heritage of Archuleta County by providing a venue to hold the 64th annual County Fair, the 2015 Archuleta County Fair will be held July 30th -August 2nd, 2015
- Continue to welcome over 100 volunteers who support the County Fair and increase the members who serve on the Fair Board

Key Performance Measures

- Maintain the number of people attending the 2015 County Fair
- Continue to preserve the History and Heritage of Archuleta County by providing a venue to hold the 63rd annual County Fair
- Maintain the number of volunteers who support the County Fair and increase the members who serve as Fair Board Members

ARCHULETA COUNTY, CO
GENERAL FUND - DEPARTMENT DETAIL

2015 BUDGET

COUNTY FAIR (100-5220)

	2012	2013	2014	2015	DOLLAR	% INC/
	ACTUAL	ACTUAL	PROJECTED YEAR END	BUDGET	INC/ (DEC)	(DEC)
REVENUES						
3243 Ranch Rodeo - Entry Fees	\$ -	\$ -	\$ 750	\$ -	(750)	-100.0%
3244 Kid's Rodeo - Entry Fees	1,130	858	1,350	800	(550)	-40.7%
3245 Fair Gate Entry Fee	-	11,741	11,280	11,000	(280)	-2.5%
3246 Beer Sales	-	6,963	7,002	7,000	(2)	0.0%
3274 Park & Recreation Fees	-	2,614	2,524	2,600	76	3.0%
3410 Charges for Services	17,106	-	450	-	(450)	-100.0%
4040 Contributions & Donatio	8,355	10,712	6,100	7,000	900	14.8%
4043 Ranch Rodeo - Donations	560	-	3,500	2,500	(1,000)	-28.6%
4044 Kid's Rodeo - Donations	1,190	1,030	150	2,000	1,850	1233.3%
5525 Fair Retail Sales Revenue	-	-	639	700	61	9.5%
5590 Misc Rev & Refunds	114	1,778	1,076	1,000	(76)	-7.1%
TOTAL REVENUES	28,455	35,696	34,821	34,600	(221)	-0.6%
EXPENDITURES						
OPERATIONS:						
3209 Other Professional Serv	-	250	-	-	-	0.0%
3210 Contract Labor Services	2,524	2,320	2,800	3,600	800	28.6%
4111 Disposal Services	-	375	-	-	-	0.0%
4416 Other Rents/Leases	19,587	19,652	19,788	22,000	2,212	11.2%
5302 Postage	226	460	250	500	250	100.0%
5401 Advertising/Publishing	4,700	4,687	3,830	5,000	1,170	30.5%
5504 Printing & Binding	1,290	1,244	1,180	1,500	320	27.1%
5800 Travel & Training	738	1,471	1,300	1,300	-	0.0%
5802 Meals and Entertainment	242	-	200	200	-	0.0%
6106 Education/Recreation Su	6,194	-	-	-	-	0.0%
6108 Food	3,885	1,370	800	600	(200)	-25.0%
6110 Beer Purchases	-	2,076	2,000	2,000	-	0.0%
6121 Office Supplies	1,298	1,133	675	1,000	325	48.1%
6123 Reception Supplies	-	1,636	831	1,000	169	20.3%
6125 Uniforms	1,523	2,204	244	1,100	856	350.8%
6126 Other Operating Supplie	597	14,397	3,613	7,625	4,012	111.0%
6405 Dues & Subscriptions	106	117	120	150	30	25.0%
6413 Special Contractual Ser	11,245	9,735	13,049	15,000	1,951	15.0%
7020 Misc expenditures	-	859	276	1,000	724	262.3%
7043 Ranch Rodeo Expenses	1,027	2,781	2,519	3,000	481	19.1%
7044 Kid's Rodeo Expenses	2,893	2,974	2,728	3,000	272	10.0%
7049 Retail Merchandise for Retail	-	-	2,250	-	(2,250)	-100.0%
7411 Computer Equipment	-	224	-	-	-	0.0%
8211 Refunds, Awards & Indem	2,437	1,372	2,500	1,000	(1,500)	-60.0%
TOTAL EXPENDITURES	60,512	71,337	60,953	70,575	9,622	15.8%
REVENUE OVER/(UNDER) EXPENDITURES	(32,057)	(35,641)	(26,132)	(35,975)	(9,843)	37.7%

COUNTY SURVEYOR

Description

A County Surveyor shall be elected for a term of four years, and shall be a professional land surveyor. The duties of the County Surveyor are set by Colorado State Statute.

Duties and Responsibilities

- The duties of the County Surveyor are to represent the County in boundary disputes and to notify the County Attorney of any unsettled boundary disputes or boundary discrepancies within the county which may come to his attention
- To act as the custodian of survey related records which may include, all surveys, field notes, calculations maps, and any other records pertinent to work authorized and financed by the Board of County Commissioners

Key Performance Measures

- To respond to County requests for survey assistance within five working days
- Provide plan/plat reviews within three working days of receipt

ARCHULETA COUNTY, CO
GENERAL FUND - DEPARTMENT DETAIL

2015 BUDGET

COUNTY SURVEYOR (100-4179)

	2012	2013	2014	2015	DOLLAR	% INC/
	ACTUAL	ACTUAL	PROJECTED	BUDGET	INC/ (DEC)	(DEC)
			YEAR END			
REVENUES						
4040 Employee Medical Contri	\$ 3,657	\$ -	\$ -	\$ -	-	0.0%
TOTAL REVENUES	3,657	-	-	-	-	0.0%
EXPENDITURES						
SALARIES & WAGES:						
<i>FTEs</i>	<i>0.15</i>	<i>0.15</i>	<i>0.15</i>	<i>0.15</i>	-	0.0%
1101 Wages - Regular	3,300	2,904	3,300	3,300	-	0.0%
Total Salaries & Wages Cost	3,300	2,904	3,300	3,300	-	0.0%
BENEFITS:						
1201 FICA/Medicare	252	215	252	252	-	0.0%
1202 Retirement Plan	-	-	-	132	132	0.0%
1203 Workman's Comp	-	-	63	9	(54)	-85.7%
1205 Medical / Dental Insura	1,349	53	212	245	33	15.6%
Total Benefits Costs	1,601	268	527	638	111	21.1%
Total Personnel Costs	4,901	3,172	3,827	3,938	111	2.9%
OPERATIONS:						
5803 Training & Education	-	-	1,500	500	(1,000)	-66.7%
6121 Office Supplies	-	-	-	200	200	0.0%
Total Operations Costs	-	-	1,500	700	(800)	-53.3%
TOTAL EXPENDITURES	4,901	3,172	5,327	4,638	(689)	-12.9%
REVENUE OVER/(UNDER) EXPENDITURES	(1,244)	(3,172)	(5,327)	(4,638)	689	-12.9%

COUNTY TREASURER & PUBLIC TRUSTEE

Description

The County Treasurer is responsible for collecting and tracking all revenues received by the County and maintaining accurate reports detailing current balances, income and expenses for each fund and financial account. Included are all county-managed funds and also custodial funds for taxing entities such as school or road districts.

The County Treasurer is responsible for Public Trustee functions including processing and recording Releases of Deeds of Trust and Foreclosures of Deeds of Trust.

Core Services

- Property tax collection
- Educate taxpayers of rights and responsibilities regarding property taxes
- Collection of miscellaneous revenues from County departments including but not limited to: Road & Bridge, Solid Waste, Planning and Building, Senior Programs, Transportation, Human Services, Fleet, Building and Grounds, Weed & Pest Control, and Airport
- Distribution of collected revenues to taxing entities
- Tracking of balances for all County bank accounts and investments
- Investing of County funds in such a manner as to safeguard these funds and provide a market average rate of return for investment revenue
- Reporting of fund balances, revenues and expenditures to County Commissioners, County Administrator, and County Finance Director and the public
- Issuance of certified tax amounts for use by lenders and title companies
- Issuance of tax liens and redemption certificates for same
- Issuance of mobile home authentications for sales and moving
- Process and record Releases of Deeds of Trust
- Process and record Foreclosures on Deeds of Trust
- Educate and assist the public regarding the foreclosure process
- Collect non-sufficient fund checks for the County

2014 Accomplishments

- Implemented lockbox processing for tax payments to increase efficiency
- Acquired printing services at no cost, thus providing a savings of more than \$6,000 to the county
- Served as chairman of the Public Trustee Association of Colorado Guidelines Manual Committee
- Conducted educational session on tax lien sales at the Colorado County Treasurers' Association Fall Seminar
- Began work with a vendor to develop treasurer's deed application management software suitable for Colorado laws

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- Invested County funds for safety, liquidity, and yield
 - Began development of an interactive computer –based training program for employees
 - Started roll out of electronic payment acceptance in other departments
 - Increased use of technology for data processing in other departments
 - Developed tax lien sale resource materials for investors

2015 Goals

- Launch treasurer’s deed application management software
- Continue expansion of electronic payment acceptance
- Expand interactive computer-based training program

Key Performance Measures

County Treasurer

- Process bankruptcy proceedings 100%
- Process personal property delinquent accounts 99%
- Balance bank statements within five working days of receipt 100%
- Distribute collected monies to authorities within time set by C.R.S. 100%

Public Trustee

- Process bankruptcy proceedings within five business days 75%
- Process releases of deed of trust within 48 business hours 98%
- Open foreclosure files within time limit set by Colorado Revised Statutes 100%

ARCHULETA COUNTY, CO
GENERAL FUND - DEPARTMENT DETAIL

2015 BUDGET

COUNTY TREASURER (100-4156)

	2012	2013	2014	2015	DOLLAR	% INC/
	ACTUAL	ACTUAL	PROJECTED	BUDGET	INC/ (DEC)	(DEC)
			YEAR END			
REVENUES						
3410 Treasury Fees	\$ 612,791	\$ 557,951	\$ 454,570	\$ 467,600	13,030	2.9%
3420 Treas. Charges for Serv	84,561	83,870	80,000	64,800	(15,200)	-19.0%
3430 Treas HUTF Fees	-	-	-	19,200	19,200	0.0%
3450 Treasurer's Deed Revenue	19,546	17,092	8,000	8,000	-	0.0%
3610 Interest Revenue	41,122	59,870	68,000	75,000	7,000	10.3%
4550 Refund of Expenditures	955	2,378	-	-	-	0.0%
TOTAL REVENUES	758,975	721,161	610,570	634,600	24,030	3.9%
EXPENDITURES						
SALARIES & WAGES:						
FTEs	3.66	3.66	3.66	3.66	-	0.0%
1101 Wages - Regular	135,309	126,371	126,391	156,193	29,802	23.6%
1102 Wages - OT	78	-	-	-	-	0.0%
1103 Wages- part-time	16,361	18,935	32,210	-	(32,210)	-100.0%
Total Salaries & Wages Cost	151,748	145,306	158,601	156,193	(2,408)	-1.5%
BENEFITS:						
1201 FICA/Medicare	10,836	10,254	12,133	11,949	(184)	-1.5%
1202 Retirement Plan	5,172	5,042	5,805	6,248	443	7.6%
1203 Workman's Comp	436	488	460	414	(46)	-10.0%
1204 Unemployment Insurance	280	260	300	293	(7)	-2.3%
1205 Medical / Dental Insura	25,618	29,424	36,039	54,602	18,563	51.5%
Total Benefits Costs	42,342	45,468	54,737	73,506	18,769	34.3%
Total Personnel Costs	194,090	190,774	213,338	229,699	16,361	7.7%
OPERATIONS:						
4307 Software Maintenance	10,610	4,515	4,740	5,000	260	5.5%
5302 Postage	12,004	11,232	13,000	13,500	500	3.8%
5303 Telephone	985	1,018	1,000	790	(210)	-21.0%
5401 Advertising/Publishing	13,144	15,130	13,000	14,000	1,000	7.7%
5450 Treasurer's Deed Expend	14,357	14,207	15,047	8,000	(7,047)	-46.8%
5504 Printing & Binding	5,299	5,883	-	-	-	0.0%
5803 Training & Education	1,995	3,202	2,200	2,200	-	0.0%
5910 Treasury Fees	262,225	230,137	215,358	184,220	(31,138)	-14.5%
5920 Bank Charges	256	-	-	-	-	0.0%
6108 Food	-	69	-	-	-	0.0%
6121 Office Supplies	2,633	2,323	2,000	2,200	200	10.0%
6405 Dues & Subscriptions	575	550	450	700	250	55.6%
7020 Misc Expenditures Treas	-	206	600	500	(100)	-16.7%

ARCHULETA COUNTY, CO
GENERAL FUND - DEPARTMENT DETAIL

2015 BUDGET

COUNTY TREASURER (100-4156)

	2012	2013	2014	2015	DOLLAR	% INC/
	ACTUAL	ACTUAL	PROJECTED YEAR END	BUDGET	INC/ (DEC)	(DEC)
7050 Over & Short Expense	56	(2)	50	50	-	0.0%
7057 NSF Checks Exp	90	-	430	150	(280)	-65.1%
7412 Office Equipment	-	1,925	-	500	500	0.0%
7415 Software	-	10,590	90	150	60	66.7%
9201 Interest Expense	312	-	400	600	200	50.0%
Total Operations Costs	324,541	300,985	268,365	232,560	(35,805)	-13.3%
TOTAL EXPENDITURES	518,631	491,759	481,703	462,259	(19,444)	-4.0%
REVENUE OVER/(UNDER) EXPENDITURES	240,344	229,402	128,867	172,341	43,474	33.7%

ARCHULETA COUNTY, CO
GENERAL FUND - DEPARTMENT DETAIL

2015 BUDGET

COUNTY TREASURER (PUBLIC TRUSTEE) (100-4159)

	2012	2013	2014	2015	DOLLAR	% INC/
	ACTUAL	ACTUAL	PROJECTED	BUDGET	INC/ (DEC)	(DEC)
			YEAR END			
REVENUES						
3410 Public Trustee Charges	\$ -	\$ -	\$ -	\$ -	-	0.0%
3412 Revenue Earned from PT	43,715	35,941	14,000	14,000	-	0.0%
TOTAL REVENUES	43,715	35,941	14,000	14,000	-	0.0%
EXPENDITURES						
SALARIES & WAGES:						
<i>FTEs</i>	<i>0.33</i>	<i>0.33</i>	<i>0.33</i>	<i>0.33</i>	-	0.0%
1101 Wages - Regular	9,375	12,500	12,500	12,500	-	0.0%
Total Salaries & Wages Cost	9,375	12,500	12,500	12,500	-	0.0%
BENEFITS:						
1201 FICA/Medicare	696	932	963	956	(7)	-0.7%
1202 Retirement Plan	375	500	500	500	-	0.0%
1203 Workman's Comp	38	43	36	33	(3)	-8.3%
1205 Medical / Dental Insura	678	879	-	1,121	1,121	0.0%
Total Benefits Costs	1,787	2,354	1,499	2,610	1,111	74.1%
Total Personnel Costs	11,162	14,854	13,999	15,110	1,111	7.9%
OPERATIONS:						
6405 Dues & Subscriptions	175	-	-	-	-	0.0%
7060 Pub Trustee Cks Written	(530)	-	-	-	-	0.0%
Total Operations Costs	(355)	-	-	-	-	0.0%
TOTAL EXPENDITURES	10,807	14,854	13,999	15,110	1,111	7.9%
REVENUE OVER/(UNDER) EXPENDITURES	32,908	21,087	1	(1,110)	(1,111)	-111100.0%

CSU EXTENSION OFFICE

Description

The mission of CSU Extension is to provide information and education as well as facilitate the application of research-based knowledge in response to local, state, and national issues affecting individuals, youth, families, agricultural enterprises, and communities of Colorado. The Extension Office implements this mission by providing leadership, guidance, direction and assistance in the development and implementation of programs in Archuleta County and the San Juan Basin Area. The Extension Office cooperates with many federal, state, county, local agencies and organizations as well as appropriate county and area program advisory committees.

Core Services

- Responsible for overall planning, coordination, execution, and evaluation of county and certain regional programs for the general public and various agencies. Director and staff are expected to assist in developing, coordinating and participating in these broad multi-disciplinary programs in the following categories: Agriculture, Natural Resources, Family & Consumer Sciences, 4-H, Youth Development, Nutrition, Science & Technology, Horticulture and Community Development
- Manage and promote the local 4-H youth organization, which includes programming for youth and volunteers, by educating these youth in valuable life skills, such as leadership, ethics, decision making, record keeping, responsibility and community service
- Assist general public in day to day questions and concerns about a myriad of topics and subjects which are done in person, on the phone, through e-mail, fax and where needed, video conferencing. The Extension Office provides services such as ranch visits, soil testing, hay testing, forage testing, insect and weed identification and various other services
- Work closely with the Board of County Commissioners and other County Departments in communicating needs, direction and implementation of programs. This includes developing and administering the County Extension budget in cooperation with the County Commissioners
- Responsible for scheduling rental of facilities and various county-owned inventories. This includes any and all financial tasks and maintenance requests associated with the rentals
- Works intimately with the Archuleta County Fair Board in the planning, organizing and general tasks associated with putting on the Archuleta County Fair
- Collaborate with other agencies such as the Economic Development District, Adult Education Center, Natural Resource Conservation Service, Firewise of Southwest Colorado and Archuleta County School District to increase education about priority issues and to encourage community participation in Rural Revitalization projects

2014 Accomplishments

4-H & Youth Development

The 4-H program in Archuleta County remains very strong with the number of youth participating in 4-H increasing in 2014 from 136 youth participants to 147 or an increase of 8%. In addition the number of youth who completed their project and presented at Fair increased from 91 in 2013 to 101 in 2014, an increase of 11%.

STEM

Extension provided STEM kits and curriculum to Archuleta County teachers for their use in the classroom. Six STEM kits were utilized heavily during the past school year.

Agriculture and Natural Resources

Educational programs were provided in beef production, land stewardship, horticulture, greenhouse gardening and fire mitigation. Approximately 250 people attended these events. In addition, we partnered with Pagosa Compost to build compost bins and compost food waste from local restaurants. Consumer and Family Education: 135 people have been certified year-to-date in CPR and First Aid. Classes were also offered in radon detection/ mitigation, and food safety and preservation with approximately 120 people attending. Two shred events were sponsored offering consumers the ability to safely shred personal and financial documents.

Financial

Revenue generated through building rentals increased by 43% from 2013.

2015 Goals

4-H and Youth Development

Maintain current youth enrollment overall while offering Cowboy Ethics programming monthly at each 4-H club meeting. Offer Energy Masters program to Archuleta County teachers as an opportunity for them to learn to incorporate STEM curriculum into their existing class work.

Agriculture, Natural Resources and Food Safety

Based on input from our Extension Advisory Board members, develop and implement three series of public educational programs on growing, preserving and cooking local foods at high altitude. Work with Extension agents from throughout the San Juan Basin to plan and implement programs on land management and beef production.

Energy

Continue to work with the Geothermal Greenhouse Partnership to raise money and provide educational programming on greenhouse food production using alternative energy. Offer Energy Master Curriculum to Archuleta County teachers. Provide radon detection education to residents.

Consumer Safety

Provide two shred-it events for residents to avoid identity theft and generate revenue to support the 4-H program.

Key Performance Measures

- Conduct 2 shred-it events in 2015
- Generate \$10,500 in revenue while maintaining Extension's current level of educational service to the County
- Provide CPR and First Aid certification classes to 100 individuals in 2015
- Provide educational programs that are attended by a least 250 County residents in 2015

ARCHULETA COUNTY, CO
GENERAL FUND - DEPARTMENT DETAIL

2015 BUDGET

CSU EXTENSION OFFICE (100-4610)

	2012	2013	2014	2015	DOLLAR	% INC/
	ACTUAL	ACTUAL	PROJECTED	BUDGET	INC/ (DEC)	(DEC)
			YEAR END			
REVENUES						
3820 Rents & Royalties	\$ 4,887	\$ 3,846	\$ 5,500	\$ 5,500	-	0.0%
5550 Misc Rev & Refunds	2,879	902	10,500	5,000	(5,500)	-52.4%
TOTAL REVENUES	7,766	4,748	16,000	10,500	(5,500)	-34.4%
EXPENDITURES						
SALARIES & WAGES:						
<i>FTEs</i>	<i>2.00</i>	<i>2.00</i>	<i>2.00</i>	<i>2.00</i>	-	0.0%
1101 Wages - Regular	61,852	59,184	60,005	61,187	1,182	2.0%
1102 Wages - OT	1,029	26	-	-	-	0.0%
Total Salaries & Wages Cost	62,881	59,210	60,005	61,187	1,182	2.0%
BENEFITS:						
1201 FICA/Medicare	4,346	4,044	4,590	4,681	91	2.0%
1202 Retirement Plan	2,469	2,368	2,376	2,447	71	3.0%
1203 Workman's Comp	195	218	174	162	(12)	-6.9%
1204 Unemployment Insurance	189	178	180	184	4	2.2%
1205 Medical / Dental Insura	15,116	16,807	20,117	22,366	2,249	11.2%
Total Benefits Costs	22,315	23,615	27,437	29,840	2,403	8.8%
Total Personnel Costs	85,196	82,825	87,442	91,027	3,585	4.1%
OPERATIONS:						
3209 Other Professional Serv	6,931	6,177	12,710	13,300	590	4.6%
4110 Water & Sewer	841	1,406	2,150	2,322	172	8.0%
4111 Disposal services	1,891	2,152	2,532	2,735	203	8.0%
4112 Electric	4,716	4,788	5,440	5,875	435	8.0%
4113 Gas	3,440	3,650	5,436	5,655	219	4.0%
4114 Finance Charges	11	4	-	-	-	0.0%
4301 Buildings/Structures-R&	1,214	7,613	1,000	2,260	1,260	126.0%
5302 Postage	284	336	50	350	300	600.0%
5303 Telephone	2,078	1,806	1,912	481	(1,431)	-74.8%
5802 Meals & Entertainment	-	-	450	500	50	11.1%
5803 Training & Education	2,899	3,215	2,000	3,000	1,000	50.0%
6106 Program Supplies	-	1,485	-	-	-	0.0%
6117 Janitorial	1,340	1,463	500	1,020	520	104.0%
6121 Office Supplies	5,790	3,071	450	1,500	1,050	233.3%
6125 Uniforms	-	182	-	-	-	0.0%
6361 Fuel	960	1,552	1,000	1,651	651	65.1%
6364 Fleet Charges	528	3,314	800	3,526	2,726	340.8%
6405 Dues & Subscriptions	229	602	280	1,110	830	296.4%
7411 Computer Equipment	2,499	224	-	-	-	0.0%
7431 Furniture & Fixtures	2,105	-	-	-	-	0.0%
Total Operations Costs	37,756	43,040	36,710	45,285	8,575	23.4%

ARCHULETA COUNTY, CO
GENERAL FUND - DEPARTMENT DETAIL

2015 BUDGET

CSU EXTENSION OFFICE (100-4610)

	2012	2013	2014	2015	DOLLAR	% INC/
	ACTUAL	ACTUAL	PROJECTED	BUDGET	INC/ (DEC)	(DEC)
			YEAR END			
TOTAL EXPENDITURES	122,952	125,865	124,152	136,312	12,160	9.8%
REVENUE OVER/(UNDER) EXPENDITURES	(115,186)	(121,117)	(108,152)	(125,812)	(17,660)	16.3%

ARCHULETA COUNTY, CO
GENERAL FUND - DEPARTMENT DETAIL

2015 BUDGET

CSU EXTENSION OFFICE (CHECKING) (100-5226)

	2012	2013	2014	2015	DOLLAR	% INC/
	ACTUAL	ACTUAL	PROJECTED	BUDGET	INC/ (DEC)	(DEC)
			YEAR END			
REVENUES						
3410 Charges for Services	\$ 6,093	\$ 6,907	\$ 20,000	\$ 20,000	-	0.0%
TOTAL REVENUES	6,093	6,907	20,000	20,000	-	0.0%
EXPENDITURES						
6126 Ext Office Expenditures	7,980	9,492	20,000	20,000	-	0.0%
TOTAL EXPENDITURES	7,980	9,492	20,000	20,000	-	0.0%
REVENUE OVER/(UNDER) EXPENDITURES	(1,887)	(2,585)	-	-	-	0.0%

DEVELOPMENT SERVICES (BUILDING)

Mission Statement

The mission of the Building Department is the protections of life, health, property, and public welfare through effective administration and enforcement of the building codes. In accomplishing this mission, we strive to maintain the highest level of fairness, professionalism, and ethical conduct toward the citizens of Archuleta County whom we serve.

Description

The County Building Department is responsible for enforcing the Building Codes and related ordinances adopted by the County. This is carried out by the review and approval of plans for new construction, additions, renovations, and the appropriate and periodic inspection of existing residential and commercial structures, as well as the inspection of property to assure that it is maintained in an appropriate manner that does not negatively impact the health, safety and general welfare of residents of the unincorporated areas of the County. Building department personnel includes 1 FT Chief Building Inspector, ½ FT Permit Tech and ½ PT Administrative Assistant.

Core Services

Enforcement of the adopted ICC 2006 Building Codes and sub-codes including:

- ICC 2006 Building Code
- ICC 2006 Residential Code
- ICC 2009 Fire Code
- ICC 2006 Energy Conservation Code
- ICC 2006 Property Maintenance Code
- Enforcement of the County Nuisance Ordinance
- Inspection for and issuance of Certificates of Occupancy (CO's)
- Inspections of Liquor and Marijuana Licensing locations for compliance

2014 Accomplishments

- Continued to improve the coordination between San Juan Basin Health, Pagosa Fire District and Town of Pagosa Springs for compliance and enforcement
- Continued working on City Works Software coordinating between PAWSD, GIS and the Town to get the program up and running
- Improved the communication with the Pagosa area Fire District, PAWSD, and PLPOA, with regard to code enforcement, plan reviews and the permit process in general
- Processed all building permit applications within 3-5 working days
- Complete all requests for inspections in 2 working days

-
- Investigated all nuisance complaints and prepared letters of notice within 5 working days

2015 Goals

- By adding an administrative assistant the office will be able to meet the increasing demands of the economic development in the community by answering the phones instead of getting voice mail, processing permit documents faster, scheduling inspections smoother and greeting and assisting the public in the office
- Completing and using the City Works software which will streamline office process and reporting.
- Continue to work affectively with inter County departments and external districts to successfully move projects through the process of constructions
- Continue to work with the County Attorney's office on Nuisance complaints

Performance measures

- Process all building permit applications within 5-10 working days of completed application
- Return all phone call and inquiries within 1 business day
- Investigate all nuisance complaints and prepare notification letters within 5 working days
- Complete all requests for inspections within 3 working days

ARCHULETA COUNTY, CO
GENERAL FUND - DEPARTMENT DETAIL

2015 BUDGET

DEVELOPMENT SERVICES (BUILDING) (100-4340)

	2012	2013	2014	2015	DOLLAR	% INC/
	ACTUAL	ACTUAL	PROJECTED	BUDGET	INC/ (DEC)	(DEC)
			YEAR END			
REVENUES						
3221 Building Permits	\$ 156,746	\$ 188,080	\$ 210,000	\$ 210,000	-	0.0%
3410 Building Charges	750	-	-	-	-	0.0%
TOTAL REVENUES	157,496	188,080	210,000	210,000	-	0.0%
EXPENDITURES						
SALARIES & WAGES:						
<i>FTEs</i>	<i>2.00</i>	<i>1.50</i>	<i>1.50</i>	<i>2.25</i>	1	50.0%
1101 Wages - Regular	75,849	60,202	60,855	90,360	29,505	48.5%
1102 Wages - OT	-	-	1,500	-	(1,500)	-100.0%
Total Salaries & Wages Cost	75,849	60,202	62,355	90,360	28,005	44.9%
BENEFITS:						
1201 FICA/Medicare	5,302	4,184	4,655	6,913	2,258	48.5%
1202 Retirement Plan	3,076	2,402	2,434	2,779	345	14.2%
1203 Workman's Comp	1,605	1,796	876	1,060	184	21.0%
1204 Unemployment Insurance	216	128	183	271	88	48.1%
1205 Medical / Dental Insura	15,189	14,252	16,742	18,807	2,065	12.3%
Total Benefits Costs	25,388	22,762	24,890	29,830	4,940	19.8%
Total Personnel Costs	101,237	82,964	87,245	120,190	32,945	37.8%
OPERATIONS:						
3209 Other Professional Services	542	1,122	1,200	1,200	-	0.0%
4110 Water & Sewer	-	84	100	100	-	0.0%
4112 Electric	-	-	50	50	-	0.0%
4113 Gas	-	-	50	50	-	0.0%
4307 Software Maintenance	18,574	-	23,376	25,000	1,624	6.9%
5302 Postage	13	66	100	100	-	0.0%
5303 Telephone	2,866	2,784	2,200	1,017	(1,183)	-53.8%
5401 Advertising/Publishing	-	-	-	25	25	0.0%
5502 Filming & Microfilming	1,360	1,422	300	300	-	0.0%
5802 Meals & Entertainment	23	10	45	50	5	11.1%
5803 Training & Education	12,531	4,934	6,000	4,000	(2,000)	-33.3%
6107 Inventory Items & Mater	616	1,498	500	1,000	500	100.0%
6108 Food	-	-	200	-	(200)	-100.0%
6117 Janitorial	-	-	100	100	-	0.0%
6121 Office Supplies	981	946	1,000	1,000	-	0.0%
6125 Uniforms	635	272	263	300	37	14.1%
6126 Other Operating Supplie	-	5	500	250	(250)	-50.0%
6262 Tires & tubes	15	-	-	-	-	0.0%

ARCHULETA COUNTY, CO
GENERAL FUND - DEPARTMENT DETAIL

2015 BUDGET

DEVELOPMENT SERVICES (BUILDING) (100-4340)

	2012	2013	2014	2015	DOLLAR	% INC/
	ACTUAL	ACTUAL	PROJECTED	BUDGET	INC/ (DEC)	(DEC)
			YEAR END			
6361 Fuel	3,473	2,923	3,000	3,110	110	3.7%
6364 Fleet Charges	3,794	3,103	4,000	3,302	(698)	-17.5%
6405 Dues & Subscriptions	125	150	150	150	-	0.0%
6411 Refunds, Awards & Indem	326	-	77	80	3	3.9%
7020 Misc. Expense	-	820	-	-	-	0.0%
Total Operations Costs	45,874	20,139	43,211	41,184	(2,027)	-4.7%
TOTAL EXPENDITURES	147,111	103,103	130,456	161,374	30,918	23.7%
REVENUE OVER/(UNDER) EXPENDITURES	10,385	84,977	79,544	48,626	(30,918)	-38.9%

DEVELOPMENT SERVICES (PLANNING)

Mission Statement

The mission of the Planning Department is to facilitate community development in the unincorporated area of the County while promoting sound, safe and orderly land use development through consistent application of the Land Use Regulations.

Description

The Planning Department facilitates development by reviewing development applications for customers who include local and non-local residents consistent with the County Land Use Regulations and Zoning. When development is not possible under current Regulation, staff may draft and recommend amendments to County regulatory documents based on successful planning models and land use practices used elsewhere, or devise unique solutions specific to our local environment. Planning Department personnel includes 1 FT Planning Manager, ½ FT Planning Tech and ½ PT Administrative Assistant.

Core Services

- Facilitate development by assisting customers through the land use permit process; land use changes are also governed by State Statute
- Review land use legislation to balance development with mitigations for associated impacts
- Administer the National Flood Insurance Program in conjunction with FEMA
- Update and implement the County Community Plan, zoning regulations and Future Land Use Map
- Assign addresses to platted properties for emergency purposes and efficiency
- Regulate and permit signage
- Provide technical land use and planning assistance to the Board of County Commissioners and other County departments, Archuleta County Planning Commission

2014 Accomplishments

- Continued to provide service to the public in the absence of a Planner
- Processed all completed Land Use applications, assisted the public through the lot consolidations, answered zoning inquires and addressing and road name
- Met the 21 day review requirements and notice to provide applicants with shorter wait time between the Planning Commission and Board of County Commissioner meeting dates
- Sent out written request for corrections or need updated information on applications within 3 working days of receiving the request from review agencies

-
- Sent out notices of approvals within 3 working days of meeting approvals and within in 2 days of administrative approvals

2015 Goals

- By adding an administrative assistant the office will be able to meet the increasing demands of the economic development in the community by answering the phones instead of getting voice mail, answering general questions on zoning and lot consolidations, and greeting and assisting the public in the office
- Completing and using the City Works software which will streamline office process and reporting
- Continue to work affectively with inter County departments and external agencies to successfully move projects through the process
- Process reports and final inspections in a timely fashion
- Update and modify the Land Use Code where needed to help business succeed with their projects

Performance measures

- Process applications for completeness within 5 working days
- Return all phone call and inquiries within 1 business day
- Once completeness is determined send out applications to review agencies within 2 working days and complete department review in 20 working days
- Complete all requests for Planning Department site inspections within 5 working days

ARCHULETA COUNTY, CO
GENERAL FUND - DEPARTMENT DETAIL

2015 BUDGET

DEVELOPMENT SERVICES (PLANNING) (100-4341)

	2012	2013	2014	2015	DOLLAR	% INC/
	ACTUAL	ACTUAL	PROJECTED	BUDGET	INC/ (DEC)	(DEC)
			YEAR END			
REVENUES						
3410 Planning Charges	\$ 18,464	\$ 29,799	\$ 20,500	\$ 25,000	4,500	22.0%
TOTAL REVENUES	18,464	29,799	20,500	25,000	4,500	22.0%
EXPENDITURES						
SALARIES & WAGES:						
<i>FTEs</i>	<i>1.50</i>	<i>1.50</i>	<i>1.50</i>	<i>1.75</i>	0	16.7%
1101 Wages - Regular	61,402	69,501	25,150	82,433	57,283	227.8%
1102 Wages - OT	-	-	2,000	-	(2,000)	-100.0%
1103 Wages- part-time	10,200	-	11,520	6,963	(4,557)	-39.6%
Total Salaries & Wages Cost	71,602	69,501	38,670	89,396	50,726	131.2%
BENEFITS:						
1201 FICA/Medicare	5,165	5,091	5,619	6,839	1,220	21.7%
1202 Retirement Plan	2,710	2,864	2,938	3,297	359	12.2%
1203 Workman's Comp	214	239	213	237	24	11.3%
1204 Unemployment Insurance	231	266	220	268	48	21.8%
1205 Medical / Dental Insura	10,601	12,245	16,742	21,676	4,934	29.5%
Total Benefits Costs	18,921	20,705	25,732	32,317	6,585	25.6%
Total Personnel Costs	90,523	90,206	64,402	121,713	57,311	89.0%
OPERATIONS:						
3209 Other Professional Serv	-	488	2,393	3,500	1,107	46.3%
4110 Water & Sewer	-	84	200	100	(100)	-50.0%
4112 Electric	-	-	-	50	50	0.0%
4113 Gas	-	-	-	50	50	0.0%
4301 Buildings/Structures-R&	-	-	-	100	100	0.0%
5302 Postage	87	84	50	50	-	0.0%
5303 Telephone	2,312	2,386	2,000	653	(1,347)	-67.4%
5401 Advertising/Publishing	71	51	75	75	-	0.0%
5502 Filming & Microfilming	930	817	260	300	40	15.4%
5803 Training & Education	80	-	-	1,600	1,600	0.0%
5804 Travel Costs	553	-	-	-	-	0.0%
6117 Janitorial	-	-	-	50	50	0.0%
6121 Office Supplies	321	192	70	800	730	1042.9%
6126 Other Operating Supplies	-	5	-	100	100	0.0%
6405 Dues & Subscriptions	250	263	-	275	275	0.0%
Total Operations Costs	4,604	4,370	5,048	7,703	2,655	52.6%
CAPITAL OUTLAY:						
8510 Capital Outlay - Equipme	-	-	-	10,000	10,000	0.0%
Total Capital Outlay	-	-	-	10,000	10,000	0.0%
TOTAL EXPENDITURES	95,127	94,576	69,450	139,416	69,966	100.7%
REVENUE OVER/(UNDER) EXPENDITURES	(76,663)	(64,777)	(48,950)	(114,416)	(65,466)	133.7%

DISTRICT ATTORNEY

Description

Every district attorney, before entering upon the duties of his office, shall take and subscribe an oath to support the Constitution of the United States and the organic law of the state and that he will faithfully discharge the duties of his office.

The duties of the District Attorney are set by Colorado State Statute.

DISTRICT ATTORNEY (100-4131)

	2012	2013	2014	2015	DOLLAR	% INC/
	ACTUAL	ACTUAL	PROJECTED	BUDGET	INC/ (DEC)	(DEC)
			YEAR END			
EXPENDITURES						
OPERATIONS:						
3205 Professional Legal Serv	\$ 343,658	\$ 331,430	\$ 347,260	\$ 338,846	(8,414)	-2.4%
5302 Postage	436	405	6	-	(6)	-100.0%
7020 Misc Expenditures	-	169,041	-	-	-	0.0%
Total Operations Costs	344,094	500,876	347,266	338,846	(8,420)	-2.4%
TOTAL EXPENDITURES	344,094	500,876	347,266	338,846	(8,420)	-2.4%

FINANCE

Mission

The Finance Department provides financial related services to the County and supports the management of the County's resources.

Core Services

The Finance Department provides a wide range of technical services in support of the County, including:

- **Audit:** Working with external auditors to improve the integrity of the County's financial reports and records
- **Accounts Payable:** Paying the County's bills
- **Capital Asset Management:** Managing large capital assets
- **Budgeting:** Assisting the Budget Officer in the creation of an annual budget, and using that budget to control expenditures and support ongoing decision making
- **Contracts & Procurement:** Assisting in the execution of contracts and major procurement actions.
- **Financial Monitoring:** Monitoring the financial status of the County
- **Financial Reporting:** Providing financial reports to administrators, other government entities and the general public
- **Financial Record Management:** Maintenance of financial records in accordance with laws and regulations
- **Fund Management:** Management of the various County funds
- **Grant Management:** Assisting in the management of various grants
- **Internal Control:** Establishing and enforcing sound internal control
- **Payroll:** Payment of employees

2014 Accomplishments

- The department was challenged by turnover in key positions and difficulty in finding appropriate replacement staff. For extended periods of time, the department was working with 50% of normal staff. Year-End closing procedures and DHS processing were not performed in a timely manner
- Nevertheless, the 2013 County financial statements received a "good" opinion by external auditors, though with some recommendations and findings
- The department assisted the Housing Authority with two audits, both of which received a "good" opinion

- Additional support was provided to the Housing Authority’s new Property Management Agent, in particular with regard to their most recent audit and insurance matters
- The department received (for the first time) the “Distinguished Budget Presentation Award” from the Government Finance Officers Association for the 2014 budget
- The department further overhauled the budget format, to make the document more “reader friendly” in 2015
- Late in the year, the department overhauled the old quarterly financial reporting format, to improve the usefulness of future reports for the County Administrator and Commissioners and to make the financial status of the County more comprehensible to Citizens
- Accounts payable and payroll were performed on schedule at all times

2015 Goals

- Complete the CAFR without needing an extension (for the first time in 2 years)
- Quarterly Reporting was reestablished in late 2014. The goal for 2015 is to maintain it on schedule for the entire year
- By mid-2015, Human Service account processing shall be on schedule
- The newly reengineered Year End Closing process will be executed on schedule

Key Performance Measures

<u>Activity</u>	<u>2012 Act</u>	<u>2013 Act</u>	<u>2014 Projected</u>	<u>2015 Budgeted</u>
Unqualified Audit Opinion	Yes	Yes	Yes	Yes
CAFR by June 30th	No	No	Yes	Yes
Publish Budget by Jan. 31st	Yes	Yes	Yes	Yes
GFOA Distinguished Budget	No	No	Yes	Yes
Expenditures within Budget (For All Funds)	No	Yes	Yes	Yes
Core Processes on Schedule:				
Accounts Payable	Yes	Yes	Yes	Yes
Budgeting	Yes	Yes	Yes	Yes
Quarterly Reporting	No	No	No	Yes
Human Services Accounting	No	No	No	Yes
Payroll	Yes	Yes	Yes	Yes
Year End Closing	No	No	Yes	Yes

ARCHULETA COUNTY, CO
GENERAL FUND - DEPARTMENT DETAIL

2015 BUDGET

FINANCE (100-4150)

	2012	2013	2014	2015	DOLLAR	% INC/
	ACTUAL	ACTUAL	PROJECTED	BUDGET	INC/ (DEC)	(DEC)
			YEAR END			
REVENUES						
3419 Admin Fee Revenue	\$ 109,102	\$ 112,751	\$ 135,879	\$ 148,166	12,287	9.0%
3423 HUTF Metro Admin Fees	-	-	6,371	6,371	-	0.0%
5550 Misc Revenue & Refunds	3,676	1,741	1,403	1,500	97	6.9%
TOTAL REVENUES	112,778	114,492	143,653	156,037	12,384	8.6%
EXPENDITURES						
SALARIES & WAGES:						
<i>FTEs</i>	<i>4.00</i>	<i>4.00</i>	<i>4.00</i>	<i>4.00</i>	-	0.0%
1101 Wages - Regular	217,198	207,800	200,089	233,102	33,013	16.5%
Total Salaries & Wages Cost	217,198	207,800	200,089	233,102	33,013	16.5%
BENEFITS:						
1201 FICA/Medicare	16,006	14,973	15,137	17,832	2,695	17.8%
1202 Retirement Plan	8,699	8,313	7,915	9,324	1,409	17.8%
1203 Workman's Comp	638	714	574	618	44	7.7%
1204 Unemployment Insurance	651	624	594	699	105	17.7%
1205 Medical / Dental Insura	19,489	24,838	25,827	50,069	24,242	93.9%
Total Benefits Costs	45,483	49,462	50,047	78,542	28,495	56.9%
Total Personnel Costs	262,681	257,262	250,136	311,644	61,508	24.6%
OPERATIONS:						
3203 Auditing & Accounting	46,289	39,716	40,000	40,000	-	0.0%
3204 Consultants	4,860	4,860	17,676	5,000	(12,676)	-71.7%
3209 Other Professional Services	6,820	13,274	5,500	5,000	(500)	-9.1%
4307 Software Maintenance	20,508	23,514	24,519	25,249	730	3.0%
4413 Furniture/Fixtures/Office	-	225	1,000	-	(1,000)	-100.0%
5302 Postage	1,482	1,238	1,300	1,500	200	15.4%
5303 Telephone	1,402	1,131	1,000	1,112	112	11.2%
5401 Advertising/Publishing	4,860	3,848	4,000	4,000	-	0.0%
5504 Printing & Binding	351	-	200	200	-	0.0%
5803 Training & Education	3,634	-	550	1,360	810	147.3%
5804 Travel Costs	600	-	358	1,984	1,626	454.2%
6121 Office Supplies	2,872	5,332	1,300	1,500	200	15.4%
6124 Small Tools & Equipment	4,026	-	600	600	-	0.0%
6405 Dues & Subscriptions	1,887	540	190	45	(145)	-76.3%
6410 Permits and Fees	-	-	330	1,180	850	257.6%
7050 Misc Expenditures	4,188	387	27	-	(27)	-100.0%
7411 Computer Equipment	-	4,701	-	-	-	0.0%
Total Operations Costs	103,779	98,766	98,550	88,730	(9,820)	-10.0%
TOTAL EXPENDITURES	366,460	356,028	348,686	400,374	51,688	14.8%
REVENUE OVER/(UNDER) EXPENDITURES	(253,682)	(241,536)	(205,033)	(244,337)	(39,304)	19.2%

ARCHULETA COUNTY, CO
GENERAL FUND - DEPARTMENT DETAIL

2015 BUDGET

GENERAL FUND 1A (100-5216)

	2012	2013	2014	2015	DOLLAR	% INC/
	ACTUAL	ACTUAL	PROJECTED	BUDGET	INC/ (DEC)	(DEC)
			YEAR END			
REVENUES						
3110 Property Tax Interest	\$ 15	\$ -	\$ -	\$ -	-	0.0%
3111 Property Tax	-	-	20	-	(20)	-100.0%
3112 Delinquent Tax	847	528	-	-	-	0.0%
3115 Abatements	(1,128)	(29)	-	-	-	0.0%
3195 Del Tax - Penalties & I	512	48	20	-	(20)	-100.0%
3322 Fed Grant (EOC Renov/DO	3,859	-	-	-	-	0.0%
TOTAL REVENUES	4,105	547	40	-	(40)	-100.0%
EXPENDITURES						
OPERATIONS:						
3211 Professional Services-Web site	8,788	-	-	-	-	0.0%
3342 CSFS Cloman Park Restoration	-	7,405	-	-	-	0.0%
5910 Treasurer Fees	12	16	1	-	(1)	-100.0%
7406 Internet & Network Upgr	-	10,821	-	-	-	0.0%
7409 Broadband Region 9	13,068	101,292	-	-	-	0.0%
8101 Parks & Recreation	30,603	1,300	-	-	-	0.0%
8114 Elementary School Play	1,718	-	-	-	-	0.0%
8121 Cloman Park Restoration	-	6,089	-	-	-	0.0%
8126 Cloman Road & Parking	-	10,300	-	-	-	0.0%
Total Operations Costs	54,189	137,223	1	-	(1)	-100.0%
CAPITAL OUTLAY:						
8505 Capital Outlay	24,500	20,875	-	-	-	0.0%
8510 Capital Outlay-Cloman Road	46,341	-	-	-	-	0.0%
8515 Capital Outlay - Equipme	-	76,355	-	-	-	0.0%
8520 Capital Outlay-Courthouse Roof	-	19,290	-	-	-	0.0%
Total Capital Outlay	70,841	116,520	-	-	-	-
TOTAL EXPENDITURES	125,030	253,743	1	-	(1)	-100.0%
REVENUE OVER/(UNDER) EXPENDITURES	(120,925)	(253,196)	39	-	(39)	-100.0%

HUMAN RESOURCES

Description

Manages and administers the employment and employee related activities of the County with direction from the County Administrator. Provides centralized services and management of compensation, benefits, recruitment and selection, training, regulatory compliance, safety and workers compensation. Advises Department Heads concerning policies and procedures associated with the management of employee related matters and provides related services.

Core Services

- Manage and administer employee matters within the stated County polices as adopted by the Board of County Commissioners
- Develop and implement employee related policies and procedures adopted and approved by the Board. Works with departments to administer policies consistently in relation to the activities and business conducted by the County. Assists in the resolution of questions from the interpretation of policies and procedures
- Develop, direct and administer the County's Classification and compensation program including recommending the adoption or elimination of classifications and recommending salaries
- Direct and administer a comprehensive recruitment, selection, orientation and onboarding program in accordance with applicable local, state and federal rules and regulations
- Responsible for compliance with State and Federal employment laws and regulations, including but not limited to: FLSA, COBRA, FMLA, ADA, HIPPA and EEO. Manage and ensure DOT Drug and Alcohol Testing compliance and maintain accurate record
- Oversees the County's Workers Compensation and safety programs

ARCHULETA COUNTY, CO
GENERAL FUND - DEPARTMENT DETAIL

2015 BUDGET

HUMAN RESOURCES (100-4122)

	2012	2013	2014	2015	DOLLAR	% INC/
	ACTUAL	ACTUAL	PROJECTED	BUDGET	INC/ (DEC)	(DEC)
			YEAR END			
REVENUES						
3419 GF Admin Fee Revenue	\$ 24,306	\$ 26,182	\$ 29,121	\$ 32,734	3,613	12.4%
4550 Refund of Expenditures	8	-	-	-	-	0.0%
TOTAL REVENUES	24,314	26,182	29,121	32,734	3,613	12.4%
EXPENDITURES						
SALARIES & WAGES:						
<i>FTEs</i>	<i>1.00</i>	<i>1.00</i>	<i>1.00</i>	<i>1.00</i>	-	0.0%
1101 Wages - Regular	54,262	55,263	52,279	57,783	5,504	10.5%
Total Salaries & Wages Cost	54,262	55,263	52,279	57,783	5,504	10.5%
BENEFITS:						
1201 FICA/Medicare	3,701	4,003	3,999	4,420	421	10.5%
1202 Retirement Plan	2,163	2,285	2,091	2,311	220	10.5%
1203 Workman's Comp	142	159	152	153	1	0.7%
1204 Unemployment Insurance	162	174	157	173	16	10.2%
1205 Medical / Dental Insura	10,802	10,401	12,351	15,407	3,056	24.7%
Total Benefits Costs	16,970	17,022	18,750	22,464	3,714	19.8%
Total Personnel Costs	71,232	72,285	71,029	80,247	9,218	13.0%
OPERATIONS:						
3209 Other Professional Serv	3,932	4,538	3,900	5,544	1,644	42.2%
5302 Postage	133	104	85	85	-	0.0%
5303 Telephone	90	404	325	796	471	144.9%
5305 Shipping & Freight	-	9	-	20	20	0.0%
5401 Advertising/Publishing	6,776	8,780	7,000	7,000	-	0.0%
5402 Employee Recognition/App	-	-	-	2,000	2,000	0.0%
5504 Printing & Binding	574	-	500	500	-	0.0%
5803 Training & Education	-	-	-	1,500	1,500	0.0%
5804 Travel Costs	250	2,604	2,000	1,000	(1,000)	-50.0%
6108 Food	230	41	100	-	(100)	-100.0%
6121 Office Supplies	394	81	213	300	87	40.8%
6124 Small Tools & Equipment	-	-	1,500	1,500	-	0.0%
6251 Purchased Fuel	-	-	-	2,400	2,400	0.0%
6405 Dues & Subscriptions	180	-	-	-	-	0.0%
6416 Moving Expense	-	1,500	2,500	3,000	500	20.0%
6419 Dues-MSEC	-	-	4,800	5,000	200	4.2%
Total Operations Costs	12,559	18,061	22,923	30,645	7,722	33.7%
TOTAL EXPENDITURES	83,791	90,346	93,952	110,892	16,940	18.0%
REVENUE OVER/(UNDER) EXPENDITURES	(59,477)	(64,164)	(64,831)	(78,158)	(13,327)	20.6%

IT & GIS (INFORMATION TECHNOLOGY & GEOGRAPHIC INFORMATION SERVICES)

Mission

The mission of the IT and GIS Department is to provide the County with technology tools and graphical information needed to serve the citizens and staff members of Archuleta County in the most productive and efficient manner possible.

Description

The IT and GIS Department provides computer, software and network support to all County Departments and employees. Develops and maintains all County GIS datasets, databases, software and web mapping applications.

Core Services

- Manages and administers the County's internal computer network, software, and hardware
- Provides technical support and training
- Administers the County's online map and related web based applications
- Manages and administers the County's GIS data library and provides countywide mapping assistance

2014 Accomplishments

- Continue to improve the quality and accuracy of the over 17,000 parcels
- Continue to improve the integrity and accuracy of many important GIS datasets, including (Zoning, ESZs, Land Status, Fire, and Metro Districts)
- Establish a workflow with the use of various computer programming languages including VB Scripting, Python, TSQL, and Visual Basic Dot NET that automates tasks to update spatial and attribute data for multiple GIS datasets in relation to edits made in other datasets, for example, when the parcel boundaries in a specific geographic area are realigned, the tax areas, land use and subdivision boundaries also must be changed to reflect to the realignment of the Parcel boundaries, this data is uploaded to the county web applications and County GIS Data Library on a daily basis
- Expand our ArcGIS Server technology to improve our online mapping services for County staff and the public
- Continue working towards an integrated Addressing and Street Names Database for Assessor, Clerk, Planning, & E911
- Upgraded Network equipment countywide
- Replacing old and failing computers
- Keeping up with software compliance, with updates, and upgrades

-
- Efficiency increased with faster ticket response times, and training to help the end user
 - Replace current network at the Airport FBO Offices with wireless network
 - Migrate four old servers to new Hyper-V environment

Key Performance Measures

- Maintain the GIS database on a weekly basis to support the Strategic Plan of the County and the Business Plans of Departments
- Meet the needs / requests for GIS data from other departments and the public within 72 hours of the request
- Maintain road centerlines, dispatch routes, ranges and points, based on data provided by R & B, Consolidated Dispatch, Planning & Building Dept., and the County Surveyor on a daily basis
- Minimize the system downtime and address problems and issues within 24 hours of a help ticket being received on a continuous basis

ARCHULETA COUNTY, CO
GENERAL FUND - DEPARTMENT DETAIL

2015 BUDGET

IT & GIS (100-4295)

	2012	2013	2014	2015	DOLLAR	% INC/
	ACTUAL	ACTUAL	PROJECTED	BUDGET	INC/ (DEC)	(DEC)
			YEAR END			
REVENUES						
3410 IT/GIS Charges	\$ 549	\$ 310	\$ -	\$ -	-	0.0%
3419 GF Admin Fee Revenue	115,666	130,443	101,161	73,431	(27,730)	-27.4%
4550 Refund of Expenditures	10,520	49	-	-	-	0.0%
TOTAL REVENUES	126,735	130,802	101,161	73,431	(27,730)	-27.4%
EXPENDITURES						
SALARIES & WAGES:						
FTEs	3.00	2.00	2.00	3.00	1	50.0%
1101 Wages - Regular	137,878	97,251	87,986	147,932	59,946	68.1%
1102 Wages - OT	-	-	269	347	78	29.0%
Total Salaries & Wages Cost	137,878	97,251	88,255	148,279	60,024	68.0%
BENEFITS:						
1201 FICA/Medicare	9,987	6,820	6,020	11,317	5,297	88.0%
1202 Retirement Plan	5,528	3,992	3,540	5,917	2,377	67.1%
1203 Workman's Comp	425	476	422	392	(30)	-7.1%
1204 Unemployment Insurance	413	298	265	444	179	67.5%
1205 Medical / Dental Insura	18,204	21,657	20,341	37,531	17,190	84.5%
Total Benefits	34,557	33,243	30,588	55,601	25,013	81.8%
Total Personnel Costs	172,435	130,494	118,843	203,880	85,037	71.6%
OPERATIONS:						
3209 IT Professional Service	13,266	28,027	25,000	25,000	-	0.0%
3210 Contract Labor Services	4,847	-	-	-	-	0.0%
3211 Purchase Tech Services	-	4,644	4,876	5,120	244	5.0%
4110 Water & Sewer	143	152	175	175	-	0.0%
4111 Disposal	81	145	185	185	-	0.0%
4112 Electric	8,390	9,505	9,000	10,600	1,600	17.8%
4113 Gas	316	395	475	475	-	0.0%
4302 Computer Hardware-R&M	3,138	796	3,500	3,500	-	0.0%
4307 Software-Maintenance Ag	22,393	23,246	24,000	19,000	(5,000)	-20.8%
4413 Rental Office Copiers	62,858	57,563	70,000	70,000	-	0.0%
5302 Postage	-	160	-	-	-	0.0%
5303 Telephone	2,772	7,371	1,017	638	(379)	-37.3%
5304 Internet & Network Cost	56,053	67,443	75,000	48,000	(27,000)	-36.0%
5305 Shipping & Freight	97	66	200	100	(100)	-50.0%
5800 Travel, Training & Regis	4,945	6,491	12,000	12,000	-	0.0%
6121 Office Supplies	604	1,667	1,350	1,350	-	0.0%
6124 Small Tools & Equipment	35	-	200	200	-	0.0%
6361 Fuel	832	2,180	1,950	2,320	370	19.0%
6364 Fleet Charges	621	3,310	1,911	3,522	1,611	84.3%

ARCHULETA COUNTY, CO
GENERAL FUND - DEPARTMENT DETAIL

2015 BUDGET

IT & GIS (100-4295)

	2012	2013	2014	2015	DOLLAR	% INC/
	ACTUAL	ACTUAL	PROJECTED	BUDGET	INC/ (DEC)	(DEC)
			YEAR END			
7411 Computer Equipment	53,935	65,323	55,000	55,000	-	0.0%
7415 Software	9,895	922	5,000	5,000	-	0.0%
8510 Capital Outlay	-	8,164	-	-	-	0.0%
9211 Dell Computer Leases	27,470	-	-	-	-	0.0%
Total Operations Costs	272,691	287,570	290,839	262,185	(28,654)	-9.9%
TOTAL EXPENDITURES	445,126	418,064	409,682	466,065	56,383	13.8%
REVENUE OVER/(UNDER) EXPENDITURES	(318,391)	(287,262)	(308,521)	(392,634)	(84,113)	27.3%

ARCHULETA COUNTY, CO
GENERAL FUND - DEPARTMENT DETAIL

2015 BUDGET

JAIL COMMISSARY (100-5223)

	2012	2013	2014	2015	DOLLAR	% INC/
	ACTUAL	ACTUAL	PROJECTED	BUDGET	INC/ (DEC)	(DEC)
			YEAR END			
REVENUES						
3610 Interest Revenue	\$ -	\$ 1	\$ -	\$ -	-	0.0%
5550 Misc Revenue & Refunds	-	530	-	-	-	0.0%
5590 Jail Commissary Sales	4,289	104,887	150,000	10,000	(140,000)	-93.3%
TOTAL REVENUES	4,289	105,418	150,000	10,000	(140,000)	-93.3%
EXPENDITURES						
6126 Other Operating Supplie	2,995	111,536	150,000	10,000	(140,000)	-93.3%
TOTAL EXPENDITURES	2,995	111,536	150,000	10,000	(140,000)	-93.3%
REVENUE OVER/(UNDER) EXPENDITURES	1,294	(6,118)	-	-	-	0.0%

ARCHULETA COUNTY, CO
GENERAL FUND - DEPARTMENT DETAIL

2015 BUDGET

LIVESTOCK AUCTION (100-5221)

	2012	2013	2014	2015	DOLLAR	% INC/
	ACTUAL	ACTUAL	PROJECTED	BUDGET	INC/ (DEC)	(DEC)
			YEAR END			
REVENUES						
4040 Contributions & Donation	\$ -	\$ -	\$ 18,500	\$ 20,000	1,500	8.1%
5550 Misc. Revenue	-	-	166,500	180,000	13,500	8.1%
TOTAL REVENUES	-	-	185,000	200,000	15,000	8.1%
EXPENDITURES						
OPERATIONS:						
7020 Misc. Expense	-	-	185,000	200,000	15,000	8.1%
TOTAL OPERATION EXPENDITURES	-	-	185,000	200,000	15,000	8.1%
REVENUE OVER/(UNDER) EXPENDITURES	-	-	-	-	-	0.0%

ARCHULETA COUNTY, CO
GENERAL FUND - DEPARTMENT DETAIL

2015 BUDGET

PASS THRU (100-7001)

	2012	2013	2014	2015	DOLLAR	% INC/
	ACTUAL	ACTUAL	PROJECTED	BUDGET	INC/ (DEC)	(DEC)
			YEAR END			
REVENUES						
3331 Forest Res Secure Rural	\$ 415,648	\$ -	\$ -	\$ -	-	0.0%
TOTAL REVENUES	415,648	-	-	-	-	0.0%
EXPENDITURES						
OPERATIONS:						
8001 Forest Res Secure Rural	415,648	-	-	-	-	0.0%
TOTAL OPERATION EXPENDITURES	415,648	-	-	-	-	0.0%
REVENUE OVER/(UNDER) EXPENDITURES	-	-	-	-	-	0.0%

ARCHULETA COUNTY, CO
GENERAL FUND - DEPARTMENT DETAIL

2015 BUDGET

SENIOR SERVICES (100-4522)

	2012	2013	2014	2015	DOLLAR	% INC/
	ACTUAL	ACTUAL	PROJECTED	BUDGET	INC/ (DEC)	(DEC)
			YEAR END			
REVENUES						
3312 Federal Grants- AAA Gra	\$ 47,092	\$ 42,537	\$ -	\$ -	-	0.0%
3340 State Grant Operating	33,672	42,934	-	-	-	0.0%
3350 Medicare SHIP	2,000	1,438	1,750	-	(1,750)	-100.0%
3410 Senior Charges	42,123	36,123	30	-	(30)	-100.0%
3411 Nutrition Chgs	25,340	35,702	-	-	-	0.0%
4040 Contributions & Donatio	16,890	14,885	-	-	-	0.0%
5550 Misc Revenue & Refunds	472	13,325	-	-	-	0.0%
5551 Nutrition Misc Rev & Re	-	1,446	-	-	-	0.0%
TOTAL REVENUES	167,589	188,390	1,780	-	(1,780)	-100.0%
EXPENDITURES						
SALARIES & WAGES:						
FTEs	5.66	4.88	-	-	-	0.0%
1101 Wages - Regular	146,751	130,939	21,890	-	(21,890)	-100.0%
1103 Wages- part-time	18,228	18,074	108	-	(108)	-100.0%
Total Salaries & Wages Cost	164,979	149,013	21,998	-	(21,998)	-100.0%
BENEFITS:						
1201 FICA/Medicare	11,992	10,655	2,029	-	(2,029)	-100.0%
1202 Retirement Plan	6,286	5,569	1,072	-	(1,072)	-100.0%
1203 Workman's Comp	2,538	2,840	1,678	-	(1,678)	-100.0%
1204 Unemployment Insurance	474	424	68	-	(68)	-100.0%
1205 Medical / Dental Insura	21,661	27,110	2,151	-	(2,151)	-100.0%
Total Benefits Costs	42,951	46,598	6,998	-	(6,998)	-100.0%
Total Personnel Costs	207,930	195,611	28,996	-	(28,996)	-100.0%
OPERATIONS:						
3209 Other Professional Serv	544	50	-	-	-	0.0%
4110 Water	2,671	2,507	-	-	-	0.0%
4112 Electric	7,665	10,423	-	-	-	0.0%
4113 Gas	3,104	4,544	-	-	-	0.0%
4304 Janitorial/Waste Remova	5,247	5,315	-	-	-	0.0%
4305 Machinery/Equip/Vehicle	2,196	1,160	-	-	-	0.0%
4309 Other Maintenance & Rep	228	39	-	-	-	0.0%
4364 Materials-Repair/Mainta	77	-	-	-	-	0.0%
4416 Other Rents/Leases	15	24,818	50	-	(50)	-100.0%
5302 Postage	108	34	-	-	-	0.0%
5303 Telephone	2,209	2,363	-	-	-	0.0%
5401 Advertising/Publishing	-	10	-	-	-	0.0%
5802 Meals & Entertainment	307	22	-	-	-	0.0%
5803 Training & Education	185	230	-	-	-	0.0%
5804 Travel Costs	316	716	-	-	-	0.0%
6108 Food	50,373	46,700	-	-	-	0.0%
6121 Office Supplies	1,203	171	-	-	-	0.0%
6125 Uniforms	226	22	-	-	-	0.0%
6126 Other Operating Supplie	4,599	4,163	-	-	-	0.0%

ARCHULETA COUNTY, CO
GENERAL FUND - DEPARTMENT DETAIL

2015 BUDGET

SENIOR SERVICES (100-4522)

	2012	2013	2014	2015	DOLLAR	% INC/
	ACTUAL	ACTUAL	PROJECTED YEAR END	BUDGET	INC/ (DEC)	(DEC)
6251 Purchased Fuel	135	51	-	-	-	0.0%
6361 Fuel	4,394	3,260	366	-	(366)	-100.0%
6364 Fleet Charges	1,735	5,714	10	-	(10)	-100.0%
6405 Dues & Subscriptions	100	100	-	-	-	0.0%
6408 Other Services	165	-	-	-	-	0.0%
7411 Computer Equipment	1,998	-	-	-	-	0.0%
Total Operations Costs	89,800	112,412	426	-	(426)	-100.0%
TOTAL EXPENDITURES	297,730	308,023	29,422	-	(29,422)	-100.0%
CAPITAL OUTLAY:						
8505 Capital Outlay-Vehicle	-	-	7,000	-	(7,000)	-100.0%
Total Capital Outlay	-	-	7,000	-	(7,000)	-100.0%
TOTAL EXPENDITURES & OTHER USES	297,730	308,023	36,422	-	(36,422)	-100.0%
REVENUE OVER/(UNDER) EXPENDITURES	(130,141)	(119,633)	(34,642)	-	34,642	-100.0%

NOTE: The County discontinued Senior Services in early 2014. Most services were picked up by Archuleta Seniors, Inc. (ASI).

SHERIFF (ADMINISTRATION)

Description

The Sheriff's Office Administration includes the Sheriff, Undersheriff, Office Manager and Administrative Assistant. Together, these positions manage the Sheriff's Office.

Core Services

In addition to overall management of this elected office by the Sheriff and Undersheriff, Administration is responsible for:

- Accounts payable and receivables
- Civil Process
- Traffic code
- Sheriff's sales
- Personnel
- Public contact
- VIN Inspections
- Concealed handgun permits
- General office management
- Liaison to Clerk and Treasurer's Office's
- Sheriff's Office Contracts
- Records Management
- National Crime Reporting to C.B.I.
- Criminal Background Checks
- Website Management
- Civilian Fingerprints
- HAZMAT Endorsements

2014 Accomplishments

- Obtained and executed a Records Retention schedule
- Went through approximately 2,500 lbs. of records and had them destroyed according to our records retention policy
- Wrote Procedures for Administrative duties
- Removed any unnecessary records from the records room to provide a secure area for processing case files
- Hired and trained a new Administrative Assistant
- Organization and maintenance of records and files
- Implemented a department wide records dissemination procedure
- Implemented scanning of general office documents

2015 Goals

- Continue utilizing our records retention schedule to keep records up to date
- Make sure available training is taken advantage of for our new Administrative Assistant
- Implement a digital routing system between the Sheriff's Office and requesting agencies

Research digital recording/scanning/microfiche of records

ARCHULETA COUNTY, CO
GENERAL FUND - DEPARTMENT DETAIL

2015 BUDGET

SHERIFF (ADMINISTRATION) (100-4210)

	2012	2013	2014	2015	DOLLAR	% INC/
	ACTUAL	ACTUAL	PROJECTED	BUDGET	INC/ (DEC)	(DEC)
			YEAR END			
REVENUES						
3410 Federal Grants	\$ -	\$ -	\$ -	\$ 2,000	2,000	0.0%
3420 Sheriff Charges for Ser	29,248	27,928	23,440	25,000	1,560	6.7%
3450 Fingerprint Charges	3,501	2,625	2,320	2,500	180	7.8%
5521 Property Seizure Sales	764	4,155	7,122	5,800	(1,322)	-18.6%
5590 Sheriff Misc Rev & Refu	64	5,420	5,000	3,000	(2,000)	-40.0%
TOTAL REVENUES	33,577	40,128	37,882	38,300	418	1.1%
EXPENDITURES						
SALARIES & WAGES:						
FTEs	4.00	4.00	4.00	4.00	-	0.0%
1101 Wages - Regular	193,383	193,590	185,554	198,469	12,915	7.0%
1102 Wages - OT	1,794	1,341	-	1,400	1,400	0.0%
Total Salaries & Wages Cost	195,177	194,931	185,554	199,869	14,315	7.7%
BENEFITS:						
1201 FICA/Medicare	14,422	14,010	14,440	15,183	743	5.1%
1202 Retirement Plan	7,867	7,850	7,852	7,939	87	1.1%
1203 Workman's Comp	5,541	6,200	3,664	6,547	2,883	78.7%
1204 Unemployment Insurance	380	356	192	367	175	91.1%
1205 Medical / Dental Insura	17,159	31,138	30,694	28,649	(2,045)	-6.7%
Total Benefits Costs	45,369	59,554	56,842	58,685	1,843	3.2%
Total Personnel Costs	240,546	254,485	242,396	258,554	16,158	6.7%
OPERATIONS:						
3209 Other Professional Serv	-	-	101	100	(1)	-1.0%
5302 Postage	552	448	400	400	-	0.0%
5303 Telephone	5,686	7,017	6,104	5,999	(105)	-1.7%
5305 Shipping & Freight	413	479	286	400	114	39.9%
5401 Advertising/Publishing	189	-	-	500	500	0.0%
5504 Printing & Binding	894	854	304	300	(4)	-1.3%
5802 Meals & Entertainment	1,086	371	1,246	500	(746)	-59.9%
5803 Training & Education	994	2,099	760	2,500	1,740	228.9%
5804 Travel Costs	1,836	1,525	956	2,000	1,044	109.2%
6121 Office Supplies	5,811	6,924	4,714	5,400	686	14.6%
6123 Body Armor	8,562	4,250	4,205	4,000	(205)	-4.9%
6124 Small Tools & Equipment	663	10	199	500	301	151.3%
6125 Uniforms	359	70	530	500	(30)	-5.7%
6126 Other Operating Supplie	575	285	480	400	(80)	-16.7%
6251 Purchased Fuel	242	763	366	400	34	9.3%
6405 Dues & Subscriptions	3,882	3,764	3,700	4,000	300	8.1%
7411 Computer Equipment	-	684	-	-	-	0.0%
8211 Refunds, Awards & Indem	1,341	1,262	522	-	(522)	-100.0%
Total Operations Costs	33,085	30,805	24,873	27,899	3,026	12.2%
TOTAL EXPENDITURES	273,631	285,290	267,269	286,453	19,184	7.2%
REVENUE OVER/(UNDER) EXPENDITURES	(240,054)	(245,162)	(229,387)	(248,153)	(18,766)	8.2%

SHERIFF (ANIMAL CONTROL)

Description

The mission of the Animal Control Section of the Archuleta County Sheriff's Office is to protect the citizens and pets of the County while providing professional and humane animal control services. This immense need, demanded by the citizens of Archuleta County will be accomplished by the patrol section, covering over 1300 square miles.

Core Services

Patrol Deputies and Animal Control Officers patrol all areas of the County, enforcing statutes and ordinances with regard to all non-wildlife animals, and assisting other agencies as needed with any other animal related issues. The call volume in this Division is surprisingly high and regularly the call load falls on deputies to keep up with citizen demands.

A good portion of this budget is reserved for a contract to house neglected, abused and abandoned animals. The County would not be able to accomplish this necessary task without this partnership with the Humane Society of Pagosa Springs.

2014 Accomplishments

- After the regularly employed animal control officer resigned, the position was filled by a certified and sworn law enforcement officer
- The newly hired law enforcement officer attended the National Academy for Animal Control level 1

2015 Goals

- Prepare a new policy and procedure for dealing with dogs per Colorado Revised Statute
- Continue ongoing education and training for all animal control activities and include Patrol Personnel
- Work toward replacing the animal control officer who was transferred to regular patrol duties

ARCHULETA COUNTY, CO
GENERAL FUND - DEPARTMENT DETAIL

2015 BUDGET

SHERIFF (ANIMAL CONTROL) (100-4216)

	2012	2013	2014	2015	DOLLAR	% INC/
	ACTUAL	ACTUAL	PROJECTED	BUDGET	INC/ (DEC)	(DEC)
			YEAR END			
REVENUES						
3420 Animal Control Charges	\$ 1,505	\$ 1,519	\$ -	\$ -	-	0.0%
TOTAL REVENUES	1,505	1,519	-	-	-	0.0%
EXPENDITURES						
SALARIES & WAGES:						
<i>FTEs</i>	1.00	1.00	1.00	-	(1)	-100.0%
1101 Wages - Regular	31,685	30,542	14,398	-	(14,398)	-100.0%
1102 Wages - OT	124	11	10,084	-	(10,084)	-100.0%
Total Salaries & Wages Cost	31,809	30,553	24,482	-	(24,482)	-100.0%
BENEFITS:						
1201 FICA/Medicare	1,778	1,919	1,630	-	(1,630)	-100.0%
1202 Retirement Plan	1,291	1,265	962	-	(962)	-100.0%
1203 Workman's Comp	1,303	1,458	862	-	(862)	-100.0%
1204 Unemployment Insurance	95	93	94	-	(94)	-100.0%
1205 Medical / Dental Insura	8,867	9,505	5,192	-	(5,192)	-100.0%
Total Benefits Costs	13,334	14,240	8,740	-	(8,740)	-100.0%
Total Personnel Costs	45,143	44,793	33,222	-	(33,222)	-100.0%
OPERATIONS:						
3209 Other Professional Serv	73,794	73,015	77,000	50,000	(27,000)	-35.1%
5303 Telephone	460	480	332	-	(332)	-100.0%
6124 Small Tools & Equipment	-	-	25	-	(25)	-100.0%
6125 Uniforms	-	-	360	-	(360)	-100.0%
6126 Other Operating Supplie	-	7	-	-	-	0.0%
6405 Dues and Subscriptions	35	-	35	-	(35)	-100.0%
Total Operations Costs	74,289	73,502	77,752	50,000	(27,752)	-35.7%
TOTAL EXPENDITURES	119,432	118,295	110,974	50,000	(60,974)	-54.9%
REVENUE OVER/(UNDER) EXPENDITURES	(117,927)	(116,776)	(110,974)	(50,000)	60,974	-54.9%

SHERIFF (COURT SECURITY)

Description

The Archuleta County Combined Courts Court Services Officer provides security for the 6th Judicial District presiding District and County Court judges, provides screening of all persons entering the Probation Office and courtrooms, and monitors the exterior of the courthouse for security threats.

Core Services

The Court Services Officer position is provided by the Archuleta County Sheriff's Office. Funding for this position is provided in full under a grant from the State of Colorado Judicial system.

The Court Services Officer maintains a security position at the entrance to the Courtroom and Probation offices. Every person entering either the courtroom or probation offices is screened for any weapons or illegal items. The courtroom is searched at the beginning and end of each shift for any suspicious articles that may pose a hazard to the judges, their staff or civilians. The Court Services Officer monitors all surveillance cameras located inside and outside the court house and is the first to respond to any incident that requires enforcement action. The Court Services Officer is supervised by the Detentions Lieutenant.

2014 Accomplishments

- Successfully obtained a fully funded grant that pays for a full time Court Services Officer
- Provided training for the new Court Services Officer
- Installed a strobe panic system for the Probation Offices

2015 Goals

- Obtain a continuing Court Security Grant for the 2015 fiscal year
- Open a new second Courtroom to accommodate the increased judicial needs
- Provide Court Services Officer training to Detention Officers to supplement the existing court services officer
- Purchase additional security equipment to implement the new Courtroom and new Probation Offices

Initiate the Court Video Link between the Detention Facility and Courtroom

ARCHULETA COUNTY, CO
GENERAL FUND - DEPARTMENT DETAIL

2015 BUDGET

SHERIFF (COURT SECURITY) (100-4250)

	2012	2013	2014	2015	DOLLAR	% INC/
	ACTUAL	ACTUAL	PROJECTED	BUDGET	INC/ (DEC)	(DEC)
			YEAR END			
REVENUES						
3341 State Grant Operating C	\$ 60,513	\$ 66,647	\$ 68,964	\$ 67,000	(1,964)	-2.8%
TOTAL REVENUES	60,513	66,647	68,964	67,000	(1,964)	-2.8%
EXPENDITURES						
SALARIES & WAGES:						
<i>FTEs</i>	1.25	1.25	1.25	1.25	-	0.0%
1101 Wages - Regular	36,001	37,138	34,736	39,999	5,263	15.2%
1102 Wages - OT	373	892	680	2,500	1,820	267.6%
1103 Wages - part-time	2,203	17,753	753	5,196	4,443	590.0%
Total Salaries & Wages Cost	38,577	55,783	36,169	47,695	11,526	31.9%
BENEFITS:						
1201 FICA/Medicare	2,710	4,094	2,886	3,457	571	19.8%
1202 Retirement Plan	1,565	2,237	1,518	1,808	290	19.1%
1203 Workman's Comp	1,918	2,146	1,268	2,158	890	70.2%
1204 Unemployment Insurance	109	122	108	136	28	25.9%
1205 Medical / Dental Insura	9,080	6,093	448	92	(356)	-79.5%
Total Benefits Costs	15,382	14,692	6,228	7,651	1,423	22.8%
Total Personnel Costs	53,959	70,475	42,397	55,346	12,949	30.5%
OPERATIONS:						
3209 Other Professional Services	-	170	-	-		
5803 Travel & Training	-	-	-	500	500	0.0%
6124 Operating Supplies	10,564	2,589	860	4,900	4,040	469.8%
Total Operations Costs	10,564	2,759	860	5,400	4,540	527.9%
TOTAL EXPENDITURES	64,523	73,234	43,257	60,746	17,489	40.4%
TOTAL EXPENDITURES & CAPITAL OUTLAY	64,523	73,234	43,257	60,746	17,489	40.4%
REVENUE OVER/(UNDER) EXPENDITURES	(4,010)	(6,587)	25,707	6,254	(19,453)	-75.7%

SHERIFF (DETENTION)

Mission

The mission of the Archuleta County Detention Facility is to protect the public by incarcerating, in a cost effective manner, accused and adjudicated adult male and female offenders in a safe, secure and humane facility. The staff of the Archuleta County Detention Facility is committed to operating the facility to assure the preservation of the basic human rights of the incarcerated as prescribed by the Constitution of the United States and the State of Colorado, Colorado Revised Statutes and the policies and procedures of the Archuleta County Sheriff's Office.

Core Services

- House, feed and care for all County jail inmates
- Assure inmates appear in court proceedings as scheduled
- Assure inmates are provided rehabilitation programs
- Transport inmates to and from other County facilities
- Transport inmates to and from state facilities (Department of Corrections) and/or federal prisons
- Provide medical and dental services if life sustaining
- Transport inmates to any court ordered appointments (State hospital, sex assault evaluations)
- Perform court ordered alcohol and drug assessments.
- Provide Court Security Services
- The operation of the Archuleta County Detention Facility is mandated by Colorado Revised Statutes. It must be operated in a safe, secure facility with adequate staffing levels

2014 Accomplishments

- Maintained a clean and safe environment for all inmates as well as for detention staff
- Assured all court appearances of inmates were conducted in a safe manner
- Maintained the inmate trust fund/commissary fund
- Updated the Standard Operating Procedures for Detention Officers
- Updated the Inmate Rules Handbook for the inmates
- Conducted the Inmate Disciplinary Board for violation of inmate rules
- Conducted monthly staff meetings for improved communications
- Implemented the Inmate worker program and rules
- Provided exercise equipment and mandated recreation for inmates
- Continued security, safety, accountability, rehabilitation for the inmates, and professionalism from our staff

Continued education and training for Detention Officers

-
- Improve and increase the video camera system for the safety of inmates and staff
 - Continue improvement of Jail Policies
 - Implemented **Professionalism, Accountability, Communication, and Teamwork**

2015 Goals

- Continued security, safety, accountability, rehabilitation for the inmates, and professionalism from our staff
- Continued education and training for Detention Officers
- Improve and increase the video camera system for the safety of inmates and staff
- Continue improvement of Jail Policies
- Implement a recycling program for the Jail
- Continue to improve upon professional communication and accountability to the community
- Improve medical services and reduce medical costs
- Continue leading with **Professionalism, Accountability, Communication, and Teamwork**

Key Performance Measures

- Ensure each inmate is processed and managed per State Statutes and Sheriff's Office Guidelines on a continuous basis
- Ensure that each incarcerated juvenile is managed per State Statutes and Sheriff's Office Guidelines and is transported within State guidelines of six (6) hours

ARCHULETA COUNTY, CO
GENERAL FUND - DEPARTMENT DETAIL

2015 BUDGET

SHERIFF (DETENTION) (100-4230)

	2012	2013	2014	2015	DOLLAR	% INC/
	ACTUAL	ACTUAL	PROJECTED	BUDGET	INC/ (DEC)	(DEC)
			YEAR END			
REVENUES						
3223 Correction Facility Fee	\$ -	\$ -	\$ -	\$ 3,000	3,000	0.0%
3225 Jail Booking Fees	5,544	7,440	10,730	6,000	(4,730)	-44.1%
3250 Long Distance Fees	7,872	3,489	1,334	3,000	1,666	124.9%
3311 Finger Print Machine Grant	18,994	3,229	4,304	4,300	(4)	-0.1%
3312 Control Panel JAG Grant	32,117	-	-	-	-	0.0%
3420 Jail Bond Fees	1,898	2,898	3,000	3,000	-	0.0%
4550 Refund of Expenditures	-	674	1	-	(1)	-100.0%
4560 Reimbursement Inmate Me	-	214	354	500	146	41.2%
5560 Security Revenue	16,341	14,146	10,000	-	(10,000)	-100.0%
TOTAL REVENUES	82,766	32,090	29,723	19,800	(9,923)	-33.4%
EXPENDITURES						
SALARIES & WAGES:						
FTEs	16.00	16.00	16.00	15.00	(1)	-6.3%
1101 Wages - Regular	582,342	559,938	510,778	501,583	(9,195)	-1.8%
1102 Wages - OT	31,470	14,257	8,052	13,000	4,948	61.5%
1113 Wages - OT (Non-Detention)	-	12,480	1,242	-	(1,242)	-100.0%
Total Salaries & Wages Cost	613,812	586,675	520,072	514,583	(5,489)	-1.1%
BENEFITS:						
1201 FICA/Medicare	44,211	41,739	40,680	38,371	(2,309)	-5.7%
1202 Retirement Plan	24,519	23,466	22,744	20,063	(2,681)	-11.8%
1203 Workman's Comp	23,760	26,585	15,710	23,905	8,195	52.2%
1204 Unemployment Insurance	1,829	1,785	1,726	1,505	(221)	-12.8%
1205 Medical / Dental Insura	86,239	107,858	95,926	129,538	33,612	35.0%
Total Benefits Costs	180,558	201,433	176,786	213,382	36,596	20.7%
Total Personnel Costs	794,370	788,108	696,858	727,965	31,107	4.5%
OPERATIONS:						
3206 Medical Services	94,538	80,390	66,340	80,000	13,660	20.6%
3209 Other Professional Serv	998	2,099	1,610	1,947	337	20.9%
4111 Disposal services	2,526	2,815	2,964	3,000	36	1.2%
4309 Other Maintenance & Rep	3,621	13,426	3,532	5,000	1,468	41.6%
5303 Telephone	4,058	5,857	4,654	3,608	(1,046)	-22.5%
5803 Training & Education	1,097	1,083	7,006	5,500	(1,506)	-21.5%
5804 Travel Costs	-	-	-	500	500	0.0%
6105 Chemicals /Laboratory	-	-	-	200	200	0.0%
6108 Food	156,092	111,845	80,910	110,000	29,090	36.0%
6109 Inmate Contract Incarcer	-	-	-	1,000	1,000	0.0%
6110 Inmate Transport Cost	1,884	577	-	3,000	3,000	0.0%
6111 Inmate Dental Office Vi	1,007	432	646	700	54	8.4%
6112 Inmate Doctor Visits/Ra	1,617	405	-	1,200	1,200	0.0%
6113 Inmate Hospital Costs	619	1,229	92	5,000	4,908	5334.8%
6114 Inmate Maintenance	3,563	7,762	2,008	4,000	1,992	99.2%
6115 Inmate Mental Health Co	665	1,115	1,020	1,500	480	47.1%
6116 Inmate Prescriptions Co	6,015	3,433	2,596	3,500	904	34.8%

ARCHULETA COUNTY, CO
GENERAL FUND - DEPARTMENT DETAIL

2015 BUDGET

SHERIFF (DETENTION) (100-4230)

	2012	2013	2014	2015	DOLLAR	% INC/
	ACTUAL	ACTUAL	PROJECTED	BUDGET	INC/ (DEC)	(DEC)
			YEAR END			
6117 Janitorial	10,522	9,837	5,824	10,000	4,176	71.7%
6121 Office Supplies	39	617	316	200	(116)	-36.7%
6124 Small Tools & Equipment	2,735	4,192	1,800	2,000	200	11.1%
6125 Uniforms	2,501	6,367	1,810	2,500	690	38.1%
6126 Other Operating Supplie	344	-	180	-	(180)	-100.0%
6251 Purchase Fuel	1,545	955	690	1,200	510	73.9%
6262 Vehicle Care outside Fleet	647	-	-	500	500	0.0%
6361 Fuel	7,390	6,140	5,718	6,533	815	14.3%
6364 Fleet Charges	9,001	9,198	5,990	9,787	3,797	63.4%
6405 Dues & Subscriptions	300	55	40	300	260	650.0%
7020 Misc Expenditures	(8,359)	8,359	20	-	(20)	-100.0%
Total Operations Costs	304,965	278,188	195,766	262,675	66,909	34.2%
TOTAL EXPENDITURES	1,099,335	1,066,296	892,624	990,640	98,016	11.0%
CAPITAL OUTLAY:						
8510 Capital Outlay	-	16,537	-	-	-	0.0%
8515 Capital Outlay-Finger Print Machine	21,104	-	-	-	-	0.0%
8520 Capital Outlay-Control Panel	75,430	-	-	-	-	0.0%
Total Capital Outlay	96,534	16,537	-	-	-	0.0%
TOTAL EXPENDITURES & OTHER USES	1,195,869	1,082,833	892,624	990,640	98,016	11.0%
REVENUE OVER/(UNDER) EXPENDITURES	(1,113,103)	(1,050,743)	(862,901)	(970,840)	(107,939)	12.5%

SHERIFF (EMERGENCY MANAGEMENT)

Description

The Sheriff's Office Division of Emergency Management reports to the undersheriff, and is responsible for coordination of the county's emergency management function. The division is also responsible for the coordination of search and rescue throughout the Sheriff's response area and is responsible for wildland fire response in unincorporated areas of the response area. Emergency Management personnel includes 1 Full-time Director of Emergency Management / Operations, 1 Full-time Deputy Director of Emergency Operations and 3 Temporary/Seasonal Firefighters (number of positions dictated by line item funding and need).

Core Services

- Emergency management and planning
- Manage search and rescue response and planning
- Manage wildland fire response and planning
- Manage public preparedness program for the county
- Coordinate and support the development of division's 60 volunteers
- Draft and implement emergency management policies; work with other departments to ensure consistent application of policies
- Facilitate interagency coordination between the county, local agencies, and state agencies in the areas of emergency management and emergency response
- Prepare and recommend the division's budget to the Undersheriff: justify staffing, operating expenses, capital expenditures, and revenue sources for the division

2014 Accomplishments

- Hired a seasonal fire crew and provided fire coverage from Mid-April to the through early portion of October
- Up kept emergency website for county / updated emergency management website: www.acemergency.org
- Applied for and received \$ 54,500.00 in grant funding
- Emergency Management and Performance Grant Funds – \$47,000.00 to offset the cost of the county's emergency management program
- Colorado Search and Rescue End of Year Funds – \$7,400.00 to offset the cost of search and rescue operations

Department of Homeland Security Grant Funds - \$30,000 for equipment for a mobile command post for the county; this funding will also be used as match for a DOLA grant, if received - these

-
- are regional funds that will be utilized for Archuleta County in 2015 (funds available until April 2015)
 - Continued to develop a public awareness program and joint information program
 - Assisted the Fire Protection Districts, San Juan Public Lands and the Bureau of Indian Affairs with wildland fire operations
 - Managed numerous other incidents, including fires, floods, rescues, and searches
 - Managed and maintained Everbridge (Reverse 911, mass notification)
 - Supported the formation of, and participate in, the ESF 8 regional coalition (LASST)
 - Supported the revitalization of the SW Regional Emergency Planning Committee (SWREPC) for hazmat response coordination and reporting
 - Participation of the Southwest Regional All-Hazards Advisory Council (SWAHAC)
 - Participation of the Eastern San Juan Mountain Avalanche Response Plan – plan is now in its third draft. This plan involves approximately 30 different agencies.
 - Hired and transitioned to a new Director of Emergency Management
 - Completed the State of Colorado/DPS Emergency Manager Program
 - Will complete the FEMA Professional Development Series by end of year
 - Procured new Type 6 Engine (recycled previous pump package)
 - Earned County approximately \$36,000.00 via fire deployments and an additional \$35,000.00 for personnel cost. (This will cover the budget for seasonal firefighters)
 - Implemented fire restrictions via the Sheriff’s Department
 - Worked closely with Firewise and FEMA for the Income Qualified Mitigation Plan
 - Began complete re-write of the Emergency Operations Plan
 - Participated in the annual Regional Tactical Interoperability Communications Exercise
 - Created and hosted multiple multi agency table top exercises
 - Coordinated with Airport Manager, Kate Alfred, in a multi-agency airport incident
 - Established new relationships with multiple stakeholders to increase visibility and participation of the Emergency Operations Center

2015 Goals

- Managed incidents, as they occur
- Continue to support the Sheriff’s response teams (most of these are volunteer), the multiagency coordination group, and the joint information group
- Rewrite and adopt the new Archuleta County Emergency Operations Plan
- Outfit the new Archuleta County Mobile Command Post
- Institute a burn permit process for the county
- Continue to develop a public awareness program
- Hire a seasonal fire crew and provided fire coverage from Mid-April to the end of October
- Be lead agency overseeing new Income Qualified Mitigation Crew (Firewise)

-
- Hire a part time Administrator to assist with office duties and billing
 - Continue to take advantage of opportunities to offset the cost of operations
 - Continue to actively participate in interagency incident response
 - Continue to actively participate if regional and state planning activities
 - Continue to actively participate in the upkeep of and responses with the Colorado Southwest Type 3 Incident Management Team
 - Apply for DOLA Mineral Impact funds to fund the outfitting of a Mobile Command Post for the County
 - Participate in the completion of the Eastern San Juan Avalanche Response plan
 - Continue to support the San Juan National Forest, Bureau of Land Management, Bureau of Indian Affairs, State of Colorado, and our Fire Protection Districts with wildland fire management and prescribed fire operations
 - Apply for and administer the following grant funds, if received:
 - Emergency Management and Performance Grant – for the offset of emergency management program costs
 - Assistance to Firefighters Grant – for the procurement of a new type 6 fire engine
 - Volunteer Fire Assistance Grant – for the offset of wildland fire operation costs
 - Colorado Search and Rescue End of Year Funds – for the offset of search and rescue costs
 - Colorado EMS Grant – for the offset of emergency medical provider costs related to search and rescue
 - Emergency Management and Performance Supplemental Grant, if available – for either needed EOC equipment or remote rain gauges
 - Prepare to conduct a county-wide exercise in 2016

ARCHULETA COUNTY, CO
GENERAL FUND - DEPARTMENT DETAIL

2015 BUDGET

SHERIFF (EMERGENCY MANAGEMENT) (100-4291)

	2012	2013	2014	2015	DOLLAR	% INC/
	ACTUAL	ACTUAL	PROJECTED	BUDGET	INC/ (DEC)	(DEC)
			YEAR END			
REVENUES						
3311 Federal Grants- EMPG Op	\$ 52,300	\$ 63,780	\$ 55,300	\$ 55,300	-	0.0%
3321 EMPG - FMAP PDM Plan	1,287	-	-	-	-	0.0%
3331 FEMA Capital Project	58,973	-	-	-	-	0.0%
3361 COSAR Operating Grant	11,150	8,516	-	5,000	5,000	0.0%
4020 Search & Rescue Donation	1,000	-	-	-	-	0.0%
4502 CO State Forest Service	-	28,914	-	-	-	0.0%
4550 Refund of Expenditures	13,286	23,342	-	15,000	15,000	0.0%
TOTAL REVENUES	137,996	124,552	55,300	75,300	20,000	36.2%
EXPENDITURES						
SALARIES & WAGES:						
FTEs	3.00	3.00	3.00	3.00	-	0.0%
1101 Wages - Regular	89,521	96,495	82,450	92,997	10,547	12.8%
1102 Wages - OT	14,534	15,530	10,400	4,000	(6,400)	-61.5%
1103 Wages- part-time	32,483	43,099	24,000	30,000	6,000	25.0%
Total Salaries & Wages Cost	136,538	155,124	116,850	126,997	10,147	8.7%
BENEFITS:						
1201 FICA/Medicare	10,153	11,585	8,482	9,409	927	10.9%
1202 Retirement Plan	3,630	4,045	3,650	3,720	70	1.9%
1203 Workman's Comp	6,422	7,185	4,246	5,862	1,616	38.1%
1204 Unemployment Insurance	410	465	344	369	25	7.3%
1205 Medical / Dental Insura	9,426	9,298	10,050	13,432	3,382	33.7%
Total Benefits Costs	30,041	32,578	26,772	32,792	6,020	22.5%
Total Personnel Costs	166,579	187,702	143,622	159,789	16,167	11.3%
OPERATIONS:						
3209 Other Professional Serv	5,400	3,962	4,914	6,500	1,586	32.3%
4110 Water & Sewer	141	216	208	240	32	15.4%
4111 Disposal services	224	305	1,114	1,560	446	40.0%
4112 Electric	1,164	4,391	3,206	4,200	994	31.0%
4113 Gas	2,202	3,310	4,292	4,200	(92)	-2.1%
4301 Buildings/Structures-R&	73,503	255	-	500	500	0.0%
4305 Machinery/Equip/Vehicle	1,790	120	822	1,000	178	21.7%
4307 Software Maintenance	8,100	6,824	6,700	7,500	800	11.9%
4363 Materials-Repair Buildi	1,419	1,302	1,000	2,000	1,000	100.0%
4364 Materials-Repair/Mainta	1,872	2,123	1,114	1,500	386	34.6%
4411 Buildings/Improvements-	-	-	208	-	(208)	-100.0%
5301 Pagers	2,022	1,285	1,328	800	(528)	-39.8%
5302 Postage	90	71	68	250	182	267.6%
5303 Telephone	6,476	5,976	5,394	6,227	833	15.4%
5304 Other Communications	10,506	6,216	1,526	2,500	974	63.8%
5504 Printing & Binding	385	-	200	200	-	0.0%
5803 Training & Education	7,171	4,529	3,936	4,000	64	1.6%
5804 Travel Costs	498	1,231	1,780	500	(1,280)	-71.9%
6106 Public Education-Suppli	-	76	102	100	(2)	-2.0%

ARCHULETA COUNTY, CO
GENERAL FUND - DEPARTMENT DETAIL

2015 BUDGET

SHERIFF (EMERGENCY MANAGEMENT) (100-4291)

	2012	2013	2014	2015	DOLLAR	% INC/
	ACTUAL	ACTUAL	PROJECTED YEAR END	BUDGET	INC/ (DEC)	(DEC)
6108 Food	1,184	577	400	700	300	75.0%
6118 Maps	96	462	-	300	300	0.0%
6121 Office Supplies	1,572	1,326	700	700	-	0.0%
6124 Small Tools & Equipment	6,127	3,502	3,500	3,500	-	0.0%
6125 Uniforms	998	1,041	2,844	1,000	(1,844)	-64.8%
6126 Other Operating Supplie	5,086	5,080	544	3,500	2,956	543.4%
6161 Gas, Oil, Lubricants	300	95	90	300	210	233.3%
6251 Purchased Fuel	1,603	407	245	200	(45)	-18.4%
6262 Vehicle Care Outside Fleet	1,794	1,355	450	500	50	11.1%
6361 Fuel	11,493	9,405	8,000	10,008	2,008	25.1%
6364 Fleet Charges	14,914	30,916	8,000	32,897	24,897	311.2%
6405 Dues & Subscriptions	8,675	8,795	7,232	8,500	1,268	17.5%
6412 Incident Expenses	6,733	775	788	4,000	3,212	407.6%
6420 Fire Control Costs	-	439	-	-	-	0.0%
6421 151 Fire	587	-	-	-	-	0.0%
6422 King Fire	6,643	-	-	-	-	0.0%
6423 Kearns East Fire	773	-	-	-	-	0.0%
6425 Burns Fire	10,997	-	-	-	-	0.0%
6510 Vol Fire Assist (VFA)	-	5,864	-	-	-	0.0%
6515 COSAR Grant Expenditure	9,182	8,550	500	-	(500)	-100.0%
6810 EMPG Supplemental Grant	-	7,395	-	-	-	0.0%
8212 Incident Expense	-	-	1,400	-	(1,400)	-100.0%
8215 Interagency Incidents	143	642	-	-	-	0.0%
Total Operations Costs	211,863	128,818	72,605	109,882	37,277	51.3%
TOTAL EXPENDITURES	378,442	316,520	216,227	269,671	53,444	24.7%
CAPITAL OUTLAY:						
8520 Capital Outlay Building	13,351	-	-	-	-	0.0%
Total Capital Outlay	13,351	-	-	-	-	0.0%
TOTAL EXPENDITURES & OTHER USES	391,793	316,520	216,227	269,671	53,444	24.7%
REVENUE OVER/(UNDER) EXPENDITURES	(253,797)	(191,968)	(160,927)	(194,371)	(33,444)	20.8%

SHERIFF (INVESTIGATIONS)

Description

The Archuleta County Sheriff's Department Investigations Division is comprised of a supervising Detective Sergeant, one full time general investigator, one part time investigator for Department of Human Services (DHS), one part time evidence technician, one part time crime scene technician, one reserve detective, and two special deputies.

Core Services

The core services of this Division are to investigate all felony crimes that have suspects identified, and leads to pursue. Duties also include obtaining Search and Arrest warrants, testifying at court trials and hearings, maintaining a strong working relationship with local law enforcement agencies, and the District Attorney's Office. In addition, all investigators maintain contact with State and Federal agencies as the need arises.

Key Performance Measures

- Aggressively pursue and close all investigations and provide accurate, completed case work for prosecution, within days of a reported incident
- Pro-actively pursue drug traffickers and dealers in order to eliminate illegal drug activity in the County by 2016

ARCHULETA COUNTY, CO
GENERAL FUND - DEPARTMENT DETAIL

2015 BUDGET

SHERIFF (INVESTIGATIONS) (100-4212)

	2012	2013	2014	2015	DOLLAR	% INC/
	ACTUAL	ACTUAL	PROJECTED	BUDGET	INC/ (DEC)	(DEC)
			YEAR END			
REVENUES						
3310 Vale Grant	\$ 3,000	\$ -	\$ -	\$ -	-	0.0%
3350 DHS Fraud Contract	13,789	6,428	3,540	15,000	11,460	323.7%
3420 Sheriff Investigations	2,730	7,101	1,700	-	(1,700)	-100.0%
4030 Donations and Contributions	250	-	-	-	-	0.0%
5550 Misc. Revenue & Refunds	1,498	-	-	-	-	0.0%
TOTAL REVENUES	21,267	13,529	5,240	15,000	9,760	186.3%
EXPENDITURES						
SALARIES & WAGES:						
<i>FTEs</i>	<i>3.00</i>	<i>3.00</i>	<i>3.00</i>	<i>3.00</i>	-	0.0%
1101 Wages - Regular	95,717	85,977	78,522	116,510	37,988	48.4%
1102 Wages - OT	1,200	2,616	2,802	4,000	1,198	42.8%
1103 Wages- part-time	11,987	11,612	14,346	24,079	9,733	67.8%
1109 Wages - DHS Investigati	12,635	7,242	4,696	-	(4,696)	-100.0%
Total Salaries & Wages Cost	121,539	107,447	100,366	144,589	44,223	44.1%
BENEFITS:						
1201 FICA/Medicare	8,884	7,896	7,872	10,755	2,883	36.6%
1202 Retirement Plan	3,578	3,523	3,558	4,660	1,102	31.0%
1203 Workman's Comp	5,366	6,004	3,548	6,700	3,152	88.8%
1204 Unemployment Insurance	365	320	328	422	94	28.7%
1205 Medical / Dental Insura	14,111	10,809	14,262	26,958	12,696	89.0%
Total Benefits Costs	32,304	28,552	29,568	49,495	19,927	67.4%
Total Personnel Costs	153,843	135,999	129,934	194,084	64,150	49.4%
OPERATIONS:						
3206 Medical Services	2,095	-	-	-	-	0.0%
3209 Other Professional Serv	185	175	-	-	-	0.0%
5303 Telephone	1,378	1,270	1,138	960	(178)	-15.6%
5802 Meals & Entertainment	-	167	70	200	130	185.7%
5803 Training & Education	211	171	400	2,000	1,600	400.0%
5804 Travel Costs	1,990	290	700	500	(200)	-28.6%
6120 Minor Capital Equipment	155	482	236	500	264	111.9%
6124 Small Tools & Equipment	1,264	757	410	750	340	82.9%
6125 Uniforms	390	359	465	500	35	7.5%
6126 Other Operating Supplie	148	149	299	250	(49)	-16.4%
6251 Purchased Fuel	32	320	59	575	516	874.6%

ARCHULETA COUNTY, CO
GENERAL FUND - DEPARTMENT DETAIL

2015 BUDGET

SHERIFF (INVESTIGATIONS) (100-4212)

	2012	2013	2014	2015	DOLLAR	% INC/
	ACTUAL	ACTUAL	PROJECTED	BUDGET	INC/ (DEC)	(DEC)
			YEAR END			
6405 Dues & Subscriptions	250	1,350	1,475	1,475	-	0.0%
6408 Other Services	2,275	1,000	2,000	3,000	1,000	50.0%
6414 Cold Case Grant Exp	-	4,178	1,000	-	(1,000)	-100.0%
6810 VALE Grant Expenditures	2,370	-	-	-	-	0.0%
Total Operations Costs	12,743	10,668	8,252	10,710	2,458	29.8%
TOTAL EXPENDITURES	166,586	146,667	138,186	204,794	66,608	48.2%
REVENUE OVER/(UNDER) EXPENDITURES	(145,319)	(133,138)	(132,946)	(189,794)	(56,848)	42.8%

SHERIFF (PATROL)

Description

The Sheriff's Office Patrol Section enforces state laws and county ordinances in our area. The Section currently provides 24 hour coverage; defined as a deputy on duty, 24 hours a day with no exceptions. The Division accomplishes this with seven deputies and two corporals. Patrol shifts are overlapped for safety and to allow deputies time to complete the associated paperwork that often follows field actions.

Core Services

The Archuleta County Sheriff's Office Patrol Section provides law enforcement services in an area over 1,300 square miles. This includes Archuleta County and outlying areas of other jurisdictions such as Hinsdale and Mineral Counties. Per agreements, we cover these areas for emergencies as they are only remotely accessible from their respective county seats. The section is responsible for the core area around the Town of Pagosa Springs, Chromo, Pagosa Junction and Arboles.

2014 Accomplishments

- Completed in-service training of personnel in mini-skills (arrest control, firearms, driving)
- Continued to provide consistent levels of service to the community despite increased demands
- Continued Self-Initiated Tracking program to help differentiate regular calls for service and self-initiated activity
- Established tracking programs to evaluate and more accurately calculate items listed in performance measures which include: response times, report approval, and number of reports per Deputy
- Implemented a face to face call response protocol for better customer service

2015 Goals

- Continue to provide the best possible levels of service to our citizens and visitors, which will hopefully foster a feeling of safety, security and partnership in our community
- Continue training in core/critical skills
- Maintain face to face call response to improve public satisfaction with the Sheriff's Office
- Evaluate and update old Policy and Procedure to facilitate the growth / development / change of new Police and Procedure
- Maintain / improve tracking of Self-Initiated Activity Program
- Evaluate old vehicles and phase newer vehicles, properly outfitted, into Patrol
- Finish implementing a monthly bulletin for the Arboles area

Re-instate Ranch Watch and Neighborhood Watch programs

ARCHULETA COUNTY, CO
GENERAL FUND - DEPARTMENT DETAIL

2015 BUDGET

SHERIFF (PATROL) (100-4213)

	2012	2013	2014	2015	DOLLAR	% INC/
	ACTUAL	ACTUAL	PROJECTED	BUDGET	INC/ (DEC)	(DEC)
			YEAR END			
REVENUES						
3340 State Grants	\$ 2,906	\$ -	\$ -	\$ -	-	0.0%
3650 Fines, Forfeitures & Pen	130	-	-	-	-	0.0%
4003 Donation Huffman - Ammo	-	-	1,000	1,000	-	0.0%
4015 Grants	8,600	-	-	-	-	0.0%
5550 Misc Revenue & Refunds	-	2,874	-	-	-	0.0%
TOTAL REVENUES	11,636	2,874	1,000	1,000	-	0.0%
EXPENDITURES						
SALARIES & WAGES:						
<i>FTEs</i>	<i>9.00</i>	<i>9.00</i>	<i>9.00</i>	<i>11.00</i>	2	22.2%
1101 Wages - Regular	354,321	351,785	303,938	467,763	163,825	53.9%
1102 Wages - OT	16,826	11,683	12,970	15,000	2,030	15.7%
1103 Wages - part-time	-	64	-	-	-	0.0%
1113 Wages - OT (Non-Patrol)	-	1,379	248	-	(248)	-100.0%
Total Salaries & Wages Cost	371,147	364,911	317,156	482,763	165,607	52.2%
BENEFITS:						
1201 FICA/Medicare	26,574	26,346	24,956	35,784	10,828	43.4%
1202 Retirement Plan	15,002	14,740	13,942	18,711	4,769	34.2%
1203 Workman's Comp	14,929	16,704	9,870	22,293	12,423	125.9%
1204 Unemployment Insurance	1,110	1,118	1,032	1,403	371	35.9%
1205 Medical / Dental Insura	59,677	55,023	50,826	82,563	31,737	62.4%
Total Benefits Costs	117,292	113,931	100,626	160,754	60,128	59.8%
Total Personnel Costs	488,439	478,842	417,782	643,517	225,735	54.0%
OPERATIONS:						
3206 Medical Services	3,622	500	-	3,000	3,000	0.0%
3209 Other Professional Serv	1,566	2,640	1,500	1,500	-	0.0%
4112 Electric	164	132	186	250	64	34.4%
4113 Gas	640	1,080	1,236	1,500	264	21.4%
4115 Water	-	-	-	183	183	0.0%
4309 Other Maintenance & Rep	12	55	-	200	200	0.0%
5303 Telephone	3,834	3,365	3,568	3,840	272	7.6%
5803 Training & Education	1,710	99	400	2,000	1,600	400.0%
5804 Travel Costs	388	1,212	546	500	(46)	-8.4%
6102 Ammunition & Related	6,602	2,422	6,000	6,000	-	0.0%
6104 Ammo Huffman - Training	-	-	1,000	1,000	-	0.0%
6105 Chemicals /Laboratory	-	-	-	500	500	0.0%
6120 Minor Capital Equipment	2,907	3,723	1,000	1,000	-	0.0%
6124 Small Tools & Equipment	3,821	1,801	2,000	2,000	-	0.0%
6125 Uniforms	3,918	3,614	2,632	2,500	(132)	-5.0%
6126 Other Operating Supplie	83	1,164	460	1,000	540	117.4%
6251 Purchased Fuel	-	320	-	-	-	0.0%
6361 Fuel	61,693	63,676	48,698	67,756	19,058	39.1%
6364 Fleet Charges	68,209	51,215	60,108	54,497	(5,611)	-9.3%
Total Operations Costs	159,169	137,018	129,334	149,226	19,892	15.4%

ARCHULETA COUNTY, CO
GENERAL FUND - DEPARTMENT DETAIL

2015 BUDGET

SHERIFF (PATROL) (100-4213)

	2012	2013	2014	2015	DOLLAR	% INC/
	ACTUAL	ACTUAL	PROJECTED	BUDGET	INC/ (DEC)	(DEC)
			YEAR END			
TOTAL EXPENDITURES	647,608	615,860	547,116	792,743	245,627	44.9%
TOTAL EXPENDITURES & OTHER USES	647,608	615,860	547,116	792,743	245,627	44.9%
REVENUE OVER/(UNDER) EXPENDITURES	(635,972)	(612,986)	(546,116)	(791,743)	(245,627)	45.0%

ARCHULETA COUNTY, CO
GENERAL FUND - DEPARTMENT DETAIL

2015 BUDGET

SIDEWALK ESCROW (100-5224)

	2012		2013		2014		2015	DOLLAR	% INC/
	ACTUAL		ACTUAL		PROJECTED	YEAR END	BUDGET	INC/ (DEC)	(DEC)
REVENUES									
3610 Interest Revenue	\$ 18	\$	10	\$	-	\$	-	-	0.0%
TOTAL REVENUES	18		10		-		-		0.0%

ARCHULETA COUNTY, CO
GENERAL FUND - DEPARTMENT DETAIL

2015 BUDGET

TOURISM FUND (100-5212)

	2012	2013	2014	2015	DOLLAR	% INC/
	ACTUAL	ACTUAL	PROJECTED	BUDGET	INC/ (DEC)	(DEC)
			YEAR END			
REVENUES						
3140 Lodging Tax	\$ 85,973	\$ 83,557	\$ 85,000	\$ 85,000	-	0.0%
TOTAL REVENUES	85,973	83,557	85,000	85,000	-	0.0%
EXPENDITURES						
OPERATIONS:						
5910 Treasurer Fees	-	-	2,550	2,550	-	0.0%
6888 Lodgers Tax to Chamber	102,131	81,890	40,000	-	(40,000)	-100.0%
6889 Lodger's Tax to Tourism Board	-	-	39,950	-	(39,950)	-100.0%
7025 Contingency	-	-	2,500	82,450	79,950	3198.0%
TOTAL OPERATION EXPENDITURES	102,131	81,890	85,000	85,000	-	0.0%
REVENUE OVER/(UNDER) EXPENDITURES	(16,158)	1,667	-	-	-	0.0%

TRANSPORTATION

Mission Statement

To provide safe, reliable and affordable Public Transportation for the community.

Core Services

Mountain Express Transit provides affordable, cost effective and efficient public transportation services to residents of the Town of Pagosa Springs, residents of Archuleta County and visitors to Archuleta County. Those services the “Call & Ride” service, allowing customers to make reservations a day in advance for the Mountain Express bus to pick them up at a predetermined location (home, work, doctor’s office) and take them to another location in the Pagosa Springs area at a cost of only \$2.00 per person, one way. The ‘Call & Ride’ service, a demand response system replacing the former deviated fixed route system, has resulted in savings in mileage, fuel consumption and the riders-per-mile ratio.

Mountain Express Transit operates the Uptown Grocery Run Mondays, Wednesdays and Fridays for the benefit of residents living in the downtown area who are unable to access adequate groceries due to the closure of the downtown City Market.

Mountain Express Transit has minimally three clear performance indicators; mileage and fuel costs, ridership numbers and customer comments. Comparison of revenues from one year to another is also a performance indicator although less reliable due to the variety of ways in which revenue is generated. However, the mileage and fuel costs, ridership numbers and customer comments should be performance measurements.

2015 Goals

- Further perfection and expansion of the current Mountain Express Transit system while developing a transition from a county owned and operated service to a regional service accessing important destinations in La Plata County as well
- The ultimate goal is to spin off Mountain Express Transit into a regionally owned and operated system with more outside funding and improved equipment and transit services

Key Performance Measures

- Increase passenger revenue in 2015
- Develop a transition plan to convert the County Transportation Program to a regional program if possible
- Reduce Transportation Program expenses where possible in 2015
- Apply for and obtain grants for transportation operations in 2015

ARCHULETA COUNTY, CO
GENERAL FUND - DEPARTMENT DETAIL

2015 BUDGET

TRANSPORTATION (ADMINISTRATION) (100-4659)

	2012	2013	2014	2015	DOLLAR	% INC/
	ACTUAL	ACTUAL	PROJECTED	BUDGET	INC/ (DEC)	(DEC)
			YEAR END			
REVENUES						
3315 State Grant Operating	\$ 15,451	\$ -	\$ -	\$ -	-	0.0%
5550 Misc Revenue & Refunds	250	-	-	-	-	0.0%
TOTAL REVENUES	15,701	-	-	-	-	0.0%
EXPENDITURES						
SALARIES & WAGES:						
<i>FTEs</i>	<i>1.00</i>	<i>1.00</i>	<i>1.00</i>	<i>1.00</i>	-	0.0%
1101 Wages - Regular	32,740	28,955	32,885	66,878	33,993	103.4%
1102 Wages- OT	93	64	-	-	-	0.0%
Total Salaries & Wages Cost	32,833	29,019	32,885	66,878	33,993	103.4%
BENEFITS:						
1201 FICA/Medicare	2,178	1,945	2,516	4,051	1,535	61.0%
1202 Retirement Plan	1,333	1,180	1,315	1,572	257	19.5%
1203 Workman's Comp	2,363	2,644	2,644	4,021	1,377	52.1%
1204 Unemployment Insurance	99	106	99	159	60	60.6%
1205 Medical / Dental Insurance	10,832	9,661	13,799	15,407	1,608	11.7%
Total Benefits Costs	16,805	15,536	20,373	25,210	4,837	23.7%
Total Personnel Costs	49,638	44,555	53,258	92,088	38,830	72.9%
OPERATIONS:						
4110 Water & Sewer	253	276	300	300	-	0.0%
4111 Disposal Services	269	318	289	289	-	0.0%
4112 Electric	1,164	1,336	1,300	1,300	-	0.0%
4113 Gas	513	643	360	-	(360)	-100.0%
5302 Postage	17	67	25	50	25	100.0%
5303 Telephone	1,462	1,368	1,400	1,581	181	12.9%
5401 Advertising/Publishing	1,907	650	1,200	2,175	975	81.3%
5504 Printing & Binding	155	164	500	200	(300)	-60.0%
5802 Meals & Entertainment	90	355	200	200	-	0.0%
5803 Training & Education	1,512	(140)	500	500	-	0.0%
5804 Travel Costs	125	993	500	500	-	0.0%
6121 Office Supplies	399	544	225	300	75	33.3%
6405 Dues & Subscriptions	-	208	200	250	50	25.0%
7412 Office Equipment	-	-	-	350	350	0.0%
Total Operations Costs	7,866	6,782	6,999	7,995	996	14.2%
TOTAL EXPENDITURES	57,504	51,337	60,257	100,083	39,826	66.1%
REVENUE OVER/(UNDER) EXPENDITURES	(41,803)	(51,337)	(60,257)	(100,083)	(39,826)	66.1%

ARCHULETA COUNTY, CO
GENERAL FUND - DEPARTMENT DETAIL

2015 BUDGET

TRANSPORTATION (MOUNTAIN EXPRESS) (100-4650)

	2012	2013	2014	2015	DOLLAR	% INC/
	ACTUAL	ACTUAL	PROJECTED	BUDGET	INC/ (DEC)	(DEC)
			YEAR END			
REVENUES						
3312 Federal Grants- Trans C	\$ 23,731	\$ -	\$ -	\$ -	-	0.0%
3350 Mtn Express Contract w/	936	-	-	-	-	0.0%
3410 MT Express Charges	3,080	5,988	15,000	17,500	2,500	16.7%
4040 Contributions & Donatio	20,000	20,000	20,000	20,000	-	0.0%
TOTAL REVENUES	47,747	25,988	35,000	37,500	2,500	7.1%
EXPENDITURES						
SALARIES & WAGES:						
<i>FTEs</i>	<i>1.00</i>	<i>1.00</i>	<i>1.00</i>	<i>1.00</i>	-	0.0%
1103 Wages- part-time	34,476	31,577	36,322	46,619	10,297	28.3%
Total Salaries & Wages Cost	34,476	31,577	36,322	46,619	10,297	28.3%
BENEFITS:						
1201 FICA/Medicare	2,683	2,415	2,703	3,567	864	32.0%
1202 Retirement Plan	550	-	-	-	-	0.0%
1203 Workman's Comp	2,784	3,115	2,841	3,545	704	24.8%
1204 Unemployment Insurance	91	96	106	140	34	32.1%
Total Benefits Costs	6,108	5,626	5,650	7,252	1,602	28.4%
Total Personnel Costs	40,584	37,203	41,972	53,871	11,899	28.3%
OPERATIONS:						
4364 Materials-Repair/Mainta	-	21	-	-	-	0.0%
5303 Telephone	299	373	300	849	549	183.0%
6125 Uniforms	-	273	-	-	-	0.0%
6126 Other Operating Supplie	333	2	200	300	100	50.0%
6361 5311 Grant Fuel Expense	12,922	13,312	17,100	23,915	6,815	39.9%
6364 Fleet Charges	13,729	12,699	11,000	13,513	2,513	22.8%
Total Operations Costs	27,283	26,680	28,600	38,577	9,977	34.9%
TOTAL EXPENDITURES & OTHER USES	67,867	63,883	70,572	92,448	21,876	31.0%
REVENUE OVER/(UNDER) EXPENDITURES	(20,120)	(37,895)	(35,572)	(54,948)	(19,376)	54.5%

VETERANS SERVICE OFFICE

Description

The Archuleta County Veterans Service Officer acts on behalf of veterans, families of veterans, or other designated persons for veterans' interests, to assist with information and applications for Department of Veterans Affairs benefits and services, which in some cases includes the Department of Defense. The County Veterans Service Officer answers direct to the Director of Human Services, and Board of County Commissioners, and essentially works autonomously to carry out the duties of this office.

Core Services

- Assist with all veteran related matters in the County, including citizens interested in Veteran's information and assistance, ensuring privacy of personal information
- Determine the best course of action to maximize any and all VA benefits a Veteran or Veteran related person (dependent) may be entitled to
- Provide outreach in the community to inform Veterans of VA benefits they may be entitled to through local media including a weekly newspaper column and news releases, community gatherings, and cooperation through local veteran's service organizations
- Determine appropriate application processes for VA benefits and claims, and assist in filling out all applications and forms to that end
- Maintain a physical file of all local Veterans and Veteran's dependents filing for benefits to include strict monitoring of access to these records

Key Performance Measures

- Assist Veterans in their submission of completed applications for claims for VA benefits to the Department of Veterans Affairs within 45 days of initial contact whenever possible
- Return telephone calls and requests for appointment within 24 hours or the next working day
- Increase enrollment into VA HealthCare for eligible Veterans by 5% per year and maintain required eligibility to VAMC Albuquerque requirements
- Schedule Veteran Services vehicles and when required, volunteer drivers for the transportation of local veterans for Health and Wellbeing visits within 24 hours
- Increase public awareness of Veterans benefits and access of those benefits through public forums and home visits by 5% per year
- Complete required and supplemental training, on an annual basis, as directed through the Colorado Department of Veteran Affairs by July 1st of current year

ARCHULETA COUNTY, CO
GENERAL FUND - DEPARTMENT DETAIL

2015 BUDGET

VETERANS SERVICES OFFICE (100-4195)

	2012	2013	2014	2015	DOLLAR	% INC/
	ACTUAL	ACTUAL	PROJECTED	BUDGET	INC/ (DEC)	(DEC)
			YEAR END			
REVENUES						
3341 State Grant Operating	\$ 3,600	\$ 2,200	\$ 2,400	\$ 12,400	10,000	416.7%
3371 Local Grant	-	-	5,000	3,500	(1,500)	-30.0%
5550 Veterans Misc Rev & Ref	-	-	4,560	-	(4,560)	-100.0%
TOTAL REVENUES	3,600	2,200	11,960	15,900	3,940	32.9%
EXPENDITURES						
SALARIES & WAGES:						
<i>FTEs</i>	<i>1.33</i>	<i>1.33</i>	<i>1.00</i>	<i>1.00</i>	-	0.0%
1101 Wages - Regular	37,503	37,503	37,743	38,874	1,131	3.0%
1103 Wages- part-time	13,374	2,720	-	-	-	0.0%
Total Salaries & Wages Cost	50,877	40,223	37,743	38,874	1,131	3.0%
BENEFITS:						
1201 FICA/Medicare	3,885	3,058	2,887	2,974	87	3.0%
1202 Retirement Plan	1,519	1,519	1,510	1,555	45	3.0%
1203 Workman's Comp	153	171	109	103	(6)	-5.5%
1204 Unemployment Insurance	153	121	113	117	4	3.5%
1205 Medical / Dental Insura	570	548	570	611	41	7.2%
Total Benefits Costs	6,280	5,417	5,189	5,360	171	3.3%
Total Personnel Costs	57,157	45,640	42,932	44,234	1,302	3.0%
OPERATIONS:						
3209 Professional Services	-	-	6,060	11,000	4,940	81.5%
4416 Other Rents & Leases	-	-	1,500	1,500	-	0.0%
5302 Postage	68	54	95	125	30	31.6%
5303 Telephone	1,583	1,432	1,400	1,161	(239)	-17.1%
5803 Training & Education	1,363	966	936	1,300	364	38.9%
6121 Office Supplies	709	564	400	750	350	87.5%
6251 Purchased Fuel	-	-	-	2,400	2,400	0.0%
6361 Fuel Costs	170	317	550	337	(213)	-38.7%
6364 Veterans Fleet Charges	2,331	2,539	4,200	2,702	(1,498)	-35.7%
6405 Dues & Subscriptions	251	184	225	300	75	33.3%
6606 Grants & Subsidies	-	-	-	2,500	2,500	0.0%
Total Operations Costs	6,475	6,056	15,366	24,075	8,709	56.7%
TOTAL EXPENDITURES	63,632	51,696	58,298	68,309	10,011	17.2%
CAPITAL OUTLAY:						
8501 Capital Outlay	-	-	5,500	-	(5,500)	-100.0%
Total Capital Outlay	-	-	5,500	-	(5,500)	-100.0%
TOTAL EXPENDITURES & OTHER USES	63,632	51,696	63,798	68,309	4,511	7.1%
REVENUE OVER/(UNDER) EXPENDITURES	(60,032)	(49,496)	(51,838)	(52,409)	(571)	1.1%

WEED & PEST

Description

The Weed and Pest Department is made up of a Director and one, sometimes two, seasonal employees. The Weed and Pest Department is under the Public Works Division.

Core Services

- Maintain noxious weed control on County property under the State Noxious Weed Act
- By request, provide noxious weed control for private land owners
- Support for “do-it-yourself” property owners with recommendations of herbicides, rates, cautions, sprayers, etc.
- Support for rodent control
- Work with Hinsdale and Mineral Counties within the Piedra and San Juan water sheds forming the Upper San Juan Weed District

2014 Accomplishments

- Treated noxious weeds on County roads twice
- Fulfilled all Intergovernmental agreements
- Treated 345 miles of County road shoulders for all weed control
- Treated County property twice

2015 Goals

- Continue working relations with neighboring government entities
- Apply for available weed control grants
- Maintain program as efficient as possible
- Treat County roads and property twice

ARCHULETA COUNTY, CO
GENERAL FUND - DEPARTMENT DETAIL

2015 BUDGET

WEED & PEST (100-4317)

	2012	2013	2014	2015	DOLLAR	% INC/
	ACTUAL	ACTUAL	PROJECTED	BUDGET	INC/ (DEC)	(DEC)
			YEAR END			
REVENUES						
3410 Weed & Pest Charges	\$ 19,145	\$ 18,250	\$ 14,000	\$ 17,000	3,000	21.4%
TOTAL REVENUES	19,145	18,250	14,000	17,000	3,000	21.4%
EXPENDITURES						
SALARIES & WAGES:						
<i>FTEs</i>	<i>2.05</i>	<i>2.05</i>	<i>2.05</i>	<i>2.05</i>	-	0.0%
1101 Wages - Regular	47,496	47,228	47,576	49,000	1,424	3.0%
1103 Wages- part-time	13,468	12,544	13,468	14,461	993	7.4%
Total Salaries & Wages Cost	60,964	59,772	61,044	63,461	2,417	4.0%
BENEFITS:						
1201 FICA/Medicare	4,347	4,256	4,670	4,855	185	4.0%
1202 Retirement Plan	1,901	1,890	1,903	1,960	57	3.0%
1203 Workman's Comp	2,994	3,350	2,833	2,884	51	1.8%
1204 Unemployment Insurance	173	167	183	190	7	3.8%
1205 Medical / Dental Insura	9,249	9,914	11,787	13,135	1,348	11.4%
Total Benefits Costs	18,664	19,577	21,376	23,024	1,648	7.7%
Total Personnel Costs	79,628	79,349	82,420	86,485	4,065	4.9%
OPERATIONS:						
4113 Gas	953	1,298	1,430	1,500	70	4.9%
5303 Telephone	1,364	1,485	1,375	1,415	40	2.9%
5803 Training & Education	1,658	1,741	1,750	1,750	-	0.0%
6166 Herbicide Materials	12,500	11,000	3,500	3,500	-	0.0%
6361 Fuel	5,569	5,311	5,260	5,651	391	7.4%
6364 Fleet Charges	3,050	2,387	3,049	2,540	(509)	-16.7%
Total Operations Costs	25,094	23,222	16,364	16,356	(8)	0.0%
TOTAL EXPENDITURES	104,722	102,571	98,784	102,841	4,057	4.1%
REVENUE OVER/(UNDER) EXPENDITURES	(85,577)	(84,321)	(84,784)	(85,841)	(1,057)	1.2%

ARCHULETA COUNTY, CO
GENERAL FUND - DEPARTMENT DETAIL

2015 BUDGET

GENERAL FUND (FLEET) - 4955

	2012	2013	2014	2015	DOLLAR	% INC/
	ACTUAL	ACTUAL	PROJECTED	REQUESTED	INC/ (DEC)	(DEC)
			YEAR END	BUDGET		
REVENUES						
4522 Insurance Reimbursement	\$ 553	\$ -	\$ -	\$ -	-	0.0%
TOTAL REVENUES	553	-	-	-	-	0.0%

ARCHULETA COUNTY, CO
GENERAL FUND - DEPARTMENT DETAIL

2015 BUDGET

NON-DEPARTMENTAL (100-0000)

	2012	2013	2014	2015	DOLLAR	% INC/
	ACTUAL	ACTUAL	PROJECTED	BUDGET	INC/ (DEC)	(DEC)
			YEAR END			
REVENUES						
3111 Property Tax	\$ 4,847,439	\$ 4,564,291	\$ 4,162,356	\$ 3,726,871	(435,485)	-10.5%
3112 Delinquent Tax	28,068	12,466	8,000	-	(8,000)	-100.0%
3113 Senior Exemption Propert	2,296	58,329	63,000	-	(63,000)	-100.0%
3115 Abatements	(38,987)	(12,686)	(20,000)	-	20,000	-100.0%
3120 Specific Ownership Tax	338,173	376,226	439,200	439,200	-	0.0%
3181 Severance Tax	34,860	35,114	-	-	-	0.0%
3191 Current Tax Interest	20,204	17,452	15,000	-	(15,000)	-100.0%
3193 Sales Tax	1,585,375	1,672,189	1,781,586	1,781,586	-	0.0%
3195 Del Tax - Penalties & In	4,384	1,741	1,200	-	(1,200)	-100.0%
3243 Alcoholic Beverages	8,820	10,251	25,000	13,000	(12,000)	-48.0%
3247 Medical Marijuana Licens	-	17,000	-	-	-	0.0%
3320 Federal Rev - Mineral Le	12,908	10,579	65,500	10,000	(55,500)	-84.7%
3330 Federal Payment in Lieu	1,028,900	1,064,992	1,116,786	760,000	(356,786)	-31.9%
3611 Investment Gain or <Loss	-	(78,030)	-	-	-	0.0%
4550 CCOERA Forfeiture	24,332	5,052	-	-	-	0.0%
5550 Misc Revenue & Refunds	28	26,225	1,400	-	(1,400)	-100.0%
9911 Transfer In	58,000	-	-	-	-	0.0%
TOTAL REVENUES	7,954,800	7,781,191	7,659,028	6,730,657	(928,371)	-12.1%
EXPENDITURES						
CAPITAL OUTLAY:						
8500 Captial Outlay	-	-	-	420,000	420,000	0.0%
Total Capital Outlay	-	-	-	420,000	420,000	0.0%
TRANSFERS:						
9991 Transfer to Solid Waste	58,000	-	-	-	-	0.0%
Total Transfers	58,000	-	-	-	-	0.0%
TOTAL OPERATION EXPENDITURES	58,000	-	-	420,000	420,000	0.0%
REVENUE OVER/(UNDER) EXPENDITURES	7,896,800	7,781,191	7,659,028	6,310,657	(1,348,371)	-17.6%



GOVERNMENTAL FUNDS – SPECIAL REVENUE FUNDS

ROAD & BRIDGE FUND

ARCHULETA COUNTY, CO
ROAD & BRIDGE FUND - FUND SUMMARY

2015 BUDGET

COMPARATIVE BUDGET CHANGES 2012-2015
SUMMARY BUDGET BY DEPARTMENT

DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 PROJECTED YEAR END	2015 BUDGET	Inc/(Dec) 2014 Projected to 2015 Budget	% Inc /-Dec 2014 Projected to 2015 Budget
REVENUES:						
Property Tax	\$ 718,291	\$ 900,336	\$ 803,022	\$ 1,331,025	528,003	65.8%
Specific Ownership Tax	42,554	71,827	60,000	82,350	22,350	37.3%
Licenses and Permits	15,125	23,025	14,000	16,000	2,000	14.3%
HUTF	1,581,902	1,582,732	1,552,410	1,845,715	293,305	18.9%
Intergovernmental	73,926	117,042	107,500	58,000	(49,500)	-46.0%
Miscellaneous	32,997	29,521	42,300	-	(42,300)	-100.0%
1A R&B Revenue	350	822	50	-	(50)	-100.0%
RCI Sales Tax	1,585,375	1,672,189	1,781,586	1,781,586	-	0.0%
RCI Grants	1,717,404	1,785,503	1,755,332	794,799	(960,533)	-54.7%
TOTAL REVENUES	5,767,924	6,182,997	6,116,200	5,909,475	(206,725)	-3.4%
EXPENDITURES:						
Administration	847,662	814,823	733,612	802,204	68,592	9.3%
Maintenance	1,935,022	1,893,562	2,160,276	2,230,619	70,343	3.3%
1A Operations	157,440	4,514	-	-	-	0.0%
Road Capital Improvement	752,672	320,121	49,500	697,448	647,948	1309.0%
RCI-Piedra DCP	32,426	1,707,278	1,746,207	-	(1,746,207)	-100.0%
RCI-Five Year Plan	453,816	257,990	300,000	326,500	26,500	8.8%
RCI-Harebell Bridge	1,107,315	50,832	33,000	-	(33,000)	-100.0%
Capital Outlay	715,660	79,558	45,000	2,993,499	2,948,499	6552.2%
Debt Expenditures	438,869	432,886	427,644	427,645	1	0.0%
TOTAL EXPENDITURES	6,440,882	5,561,564	5,495,239	7,477,915	1,982,676	36.1%
Change in Fund Balance	(672,958)	621,433	620,961	(1,568,440)	(2,189,401)	-352.6%
BEGINNING FUND BALANCE	3,501,459	2,828,501	3,449,934	4,070,895	620,961	18.0%
ENDING FUND BALANCE:						
Nonspendable	25,192	53,341	34,039	55,000	20,961	61.6%
Restricted TABOR Reserve	84,151	132,533	126,331	98,069	(28,262)	-22.4%
Restricted Title III	170,940	119,916	51,124	34,000	(17,124)	-33.5%
Committed for 1A	-	-	-	-	-	0.0%
Committed for Working Capital	-	-	-	-	-	0.0%
Unassigned	2,548,218	3,144,144	3,859,401	2,315,386	(1,544,015)	-40.0%
ENDING FUND BALANCE	2,828,501	3,449,934	4,070,895	2,502,455	(1,568,440)	-38.5%

ARCHULETA COUNTY, CO
ROAD & BRIDGE FUND - FUND SUMMARY

2015 BUDGET

COMPARATIVE BUDGET CHANGES 2012-2015

REVENUE

A/C NO.	ACCOUNT DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 PROJECTED YEAR END	2015 BUDGET	Inc/(Dec) 2014 Projected to 2015 Budget	% Inc /-Dec 2014 Projected to 2015 Budget
<u>TAXES</u>							
3.4311.3111	Property Tax	\$ 714,891	\$ 885,158	\$ 790,522	\$ 1,331,025	\$ 540,503	68.4%
3.4311.3112	Delinquent Tax	6,819	2,510	1,500	-	(1,500)	-100.0%
3.4311.3113	Senior Exemption Propert	339	11,312	12,000	-	(12,000)	-100.0%
3.4311.3115	Abatement	(7,698)	(2,340)	(4,000)	-	4,000	-100.0%
3.4311.3120	Specific Ownership Tax	42,554	71,827	60,000	82,350	22,350	37.3%
3.4311.3191	Current Tax Interest	2,980	3,316	3,000	-	(3,000)	-100.0%
3.4311.3195	Del Tax- Penalties & Int	960	380	-	-	-	0.0%
Total Taxes		760,845	972,163	863,022	1,413,375	550,353	63.8%
<u>LICENSES & PERMITS</u>							
3.4311.3221	Road Cut & Driveway Perm	15,125	23,025	14,000	16,000	2,000	14.3%
Total Licenses & Permits		15,125	23,025	14,000	16,000	2,000	14.3%
<u>INTERGOVERNMENTAL</u>							
3.4311.3331	Forest Reserve Act	-	34,230	-	-	-	0.0%
3.4311.3354	HUTF Highway User Tax	1,581,902	1,582,732	1,552,410	1,845,715	293,305	18.9%
3.4311.3355	Motor Vehicle Licenses	50,065	58,330	55,000	58,000	3,000	5.5%
3.4318.3313	Fed Grant- USDA Forest S	23,861	24,482	27,500	-	(27,500)	-100.0%
3.4312.3332	Forest Service Title II	-	-	25,000	-	(25,000)	-100.0%
Total Intergovernmental		1,655,828	1,699,774	1,659,910	1,903,715	243,805	14.7%
<u>MISCELLANEOUS REVENUE</u>							
3.0000.4550	CCOERA Fortfieture	1,502	-	2,900	-	(2,900)	-100.0%
3.4311.4550	CCOERA Fortfieture	-	144	-	-	-	0.0%
3.4312.5540	Contributions for Projec	31,415	-	-	-	-	0.0%
3.4312.5550	Misc Revenue & Refunds	80	26,871	24,000	-	(24,000)	-100.0%
3.4311.4570	Refund of Expenditures	-	-	-	-	-	0.0%
Total Miscellaneous Revenue		32,997	27,015	26,900	-	(26,900)	-100.0%
<u>OTHER SOURCE</u>							
3.4312.9050	Sale of Inventory Items	-	-	15,400	-	(15,400)	-100.0%
Total Other Sources		-	-	15,400	-	(15,400)	-100.0%
<u>1A ALLOCATED TO R&B</u>							
3.5216.3111	Property Tax	-	-	30	-	(30)	-100.0%
3.5216.3112	Delinquent Tax	1,275	793	-	-	-	0.0%
3.5216.3115	Abatements	(1,692)	(43)	-	-	-	0.0%
3.5216.3191	Current Tax Interest	-	-	-	-	-	0.0%
3.5216.3195	Delinquent Tax Interest	767	72	20	-	(20)	-100.0%
Total 1A Allocated to R&B		350	822	50	-	(50)	-100.0%

ARCHULETA COUNTY, CO
ROAD & BRIDGE FUND - FUND SUMMARY

2015 BUDGET

COMPARATIVE BUDGET CHANGES 2012-2015

REVENUE

A/C NO.	ACCOUNT DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 PROJECTED YEAR END	2015 BUDGET	Inc/(Dec) 2014 Projected to 2015 Budget	% Inc /-Dec 2014 Projected to 2015 Budget
<u>RCI CAPITAL IMPROVEMENT</u>							
3.6000.3194	Sales Tax	1,585,375	1,672,189	1,781,586	1,781,586	-	0.0%
3.6000.3313	State Grant - W. Cat Ck	-	224,828	-	-	-	0.0%
3.6000.3950	Miscellaneous	-	2,506	-	-	-	0.0%
3-6000.3343	State Grant Capital W Cat Creek	446,067	-	-	-	-	0.0%
3.6020.3343	State Grant Capital - Ju	-	-	-	-	-	0.0%
3.6040.3311	Piedra Rd Intergov't Gr	-	1,451,085	1,700,000	-	(1,700,000)	-100.0%
3.6040.3313	Fed Grant-USDA Forest S	-	-	-	-	-	0.0%
3.6050.3313	USFS Grant (Grave, CR302)	42,848	24,075	24,075	-	(24,075)	-100.0%
3.6060.3311	SJRV Harebell Bridge	221,463	10,166	10,757	-	(10,757)	-100.0%
3.6060.3313	CDOT Harebell (CFDA # 20	883,394	43,738	20,000	-	(20,000)	-100.0%
3.6070.3313	CDOT Rio Blance Bridge	123,632	31,611	500	794,799	794,299	158859.8%
Total RCI Capital Improvement		3,302,779	3,460,198	3,536,918	2,576,385	(960,533)	-27.2%
TOTAL ROAD & BRIDGE REVENUES		5,767,924	6,182,997	6,116,200	5,909,475	(206,725)	-3.4%

PUBLIC WORKS AND ROAD & BRIDGE ADMINISTRATION

Description

The Public Works Division is made up of a team of dedicated, hardworking employees that provide quality Public Works services to the citizens of Archuleta County. The department oversees and supports the County Engineer, Road Capital Improvement Fund, Road and Bridge, Weed and Pest, Solid Waste, Transportation, and the Fleet Department. The team is made up of a Permit Technician, an Administrative Assistant, a Public Works Director and a part-time Engineer Technician. The Public Works Director provides leadership and direction to each of the departments under the Public Works Division and serves as County Engineer.

Core Services

- Manage Road Capital Improvement Projects
- Support Road and Bridge operations and maintenance
- Develop policy in regards to Road and Bridge Maintenance activities
- Provide leadership and direction to the Division Departments

2014 Accomplishments

- Updated the 5-Year Road Plan
- Oversaw the completion of the repaving Piedra Road
- Completed the 2014 Road Maintenance program
- Continued to serve on the USDA San Juan Resource Advisory Committee
- Oversaw the design of Rio Blanco Bridge
- Obtained the abandonment of a portion of CR 700A Right-of-Way at Hwy 160

2015 Goals

- Implement the 2015 Road Maintenance program
- Continue to serve on USDA San Juan Resource Advisory Committee
- Complete construction of the Rio Blanco Bridge
- Pursue additional grant opportunities (Only grant opportunities with zero matching funds will be pursued)
- Update the 5 year road plan

2015 Performance Measures

- Addressing citizens' requests – We have two methods of handling citizens requests:
 - Citizens can contact the Road & Bridge Department through the County website making their request. This is all documented along with our response to the citizen
 - Citizens call the Road & Bridge office – we have a form documenting their call with each procedure that indicates a follow-up with response to their request - all citizen requests receive a response within 48 hours
- Complete construction of the Rio Blanco Bridge within budget and on schedule

ARCHULETA COUNTY, CO
ROAD & BRIDGE FUND - DEPARTMENT DETAIL

2015 BUDGET

ADMINISTRATION (201-4311)

	2012	2013	2014	2015	DOLLAR	% INC/
	ACTUAL	ACTUAL	PROJECTED	BUDGET	INC/ (DEC)	(DEC)
			YEAR END			
REVENUES						
3111 Property Tax	\$ 714,891	\$ 885,158	\$ 790,522	\$ 1,331,025	540,503	68.4%
3112 Delinquent Tax	6,819	2,510	1,500	-	(1,500)	-100.0%
3113 Senior Exemption Property	339	11,312	12,000	-	(12,000)	-100.0%
3115 Abatement	(7,698)	(2,340)	(4,000)	-	4,000	-100.0%
3120 Specific Ownership Tax	42,554	71,827	60,000	82,350	22,350	37.3%
3191 Current Tax Interest	2,980	3,316	3,000	-	(3,000)	-100.0%
3195 Del Tax- Penalties & Int	960	380	-	-	-	0.0%
3221 Road Cut & Driveway Perm	15,125	23,025	14,000	16,000	2,000	14.3%
3331 Forest Reserve Act	-	34,230	-	-	-	0.0%
3354 HUTF Highway User Tax	1,581,902	1,582,732	1,552,410	1,845,715	293,305	18.9%
3355 Motor Vehicle Licenses	50,065	58,330	55,000	58,000	3,000	5.5%
4550 CCOERA Fortfiecture	-	144	-	-	-	0.0%
TOTAL REVENUES	2,407,937	2,670,624	2,484,432	3,333,090	848,658	34.2%
EXPENDITURES						
SALARIES & WAGES:						
FTEs	4.65	4.65	3.65	3.65	-	0.0%
1101 Wages - Regular	221,107	222,156	167,791	207,824	40,033	23.9%
1102 Wages - OT	430	-	-	-	-	0.0%
1110 Wages - Additional Duty	-	-	2,400	2,400	-	0.0%
Total Salaries & Wages Cost	221,537	222,156	170,191	210,224	40,033	23.5%
BENEFITS:						
1201 FICA/Medicare	16,066	16,331	12,836	18,576	5,740	44.7%
1202 Retirement Plan	8,911	9,018	6,712	9,713	3,001	44.7%
1203 Workman's Comp	11,682	13,070	6,975	8,793	1,818	26.1%
1204 Unemployment Insurance	749	759	503	728	225	44.7%
1205 Medical / Dental Insuran	26,180	26,218	19,513	37,584	18,071	92.6%
Total Benefits Costs	63,588	65,396	46,539	75,394	28,855	62.0%
TOTAL PERSONNEL COSTS	285,125	287,552	216,730	285,618	68,888	31.8%
OPERATIONS:						
3209 Other Professional Servi	9,821	17,239	5,000	10,000	5,000	100.0%
4110 Water & Sewer Services	973	1,265	1,200	1,400	200	16.7%
4112 Electric	6,498	7,015	7,000	7,500	500	7.1%
4113 Gas	3,695	3,165	3,600	4,200	600	16.7%
4301 Buildings/Structures-R&M	815	120	800	1,000	200	25.0%
4307 Software Maintenance	1,932	-	-	-	-	0.0%
4417 Software Agreements	4,299	-	-	-	-	0.0%
5201 General Liability	84,420	135,981	125,212	172,805	47,593	38.0%
5302 Postage	172	115	100	150	50	50.0%
5303 Telephone	6,851	6,068	6,500	6,148	(352)	-5.4%
5401 Advertising/Publishing	52	58	-	-	-	0.0%
5803 Training & Education	4,334	920	1,500	6,500	5,000	333.3%
5804 Travel Costs	202	75	200	400	200	100.0%
5910 Treasurer's Fees	133,422	26,677	44,883	24,001	(20,882)	-46.5%

ARCHULETA COUNTY, CO
ROAD & BRIDGE FUND - DEPARTMENT DETAIL

2015 BUDGET

ADMINISTRATION (201-4311)

	2012	2013	2014	2015	DOLLAR	% INC/
	ACTUAL	ACTUAL	PROJECTED YEAR END	BUDGET	INC/ (DEC)	(DEC)
6117 Janitorial	265	292	300	350	50	16.7%
6119 Medical Costs/Immunizat	51	369	500	600	100	20.0%
6121 Office Supplies	700	886	500	600	100	20.0%
6124 Small Tools & Equipment	415	412	300	300	-	0.0%
6322 GF Admin Fees	142,837	164,102	164,973	178,539	13,566	8.2%
6405 Dues & Subscriptions	643	304	600	-	(600)	-100.0%
6605 Title III FireWise Projects	-	76,046	76,046	34,000	(42,046)	-55.3%
6608 Title III Upper San Juan Watershed	-	9,208	9,207	-	(9,207)	-100.0%
6850 Town Allocation R&B Mill	160,140	76,270	68,461	68,093	(368)	-0.5%
7411 Computer Equipment	-	684	-	-	-	0.0%
Total Operations Costs	562,537	527,271	516,882	516,586	(296)	-0.1%
TOTAL EXPENDITURES	847,662	814,823	733,612	802,204	68,592	9.3%
REVENUE OVER/(UNDER) EXPENDITURES	1,560,275	1,855,801	1,750,820	2,530,886	780,066	44.6%

ROAD AND BRIDGE MAINTENANCE

Description

The Road and Bridge Department is part of the Public Works Division and reports directly to the Public Works Director. The Department is made up of Equipment Operators (I, II and III), Road Foremen, Road and Bridge Superintendent, and an Administrative Assistant.

Core Services

- The Road and Bridge Department is responsible for maintaining County roads, bridges, culverts, and traffic signs, and also implements road reconstruction and repair
- Recommending and managing the Road and Bridge Maintenance Budget
- Provides equipment and operators to support emergency response operations
- Observes and follows the “Road and Bridge Design Standards and Construction Specifications”

2014 Accomplishments

- Applied Magnesium Chloride to approximately 98 miles of County roads and 9 miles of Forest Service roads
- Magnesium Chloride resident purchase program increase to 17 agreements (residents purchased the Mag for their selected road and Road and Bridge crews prepared and applied Mag to their section of road)
- Gravel was added to 3.5 miles of C.R. 700 identified from the 5 Year Road Plan
- Gravel was added to 1.5 miles of C.R. 359
- Gravel was added to 1.9 miles of C.R. 302 with funds received from Title II monies
- Failed Culverts were replaced on C.R. 302, Trails
- Continued excellent snow removal service for the public
- Paint striping was completed on approximately 40 miles of County roads
- Snow removal continued with a high level of service
- Staff attended training assisting them in keeping updated with changes in our industry

2015 Goals

- Continue Magnesium Chloride Application
- Conduct drainage maintenance on County Roads, cleaning bar ditches, drainages, culverts, etc.
- Conduct annual maintenance on County Roads, blade maintenance, pothole patching, culvert repairs, etc.
- Conduct annual paint striping

-
- Maintain our high level of service of Snow Removal - all primary and secondary roads will have an initial pass within 24 hours

ARCHULETA COUNTY, CO
ROAD & BRIDGE FUND - DEPARTMENT DETAIL

2015 BUDGET

MAINTENANCE (201-4312)

	2012	2013	2014	2015	DOLLAR	% INC/
	ACTUAL	ACTUAL	PROJECTED	BUDGET	INC/ (DEC)	(DEC)
			YEAR END			
REVENUES						
3332 Forest Service Title II	\$ -	\$ -	\$ 25,000	\$ -	(25,000)	-100.0%
5540 Contributions for Projec	31,415	-	-	-	-	0.0%
5550 Misc Revenue & Refunds	80	26,871	24,000	-	(24,000)	-100.0%
9050 Sale of Inventory Items	-	-	15,400	-	(15,400)	-100.0%
TOTAL REVENUES	31,495	26,871	64,400	-	(64,400)	-100.0%
EXPENDITURES						
SALARIES & WAGES:						
FTEs	15.50	15.50	16.00	16.00	-	0.0%
1101 Wages - Regular	566,713	575,837	620,345	629,047	8,702	1.4%
1102 Wages - OT	11,409	13,903	15,000	16,500	1,500	10.0%
1110 Wages - Additional Duty	-	-	7,200	7,200	-	0.0%
1120 Wages- On Call	5,400	7,550	6,000	6,500	500	8.3%
Total Salaries & Wages Cost	583,522	597,290	648,545	659,247	10,702	1.7%
BENEFITS:						
1201 FICA/Medicare	41,477	42,089	50,279	49,882	(397)	-0.8%
1202 Retirement Plan	23,394	23,935	26,290	26,082	(208)	-0.8%
1203 Workman's Comp	47,100	52,699	44,298	47,996	3,698	8.3%
1204 Unemployment Insurance	1,749	1,784	1,972	1,956	(16)	-0.8%
1205 Medical / Dental Insurance	83,221	104,522	133,943	142,916	8,973	6.7%
Total Benefits Costs	196,941	225,029	256,782	268,832	12,050	4.7%
TOTAL PERSONNEL COSTS	780,463	822,319	905,327	928,079	22,752	2.5%
OPERATIONS:						
3209 Other Professional Services	1,449	587	800	1,000	200	25.0%
4112 Electric	493	360	450	500	50	11.1%
4113 Propane Arboles	1,921	3,241	3,600	4,000	400	11.1%
4301 Other Maintenance & Repair	-	-	500	500	-	0.0%
4305 Building Maintenance	1,150	794	1,000	1,200	200	20.0%
5303 Telephone	2,617	1,355	2,000	1,440	(560)	-28.0%
5304 Other Communications	2,675	4,286	4,627	3,000	(1,627)	-35.2%
5305 Shipping & Freight	-	-	1,800	2,000	200	11.1%
6124 Small Tools & Equipment	6,193	6,189	5,500	6,000	500	9.1%
6125 Uniforms	6,717	6,227	7,000	7,400	400	5.7%
6251 Purchased Fuel	32	30,908	96	-	(96)	-100.0%
6262 Vehicle Care Outside of Fleet	128	18,255	-	-	-	0.0%
6265 Paint	15,773	20,220	27,000	30,000	3,000	11.1%
6266 Street Maintenance Mater	187,990	216,100	250,000	275,000	25,000	10.0%
6267 Other Repair & Maintenance	5,393	4,159	76	-	(76)	-100.0%
6280 Mill Creek Gravel Title	-	28,655	25,000	-	(25,000)	-100.0%
6361 Fuel	262,466	243,392	255,000	270,000	15,000	5.9%
6364 Fleet Charges	658,858	506,101	670,000	700,000	30,000	4.5%
6401 Advertising / Publishing	58	-	500	500	-	0.0%
6407 Inventory Items	-	(20,053)	-	-	-	0.0%
6410 Permits and Fees	646	467	-	-	-	0.0%

ARCHULETA COUNTY, CO
ROAD & BRIDGE FUND - DEPARTMENT DETAIL

2015 BUDGET

MAINTENANCE (201-4312)

	2012	2013	2014	2015	DOLLAR	% INC/
	ACTUAL	ACTUAL	PROJECTED	BUDGET	INC/ (DEC)	(DEC)
			YEAR END			
Total Operations Costs	<u>1,154,559</u>	<u>1,071,243</u>	<u>1,254,949</u>	<u>1,302,540</u>	47,591	3.8%
CAPITAL OUTLAY						
8505 Capital Outlay - Vehicle	95,579	-	-	-	-	0.0%
8506 Gain on Vehicle Trade-In	(42,500)	-	-	-	-	0.0%
Total Capital Outlay	<u>53,079</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0%</u>
TOTAL EXPENDITURES	<u>1,988,101</u>	<u>1,893,562</u>	<u>2,160,276</u>	<u>2,230,619</u>	70,343	3.3%
REVENUE OVER/(UNDER) EXPENDITURES	<u>(1,956,606)</u>	<u>(1,866,691)</u>	<u>(2,095,876)</u>	<u>(2,230,619)</u>	(134,743)	6.4%

ARCHULETA COUNTY, CO
ROAD & BRIDGE FUND - DEPARTMENT DETAIL

2015 BUDGET

ROAD & BRIDGE 1A FUND (201-5216)

	2012	2013	2014	2015	DOLLAR INC/	% INC/ (DEC)
	ACTUAL	ACTUAL	PROJECTED YEAR END	BUDGET	(DEC)	(DEC)
REVENUES						
3111 Property Tax	\$ -	\$ -	\$ 30	\$ -	(30)	-100.0%
3112 Delinquent Tax	1,275	793	-	-	-	0.0%
3115 Abatements	(1,692)	(43)	-	-	-	0.0%
3195 Delinquent Tax Interest	767	72	20	-	(20)	-100.0%
TOTAL REVENUES	350	822	50	-	(50)	-100.0%
EXPENDITURES						
OPERATIONS:						
4415 Rents - Machine/Equip/Ve	-	4,490	-	-	-	0.0%
5910 Treasurer Fees	17	24	-	-	-	0.0%
6266 Street Maintenance Mater	157,423	-	-	-	-	0.0%
TOTAL OPERATIONS	157,440	4,514	-	-	-	0.0%
TOTAL EXPENDITURES	157,440	4,514	-	-	-	0.0%
REVENUE OVER/(UNDER) EXPENDITURES	(157,090)	(3,692)	50	-	(50)	-100.0%

ARCHULETA COUNTY, CO
ROAD & BRIDGE FUND - DEPARTMENT DETAIL

2015 BUDGET

ROAD CAPITAL IMPROVEMENT (201-6000)

	2012 ACTUAL	2013 ACTUAL	2014		DOLLAR INC/ (DEC)	% INC/ (DEC)
			PROJECTED YEAR END	2015 BUDGET		
REVENUES						
3194 Sales Tax	\$ 1,585,375	\$ 1,672,189	\$ 1,781,586	\$ 1,781,586	-	0.0%
3313 State Grant - W. Cat Ck	-	224,828	-	-	-	0.0%
3343 State Grant Capital West Cat	446,067	-	-	-	-	0.0%
3950 Miscellaneous	-	2,506	-	-	-	0.0%
TOTAL REVENUES	2,031,442	1,899,523	1,781,586	1,781,586	-	0.0%
EXPENDITURES						
OPERATIONS:						
5910 Treasurer Fees	-	91,899	49,500	53,448	3,948	8.0%
6266 Street Maintenance Mater	-	-	-	-	-	0.0%
6271 Gravel	-	-	-	-	-	0.0%
6361 Fuel	-	-	-	-	-	0.0%
6364 Fleet Charges	-	-	-	-	-	0.0%
7011 Misc. Expenditures	-	-	-	-	-	0.0%
7202 West Cat Creek Bridge	752,672	89,716	-	-	-	0.0%
7206 Asphalt Preservtn-Chip/S	-	-	-	-	-	0.0%
7210 Culverts	-	-	-	-	-	0.0%
7213 Cloud Cap Road	-	91,059	-	-	-	0.0%
7214 Cat Creek/Pines Dr/Master Cir	-	47,447	-	-	-	0.0%
7250 RCI Projects	-	-	-	644,000	644,000	0.0%
Total Operations Costs	752,672	320,121	49,500	697,448	647,948	1309.0%
CAPITAL OUTLAY:						
8510 Capital Outlay - Machine	508,041	-	-	-	-	0.0%
8511 Road Machinery & Equipme	-	-	45,000	-	(45,000)	-100.0%
Total Capital Outlay	508,041	-	45,000	-	(45,000)	-100.0%
DEBT SERVICES:						
9200 Principal	401,042	277,322	336,125	346,805	10,680	3.2%
9201 Interest	12,100	150,322	91,519	80,840	(10,679)	-11.7%
9202 Debt Issuance Cost	68,406	-	-	-	-	0.0%
9203 Refunding bond proceeds	4,386,295	-	-	-	-	0.0%
9204 Payments to refunding b	(4,449,936)	-	-	-	-	0.0%
9205 Capital Lease	20,962	5,242	-	-	-	0.0%
Total Debt Services	438,869	432,886	427,644	427,645	1	0.0%
TOTAL EXPENDITURES	1,699,582	753,007	522,144	1,125,093	602,949	115.5%
REVENUE OVER/(UNDER) EXPENDITURES	331,860	1,146,516	1,259,442	656,493	(602,949)	-47.9%

ARCHULETA COUNTY, CO
ROAD & BRIDGE FUND - DEPARTMENT DETAIL

2015 BUDGET

CR 500/CLOUD CAP/OTHER RD (201-6010)

	2012	2013	2014	2015	DOLLAR INC/ (DEC)	% INC/ (DEC)
	ACTUAL	ACTUAL	PROJECTED YEAR END	BUDGET		
EXPENDITURES						
CAPITAL OUTLAY:						
7251 Road Construction	\$ -	\$ -	\$ -	\$ 2,000,000	2,000,000	0.0%
Total Capital Outlay	-	-	-	2,000,000	2,000,000	0.0%
TOTAL EXPENDITURES	-	-	-	2,000,000	2,000,000	0.0%
REVENUE OVER/(UNDER) EXPENDITURES	-	-	-	(2,000,000)	(2,000,000)	0.0%

ARCHULETA COUNTY, CO
ROAD & BRIDGE FUND - DEPARTMENT DETAIL

2015 BUDGET

RCI-PIEDRA DCP (201-6040)

	2012	2013	2014	2015	DOLLAR INC/ (DEC)	% INC/ (DEC)
	ACTUAL	ACTUAL	PROJECTED YEAR END	BUDGET		
REVENUES						
3311 Piedra Road Grant	\$ -	\$ 1,451,085	\$ 1,700,000	\$ -	(1,700,000)	-100.0%
3313 Fed Grant-USDA Forest Se	-	-	-	-	-	0.0%
TOTAL REVENUES	-	1,451,085	1,700,000	-	(1,700,000)	-100.0%
EXPENDITURES						
OPERATIONS:						
3202 Piedra Rd Arch/Engineering Service	12,420	256,193	46,207	-	(46,207)	-100.0%
3205 Piedra DCR Update	20,006	-	-	-	-	0.0%
6610 Piedra Road Construction	-	1,451,085	1,700,000	-	(1,700,000)	-100.0%
Total Operations Costs	32,426	1,707,278	1,746,207	-	(1,746,207)	-100.0%
TOTAL EXPENDITURES	32,426	1,707,278	1,746,207	-	(1,746,207)	-100.0%
REVENUE OVER/(UNDER) EXPENDITURES	(32,426)	(256,193)	(46,207)	-	46,207	-100.0%

ARCHULETA COUNTY, CO
ROAD & BRIDGE FUND - DEPARTMENT DETAIL

2015 BUDGET

RCI-FIVE YEAR PLAN (201-6050)

	2012	2013	2014	2015	DOLLAR INC/ (DEC)	% INC/ (DEC)
	ACTUAL	ACTUAL	PROJECTED YEAR END	BUDGET		
REVENUES						
3313 USFS Grant (Grave, CR302)	\$ 42,848	\$ 24,075	\$ 24,075	\$ -	(24,075)	-100.0%
TOTAL REVENUES	42,848	24,075	24,075	-	DOLLAR INC, % INC/ (DEC)	
EXPENDITURES						
OPERATIONS:						
3209 Other Professional Services	-	-	15,000	16,500	1,500	10.0%
6204 5 Year Plan Mag Chloride	209,101	257,990	285,000	310,000	25,000	8.8%
6271 5 Year Plan Gravel	244,715	-	-	-	-	0.0%
Total Operations Costs	453,816	257,990	300,000	326,500	26,500	8.8%
TOTAL EXPENDITURES	453,816	257,990	300,000	326,500	26,500	8.8%
REVENUE OVER/(UNDER) EXPENDITURES	(410,968)	(233,915)	(275,925)	(326,500)	(50,575)	18.3%

ARCHULETA COUNTY, CO
ROAD & BRIDGE FUND - DEPARTMENT DETAIL

2015 BUDGET

RCI-HAREBELL BRIDGE (201-6060)

	2012	2013	2014	2015	DOLLAR INC/ (DEC)	% INC/ (DEC)
	ACTUAL	ACTUAL	PROJECTED YEAR END	BUDGET		
REVENUES						
3311 SJRV Harebell Bridge	\$ 221,463	\$ 10,166	\$ 10,757	\$ -	(10,757)	-100.0%
3313 CDOT Harebell (CFDA # 20)	883,394	43,738	20,000	-	(20,000)	-100.0%
TOTAL REVENUES	1,104,857	53,904	30,757	-	(30,757)	-100.0%
EXPENDITURES						
OPERATIONS:						
7253 Harebell Bridge SJRV	1,107,315	50,832	33,000	-	(33,000)	-100.0%
Total Operations Costs	1,107,315	50,832	33,000	-	(33,000)	-100.0%
TOTAL EXPENDITURES	1,107,315	50,832	33,000	-	(33,000)	-100.0%
REVENUE OVER/(UNDER) EXPENDITURES	(2,458)	3,072	(2,243)	-	2,243	-100.0%

ARCHULETA COUNTY, CO
ROAD & BRIDGE FUND - DEPARTMENT DETAIL

2015 BUDGET

RCI-RIO BLANCO BRIDGE (201-6070)

	2012	2013	2014	2015	DOLLAR INC/	
	ACTUAL	ACTUAL	PROJECTED	BUDGET	(DEC)	% INC/ (DEC)
			YEAR END			
REVENUES						
3313 CDOT Rio Blanco Bridge	\$ 123,632	\$ 31,611	\$ 500	\$ 794,799	794,299	158859.8%
TOTAL REVENUES	123,632	31,611	500	794,799	794,299	158859.8%
EXPENDITURES						
CAPITAL OUTLAY:						
7253 Rio Blanco Bridge	154,540	42,358	-	993,499	993,499	0.0%
8530 Capital Outlay - Land	-	37,200	-	-	-	0.0%
Total Capital Outlay	154,540	79,558	-	993,499	993,499	0.0%
TOTAL EXPENDITURES	154,540	79,558	-	993,499	993,499	0.0%
REVENUE OVER/(UNDER) EXPENDITURES	(30,908)	(47,947)	500	(198,700)	(199,200)	-39840.0%

ARCHULETA COUNTY, CO
ROAD & BRIDGE FUND - DEPARTMENT DETAIL

2015 BUDGET

USDA FOREST SERVICE (201-4318)

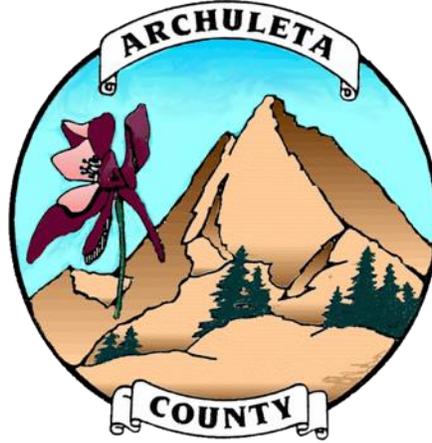
	2012	2013	2014	2015	DOLLAR INC/	
	ACTUAL	ACTUAL	PROJECTED YEAR END	BUDGET	(DEC)	% INC/ (DEC)
REVENUES						
3313 USDA Forest Service	\$ 23,861	\$ 24,482	\$ 27,500	\$ -	(27,500)	-100.0%
TOTAL REVENUES	23,861	24,482	27,500	-	(27,500)	-100.0%

ARCHULETA COUNTY, CO
ROAD & BRIDGE FUND - DEPARTMENT DETAIL

2015 BUDGET

NON-DEPARTMENTAL (201-0000)

	2012	2013	2014	2015	DOLLAR INC/ (DEC)	% INC/ (DEC)
	ACTUAL	ACTUAL	PROJECTED YEAR END	BUDGET		
REVENUES						
4550 CCOERA Fortfeiture	\$ 1,502	\$ -	\$ 2,900	\$ -	(2,900)	-100.0%
TOTAL REVENUES	1,502	-	2,900	-	(2,900)	-100.0%



GOVERNMENTAL FUNDS – SPECIAL REVENUE FUNDS

HUMAN SERVICES FUND

ARCHULETA COUNTY, CO
HUMAN SERVICES FUND - FUND SUMMARY

2015 BUDGET

COMPARATIVE BUDGET CHANGES 2012-2015
SUMMARY BY DEPARTMENT

DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 PROJECTED YEAR END	2015 BUDGET	Inc/(Dec) 2014 Projected to 2015 Budget	% Inc /-Dec 2014 Projected to 2015 Budget
REVENUES:						
Property Tax	\$ 296,997	\$ 297,077	\$ 263,508	\$ 266,205	2,697	1.0%
Specific Ownership Tax	25,992	24,015	18,900	27,450	8,550	45.2%
Intergovernmental	3,652,323	3,601,275	3,981,937	4,128,602	146,665	3.7%
Miscellaneous	2,419	37,547	2,636	6,387	3,751	142.3%
TOTAL REVENUES	3,977,731	3,959,914	4,266,981	4,428,644	161,663	3.8%
OPERATING EXPENDITURES:						
Administration	157,403	132,480	138,415	160,151	21,736	15.7%
Administration IM Direct	74,893	97,632	130,104	194,374	64,270	49.4%
Adult Protective Services	-	-	10,000	39,350	29,350	293.5%
Aid to Needy/Disabled	24,824	26,033	27,000	27,000	-	0.0%
Child Care	89,218	73,687	110,008	147,378	37,370	34.0%
Child Support Enforcement	106,112	108,127	115,380	143,342	27,962	24.2%
Child Welfare 100%	54,995	95,665	55,000	57,387	2,387	4.3%
Child Welfare 80/20	403,508	347,282	337,500	450,572	113,072	33.5%
Child Welfare Related Child Care	8,123	3,334	6,000	14,358	8,358	139.3%
Colorado Works - Admin	253,240	248,595	263,398	234,476	(28,922)	-11.0%
Core Services 80/20	8,325	-	57,837	55,257	(2,580)	-4.5%
Core Services Other FICF	121,215	126,725	161,063	192,901	31,838	19.8%
Core Services Special Econ	1,574	102	1,203	2,375	1,172	97.4%
CW CHRP Allocation	22,823	7,686	43,896	14,358	(29,538)	-67.3%
CW Out of Home	100,257	357,308	276,635	357,308	80,673	29.2%
CW Residential Mental Health	(120)	1,364	16,000	20,066	4,066	25.4%
CW Subadoption	36,913	35,598	34,689	35,000	311	0.9%
Employment First 100	41,550	37,857	24,561	45,558	20,997	85.5%
Excess Parental	2,208	2,056	-	10,332	10,332	0.0%
Fatherhood Initiative	295,779	293,420	396,780	420,802	24,022	6.1%
Food Assistance Benefits	1,769,194	1,534,463	1,534,463	1,534,463	-	0.0%
General Assistance	14,914	1,639	18,500	19,500	1,000	5.4%
LEAP	174,705	158,625	159,888	150,128	(9,760)	-6.1%
Medical Transportation	33,707	28,918	36,478	36,478	-	0.0%
Old Age Pension	89,969	141,612	145,660	145,660	-	0.0%
PSSF - Title IV-B	18,319	22,464	26,065	43,183	17,118	65.7%
Non-Departmental	18,281	4,107	-	-	-	0.0%
TOTAL EXPENDITURES	3,921,952	3,916,150	4,126,523	4,551,757	425,234	10.3%
Revenues Over/(Under) Expenditures	55,779	43,764	140,458	(123,113)	(263,571)	-187.7%

ARCHULETA COUNTY, CO
HUMAN SERVICES FUND - FUND SUMMARY

2015 BUDGET

COMPARATIVE BUDGET CHANGES 2012-2015
SUMMARY BY DEPARTMENT

DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 PROJECTED YEAR END	2015 BUDGET	Inc/(Dec) 2014 Projected to 2015 Budget	% Inc /-Dec 2014 Projected to 2015 Budget
BEGINNING FUND BALANCE	317,350	373,129	416,893	557,351	140,458	33.7%
ENDING FUND BALANCE:						
Nonspendable	-	412	500	500	-	0.0%
Restricted TABOR Reserve	82,073	34,160	25,808	48,267	22,459	87.0%
Assigned	6,867	25,714	-	-	-	0.0%
Unassigned	284,189	356,607	531,043	385,471	(145,572)	-27.4%
ENDING FUND BALANCE	373,129	416,893	557,351	434,238	(123,113)	-22.1%

ARCHULETA COUNTY, CO
HUMAN SERVICES FUND - FUND SUMMARY

2015 BUDGET

COMPARATIVE BUDGET CHANGES 2012-2015

REVENUE

A/C NO.	ACCOUNT DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 PROJECTED YEAR END	2015 BUDGET	Inc/(Dec) 2014 Projected to 2015 Budget	% Inc /-Dec 2014 Projected to 2015 Budget
<u>TAXES</u>							
3.0000.3111	Property Tax	\$ 295,916	\$ 292,252	\$ 263,508	\$ 266,205	2,697	1.0%
3.0000.3112	Delinquent Tax	1,545	693	-	-	-	0.0%
3.0000.3113	Senior Exemption Property	140	3,735	-	-	-	0.0%
3.0000.3115	Abatements	(2,082)	(793)	-	-	-	0.0%
3.0000.3120	Specific Ownership Tax	25,992	24,015	18,900	27,450	8,550	45.2%
3.0000.3191	Current Tax Interest	1,233	1,095	-	-	-	0.0%
3.0000.3195	Del Tax - Penalties & Int	245	95	-	-	-	0.0%
Total Taxes		322,989	321,092	282,408	293,655	11,247	4.0%
<u>INTERGOVERNMENTAL</u>							
3.0000.3347	Human Services Revenue	-	14,460	-	-	-	0.0%
3.0000.3355	Motor Vehicle Fee Income	8,261	-	-	-	-	0.0%
3.0000.3399	EBT Revenue - Unallocat	-	357	-	-	-	0.0%
3.1010.3347	APS - Earned Revenue	-	3,500	30,000	36,132	6,132	20.4%
3.1205.3347	HS Revenue	1,135	757	-	-	-	0.0%
3.1205.3399	EBT Revenue	5,763	2,667	4,800	11,486	6,686	139.3%
3.1210.3347	Child Welfare -80/20	318,554	302,734	350,000	239,253	(110,747)	-31.6%
3.1220.3347	HS Revenue -Child Welfa	54,800	58,992	55,000	59,258	4,258	7.7%
3.1232.3347	HS Revenue	(913)	-	12,800	16,053	3,253	25.4%
3.1232.3399	RES MENTAL HEALTH EBT R	-	(62)	-	-	-	0.0%
3.1235.3399	EBT Revenue	77,423	277,351	221,309	277,351	56,042	25.3%
3.1240.3347	HS Revenue	-	-	35,117	11,486	(23,631)	-67.3%
3.1250.3347	HS Revenue	2,532	-	-	-	-	0.0%
3.1250.3399	EBT Revenue	26,998	18,840	22,201	28,000	5,799	26.1%
3.1590.3951	Excess Parental Fee Revenue	8,562	6,593	2,000	10,332	8,332	416.6%
3.1799.3347	HS Revenue Core Service	3,852	-	46,270	44,200	(2,070)	-4.5%
3.1799.3399	Core Services EBT Revenue	3,763	-	-	-	-	0.0%
3.1800.3347	HS Revenue -Core Servic	47,965	47,137	82,436	108,919	26,483	32.1%
3.1800.3399	EBT Revenue	73,578	68,367	60,367	68,367	8,000	13.3%
3.1854.3347	HS Revenue - Core Svs S	1,200	-	1,203	2,375	1,172	97.4%
3.2300.3347	HS Revenue - Child Care	20,761	20,843	29,253	47,124	17,871	61.1%
3.2300.3399	EBT Revenue	46,083	32,701	58,594	64,020	5,426	9.3%
3.2700.3347	PSSF Revenue	6,025	29,100	22,565	22,565	-	0.0%
3.2700.3348	PSSF Flex Fund Revenue	14,321	-	-	-	-	0.0%
3.4010.3347	Human Services Revenue	51,140	54,432	104,485	136,788	32,303	30.9%
3.4050.3347	Human Services Revenue	5,879	5,363	5,363	5,363	-	0.0%
3.4050.3399	EBT Revenue	84,730	136,249	136,249	136,249	-	0.0%
3.4200.3347	Colorado Works Earned R	89,971	91,254	100,553	83,810	(16,743)	-16.7%
3.4200.3399	EBT Revenue	125,597	105,890	107,610	107,610	-	0.0%
3.4200.3950	Refunds & Other	91	(1,901)	-	-	-	0.0%
3.4458.3347	Fatherhood Grant	281,072	275,225	396,780	407,669	10,889	2.7%

ARCHULETA COUNTY, CO
HUMAN SERVICES FUND - FUND SUMMARY

2015 BUDGET

COMPARATIVE BUDGET CHANGES 2012-2015

REVENUE

A/C NO.	ACCOUNT DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 PROJECTED YEAR END	2015 BUDGET	Inc/(Dec) 2014 Projected to 2015 Budget	% Inc /-Dec 2014 Projected to 2015 Budget
3.4861.3347	Human Services Revenue	6,962	-	-	-	-	0.0%
3.4861.3399	EBT Revenue	19,578	20,826	-	21,000	21,000	0.0%
3.5100.3347	HS Revenue - Leap Admin	116,165	8,919	7,778	1,619	(6,159)	-79.2%
3.5100.3399	EBT Revenue	58,462	145,735	150,000	150,000	-	0.0%
3.6001.3347	Supplemental Nutrition	880,886	-	-	-	-	0.0%
3.6001.3399	EBT Revenue	885,308	1,533,605	1,533,605	1,534,463	858	0.1%
3.6001.3950	Food Asst. Refunds	(374)	11,681	11,681	-	(11,681)	-100.0%
3.6150.3347	HS Revenue - Emp First	37,888	27,825	38,297	36,446	(1,851)	-4.8%
3.6150.3361	FStamps Job Search/ Emp	5,379	18,489	-	-	-	0.0%
3.7000.3347	HS Revenue - Admin	112,831	103,027	144,768	230,515	85,747	59.2%
3.7000.3390	Fed Revenue - Indirect	33,217	44,523	48,853	48,157	(696)	-1.4%
3.8000.3347	IV-D Admin	80,235	81,254	90,000	109,992	19,992	22.2%
3.8500.3950	TANF/IVD Retained	6,896	5,426	6,000	6,000	-	0.0%
3.9435.3347	IV-D Human Services Rev	16,392	18,397	18,000	18,000	-	0.0%
3.9902.3347	Medicaid	33,355	30,719	48,000	48,000	-	0.0%
Total Intergovernmental		3,652,323	3,601,275	3,981,937	4,128,602	146,665	3.7%
<u>MISCELLANEOUS</u>							
3.0000.3950	CCOERA Forfeitures	3,952	5,743	1,405	1,500	95	6.8%
3.0000.9501	DHS Admin RMS Rev Adj	-	1,515	-	-	-	0.0%
3.1210.3950	Misc Revenue & Refunds	1,245	16,498	(8,769)	-	8,769	-100.0%
3.1235.3950	Misc Revenue & Refunds	(13,395)	4,887	-	4,887	4,887	0.0%
3.4050.3950	Misc. Revenue & Refunds	-	2,200	-	-	-	0.0%
3.4050.9501	OAP RMS Rev Adj @ 100%	(669)	-	-	-	-	0.0%
3.4200.9501	CO Works RMS Rev Adj @	-	-	10,000	-	(10,000)	-100.0%
3.4861.3950	Misc Revenue & Refunds	345	-	-	-	-	0.0%
3.7000.3950	Misc Revenue & Refunds	11,360	5,064	-	-	-	0.0%
3.8000.3950	Misc Revenue & Refunds	(419)	1,640	-	-	-	0.0%
Total Miscellaneous		2,419	37,547	2,636	6,387	3,751	142.3%
Total DHS Fund Revenue		3,977,731	3,959,914	4,266,981	4,428,644	161,663	3.8%

DEPARTMENT OF HUMAN SERVICES

Mission

Archuleta County Department of Human Services is entrusted with responsibilities of providing human services to those who are in need and are eligible for those services within the parameters of Federal, State and County regulations and funding provided by the Federal Government, State of Colorado Human Services and Archuleta County. All County Department of Human Services employees are responsible for compliance and internal controls and play a key role in assuring that high standards of business and ethical practices permeate throughout the activities surrounding the use of resources.

Description

The Department of Human Services plans, directs and implements human services programs for Archuleta County as approved by the Board of County Commissioners and the County Administrator, in accordance with established laws, state statutes, rules and regulations. The Archuleta County Department of Human Services provides financial services and protective services to assist individuals and families. Assistance programs are provided to eligible residents in financial need and include federal food (SNAP), cash (Colorado Works / TANF) and medical benefits, as well as child care, child support, and energy assistance (LEAP), all designed to help families and individuals achieve financial self-sufficiency. Protection & Prevention services are provided by child and adult protection services, along with community focused programming. The department seeks to strengthen individuals, families and our community with the services provided and is dedicated to working with our partners in the community.

Core Services

- Develops and administers human services program in accordance with established local, state and federal laws and regulations
- Evaluates and monitors programs and client services to ensure efficient and effective operations and program outcomes
- Collects statistical data and prepares reports in compliance with County, State, Federal and grant requirements
- Responds to and resolves difficult and sensitive public and client inquiries and complaints
- Performs child support functions in accordance with the approved State Plan and all relevant Federal and State legislation and regulations
- Performs child protection services pursuant to Colorado State Statute
- Performs adult protection services pursuant to Colorado State Statute

2014 Accomplishments

- Completed all Program Improvement Plan (PIP) items following State site visits in October 2013
- The department experienced several significant personnel activities, including the hire of a new Director, Child Welfare Supervisor, Life Skills worker, and Deputy Attorney
- Performed well on Safety & Well Being measures
- Performed well on Economic Security measures
- Performed well during Administrative Review Division Audits (ARD) - specifically, noted in ARD findings: "clear documentation of how staff arrived at decisions, as well as clarity about steps that were taken to keep children safe"
- Completed a number of meetings with community members and service providers to share information about the Referral and Assessment process in both child and adult protection services - department staff met with local Judges, law enforcement officers, probation officers, staff from several local schools and staff from local churches to answer questions and develop stronger relationships with these programs and individuals
- Insured that all child welfare staff are fully credentialed to provide child welfare services
- Partnered with another County and implemented a new Family Engagement model and Enhanced Screening process
- Implemented the new CAPS (Colorado Adult Protection System) automated system
- Hosted a two day training on APS investigation and assessment
- Eliminated County Assessment backlog

2015 Goals

- Process adult benefit applications efficiently
- Timely processing of new food assistance and expedited food assistance applications
- Timely closure of child welfare assessments
- Provide accurate timely materials, data and analysis to members of the Board of County Commissioners
- Provide information, referral and support to individuals and families so they can access human service programs
- Provide investigation, referral, intervention and support services to children (0 to 18 years of age), some young adults and their families so they can live in permanent, safe and stable homes
- Provide financial- and medical- order establishment and enforcement services to custodial parties and their children so they can receive court-ordered financial support
- Continue to make improvements in the yearly Administrative Review Division/Out-of-Home/In-Home Foster Care/Core Services audits

- Ensure monthly reviews for Colorado Works, Supplemental Nutrition Assistance Program, and Medicaid occur
- A child welfare staff will be trained to complete the SAFE home study certification process and license three new foster homes
- Ensure compliance with child welfare timeframes in the Court system
- Improve child welfare court report forms to include all necessary statutory findings and information relevant to the court

Key Performance Measures

- Processing adult benefit applications efficiently
 - Numerator: Number of new benefit applications processed timely
 - Denominator: Number of new benefit applications processed in the month
- Timely processing of new food assistance and expedited food assistance applications
 - Numerator: Number of new benefit applications processed in 30 days or less
 - Denominator: Number of new benefit applications processed in the month
- Timely closure of child welfare Assessments
 - Numerator: Number of child protection assessments closed within 60 days of referral
 - Denominator: Total number of child protection assessments closed in a specific month
- To provide accurate timely materials, data and analysis to members of the Board of County Commissioners
 - Numerator: Number of quarterly reports provided timely to the Board of County Commissioners
 - Denominator: 4
- To provide financial- and medical-order establishment and enforcement services to custodial parties and their children so they can receive the court-ordered financial support.
 - Numerator: Cases where an arrears balance was owed, and at least some portion of that obligation was paid, in the month
 - Denominator: Total number of cases with arrears owed in the month
- Continue to make improvements in the yearly Administrative Review Division/Out-of-Home/In-Home Foster Care/Core Services audits.
 - Evidenced by ARD findings
- A child welfare staff will be trained to complete the SAFE home study certification process and license three new foster homes.
 - Evidence of training certificate
 - Evidence of three new licensed foster homes

Economic Security

Strengths

Archuleta County performed well on ten Economic Security measures between January 2014 and August 2014. Archuleta County met the 95% or above goal for the Timeliness of New Adult Financial Applications and the Timeliness of New Colorado Works Applications measures. In the Food Assistance program, Archuleta County met the 95% goal on the Timeliness of RRR Food Assistance Applications measure and had \$0 in error (0%) out of \$788 authorized, meeting the 3% or less goal, for the Food Assistance Payment Error Rate measure.

Archuleta County was near the goal on four Economic Security measures. In the Timeliness of RRR Colorado Works Applications measure, Archuleta County nearly met the 95% goal with a yearly average of 91% and reached 100% in 8 out of 10 applicable months. Archuleta County nearly met the goal for both Child Support Services measures and had an upward trend, toward the goals, between January 2014 and August 2014. Finally, Archuleta County nearly met the goal in the Early Childhood Accurate Child Care Reimbursement measure with a yearly average of 7.7%, which is near the 3% or less goal.

Areas Needing Improvement

Archuleta County may want to further review four Economic Security measures. In the Timeliness of RRR Adult Financial Applications measure, Archuleta County was timely on 18 out of 28 of its RRR applications, which is a yearly average of 64% and does not meet the 95% goal. Archuleta County may also want to review three Food Assistance measures. In the Timeliness of New Food Assistance Applications, Archuleta County was timely on 88% of its applications in the last 12 months. In the Timeliness of Expedited Food Assistance Applications measure, Archuleta County did not meet the 95% goal with a yearly average of 61%.

Safety & Well Being

Strengths

Archuleta County performed well on four Safety & Well Being measures between January 2014 and August 2014. Archuleta County is 100% timely in the Adult Protection Services Timeliness of Adult Protection Inquires measure, outperforming the 95% goal and the 44 Small Counties as a whole in the past 12 months. Archuleta County also performed well in the Child Welfare Maintain Children Safely in Their Home and the Children in Congregate Care measures. Archuleta County met the yearly goal and outperformed the 44 Small Counties as a whole in both measures.

Areas Needing Improvement

In the Timeliness of Initial Response to Abuse/Neglect Assessments measure, Archuleta County was timely on 74% of initial responses, which is below the 90% goal. Timeliness of Assessment Closures measure will also remain a closely monitored goal for Archuleta County.

*This performance review includes data from September 2013 through August 2014. In some cases, Archuleta County had a low number of applications/assessments and, therefore, data should be interpreted with caution as this can cause variable performance.

Performance by Program Area/Specific Goal

Strengths

Adult Financial

- Timeliness of New Adult Financial Applications – Archuleta County was timely on 23 out of 24 new applications in the past 12 months. Archuleta County has a yearly average of 96%, which is above the 95% goal.

Colorado Works

- Timeliness of New Colorado Works Applications – Archuleta County was timely on 63 out of 65 new applications in the past 12 months. Archuleta County has a yearly average of 97%, which is above the 95% goal.
- Timeliness of Redetermination (RRR) Colorado Works Applications – Archuleta County was timely on 21 out of 23 renewal applications in the past 12 months. Archuleta County has a yearly average of 91%, which is near the 95% goal.

Food Assistance

- Timeliness of Redetermination (RRR) Food Assistance Applications – Archuleta County was timely on 413 out of 436 renewal applications in the past 12 months. Archuleta County has a yearly average of 95%, which meets the 95% goal.
- Food Assistance Payment Error Rate – Archuleta County had \$0 payment dollars in error out of \$788 authorized between May 2013 and April 2014 (Latest 12 months of SNAP QA data). Archuleta County has a yearly average of 0%, which is below the 3% (lower is better) goal.

LEAP

- Timeliness of Regular LEAP Applications – Archuleta County processed 402 regular applications in the past 12 months with a yearly average of 10.9 days, which is below the 30 days or less goal.
- Timeliness of Expedited LEAP Applications – Archuleta County processed 8 expedited applications in the past 12 months with a yearly average of 2.4 days, which is below the 14 days or less goal.

Child Support Services

- Percent of Child Support Collected – Archuleta County collected \$331,411 in child support out of \$520,235 owed between January 2014 and August 2014. Archuleta County has a yearly average of 63.7%, which is near the 64.3% goal. This measure also has an upward trend, toward the goal, throughout 2014.

- Percent of Cases with an Arrears Payment – Archuleta County collected arrears payments on 1,382 out of 3,545 cases with arrears payments between January 2013 and August 2014. Archuleta County has a yearly average of 40%, which is near the 41.3% goal. This measure also has an upward trend, towards the goal.

Early Childhood

- Accurate Child Care Reimbursement – Archuleta County paid \$3,357.89 in manual payments out of \$43,489.83 total payments between January 2014 and August 2014. Archuleta County has a yearly average of 7.7% manual payments, which is near the 3% goal (lower is better).

Adult Protection Services

- Timeliness of Adult Protection Inquiries – Archuleta County was timely on 16 out of 16 inquiries between January 2014 and August 2014. Archuleta County has a yearly average of 100%, which is above the 98% goal.

Child Welfare

- Maintain Children Safely in Their Home – Archuleta County has had 39 out of 42 children remain safely in their home in the past year. Archuleta County has a yearly average of 93%, which is above the 86% goal.
- Children in Out of Home Care for 24+ Months– Archuleta County did not meet the 22% or less goal in 7 out of 12 months between January 2014 and August 2014, and had an upward trend, away from the goal, starting at 16.7% in August 2013 and ending at 25% in December. However, Archuleta County is near the goal in those months.
- Children in Congregate Care – Archuleta County met the 18.4% or less goal in every month between January 2014 and July 2014. Archuleta reached 0% in the past 5 months.

Areas Needing Improvement:

Adult Financial

- Timeliness of Redetermination (RRR) Adult Financial Applications – Archuleta County was timely on 18 out of 28 of its renewal applications in the past 12 months. Archuleta County has a yearly average of 64%, which is below the 95% goal.

Food Assistance

- Timeliness of New Food Assistance Applications – Archuleta County was timely on 367 out of 418 new applications in the past 12 months. Archuleta County has a yearly average of 88%, which is below the 95% goal.
- Timeliness of Expedited Food Assistance Applications – Archuleta County was timely on 99 out of 162 expedited applications in the past 12 months. Archuleta County has a yearly average of 61%, which is below the 95% goal.

Child Welfare

-
- Timeliness of Initial Response to Abuse/Neglect Assessments – Archuleta County was timely on 69 out of 93 responses in the past year. Archuleta County has a yearly average of 74%, which is below the 90% goal.

Timeliness of Assessment Closures – Archuleta County was timely on 37 out of 70 assessment closures in the past year. Archuleta County has a yearly average of 53%, which is below the 90% goal. It should be noted that closure of a high volume of backlogged assessments in the beginning of the year caused the yearly average to be low. The County is currently performing at 100% and now that the backlog has been addressed it is anticipated that the goal will be met in subsequent months.

ARCHULETA COUNTY, CO
HUMAN SERVICES - DEPARTMENT DETAIL

2015 BUDGET

ADMINISTRATION (202-7000)

	2012	2013	2014	2015	DOLLAR	% INC/
	ACTUAL	ACTUAL	PROJECTED	BUDGET	INC/ (DEC)	(DEC)
			YEAR END			
REVENUES						
3347 HS Revenue - Admin	\$ 112,831	\$ 103,027	\$ 144,768	\$ 230,515	85,747	59.2%
3390 Fed Revenue - Indirect A	33,217	44,523	48,853	48,157	(696)	-1.4%
3950 Misc Revenue & Refunds	11,360	5,064	-	-	-	0.0%
TOTAL REVENUES	157,408	152,614	193,621	278,672	85,051	43.9%
EXPENDITURES						
SALARIES & WAGES:						
<i>FTEs</i>	3.09	3.22	2.82	3.00	0	6.4%
1101 Wages - Regular	155,989	157,257	150,017	167,443	17,426	11.6%
Total Salaries & Wages Cost	155,989	157,257	150,017	167,443	17,426	11.6%
BENEFITS:						
1201 FICA/Medicare	10,762	10,765	10,369	12,587	2,218	21.4%
1202 Retirement Plan	6,240	6,570	5,842	6,582	740	12.7%
1203 Workman's Comp	1,288	2,488	2,488	471	(2,017)	-81.1%
1204 Unemployment Insurance	421	441	219	494	275	125.6%
1205 Medical / Dental Insuran	26,031	32,732	26,564	27,688	1,124	4.2%
Total Benefits Costs	44,742	52,996	45,482	47,822	2,340	5.1%
Total Personnel Costs	200,731	210,253	195,499	215,265	19,766	10.1%
OPERATIONS:						
1910 Contract Payments	20,980	19,662	9,735	-	(9,735)	-100.0%
2110 Utilities	10,962	10,021	10,500	12,000	1,500	14.3%
2255 Building Rent/Leases	39,260	39,200	39,200	39,200	-	0.0%
2510 Travel-Miles	4,028	7,824	8,500	8,000	(500)	-5.9%
2820 Purchased Administrative Services	74,813	256	1,000	1,000	-	0.0%
3121 Office Supplies	(22,214)	11,723	10,000	10,000	-	0.0%
4140 Dues, Memberships	1,605	878	1,600	1,600	-	0.0%
4173 County Audit Fees	16,000	-	-	-	-	0.0%
4320 Office Furniture & Equipment	3,598	4,245	4,000	4,000	-	0.0%
6000 RMS Adjustment	(209,494)	(232,252)	(193,450)	(193,450)	-	0.0%
6322 Admin Fees	11,826	47,157	48,853	48,157	(696)	-1.4%
6361 Fuel Charges	2,701	3,560	2,500	3,788	1,288	51.5%
6364 Fleet Charges	2,561	9,953	478	10,591	10,113	2115.7%
6500 EBT Adjustment	46	-	-	-	-	0.0%
Total Operations Costs	(43,328)	(77,773)	(57,084)	(55,114)	1,970	-3.5%
TOTAL EXPENDITURES	157,403	132,480	138,415	160,151	21,736	15.7%
REVENUE OVER/(UNDER) EXPENDITURES	5	20,134	55,206	118,521	63,315	114.7%

ARCHULETA COUNTY, CO
HUMAN SERVICES - DEPARTMENT DETAIL

2015 BUDGET

ADMINISTRATION IM DIRECT (202-4010)

	2012	2013	2014	2015	DOLLAR	% INC/
	ACTUAL	ACTUAL	PROJECTED	BUDGET	INC/ (DEC)	(DEC)
			YEAR END			
REVENUES						
3347 HS Revenue - Admin	\$ 51,140	\$ 54,432	\$ 104,485	\$ 136,788	32,303	30.9%
TOTAL REVENUES	51,140	54,432	104,485	136,788	32,303	30.9%
EXPENDITURES						
SALARIES & WAGES:						
<i>FTEs</i>	3.09	3.22	2.82	3.85	1	36.5%
1101 Wages - Regular	67,830	79,337	87,143	126,716	39,573	45.4%
Total Salaries & Wages Cost	67,830	79,337	87,143	126,716	39,573	45.4%
BENEFITS:						
1201 FICA/Medicare	4,685	4,837	7,046	9,694	2,648	37.6%
1202 Retirement Plan	2,813	3,247	4,106	5,069	963	23.5%
1203 Workman's Comp	830	(5,075)	717	2,108	1,391	194.0%
1204 Unemployment Insurance	223	226	294	380	86	29.3%
1205 Medical / Dental Insuran	12,377	14,877	30,448	50,407	19,959	65.6%
Total Benefits Costs	20,928	18,112	42,611	67,658	25,047	58.8%
Total Personnel Costs	88,758	97,449	129,754	194,374	64,620	49.8%
OPERATIONS:						
3121 Office Supplies	(13,865)	183	350	-	(350)	-100.0%
Total Operations Costs	(13,865)	183	350	-	(350)	-100.0%
TOTAL EXPENDITURES	74,893	97,632	130,104	194,374	64,270	49.4%
REVENUE OVER/(UNDER) EXPENDITURES	(23,753)	(43,200)	(25,619)	(57,586)	(31,967)	124.8%

ARCHULETA COUNTY, CO
HUMAN SERVICES - DEPARTMENT DETAIL

2015 BUDGET

ADULT PROTECTIVE SERVICES (202-1010)

	2012	2013	2014	2015	DOLLAR	% INC/
	ACTUAL	ACTUAL	PROJECTED	BUDGET	INC/ (DEC)	(DEC)
			YEAR END			
REVENUES						
3347 APS - Earned Revenue	\$ -	\$ 3,500	\$ 30,000	\$ 36,132	6,132	20.4%
TOTAL REVENUES	-	3,500	30,000	36,132	6,132	20.4%
EXPENDITURES						
OPERATIONS:						
2802 Purchased Admin Service	-	-	10,000	33,559	23,559	235.6%
5791 Cty Client/Provider Pmt	-	-	-	5,791	5,791	0.0%
Total Operations Costs	-	-	10,000	39,350	29,350	293.5%
TOTAL EXPENDITURES	-	-	10,000	39,350	29,350	293.5%
REVENUE OVER/(UNDER) EXPENDITURES	-	3,500	20,000	(3,218)	(23,218)	-116.1%

ARCHULETA COUNTY, CO
HUMAN SERVICES - DEPARTMENT DETAIL

2015 BUDGET

AID TO NEEDED DISABLED (202-4861)

	2012	2013	2014	2015	DOLLAR	% INC/
	ACTUAL	ACTUAL	PROJECTED	BUDGET	INC/ (DEC)	(DEC)
			YEAR END			
REVENUES						
3347 Human Services Revenue	\$ 6,962	\$ -	\$ -	\$ -	-	0.0%
3399 EBT Revenue	19,578	20,826	-	21,000	21,000	0.0%
3950 Misc Revenue & Refunds	345	-	-	-	-	0.0%
TOTAL REVENUES	26,885	20,826	-	21,000	21,000	0.0%
EXPENDITURES						
OPERATIONS:						
6500 DHS EBT - County Share	24,824	26,033	27,000	27,000	-	0.0%
Total Operations Costs	24,824	26,033	27,000	27,000	-	0.0%
TOTAL EXPENDITURES	24,824	26,033	27,000	27,000	-	0.0%
REVENUE OVER/(UNDER) EXPENDITURES	2,061	(5,207)	(27,000)	(6,000)	21,000	-77.8%

ARCHULETA COUNTY, CO
HUMAN SERVICES - DEPARTMENT DETAIL

2015 BUDGET

CHILD CARE (202-2300)

	2012	2013	2014	2015	DOLLAR	% INC/
	ACTUAL	ACTUAL	PROJECTED	BUDGET	INC/ (DEC)	(DEC)
			YEAR END			
REVENUES						
3347 HS Revenue - Child Care	\$ 20,761	\$ 20,843	\$ 29,253	\$ 47,124	17,871	61.1%
3399 EBT Revenue	46,083	32,701	58,594	64,020	5,426	9.3%
TOTAL REVENUES	66,844	53,544	87,847	111,144	23,297	26.5%
EXPENDITURES						
SALARIES & WAGES:						
<i>FTEs</i>	<i>0.26</i>	<i>0.28</i>	<i>0.31</i>	<i>0.75</i>	0	141.9%
1101 Wages - Regular	13,750	11,611	16,416	29,627	13,211	80.5%
Total Salaries & Wages Cost	13,750	11,611	16,416	29,627	13,211	80.5%
BENEFITS:						
1201 FICA/Medicare	975	824	1,193	2,250	1,057	88.6%
1202 Retirement Plan	550	464	671	1,176	505	75.3%
1203 Workman's Comp	203	151	217	392	175	80.6%
1204 Unemployment Insurance	21	35	51	88	37	72.5%
1205 Medical / Dental Insuran	1,547	1,460	2,260	7,645	5,385	238.3%
Total Benefits Costs	3,296	2,934	4,392	11,551	7,159	163.0%
Total Personnel Costs	17,046	14,545	20,808	41,178	20,370	97.9%
OPERATIONS:						
3121 Office Supplies	744	-	200	200	-	0.0%
6000 RMS Adjustment	8,937	10,468	9,000	9,000	-	0.0%
6500 County EBT	62,491	48,674	80,000	97,000	17,000	21.3%
Total Operations Costs	72,172	59,142	89,200	106,200	17,000	19.1%
TOTAL EXPENDITURES	89,218	73,687	110,008	147,378	37,370	34.0%
REVENUE OVER/(UNDER) EXPENDITURES	(22,374)	(20,143)	(22,161)	(36,234)	(14,073)	63.5%

ARCHULETA COUNTY, CO
HUMAN SERVICES - DEPARTMENT DETAIL

2015 BUDGET

CHILD SUPPORT ENFORCEMENT (202-8000)

			2014		DOLLAR INC/ (DEC)	% INC/ (DEC)
	2012 ACTUAL	2013 ACTUAL	2014 PROJECTED YEAR END	2015 BUDGET		
REVENUES						
3347 IV-D Admin	\$ 80,235	\$ 81,254	\$ 90,000	\$ 109,992	19,992	22.2%
3950 Misc Revenue & Refunds	(419)	1,640	-	-	-	0.0%
TOTAL REVENUES	79,816	82,894	90,000	109,992	19,992	22.2%
EXPENDITURES						
SALARIES & WAGES:						
<i>FTEs</i>	2.90	2.82	3.14	2.60	(1)	-17.2%
1101 Wages - Regular	81,337	84,491	74,946	94,036	19,090	25.5%
Total Salaries & Wages Cost	81,337	84,491	74,946	94,036	19,090	25.5%
BENEFITS:						
1201 FICA/Medicare	5,988	6,257	6,022	7,172	1,150	19.1%
1202 Retirement Plan	3,253	3,380	3,330	3,750	420	12.6%
1203 Workman's Comp	1,119	1,034	1,383	1,348	(35)	-2.5%
1204 Unemployment Insurance	218	270	250	281	31	12.4%
1205 Medical / Dental Insuran	4,924	5,766	12,099	13,686	1,587	13.1%
Total Benefits Costs	15,502	16,707	23,084	26,237	3,153	13.7%
Total Personnel Costs	96,839	101,198	98,030	120,273	22,243	22.7%
OPERATIONS:						
1910 Contract Payments	223	488	2,000	2,000	-	0.0%
2240 Auto Supplies & Service	118	-	-	-	-	0.0%
2510 Travel-Miles, Lodge, Meals	2,668	3,639	2,000	7,719	5,719	286.0%
2630 Telephone	-	-	2,150	2,150	-	0.0%
2820 Purchased Administrative Services	3,306	1,923	10,000	10,000	-	0.0%
3121 Office Supplies	3,748	186	1,000	1,000	-	0.0%
4140 Dues & Memberships	-	-	200	200	-	0.0%
5791 Client Payment	-	693	-	-	-	0.0%
6500 County EBT	(790)	-	-	-	-	0.0%
Total Operations Costs	9,273	6,929	17,350	23,069	5,719	33.0%
TOTAL EXPENDITURES	106,112	108,127	115,380	143,342	27,962	24.2%
REVENUE OVER/(UNDER) EXPENDITURES	(26,296)	(25,233)	(25,380)	(33,350)	(7,970)	31.4%

ARCHULETA COUNTY, CO
HUMAN SERVICES - DEPARTMENT DETAIL

2015 BUDGET

CHILD WELFARE 100% (202-1220)

	2012	2013	2014	2015	DOLLAR	% INC/
	ACTUAL	ACTUAL	PROJECTED YEAR END	BUDGET	INC/ (DEC)	(DEC)
REVENUES						
3347 HS Revenue -Child Welfar	\$ 54,800	\$ 58,992	\$ 55,000	\$ 59,258	4,258	7.7%
TOTAL REVENUES	54,800	58,992	55,000	59,258	4,258	7.7%
EXPENDITURES						
SALARIES & WAGES:						
<i>FTEs</i>	<i>1.00</i>	<i>1.00</i>	<i>1.00</i>	<i>1.00</i>	-	0.0%
1101 Wages - Regular	39,585	68,066	35,781	35,500	(281)	-0.8%
Total Salaries & Wages Cost	39,585	68,066	35,781	35,500	(281)	-0.8%
BENEFITS:						
1201 FICA/Medicare	2,665	4,480	4,080	2,679	(1,401)	-34.3%
1202 Retirement Plan	1,583	2,306	2,006	1,401	(605)	-30.2%
1203 Workman's Comp	631	1,190	720	656	(64)	-8.9%
1204 Unemployment Insurance	119	204	103	105	2	1.9%
1205 Medical / Dental Insuran	11,675	17,761	12,060	12,538	478	4.0%
Total Benefits Costs	16,673	25,941	18,969	17,379	(1,590)	-8.4%
Total Personnel Costs	56,258	94,007	54,750	52,879	(1,871)	-3.4%
OPERATIONS:						
3121 Office Supply	(18,888)	70	250	-	(250)	-100.0%
5791 Cty Client/Provider Pym	-	-	-	3,008	3,008	0.0%
6000 RMS Adjustment	1,574	1,588	-	-	-	0.0%
6500 County EBT	16,051	-	-	1,500	1,500	0.0%
Total Operations Costs	(1,263)	1,658	250	4,508	4,258	1703.2%
TOTAL EXPENDITURES	54,995	95,665	55,000	57,387	2,387	4.3%
REVENUE OVER/(UNDER) EXPENDITURES	(195)	(36,673)	-	1,871	1,871	0.0%

ARCHULETA COUNTY, CO
HUMAN SERVICES - DEPARTMENT DETAIL

2015 BUDGET

CHILD WELFARE 80/20 (202-1210)

	2012	2013	2014	2015	DOLLAR	% INC/
	ACTUAL	ACTUAL	PROJECTED	BUDGET	INC/ (DEC)	(DEC)
			YEAR END			
REVENUES						
3347 Child Welfare -80/20	\$ 318,554	\$ 302,734	\$ 350,000	\$ 239,253	(110,747)	-31.6%
3950 Misc Revenue & Refunds	1,245	16,498	(8,769)	-	8,769	-100.0%
TOTAL REVENUES	319,799	319,232	341,231	239,253	(101,978)	-29.9%
EXPENDITURES						
SALARIES & WAGES:						
<i>FTEs</i>	4.88	3.95	3.38	3.55	0	5.0%
1101 Wages - Regular	154,855	94,602	82,652	157,954	75,302	91.1%
Total Salaries & Wages Cost	154,855	94,602	82,652	157,954	75,302	91.1%
BENEFITS:						
1201 FICA/Medicare	10,901	6,978	5,943	11,953	6,010	101.1%
1202 Retirement Plan	6,194	3,816	3,053	6,250	3,197	104.7%
1203 Workman's Comp	2,390	1,495	2,478	2,656	178	7.2%
1204 Unemployment Insurance	578	313	245	469	224	91.4%
1205 Medical / Dental Insuran	23,338	14,548	12,114	41,028	28,914	238.7%
Total Benefits Costs	43,401	27,150	23,833	62,356	38,523	161.6%
Total Personnel Costs	198,256	121,752	106,485	220,310	113,825	106.9%
OPERATIONS:						
1910 Contract Payments	20,617	22,500	25,000	25,000	-	0.0%
2110 Utilities	80	-	-	-	-	0.0%
2240 Auto Supplies & Services	-	-	-	6,000	6,000	0.0%
2255 Building Rent/Leases	66	-	15,000	15,000	-	0.0%
2510 Travel - Miles	7,696	12,330	20,000	10,100	(9,900)	-49.5%
2610 Advertising/Publishing	2,055	478	-	-	-	0.0%
2820 Purchase Administrative Services	25,741	44,919	34,353	35,000	647	1.9%
3121 Office Supplies	19,250	141	500	3,000	2,500	500.0%
6000 RMS Adjustment	138,765	145,162	145,162	145,162	-	0.0%
6500 County EBT	(9,018)	-	(9,000)	(9,000)	-	0.0%
Total Operations Costs	205,252	225,530	231,015	230,262	(753)	-0.3%
TOTAL EXPENDITURES	403,508	347,282	337,500	450,572	113,072	33.5%
REVENUE OVER/(UNDER) EXPENDITURES	(83,709)	(28,050)	3,731	(211,319)	(215,050)	-576.9%

ARCHULETA COUNTY, CO
HUMAN SERVICES - DEPARTMENT DETAIL

2015 BUDGET

CHILD WELFARE RELATED CHILD CARE (202-1205)

	2012	2013	2014	2015	DOLLAR	% INC/
	ACTUAL	ACTUAL	PROJECTED	BUDGET	INC/ (DEC)	(DEC)
			YEAR END			
REVENUES						
3347 HS Revenue	\$ 1,135	\$ 757	\$ -	\$ -	-	0.0%
3399 EBT Revenue	5,763	2,667	4,800	11,486	6,686	139.3%
TOTAL REVENUES	6,898	3,424	4,800	11,486	6,686	139.3%
EXPENDITURES						
OPERATIONS:						
6500 County EBT	8,123	3,334	6,000	14,358	8,358	139.3%
Total Operations Costs	8,123	3,334	6,000	14,358	8,358	139.3%
TOTAL EXPENDITURES	8,123	3,334	6,000	14,358	8,358	139.3%
REVENUE OVER/(UNDER) EXPENDITURES	(1,225)	90	(1,200)	(2,872)	(1,672)	139.3%

ARCHULETA COUNTY, CO
HUMAN SERVICES - DEPARTMENT DETAIL

2015 BUDGET

COLORADO WORKS (TANF) (202-4200)

	2012	2013	2014	2015	DOLLAR	% INC/
	ACTUAL	ACTUAL	PROJECTED	BUDGET	INC/ (DEC)	(DEC)
			YEAR END			
REVENUES						
3347 HS Revenue - TANF Colo W	\$ 89,971	\$ 91,254	\$ 100,553	\$ 83,810	(16,743)	-16.7%
3399 EBT Revenue	125,597	105,890	107,610	107,610	-	0.0%
3950 Refunds & Other	91	(1,901)	-	-	-	0.0%
9501 CO Works RMS Rev Adj @ 1	-	-	10,000	-	(10,000)	-100.0%
TOTAL REVENUES	215,659	195,243	218,163	191,420	(26,743)	-12.3%
EXPENDITURES						
SALARIES & WAGES:						
<i>FTEs</i>	2.00	2.00	1.90	-	(2)	-100.0%
1101 Wages - Regular	12,008	10,784	903	-	(903)	-100.0%
Total Salaries & Wages Cost	12,008	10,784	903	-	(903)	-100.0%
BENEFITS:						
1201 FICA/Medicare	859	781	67	-	(67)	-100.0%
1202 Retirement Plan	480	431	36	-	(36)	-100.0%
1203 Workman's Comp	656	366	15	-	(15)	-100.0%
1204 Unemployment Insurance	19	(65)	3	-	(3)	-100.0%
1205 Medical / Dental Insuran	1,909	1,416	170	-	(170)	-100.0%
Total Benefits Costs	3,923	2,929	291	-	(291)	-100.0%
Total Personnel Costs	15,931	13,713	1,194	-	(1,194)	-100.0%
OPERATIONS:						
1910 Contract Payments	46,825	53,554	47,106	45,963	(1,143)	-2.4%
2510 Travel-Miles	461	-	500	-	(500)	-100.0%
2820 Purchased Administrative Services	1,697	1,877	1,000	500	(500)	-50.0%
3121 Office Supplies	-	-	26,685	1,100	(25,585)	-95.9%
5791 Cty Client/Provider Payment	365	400	2,400	2,400	-	0.0%
6000 RMS Adjustments	38,203	50,768	50,000	50,000	-	0.0%
6500 County EBT	149,758	128,283	134,513	134,513	-	0.0%
Total Operations Costs	237,309	234,882	262,204	234,476	(27,728)	-10.6%
TOTAL EXPENDITURES	253,240	248,595	263,398	234,476	(28,922)	-11.0%
REVENUE OVER/(UNDER) EXPENDITURES	(37,581)	(53,352)	(45,235)	(43,056)	2,179	-4.8%

ARCHULETA COUNTY, CO
HUMAN SERVICES - DEPARTMENT DETAIL

2015 BUDGET

CORE SERVICES 80/20 (202-1799)

	2012	2013	2014	2015	DOLLAR	% INC/
	ACTUAL	ACTUAL	PROJECTED	BUDGET	INC/ (DEC)	(DEC)
			YEAR END			
REVENUES						
3347 HS Revenue Core Service	\$ 3,852	\$ -	\$ 46,270	\$ 44,200	(2,070)	-4.5%
3399 Core Services EBT Revenue	3,763	-	-	-	-	0.0%
TOTAL REVENUES	7,615	-	46,270	44,200	(2,070)	-4.5%
EXPENDITURES						
SALARIES & WAGES:						
<i>FTEs</i>						
1101 Wages - Regular	1,335	-	-	-	-	0.0%
Total Salaries & Wages Cost	1,335	-	-	-	-	0.0%
BENEFITS:						
1201 FICA/Medicare	90	-	-	-	-	0.0%
1202 Retirement Plan	53	-	-	-	-	0.0%
1205 Medical / Dental Insuran	381	-	-	-	-	0.0%
Total Benefits Costs	524	-	-	-	-	0.0%
Total Personnel Costs	1,859	-	-	-	-	0.0%
OPERATIONS:						
1910 Contractual	-	-	57,837	55,257	(2,580)	-4.5%
6500 County EBT	6,466	-	-	-	-	0.0%
Total Operations Costs	6,466	-	57,837	55,257	(2,580)	-4.5%
TOTAL EXPENDITURES	8,325	-	57,837	55,257	(2,580)	-4.5%
REVENUE OVER/(UNDER) EXPENDITURES	(710)	-	(11,567)	(11,057)	510	-4.4%

ARCHULETA COUNTY, CO
HUMAN SERVICES - DEPARTMENT DETAIL

2015 BUDGET

CORE SERVICES OTHER (202-1800)

	2012	2013	2014	2015	DOLLAR	% INC/
	ACTUAL	ACTUAL	PROJECTED	BUDGET	INC/ (DEC)	(DEC)
			YEAR END			
REVENUES						
3347 HS Revenue -Core Service	\$ 47,965	\$ 47,137	\$ 82,436	\$ 108,919	26,483	32.1%
3399 EBT Revenue	73,578	68,367	60,367	68,367	8,000	13.3%
TOTAL REVENUES	121,543	115,504	142,803	177,286	34,483	24.1%
EXPENDITURES						
SALARIES & WAGES:						
<i>FTEs</i>	1.30	1.24	1.30	2.00	1	53.8%
1101 Wages - Regular	37,792	43,695	69,742	75,014	5,272	7.6%
Total Salaries & Wages Cost	37,792	43,695	69,742	75,014	5,272	7.6%
BENEFITS:						
1201 FICA/Medicare	2,541	2,943	4,338	5,702	1,364	31.4%
1202 Retirement Plan	1,512	1,748	2,477	2,981	504	20.3%
1203 Workman's Comp	779	735	1,033	1,398	365	35.3%
1204 Unemployment Insurance	70	123	186	224	38	20.4%
1205 Medical / Dental Insuran	7,676	9,114	13,133	22,123	8,990	68.5%
Total Benefits Costs	12,578	14,663	21,167	32,428	11,261	53.2%
Total Personnel Costs	50,370	58,358	90,909	107,442	16,533	18.2%
OPERATIONS:						
1910 Contract Payments	-	-	154	-	(154)	-100.0%
6500 County EBT	70,845	68,367	70,000	85,459	15,459	22.1%
Total Operations Costs	70,845	68,367	70,154	85,459	15,305	21.8%
TOTAL EXPENDITURES	121,215	126,725	161,063	192,901	31,838	19.8%
REVENUE OVER/(UNDER) EXPENDITURES	328	(11,221)	(18,260)	(15,615)	2,645	-14.5%

ARCHULETA COUNTY, CO
HUMAN SERVICES - DEPARTMENT DETAIL

2015 BUDGET

CORE SERVICES SPECIAL ECONOMICS (202-1854)

	2012	2013	2014	2015	DOLLAR	% INC/
	ACTUAL	ACTUAL	PROJECTED	BUDGET	INC/ (DEC)	(DEC)
			YEAR END			
REVENUES						
3347 HS Revenue - Leap Admin	\$ 1,200	\$ -	\$ 1,203	\$ 2,375	1,172	97.4%
TOTAL REVENUES	1,200	-	1,203	2,375	1,172	97.4%
EXPENDITURES						
OPERATIONS:						
2820 Purchased Administrative Services	1,481	102	1,203	2,375	1,172	97.4%
5791 Cty Client/Provider Payments	93	-	-	-	-	0.0%
Total Operations Costs	1,574	102	1,203	2,375	1,172	97.4%
TOTAL EXPENDITURES	1,574	102	1,203	2,375	1,172	97.4%
REVENUE OVER/(UNDER) EXPENDITURES	(374)	(102)	-	-	-	0.0%

ARCHULETA COUNTY, CO
HUMAN SERVICES - DEPARTMENT DETAIL

2015 BUDGET

CHILD WELFARE CHRP (202-1240)

	2012	2013	2014	2015	DOLLAR	% INC/
	ACTUAL	ACTUAL	PROJECTED	BUDGET	INC/ (DEC)	(DEC)
			YEAR END			
REVENUES						
3347 HS Revenue	\$ -	\$ -	\$ 35,117	\$ 11,486	(23,631)	-67.3%
TOTAL REVENUES	-	-	35,117	11,486	(23,631)	-67.3%
EXPENDITURES						
OPERATIONS:						
6500 County EBT	22,823	7,686	43,896	14,358	(29,538)	-67.3%
Total Operations Costs	22,823	7,686	43,896	14,358	(29,538)	-67.3%
TOTAL EXPENDITURES	22,823	7,686	43,896	14,358	(29,538)	-67.3%
REVENUE OVER/(UNDER) EXPENDITURES	(22,823)	(7,686)	(8,779)	(2,872)	5,907	-67.3%

ARCHULETA COUNTY, CO
HUMAN SERVICES - DEPARTMENT DETAIL

2015 BUDGET

CHILD WELFARE OUT OF HOME (202-1235)

	2012	2013	2014	2015	DOLLAR	% INC/
	ACTUAL	ACTUAL	PROJECTED	BUDGET	INC/ (DEC)	(DEC)
			YEAR END			
REVENUES						
3347 HS Revenue	\$ -	\$ -	\$ -	\$ -	-	0.0%
3399 EBT Revenue	77,423	277,351	221,309	277,351	56,042	25.3%
3950 Misc. Refund & Revenue	(13,395)	4,887	-	4,887	4,887	0.0%
TOTAL REVENUES	64,028	282,238	221,309	282,238	60,929	27.5%
EXPENDITURES						
OPERATIONS:						
6500 County EBT	100,257	357,308	276,635	357,308	80,673	29.2%
Total Operations Costs	100,257	357,308	276,635	357,308	80,673	29.2%
TOTAL EXPENDITURES	100,257	357,308	276,635	357,308	80,673	29.2%
REVENUE OVER/(UNDER) EXPENDITURES	(36,229)	(75,070)	(55,326)	(75,070)	(19,744)	35.7%

ARCHULETA COUNTY, CO
HUMAN SERVICES - DEPARTMENT DETAIL

2015 BUDGET

CHILD WELFARE RESIDENTIAL MENTAL HEALTH (202-1232)

	2012		2013		2014	2015	DOLLAR	% INC/
	ACTUAL	ACTUAL	ACTUAL	PROJECTED	YEAR END	BUDGET	INC/ (DEC)	(DEC)
REVENUES								
3347 HS Revenue	\$ (913)	\$ -	\$ -	\$ 12,800	\$ 16,053	3,253		25.4%
3399 RES MENTAL HEALTH EBT R	-	(62)	-	-	-	-		0.0%
TOTAL REVENUES	(913)	(62)	12,800	16,053	3,253			25.4%
EXPENDITURES								
OPERATIONS:								
6500 County EBT	(120)	1,364	16,000	20,066	4,066			25.4%
Total Operations Costs	(120)	1,364	16,000	20,066	4,066			25.4%
TOTAL EXPENDITURES	(120)	1,364	16,000	20,066	4,066			25.4%
REVENUE OVER/(UNDER) EXPENDITURES	(793)	(1,426)	(3,200)	(4,013)	(813)			25.4%

ARCHULETA COUNTY, CO
HUMAN SERVICES - DEPARTMENT DETAIL

2015 BUDGET

CHILD WELFARE SUBADOPTION (202-1250)

	2012	2013	2014	2015	DOLLAR	% INC/
	ACTUAL	ACTUAL	PROJECTED	BUDGET	INC/ (DEC)	(DEC)
			YEAR END			
REVENUES						
3347 HS Revenue	\$ 2,532	\$ -	\$ -	\$ -	-	0.0%
3399 EBT Revenue	26,998	18,840	22,201	28,000	5,799	26.1%
TOTAL REVENUES	29,530	18,840	22,201	28,000	5,799	26.1%
EXPENDITURES						
OPERATIONS:						
6500 County EBT	36,913	35,598	34,689	35,000	311	0.9%
Total Operations Costs	36,913	35,598	34,689	35,000	311	0.9%
TOTAL EXPENDITURES	36,913	35,598	34,689	35,000	311	0.9%
REVENUE OVER/(UNDER) EXPENDITURES	(7,383)	(16,758)	(12,488)	(7,000)	5,488	-43.9%

ARCHULETA COUNTY, CO
HUMAN SERVICES - DEPARTMENT DETAIL

2015 BUDGET

EMPLOYMENT FIRST 100% (202-6150)

	2012	2013	2014	2015	DOLLAR	% INC/
	ACTUAL	ACTUAL	PROJECTED	BUDGET	INC/ (DEC)	(DEC)
			YEAR END			
REVENUES						
3347 HS Revenue - Emp First	\$ 37,888	\$ 27,825	\$ 38,297	\$ 36,446	(1,851)	-4.8%
3361 FStamps Job Search/ Emp	5,379	18,489	-	-	-	0.0%
TOTAL REVENUES	43,267	46,314	38,297	36,446	(1,851)	-4.8%
EXPENDITURES						
OPERATIONS:						
1910 Contract Payments	36,815	34,332	13,379	37,808	24,429	182.6%
2510 Travel-Miles	172	-	250	250	-	0.0%
2820 Purchased Administrative Svcs	4,347	698	3,500	-	(3,500)	-100.0%
3121 Office Supplies	(184)	27	432	500	68	15.7%
5791 Cty Client/Provider Payments	400	2,800	7,000	7,000	-	0.0%
Total Operations Costs	41,550	37,857	24,561	45,558	20,997	85.5%
TOTAL EXPENDITURES	41,550	37,857	24,561	45,558	20,997	85.5%
REVENUE OVER/(UNDER) EXPENDITURES	1,717	8,457	13,736	(9,112)	(22,848)	-166.3%

EXCESS PARENTAL FEES (202-1590)

	2012	2013	2014	2015	DOLLAR	% INC/
	ACTUAL	ACTUAL	PROJECTED	BUDGET	INC/ (DEC)	(DEC)
			YEAR END			
REVENUES						
3951 Excess Parental Fee Revenue	\$ 8,562	\$ 6,593	\$ 2,000	\$ 10,332	8,332	416.6%
TOTAL REVENUES	8,562	6,593	2,000	10,332	8,332	416.6%
EXPENDITURES						
OPERATIONS:						
6501 Excess Prntl Fee	2,208	2,056	-	10,332	10,332	0.0%
Total Operations Costs	2,208	2,056	-	10,332	10,332	0.0%
TOTAL EXPENDITURES	2,208	2,056	-	10,332	10,332	0.0%
REVENUE OVER/(UNDER) EXPENDITURES	6,354	4,537	2,000	-	(2,000)	-100.0%

ARCHULETA COUNTY, CO
HUMAN SERVICES - DEPARTMENT DETAIL

2015 BUDGET

FATHERHOOD INITIATIVE (202-4458)

	2012	2013	2014	2015	DOLLAR	% INC/
	ACTUAL	ACTUAL	PROJECTED YEAR END	BUDGET	INC/ (DEC)	(DEC)
REVENUES						
3347 Fatherhood Grant	\$ 281,072	\$ 275,225	\$ 396,780	\$ 407,669	10,889	2.7%
TOTAL REVENUES	281,072	275,225	396,780	407,669	10,889	2.7%
EXPENDITURES						
SALARIES & WAGES:						
<i>FTEs</i>	<i>1.16</i>	<i>1.63</i>	<i>1.63</i>	<i>0.60</i>	(1)	-63.2%
1101 Wages - Regular	57,163	50,796	30,000	24,589	(5,411)	-18.0%
Total Salaries & Wages Cost	57,163	50,796	30,000	24,589	(5,411)	-18.0%
BENEFITS:						
1201 FICA/Medicare	4,284	3,176	1,858	1,881	23	1.2%
1202 Retirement Plan	2,286	1,750	64	984	920	1437.5%
1203 Workman's Comp	353	523	53	461	408	769.8%
1204 Unemployment Insurance	115	129	5	74	69	1380.0%
1205 Medical / Dental Insuran	2,418	2,806	200	4,030	3,830	1915.0%
Total Benefits Costs	9,456	8,384	2,180	7,430	5,250	240.8%
Total Personnel Costs	66,619	59,180	32,180	32,019	(161)	-0.5%
OPERATIONS:						
1910 Contract Payments	144,279	202,176	288,060	329,963	41,903	14.5%
2255 Building Rent/Leases	1,297	-	-	-	-	0.0%
2510 Travel-Miles	8,707	6,177	7,420	6,000	(1,420)	-19.1%
2610 Advertising & Publishing	1,250	1,566	3,500	3,500	-	0.0%
2820 Purchased Administrative Services	70,807	21,704	28,000	28,000	-	0.0%
3121 Office Supplies	634	1,417	1,500	2,000	500	33.3%
4173 County Audit Fees	-	-	15,120	15,120	-	0.0%
4320 Office Furniture & Equipment	759	-	1,000	1,000	-	0.0%
5791 Cnty Client/Provider Payments	1,427	1,200	20,000	3,200	(16,800)	-84.0%
Total Operations Costs	229,160	234,240	364,600	388,783	24,183	6.6%
TOTAL EXPENDITURES	295,779	293,420	396,780	420,802	24,022	6.1%
REVENUE OVER/(UNDER) EXPENDITURES	(14,707)	(18,195)	-	(13,133)	(13,133)	0.0%

ARCHULETA COUNTY, CO
HUMAN SERVICES - DEPARTMENT DETAIL

2015 BUDGET

FOOD ASSISTANCE (202-6001)

	2012	2013	2014	2015	DOLLAR	% INC/
	ACTUAL	ACTUAL	PROJECTED	BUDGET	INC/ (DEC)	(DEC)
			YEAR END			
REVENUES						
3347 Supplemental Nutrition a	\$ 880,886	\$ -	\$ -	\$ -	-	0.0%
3399 EBT Revenue	885,308	1,533,605	1,533,605	1,534,463	858	0.1%
3950 Food Asst. Refunds	(374)	11,681	11,681	-	(11,681)	-100.0%
TOTAL REVENUES	1,765,820	1,545,286	1,545,286	1,534,463	(10,823)	-0.7%
EXPENDITURES						
OPERATIONS:						
6500 County EBT	1,769,194	1,534,463	1,534,463	1,534,463	-	0.0%
Total Operations Costs	1,769,194	1,534,463	1,534,463	1,534,463	-	0.0%
TOTAL EXPENDITURES	1,769,194	1,534,463	1,534,463	1,534,463	-	0.0%
REVENUE OVER/(UNDER) EXPENDITURES	(3,374)	10,823	10,823	-	(10,823)	-100.0%

ARCHULETA COUNTY, CO
HUMAN SERVICES - DEPARTMENT DETAIL

2015 BUDGET

GENERAL ASSISTANCE (202-9901)

	2012	2013	2014	2015	DOLLAR	% INC/
	ACTUAL	ACTUAL	PROJECTED	BUDGET	INC/ (DEC)	(DEC)
			YEAR END			
EXPENDITURES						
OPERATIONS:						
2510 Travel-Miles	\$ 286	\$ -	\$ -	\$ 1,000	1,000	0.0%
2820 Purchased Administrative Services	12,312	432	16,000	16,000	-	0.0%
5791 Cty Client/Provider Pmts	2,316	1,207	2,500	2,500	-	0.0%
Total Operations Costs	14,914	1,639	18,500	19,500	1,000	5.4%
TOTAL EXPENDITURES	14,914	1,639	18,500	19,500	1,000	5.4%

ARCHULETA COUNTY, CO
HUMAN SERVICES - DEPARTMENT DETAIL

2015 BUDGET

INCENTIVES (202-9435)

	2012	2013	2014	2015	DOLLAR	% INC/
	ACTUAL	ACTUAL	PROJECTED	BUDGET	INC/ (DEC)	(DEC)
			YEAR END			
REVENUES						
3347 HS Incentive Revenue	\$ 16,392	\$ 18,397	\$ 18,000	\$ 18,000	-	0.0%
TOTAL REVENUES	16,392	18,397	18,000	18,000	-	0.0%

ARCHULETA COUNTY, CO
HUMAN SERVICES - DEPARTMENT DETAIL

2015 BUDGET

LEAP (202-5100)

	2012	2013	2014	2015	DOLLAR	% INC/
	ACTUAL	ACTUAL	PROJECTED YEAR END	BUDGET	INC/ (DEC)	(DEC)
REVENUES						
3347 HS Revenue - Leap Benefi	\$ 116,165	\$ 8,919	\$ 7,778	\$ 1,619	(6,159)	-79.2%
3399 EBT Revenue	58,462	145,735	150,000	150,000	-	0.0%
TOTAL REVENUES	174,627	154,654	157,778	151,619	(6,159)	-3.9%
EXPENDITURES						
SALARIES & WAGES:						
<i>FTEs</i>	<i>0.20</i>	<i>0.25</i>	<i>0.25</i>	-	(0)	-100.0%
1101 Wages - Regular	13,560	8,336	6,857	-	(6,857)	-100.0%
Total Salaries & Wages Cost	13,560	8,336	6,857	-	(6,857)	-100.0%
BENEFITS:						
1201 FICA/Medicare	895	626	500	-	(500)	-100.0%
1202 Retirement Plan	542	333	192	-	(192)	-100.0%
1203 Workman's Comp	104	3	-	-	-	0.0%
1204 Unemployment Insurance	63	25	24	-	(24)	-100.0%
1205 Medical / Dental Insuran	4,419	3,018	2,050	-	(2,050)	-100.0%
Total Benefits Costs	6,023	4,005	2,766	-	(2,766)	-100.0%
Total Personnel Costs	19,583	12,341	9,623	-	(9,623)	-100.0%
OPERATIONS:						
2510 Travel - Miles	302	154	165	78	(87)	-52.7%
2820 Purchased Administrative Services	73	-	-	-	-	0.0%
3121 Office Supplies	51	395	100	50	(50)	-50.0%
6500 County EBT	154,696	145,735	150,000	150,000	-	0.0%
Total Operations Costs	155,122	146,284	150,265	150,128	(137)	-0.1%
TOTAL EXPENDITURES	174,705	158,625	159,888	150,128	(9,760)	-6.1%
REVENUE OVER/(UNDER) EXPENDITURES	(78)	(3,971)	(2,110)	1,491	3,601	-170.7%

ARCHULETA COUNTY, CO
HUMAN SERVICES - DEPARTMENT DETAIL

2015 BUDGET

MEDICAL TRANSPORTATION (202-9902)

	2012	2013	2014	2015	DOLLAR	% INC/
	ACTUAL	ACTUAL	PROJECTED	BUDGET	INC/ (DEC)	(DEC)
			YEAR END			
REVENUES						
3347 Medicaid	\$ 33,355	\$ 30,719	\$ 48,000	\$ 48,000	-	0.0%
TOTAL REVENUES	33,355	30,719	48,000	48,000	-	0.0%
EXPENDITURES						
OPERATIONS:						
5791 Cty Client/Provider Payment	33,707	28,918	36,478	36,478	-	0.0%
Total Operations Costs	33,707	28,918	36,478	36,478	-	0.0%
TOTAL EXPENDITURES	33,707	28,918	36,478	36,478	-	0.0%
REVENUE OVER/(UNDER) EXPENDITURES	(352)	1,801	11,522	11,522	-	0.0%

ARCHULETA COUNTY, CO
HUMAN SERVICES - DEPARTMENT DETAIL

2015 BUDGET

OLD AGE PENSION (202-4050)

	2012 ACTUAL	2013 ACTUAL	2014		DOLLAR INC/ (DEC)	% INC/ (DEC)
			PROJECTED YEAR END	2015 BUDGET		
REVENUES						
3347 Human Services Revenue	\$ 5,879	\$ 5,363	\$ 5,363	\$ 5,363	-	0.0%
3399 EBT Revenue	84,730	136,249	136,249	136,249	-	0.0%
3950 Misc. Revenue & Refunds	-	2,200	-	-	-	0.0%
9501 OAP RMS Rev Adj @ 100%	(669)	-	-	-	-	0.0%
TOTAL REVENUES	89,940	143,812	141,612	141,612	-	0.0%
EXPENDITURES						
OPERATIONS:						
6000 RMS Adjustments	5,210	5,413	5,660	5,660	-	0.0%
6500 County EBT	84,759	136,199	140,000	140,000	-	0.0%
Total Operations Costs	89,969	141,612	145,660	145,660	-	0.0%
TOTAL EXPENDITURES	89,969	141,612	145,660	145,660	-	0.0%
REVENUE OVER/(UNDER) EXPENDITURES	(29)	2,200	(4,048)	(4,048)	-	0.0%

ARCHULETA COUNTY, CO
HUMAN SERVICES - DEPARTMENT DETAIL

2015 BUDGET

PSSF TITLE IV-B (202-2700)

	2012	2013	2014	2015	DOLLAR	% INC/
	ACTUAL	ACTUAL	PROJECTED	BUDGET	INC/ (DEC)	(DEC)
			YEAR END			
REVENUES						
3347 PSSF Revenue	\$ 6,025	\$ 29,100	\$ 22,565	\$ 22,565	-	0.0%
3348 PSSF Flex Fund Revenue	14,321	-	-	-	-	0.0%
TOTAL REVENUES	20,346	29,100	22,565	22,565	-	0.0%
EXPENDITURES						
SALARIES & WAGES:						
<i>FTEs</i>	<i>0.27</i>	<i>0.27</i>	<i>0.27</i>	<i>0.65</i>	0	140.7%
1101 Wages - Regular	11,415	11,143	11,937	28,567	16,630	139.3%
Total Salaries & Wages Cost	11,415	11,143	11,937	28,567	16,630	139.3%
BENEFITS:						
1201 FICA/Medicare	832	1,107	741	2,173	1,432	193.3%
1202 Retirement Plan	457	377	478	1,136	658	137.7%
1203 Workman's Comp	161	174	212	532	320	150.9%
1204 Unemployment Insurance	74	45	36	85	49	136.1%
1205 Medical / Dental Insuran	1,357	1,451	3,428	4,957	1,529	44.6%
Total Benefits Costs	2,881	3,154	4,895	8,883	3,988	81.5%
Total Personnel Costs	14,296	14,297	16,832	37,450	20,618	122.5%
OPERATIONS:						
2820 Purchased Admin Service	-	(110)	3,500	-	(3,500)	-100.0%
3121 Office Supplies	1,799	877	1,000	-	(1,000)	-100.0%
5791 Cty Client/Provider Payment	2,224	7,400	4,733	5,733	1,000	21.1%
Total Operations Costs	4,023	8,167	9,233	5,733	(3,500)	-37.9%
TOTAL EXPENDITURES	18,319	22,464	26,065	43,183	17,118	65.7%
REVENUE OVER/(UNDER) EXPENDITURES	2,027	6,636	(3,500)	(20,618)	(17,118)	489.1%

ARCHULETA COUNTY, CO
HUMAN SERVICES - DEPARTMENT DETAIL

2015 BUDGET

TANF COLLECTION IV-D (202-8500)

	2012	2013	2014	2015	DOLLAR	% INC/
	ACTUAL	ACTUAL	PROJECTED	BUDGET	INC/ (DEC)	(DEC)
			YEAR END			
REVENUES						
3950 TANF/IVD Retained	\$ 6,896	\$ 5,426	\$ 6,000	\$ 6,000	-	0.0%
TOTAL REVENUES	6,896	5,426	6,000	6,000	-	0.0%

ARCHULETA COUNTY, CO
HUMAN SERVICES - DEPARTMENT DETAIL

2015 BUDGET

NON-DEPARTMENTAL (202-0000)

	2012	2013	2014	2015	DOLLAR	% INC/
	ACTUAL	ACTUAL	PROJECTED	BUDGET	INC/ (DEC)	(DEC)
			YEAR END			
REVENUES						
3111 Property Tax	\$ 295,916	\$ 292,252	\$ 263,508	\$ 266,205	2,697	1.0%
3112 Delinquent Tax	1,545	693	-	-	-	0.0%
3113 Senior Exemption Propert	140	3,735	-	-	-	0.0%
3115 Abatements	(2,082)	(793)	-	-	-	0.0%
3120 Specific Ownership Tax	25,992	24,015	18,900	27,450	8,550	45.2%
3191 Current Tax Interest	1,233	1,095	-	-	-	0.0%
3195 Del Tax - Penalties & In	245	95	-	-	-	0.0%
3347 Human Services Revenue	-	14,460	-	-	-	0.0%
3355 Motor Vehicle Fee Income	8,261	-	-	-	-	0.0%
3399 EBT Revenue - Unallocat	-	357	-	-	-	0.0%
3950 CCOERA Forfeit	3,952	5,743	1,405	1,500	95	6.8%
9501 Allocated RMS Revenue	-	1,515	-	-	-	0.0%
TOTAL REVENUES	335,202	343,167	283,813	295,155	11,342	4.0%
EXPENDITURES						
OPERATIONS:						
6000 RMS Adjustments	16,135	1,515	-	-	-	0.0%
6500 County EBT	2,146	2,592	-	-	-	0.0%
Total Operations Costs	18,281	4,107	-	-	-	0.0%
TOTAL EXPENDITURES	18,281	4,107	-	-	-	0.0%
REVENUE OVER/(UNDER) EXPENDITURES	\$ 316,921	\$ 339,060	\$ 283,813	\$ 295,155	11,342	4.0%



GOVERNMENTAL FUNDS – SPECIAL REVENUE FUNDS

1A FUND

COMPARATIVE BUDGET CHANGES 2012 - 2015
SUMMARY BY PROGRAM

DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 PROJECTED YEAR END	2015 BUDGET	Inc/(Dec) 2014 Projected to 2015 Budget	% Inc /-Dec 2014 Projected to 2015 Budget
REVENUES:						
Property Tax	\$ -	\$ -	\$ -	\$ -	-	0.0%
TOTAL REVENUES	-	-	-	-	-	0.0%
EXPENDITURES:						
Parks & Recreation	-	-	66,467	487,302	420,835	633.1%
Capital	-	-	-	232,166	232,166	0.0%
TOTAL EXPENDITURES	-	-	66,467	719,468	653,001	982.4%
OTHER SOURCES/(USES):						
Transfers In	-	-	66,467	719,468	653,001	982.4%
TOTAL OTHER SOURCES/(USES)	-	-	66,467	719,468	653,001	982.4%
Increase/(Decrease) in Fund Balance	-	-	-	-	-	0.0%
BEGINNING FUND BALANCE			-	-	-	0.0%
ENDING FUND BALANCE:						
Committed for 1A	-	-	-	-	-	0.0%
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	-	0.0%

1A (217-5216)

	2012	2013	2014	2015	DOLLAR	% INC/
	ACTUAL	ACTUAL	PROJECTED YEAR END	BUDGET	INC/ (DEC)	(DEC)
REVENUES						
3911 Transfer In	\$ -	\$ -	\$ 66,467	\$ 719,468	653,001	982.4%
TOTAL REVENUES	-	-	66,467	719,468	653,001	982.4%
EXPENDITURES						
OPERATIONS:						
8101 Parks & Recreation	\$ -	\$ -	\$ 27,164	\$ 279,329	252,165	928.3%
8102 Town to Lakes Trail-Des	-	-	5,000	10,000	5,000	100.0%
8103 Town to Lakes Trail-Const	-	-	3,385	197,973	194,588	5748.5%
8127 Cloman Picknic Shelter	-	-	30,918	-	(30,918)	-100.0%
Total Operations Costs	-	-	66,467	487,302	420,835	633.1%
CAPITAL OUTLAY:						
8520 Capital Outlay Courthouse Roof	-	-	-	232,166	232,166	0.0%
Total Capital Outlay	-	-	-	232,166	232,166	0.0%
TOTAL EXPENDITURES	-	-	66,467	719,468	653,001	982.4%
REVENUE OVER/(UNDER) EXPENDITURES	-	-	-	-	-	0.0%



GOVERNMENTAL FUNDS – SPECIAL REVENUE FUNDS

ARCHULETA COUNTY COMBINED DISPATCH FUND

ARCHULETA COUNTY COMBINED DISPATCH FUND - FUND SUMMARY

COMPARATIVE BUDGET CHANGES 2012 - 2015
SUMMARY

DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 PROJECTED YEAR END	2015 BUDGET	Inc/(Dec) 2014 Projected to 2015 Budget	% Inc /-Dec 2014 Projected to 2015 Budget
REVENUES:						
Town of Pagosa Springs	\$ 123,366	\$ 112,200	\$ 119,947	\$ 122,026	2,079	1.7%
Pagosa Fire District	17,836	25,501	24,989	29,286	4,297	17.2%
Pagosa Hospital District	44,590	56,101	54,976	53,692	(1,284)	-2.3%
Charges for Services	219,113	213,825	220,154	220,000	(154)	-0.1%
Transfer In from County	300,108	316,200	161,343	283,100	121,757	75.5%
CCOERA Forfeitures	920	1,771	-	-	-	0.0%
Loan Proceeds	-	-	-	-	-	0.0%
Miscellaneous Revenue	80	635	-	-	-	0.0%
TOTAL REVENUES	706,013	726,233	581,409	708,104	126,695	21.8%
EXPENDITURES:						
Operations	657,599	665,617	616,859	676,254	59,395	9.6%
Capital	72,806	-	-	-	-	0.0%
Debt Expenditures	55,829	55,829	56,698	57,664	966	1.7%
TOTAL EXPENDITURES	786,234	721,446	673,557	733,918	60,361	9.0%
Revenues Over/(Under) Expenditures	(80,221)	4,787	(92,148)	(25,814)	66,334	-72.0%
BEGINNING FUND BALANCE	346,101	265,880	270,667	178,519	(92,148)	-34.0%
ENDING FUND BALANCE:						
Nonspendable	1,090	2,523	6,862	2,500	(4,362)	-63.6%
Restricted TABOR Reserve	12,117	12,229	17,442	12,750	(4,692)	-26.9%
Unassigned	252,673	255,915	154,215	137,455	(16,760)	-10.9%
ENDING FUND BALANCE	\$ 265,880	\$ 270,667	\$ 178,519	\$ 152,705	(25,814)	-14.5%

ARCHULETA COUNTY COMBINED DISPATCH**Description**

The Archuleta County Combined Dispatch Center services seventeen agencies and the public and handles approximately 20,000 calls for services per year. The center is currently located at 56 Talisman Drive, Suite 4, and consists of 8 full time dispatchers, 4 part-time dispatchers and a dispatch manager. The center is operated 24 hours per day, seven days per week. The normal schedule calls for two dispatcher per shift, however only one dispatcher is scheduled between 1am and 5am, Sunday through Tuesday. During 2014, staffing changes have resulted in 3 dispatchers working during most peak call times.

The Archuleta County Combined Dispatch Center was formed in 2008. For the good of the community, the Sheriff fulfilled a goal of transferring the Dispatch Center from the Sheriff's Office to a Board consisting of the major agencies using Dispatch services. The advantage for these agencies to participate is to have an ownership voice in how Dispatch is managed and the fairly participate in the costs associated with Dispatch.

Through user agency fees, the County began seeing a reduction in net general fund needs by the Dispatch Division in 2008. This had not occurred since the early 1990's. The Combined Dispatch Executive Board was formed in 2008 which increased the other agencies' fiscal participation creating another net decrease in County general fund expenditures.

With board approval in August 2013, Archuleta County's funding of the 2014 Dispatch budget was reduced by \$138,524. This agreement includes the 2014 budget year only and was approved as consideration for funding supplied by the County at the creation of Combined Dispatch in 2008.

When Combined Dispatch was first proposed to the County Commission, it was presented as a 3 year phased program to allow for the other participating agencies to adjust their budgets to cover their fair share. These adjustments have occurred over the past 6 fiscal years. In addition, Combined Dispatch continues to receive increased funding from 9-1-1 surcharge revenues in 2014. This increase funds the maintenance of equipment for 9-1-1, Computer Aided Dispatch, and Radio equipment to ensure continued operation of the facility.

Mission

The Archuleta County Combined Dispatch Center serves as the County's Public Safety Answering Point and provides the vital link between the residents and visitors of Archuleta County and all emergency and non-emergency responders. We are committed to serve as that critical link with the highest standards of integrity and sustain an efficient, effective and professional manner to acquire and disseminate information needed to protect life, property, and the environment. Our mission includes a sustained effort to professionalize our environment. Our mission includes a sustained effort to professionalize our agency, making us

ARCHULETA COUNTY COMBINED DISPATCH FUND - DEPARTMENT DETAIL

a premier provider of Emergency Dispatch services in Southwest Colorado through Teamwork, Technology and Excellence in all we do.

Core Services

Provide emergency communication services for all emergency responders and the public within Archuleta County.

2014 Accomplishments

- Negotiated a decrease of Administration Fees to be paid in 2015 (\$26,168)
- Completed update of Cad system to latest software resulting in enhanced dispatch capabilities
- Replaced PBX system switch with more reliable product (Board approved)
- Refinanced Dispatch Center loan to a 3.25% fixed rate with no re-finance or rate adjustment necessary during life of loan
- Created an approximate \$261,000 budget surplus over a 3 year period allowing a decrease in Archuleta County 2014 funding by \$138,524
- Corrected emergent IT issues through systems maintenance agreements and management efforts during times not covered by County IT services
- Researched non-compliance of 9-1-1 surcharge payments resulting in an additional \$3,854 of funding
- Management worked dispatch position in order to reduce overtime expenditure
- Continue to operate dispatch with no administrative assistant or secretarial staff
- Continued to maintain positive fund balance

2015 Goals

- Continue to work emergent IT issues
- Continue PST (Public Safety Tele communicator), and EMD (Emergency Medical Dispatch) training
- Establish radio communication channel specific to Law Enforcement
- Maintain fully trained crew with little or no turnover
- Continue enhanced training program for all personnel
- Adjust staffing schedules to provide resources during peak call times
- Review IGA funding formulas to better reflect actual usage
- Operate center at or below 2015 approved budget

ARCHULETA COUNTY COMBINED DISPATCH FUND - DEPARTMENT DETAIL

DISPATCH (219-4215)

	2012	2013	2014	2015	DOLLAR	% INC/
	ACTUAL	ACTUAL	PROJECTED	BUDGET	INC/ (DEC)	(DEC)
			YEAR END			
REVENUES						
5550 Misc Revenue & Refunds	\$ 80	\$ 635	\$ -	\$ -	-	0.0%
TOTAL REVENUES	80	635	-	-	-	0.0%
EXPENDITURES						
SALARIES & WAGES:						
<i>FTEs</i>	<i>10.66</i>	<i>10.66</i>	<i>10.66</i>	<i>10.66</i>	-	0.0%
1101 Wages- Regular	352,938	347,390	299,872	333,677	33,805	11.3%
1102 Wages - Overtime	654	2,843	1,900	3,000	1,100	57.9%
1103 Wages - Part-time	22,253	24,596	41,316	65,557	24,241	58.7%
Total Salaries & Wages	375,845	374,829	343,088	402,234	59,146	17.2%
BENEFITS:						
1201 FICA/Medicare	26,648	27,090	26,576	30,771	4,195	15.8%
1202 Retirement Plan	14,097	14,016	13,102	13,467	365	2.8%
1203 Worker's Comp	1,093	1,223	722	1,067	345	47.8%
1204 Unemployment Insurance	1,142	1,130	582	1,207	625	107.4%
1205 Medical / Dental	64,492	56,807	53,164	72,089	18,925	35.6%
Total Benefits Costs	107,472	100,266	94,146	118,601	24,455	26.0%
Total Personnel Costs	483,317	475,095	437,234	520,835	83,601	19.1%
OPERATIONS:						
4112 Electric	3,957	4,847	4,052	4,860	808	19.9%
4113 Gas	255	324	552	300	(252)	-45.7%
4302 Computer Hardware-R&M	-	1,882	10,500	4,000	(6,500)	-61.9%
4307 Software	28,873	40,146	39,840	39,868	28	0.1%
4309 Other Maintenance & Rep	7,315	4,127	2,000	2,000	-	0.0%
4413 Furniture/Fixtures/Offi	2,467	3,018	2,400	2,600	200	8.3%
4416 Other Rents & Leases	13,104	13,178	13,280	13,800	520	3.9%
5303 Telephone	24,024	14,848	14,500	19,757	5,257	36.3%
5304 Other Communications	557	3,679	2,806	2,806	-	0.0%
5803 Training & Travel	689	3,053	3,000	3,000	-	0.0%
5910 Permits & Fees	1,810	1,938	2,000	2,050	50	2.5%
6121 Office Supplies	995	1,195	710	750	40	5.6%
6124 Small Tools & Equip	30	171	491	300	(191)	-38.9%
6126 Other Operating Supplie	1,060	-	630	750	120	19.0%
6322 GF Admin Fees	89,146	98,116	82,864	58,578	(24,286)	-29.3%
Total Operations Costs	174,282	190,522	179,625	155,419	(24,206)	-13.5%
CAPITAL OUTLAY:						
8505 Capital Outlay	72,806	-	-	-	-	0.0%
Total Capital Outlay	72,806	-	-	-	-	0.0%
DEBT EXPENDITURES:						
9200 Debt Service Principal	41,811	43,246	46,820	47,102	282	0.6%
9201 Debt Service Interest	14,018	12,583	9,878	10,562	684	6.9%

ARCHULETA COUNTY COMBINED DISPATCH FUND - DEPARTMENT DETAIL

DISPATCH (219-4215)

	2012	2013	2014	2015	DOLLAR	% INC/
	ACTUAL	ACTUAL	PROJECTED YEAR END	BUDGET	INC/ (DEC)	(DEC)
Total Debt Expenditures	55,829	55,829	56,698	57,664	966	1.7%
TOTAL EXPENDITURES	786,234	721,446	673,557	733,918	60,361	9.0%
REVENUE OVER/(UNDER) EXPENDITURES	(786,154)	(720,811)	(673,557)	(733,918)	(60,361)	9.0%

ARCHULETA COUNTY COMBINED DISPATCH FUND - DEPARTMENT DETAIL

NON-DEPARTMENTAL (219-0000)

	2012	2013	2014	2015	DOLLAR	% INC/
	ACTUAL	ACTUAL	PROJECTED	BUDGET	INC/ (DEC)	(DEC)
			YEAR END			
REVENUES						
3380 Local / IGA Revenue	\$ 185,792	\$ 193,802	\$ 199,912	\$ 205,004	5,092	2.5%
3410 Charges for Services	-	3	15	-	(15)	-100.0%
3420 Emergency Telephone Ser	219,113	213,822	220,139	220,000	(139)	-0.1%
3911 County Contribution	300,108	316,200	161,343	283,100	121,757	75.5%
4550 CCOERA Forfeitures & Misc	920	1,771	-	-	-	0.0%
TOTAL REVENUES	705,933	725,598	581,409	708,104	126,695	21.8%



GOVERNMENTAL FUNDS – SPECIAL REVENUE FUNDS

CONSERVATION TRUST FUND

ARCHULETA COUNTY, CO
CONSERVATION TRUST FUND - FUND SUMMARY

2015 BUDGET

COMPARATIVE BUDGET CHANGES 2012-2015
SUMMARY

DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 PROJECTED YEAR END	2015 BUDGET	Inc/(Dec) 2014 Projected to 2015 Budget	% Inc /-Dec 2014 Projected to 2015 Budget
REVENUES:						
Colorado State Lottery	\$ 102,122	\$ 110,153	\$ 103,000	\$ 103,000	-	0.0%
Interest & Other	602	440	300	300	-	0.0%
TOTAL REVENUES	102,724	110,593	103,300	103,300	-	0.0%
EXPENDITURES:						
Town of Pagosa Springs Contribution	30,000	30,000	30,000	30,000	-	0.0%
Hwy 84 Property Capital Project	67,927	-	-	-	-	0.0%
Appropriated Contingency	-	-	-	150,000	150,000	0.0%
Debt Principal	68,203	47,163	57,163	58,612	1,449	2.5%
Debt Interest	2,058	25,565	15,564	14,116	(1,448)	-9.3%
TOTAL EXPENDITURES	168,188	102,728	102,727	252,728	150,001	146.0%
Revenues Over/(Under) Expenditures	(65,464)	7,865	573	(149,428)	(150,001)	-26178.2%
BEGINNING FUND BALANCE	314,296	248,832	256,697	257,270	573	0.2%
ENDING FUND BALANCE	248,832	256,697	257,270	107,842	(149,428)	-58.1%

CONSERVATION TRUST FUND

Description

The Colorado Constitution (Article XXVII, Section 3), as amended in 1992, directs 40% of the net proceeds of the Colorado Lottery to the Conservation Trust Fund for distribution to municipalities and counties and other eligible entities for parks, recreation, and open space purposes.

The Department of Local Affairs distributes CTF dollars from net Lottery proceeds to over 460 eligible local governments: counties, cities, towns, and Title 32 special districts that provide park and recreation services in their service plans. CTF funds are distributed quarterly on a per capita basis.

Funding can be used for the acquisition, development, and maintenance of new conservation sites or for capital improvements or maintenance for recreational purposes on any public site.* New conservation sites are defined in statute as being interests in land and water, acquired after establishment of a conservation trust fund, for park or recreation purposes, for all types of open space, including but not limited to flood plains, green belts, agricultural lands or scenic areas, or for any scientific, historic, scenic, recreation, aesthetic or similar purpose (CRS 29-21-101).

** A public site is defined by the department as a publicly owned site, or a site in which a public entity/local government holds an interest in land or water.*

ARCHULETA COUNTY, CO
CONSERVATION TRUST FUND - DEPARTMENT DETAIL

2015 BUDGET

CONSERVATION TRUST FUND (221-4510)

	2012	2013	2014	2015	DOLLAR	% INC/
	ACTUAL	ACTUAL	PROJECTED	BUDGET	INC/ (DEC)	(DEC)
			YEAR END			
REVENUES						
3610 Interest Revenue	\$ 602	\$ 311	\$ 300	\$ 300	-	0.0%
3950 Misc. Revenue	-	129	-	-	-	0.0%
TOTAL REVENUES	602	440	300	300	-	0.0%
EXPENDITURES						
3209 Other Professional Servi	67,927	-	-	-	-	0.0%
7251 For TOWN Projects	30,000	30,000	30,000	30,000	-	0.0%
8520 Capital Outlay - Buildin	-	-	-	150,000	150,000	0.0%
9200 Principal	68,203	47,163	57,163	58,612	1,449	2.5%
9201 Debt Interest	2,058	25,565	15,564	14,116	(1,448)	-9.3%
TOTAL EXPENDITURES	168,188	102,728	102,727	252,728	150,001	146.0%
REVENUE OVER/(UNDER) EXPENDITURES	(167,586)	(102,288)	(102,427)	(252,428)	(150,001)	146.4%

ARCHULETA COUNTY, CO
CONSERVATION TRUST FUND - DEPARTMENT DETAIL

2015 BUDGET

NON-DEPARTMENTAL (221-0000)

		2012	2013	2014	2015	DOLLAR	% INC/
		ACTUAL	ACTUAL	PROJECTED	BUDGET	INC/ (DEC)	(DEC)
				YEAR END			
REVENUES							
3357	State Shared Revenue Lot	\$ 102,122	\$ 110,153	\$ 103,000	\$ 103,000	-	0.0%
TOTAL REVENUES		102,122	110,153	103,000	103,000	-	0.0%



GOVERNMENTAL FUNDS – CAPITAL PROJECTS FUNDS

FAIRFIELD SETTLEMENT FUND

ARCHULETA COUNTY, CO
FAIRFIELD SETTLEMENT FUND - FUND SUMMARY

2015 BUDGET

COMPARATIVE BUDGET CHANGES 2012-2015
SUMMARY

DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 PROJECTED YEAR END	2015 BUDGET	Inc/(Dec) 2014 Projected to 2015 Budget	% Inc /-Dec 2014 Projected to 2015 Budget
REVENUES:						
Investment Earnings	\$ 1,043	\$ 653	\$ 540	\$ 500	(40)	-7.4%
TOTAL REVENUES	1,043	653	540	500	(40)	-7.4%
EXPENDITURES:						
Settlement Expenditures	-	-	-	300,000	300,000	0.0%
TOTAL EXPENDITURES	-	-	-	300,000	300,000	0.0%
Revenues Over/(Under) Expenditures	1,043	653	540	(299,500)	(300,040)	-55563.0%
BEGINNING FUND BALANCE	494,641	495,684	496,337	496,877	540	0.1%
ENDING FUND BALANCE	495,684	496,337	496,877	197,377	(299,500)	-60.3%

ARCHULETA COUNTY, CO
FAIRFIELD SETTLEMENT FUND - DEPARTMENT DETAIL

2015 BUDGET

FAIRFIELD (310-4319)

		2012	2013	2014	2015	DOLLAR	% INC/
		ACTUAL	ACTUAL	PROJECTED	BUDGET	INC/ (DEC)	(DEC)
				YEAR END			
EXPENDITURES							
4112	Settlement Expenditures	\$ -	\$ -	\$ -	\$ 300,000	300,000	0.0%
TOTAL EXPENDITURES		-	-	-	300,000	300,000	0.0%

ARCHULETA COUNTY, CO
FAIRFIELD SETTLEMENT FUND - DEPARTMENT DETAIL

2015 BUDGET

NON-DEPARTMENTAL (310-0000)

		2012	2013	2014	2015	DOLLAR	% INC/
		ACTUAL	ACTUAL	PROJECTED	BUDGET	INC/ (DEC)	(DEC)
				YEAR END			
REVENUES							
3610	Interest Revenue	\$ 1,043	\$ 653	\$ 540	\$ 500	(40)	-7.4%
TOTAL REVENUES		1,043	653	540	500	(40)	-7.4%



PROPRIETARY FUNDS

PROPRIETARY FUNDS

There are two kinds of Proprietary Funds used by Archuleta County; Enterprise and Internal Service.

Enterprise Funds

Enterprise Funds account for operations that are financed and operated in a manner similar to private business – where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

For 2015, Archuleta County has three Enterprise Funds, as follows:

- Solid Waste Fund
- Airport Fund
- Geothermal Fund

The Solid Waste and Airport funds are continuing from prior years. The Geothermal activity of the County is under development and the exact nature of support that will be provided to it is not yet fully defined. For 2015 budgeting purposes, we are anticipating that it will be set up as an Enterprise Fund.

Internal Service Funds

Internal service funds account for the financing of goods and services provided by one department or agency to other departments or agencies of the County, on a cost reimbursement basis.

Archuleta County has one Internal Service Fund, as follows:

- Fleet Services Fund

Basis of Presentation: For Budgeting versus Financial Statement Accounting

For Proprietary Fund budgetary purposes, all receipts are shown as revenue, and budgetary disbursements are recorded as expenditures, including capital outlays, regardless of the period those disbursements benefit.

In contrast, when Proprietary Funds are presented in financial statements, they are prepared on a GAAP basis; whereby capital outlays are recorded as an increase in an asset account, and not as expense.



PROPRIETARY FUNDS – ENTERPRISE FUNDS

SOLID WASTE FUND

ARCHULETA COUNTY, CO
SOLID WASTE FUND - FUND SUMMARY

2015 BUDGET

COMPARATIVE BUDGET CHANGES 2012-2015
SUMMARY BY PROGRAM

DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 PROJECTED YEAR END	2015 BUDGET	Inc/(Dec) 2014 Projected to 2015 Budget	% Inc /-Dec 2014 Projected to 2015 Budget
REVENUES:						
Charges for Services	\$ 624,583	\$ 573,626	\$ 650,400	\$ 685,400	35,000	5.4%
Intergovernmental	-	129,599	-	-	-	0.0%
Interest and Miscellaneous	785	3,129	-	-	-	0.0%
TOTAL REVENUES	625,368	706,354	650,400	685,400	35,000	5.4%
OPERATING EXPENSES:						
Health & Welfare	592,732	477,499	536,648	608,086	71,438	13.3%
TOTAL EXPENSES	592,732	477,499	536,648	608,086	71,438	13.3%
OTHER SOURCES/(USES):						
Capital Outlay	-	-	(54,900)	(20,000)	34,900	-63.6%
Depreciation	(82,135)	(64,043)	(77,092)	(76,558)	534	-0.7%
Debt Service	(2,302)	-	-	-	-	0.0%
Transfers In	58,000	-	-	341,862	341,862	0.0%
Transfers Out	(58,000)	-	-	-	-	0.0%
TOTAL OTHER SOURCES/(USES)	(84,437)	(64,043)	(131,992)	245,304	377,296	-285.8%

ARCHULETA COUNTY, CO
SOLID WASTE FUND - FUND SUMMARY

2015 BUDGET

COMPARATIVE BUDGET CHANGES 2012-2015
SUMMARY BY DEPARTMENT

DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 PROJECTED YEAR END	2015 BUDGET	Inc/(Dec) 2014 Projected to 2015 Budget	% Inc /-Dec 2014 Projected to 2015 Budget
REVENUES:						
Charges for Services	\$ 624,583	\$ 573,626	\$ 650,400	\$ 685,400	35,000	5.4%
Intergovernmental	-	129,599	-	-	-	0.0%
Interest and Miscellaneous	785	3,129	-	-	-	0.0%
Transfers In	58,000	-	-	341,862	341,862	0.0%
TOTAL REVENUES	683,368	706,354	650,400	1,027,262	376,862	57.9%
OPERATING EXPENSES:						
Solid Waste Admin	106,499	121,931	141,180	146,799	5,619	4.0%
Landfill	388,563	266,277	288,564	358,143	69,579	24.1%
Pagosa Transfer Station	40,778	31,641	47,862	41,833	(6,029)	-12.6%
Arboles Transfer Station	12,654	12,274	12,521	11,967	(554)	-4.4%
Recycling	44,238	45,376	46,521	49,344	2,823	6.1%
TOTAL OPERATING EXPENSES	592,732	477,499	536,648	608,086	71,438	13.3%
OTHER SOURCES/(USES):						
Capital Outlay	-	-	54,900	20,000	(34,900)	-63.6%
Depreciation	82,135	64,043	77,092	76,558	(534)	-0.7%
Debt Service	2,302	-	-	-	-	0.0%
Transfers Out	58,000	-	-	-	-	0.0%
TOTAL EXPENSES & OTHER	735,169	541,542	668,640	704,644	36,004	5.4%

ARCHULETA COUNTY, CO
SOLID WASTE FUND - FUND SUMMARY

2015 BUDGET

COMPARATIVE BUDGET CHANGES 2012-2015
REVENUE

ACCT #	ACCT DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 PROJECTED YEAR END	2015 BUDGET	Inc/(Dec) 2014 Projected to 2015 Budget	% Inc /-Dec 2014 Projected to 2015 Budget
<u>CHARGES FOR SERVICES</u>							
3.4327.5551	Cardboard Revenue	\$ -	\$ -	\$ 7,200	\$ 7,200	-	0.0%
3.4327.3410	Charges for Service	9,884	13,955	14,000	14,000	-	0.0%
3.4321.3410	Charges for Services-Fee	614,699	559,671	625,000	660,000	35,000	5.6%
3.4327.5553	Metal Recycling Revenue	-	-	2,700	2,700	-	0.0%
3.4327.5552	Plastic Revenue	-	-	1,500	1,500	-	0.0%
Subtotal-Charges for Services		624,583	573,626	650,400	685,400	35,000	5.4%
<u>INTERGOVERNMENTAL</u>							
3.4327.3343	State Grant	-	129,599	-	-	-	0.0%
Subtotal-Intergovernmental		-	129,599	-	-	-	0.0%
<u>MISCELLANEOUS</u>							
3.0000.4550	CCOERA Forfeiture	-	1,879	-	-	-	0.0%
3.4321.3490	Misc Revenue & Refunds	-	1,250	-	-	-	0.0%
3.4321.5555	Recycling Rebate	785	-	-	-	-	0.0%
Subtotal-Miscellaneous		785	3,130	2	3	1	50.0%
Total Solid Waste Revenue		625,368	706,355	650,402	685,403	35,001	5.4%

SOLID WASTE

Description

The Archuleta County Solid Waste Department is an enterprise fund consisting of 2 transfer stations, a recycling center and a subtitle D landfill. These facilities provide environmentally sound solid waste disposal and recycling for businesses and residents of Archuleta County. Solid Waste department personnel consists of 2 transfer station attendants, one recycling attendant, 2 landfill operator/truck drivers, and one Solid Waste Director.

Core services

Operation of a permitted Solid Waste Disposal landfill according to Federal and State solid waste disposal regulations so that the county's solid waste is disposed of in an environmentally sound manner meeting all current regulations. Operations of 2 transfer stations, to provide convenient disposal of solid waste to the residents of Archuleta County. Operate a recycling center to provide for the, processing, and marketing of collected recyclables. Provide supportive advice and recommendations for all aspects of proper disposal of additional items not accepted at a solid waste disposal site to provide for sound disposal of those items.

2014 Accomplishments

- Continued excavation of cell 4 while continuing to use cell 3 as the primary disposal area where early in 2014 a lift was completed that reached the height of the surrounding profile and a new lift was started that reached approximately 8 feet above the height of the surrounding profile from the west end (it is estimated that we have about 4 years left in our existing cell for additional lifts in cell 3)
- Expanded the recycling program with the implementation of the new baler and found local markets for some recyclables while seeking out the best markets for the residual recyclables
- Recycling revenues for the first 9 months of 2014 have averaged \$1,027 per month which is an increase from 2013's monthly average of \$973 of \$54
- To promote recycling the Recycling Center offered free recycling for one week, which generated twice the recycling volume as a normal week
- As of October 31, 2014 we have sold 2 loads of cardboard that was shipped to Oklahoma to a plant that supplies paper backing for Sheet rock manufactured in Gypsum Colorado and we have shipped 1 load of sorted office paper which we are still awaiting results
- Assisted in cleanup of illegally disposed tires

Archuleta County received a grant and an extension to conduct a tire cleanup on a site in Aspen Springs where a total of 1,617 tires were removed and properly disposed of

-
- with the assistance of a tire grant provided by Colorado Department of Public Health and Environment (CDPHE)
 - A brochure was created to inform the general public the basic operation of our recycling center, transfer stations, and the landfill, which identifies what is accepted and hours of operation eliminating most of the questions asked the department staff.
 - To enable loading of recyclable materials that require transportation in a dry van trailer a loading dock was built utilizing surplus items within the county.
 - We have been able to regain trash flows that were diverted out of county last year and delivered to Durango area landfills, which has made a positive effect on our budget for 2014.
 - Considerable work has been done at the transfer station setting up and improving the efficiency of the operations at the recycling center.
 - Operation of the landfill in compliance of state and federal regulations has continued through 2014.
 - Continued operation of the landfill, transfer stations, and recycling center to provide a positive cash flow to enable funding for the future cell expansion.

2015 Goals

- Continue excavation of cell 4 while continuing to use cell 3 as the primary disposal area
- Continue advancements in the recycling program and strive for the most profitable markets for the materials recycled
- Continue efforts to clean up tires scattered throughout the county. Advising the residents of proper disposal methods identified by the regulations
- Continue to work with CDPHE to address concerns and development of expansion of the existing landfill

ARCHULETA COUNTY, CO
SOLID WASTE FUND - DEPARTMENT DETAIL

2015 BUDGET

ADMINISTRATION (501-4321)

	2012	2013	2014	2015	DOLLAR	% INC/
	ACTUAL	ACTUAL	PROJECTED	BUDGET	INC/ (DEC)	(DEC)
			YEAR END			
REVENUES						
3410 Charges for Services-Fee	\$ 614,699	\$ 559,671	\$ 625,000	\$ 660,000	35,000	5.6%
3490 Misc Revenue & Refunds	-	1,250	-	-	-	0.0%
5555 Recycling Rebate	785	-	-	-	-	0.0%
TOTAL REVENUES	615,484	560,921	625,000	660,000	35,000	5.6%
EXPENDITURES						
SALARIES & WAGES:						
<i>FTEs</i>	<i>0.80</i>	<i>0.94</i>	<i>0.94</i>	<i>0.94</i>	-	0.0%
1101 Wages - Regular	68,503	72,364	72,859	71,494	(1,365)	-1.9%
Total Salaries & Wages Cost	68,503	72,364	72,859	71,494	(1,365)	-1.9%
BENEFITS:						
1125 Compensated Absences	(15,802)	68	100	100	-	0.0%
1201 FICA/Medicare	4,693	5,129	5,574	5,469	(105)	-1.9%
1202 Retirement Plan	2,731	2,918	2,914	2,860	(54)	-1.9%
1203 Workman's Comp	3,571	3,996	6,525	5,301	(1,224)	-18.8%
1204 Unemployment Insurance	183	158	219	214	(5)	-2.3%
1205 Medical / Dental Insuran	6,163	7,486	8,848	9,105	257	2.9%
Total Benefits Costs	1,539	19,755	24,180	23,049	(1,131)	-4.7%
Total Personnel Costs	70,042	92,119	97,039	94,543	(2,496)	-2.6%
OPERATIONS:						
3203 Auditing & Accounting	1,000	-	1,000	1,000	-	0.0%
4307 Software Maintenance	1,000	1,000	1,000	1,030	30	3.0%
5302 Postage	43	45	150	150	-	0.0%
5303 Telephone	973	1,296	1,296	969	(327)	-25.2%
5802 Meals & Entertainment	180	-	-	-	-	0.0%
5803 Training & Education	-	398	100	450	350	350.0%
5804 Travel Costs	359	209	300	830	530	176.7%
6121 Office Supplies	241	34	100	100	-	0.0%
6125 Uniforms	-	-	472	500	28	5.9%
6261 Gas, Oil, Lubricants	-	-	-	200	200	0.0%
6322 GF Admin Fees	30,659	26,441	31,474	40,037	8,563	27.2%
6405 Dues & Subscriptions	-	389	200	350	150	75.0%
6410 Treasurer Fees	766	-	-	5,740	5,740	0.0%
7050 Misc. Recycling Expense	833	-	273	400	127	46.5%
7055 Misc Expenditures	403	-	7,776	500	(7,276)	-93.6%
Total Operations Costs	36,457	29,812	44,141	52,256	8,115	18.4%
TOTAL EXPENDITURES	106,499	121,931	141,180	146,799	5,619	4.0%
REVENUE OVER/(UNDER) EXPENDITURES	508,985	438,990	483,820	513,201	29,381	6.1%

ARCHULETA COUNTY, CO
SOLID WASTE FUND - DEPARTMENT DETAIL

2015 BUDGET

LANDFILL (501-4322)

	2012	2013	2014	2015	DOLLAR	% INC/
	ACTUAL	ACTUAL	PROJECTED	BUDGET	INC/ (DEC)	(DEC)
			YEAR END			
EXPENDITURES						
SALARIES & WAGES:						
<i>FTEs</i>	<i>2.00</i>	<i>2.00</i>	<i>2.00</i>	<i>2.00</i>	-	0.0%
1101 Wages - Regular	\$ 60,962	\$ 65,724	\$ 64,772	\$ 66,714	1,942	3.0%
1102 Wages - OT	3,052	3,932	3,500	16,586	13,086	373.9%
Total Salaries & Wages Cost	64,014	69,656	68,272	83,300	15,028	22.0%
BENEFITS:						
1125 Compensated Absences	(1,201)	1,105	300	300	-	0.0%
1201 FICA/Medicare	4,412	4,922	4,955	5,104	149	3.0%
1202 Retirement Plan	2,550	2,774	2,591	2,669	78	3.0%
1203 Workman's Comp	6,827	7,639	6,607	6,412	(195)	-3.0%
1204 Unemployment Insurance	191	207	194	200	6	3.1%
1205 Medical / Dental Insuran	14,882	14,217	16,935	19,254	2,319	13.7%
Total Benefits Costs	27,661	30,864	31,582	33,939	2,357	7.5%
Total Personnel Costs	91,675	100,520	99,854	117,239	17,385	17.4%
OPERATIONS:						
3206 Medical Services	-	-	1,770	1,800	30	1.7%
3209 Other Professional Servi	46,134	42,891	45,000	50,000	5,000	11.1%
4112 Electric	503	1,388	2,300	2,300	-	0.0%
4415 Machinery/Equipment/Vehi	-	-	-	25,000	25,000	0.0%
4416 Other Rents/Leases	1,140	1,982	1,190	1,200	10	0.8%
5303 Telephone	437	442	450	491	41	9.1%
5305 Shipping & Freight	-	-	100	100	-	0.0%
6124 Small Tools & Equipment	-	-	500	500	-	0.0%
6125 Uniforms	488	173	800	800	-	0.0%
6126 Other Operating Supplies	4,951	4,260	2,500	2,500	-	0.0%
6251 Purchased Fuel	-	2,348	200	200	-	0.0%
6262 Vehicle Care Outside of	24	549	100	100	-	0.0%
6264 Materials (Repair & Main	-	3,532	-	-	-	0.0%
6361 Fuel	56,535	38,173	38,500	40,620	2,120	5.5%
6364 Fleet Charges	133,248	51,587	40,000	54,893	14,893	37.2%
6410 Permits and Fees	27,468	18,258	25,000	30,000	5,000	20.0%
6415 Landfill Closure Costs	25,795	-	30,000	30,000	-	0.0%
7057 SWL- NSF Checks Expense	165	174	300	400	100	33.3%
Total Operations Costs	296,888	165,757	188,710	240,904	52,194	27.7%
TOTAL EXPENDITURES	388,563	266,277	288,564	358,143	69,579	24.1%

ARCHULETA COUNTY, CO
SOLID WASTE FUND - DEPARTMENT DETAIL

2015 BUDGET

PAGOSA TRANSFER STATION (501-4323)

	2012	2013	2014	2015	DOLLAR	% INC/
	ACTUAL	ACTUAL	PROJECTED	BUDGET	INC/ (DEC)	(DEC)
			YEAR END			
EXPENDITURES						
SALARIES & WAGES:						
<i>FTEs</i>	<i>2.00</i>	<i>2.00</i>	<i>2.00</i>	<i>2.00</i>	-	0.0%
1101 Wages - Regular	\$ 23,812	\$ 20,586	\$ 24,059	\$ 29,557	5,498	22.9%
Total Salaries & Wages Cost	23,812	20,586	24,059	29,557	5,498	22.9%
BENEFITS:						
1125 Compensated Absences	339	(67)	-	-	-	0.0%
1201 FICA/Medicare	1,545	1,460	1,841	2,261	420	22.8%
1202 Retirement Plan	945	804	962	1,182	220	22.9%
1203 Workman's Comp	2,533	2,835	2,454	2,841	387	15.8%
1204 Unemployment Insurance	71	63	72	89	17	23.6%
1205 Medical / Dental Insuran	8,809	3,737	13,799	92	(13,707)	-99.3%
Total Benefits Costs	14,242	8,832	19,128	6,465	(12,663)	-66.2%
Total Personnel Costs	38,054	29,418	43,187	36,022	(7,165)	-16.6%
OPERATIONS:						
4112 Electric	661	532	1,700	1,700	-	0.0%
4364 Materials-Repair/Maintainance	149	50	300	300	-	0.0%
4416 Other Rents/Leases	1,080	1,005	1,125	1,020	(105)	-9.3%
5303 Telephone	457	442	450	491	41	9.1%
6125 Uniforms	160	176	600	600	-	0.0%
6126 Other Operating Supplies	217	18	500	1,700	1,200	240.0%
Total Operations Costs	2,724	2,223	4,675	5,811	1,136	24.3%
TOTAL EXPENDITURES	40,778	31,641	47,862	41,833	(6,029)	-12.6%

ARCHULETA COUNTY, CO
SOLID WASTE FUND - DEPARTMENT DETAIL

2015 BUDGET

ARBOLES TRANSFER STATION (501-4324)

	2012	2013	2014	2015	DOLLAR	% INC/
	ACTUAL	ACTUAL	PROJECTED	BUDGET	INC/ (DEC)	(DEC)
			YEAR END			
EXPENDITURES						
SALARIES & WAGES:						
<i>FTEs</i>	<i>2.00</i>	<i>2.00</i>	<i>2.00</i>	<i>2.00</i>	-	0.0%
1103 Wages- part-time	\$ 9,488	\$ 9,346	\$ 9,624	\$ 9,091	(533)	-5.5%
Total Salaries & Wages Cost	9,488	9,346	9,624	9,091	(533)	-5.5%
1201 FICA/Medicare	712	718	736	695	(41)	-5.6%
1203 Workman's Comp	981	1,097	982	874	(108)	-11.0%
1204 Unemployment Insurance	28	28	29	26	(3)	-10.3%
Total Benefits Costs	1,721	1,843	1,747	1,595	(152)	-8.7%
Total Personnel Costs	11,209	11,189	11,371	10,686	(685)	-6.0%
OPERATIONS:						
4112 Electric	916	644	600	700	100	16.7%
4364 Materials- Repairs/ Main	96	-	100	100	-	0.0%
5303 Telephone	433	441	450	481	31	6.9%
Total Operations Costs	1,445	1,085	1,150	1,281	131	11.4%
CAPITAL OUTLAY:						
8501 Capital Outlay	-	-	-	20,000	20,000	0.0%
Total Capital Outlay	-	-	-	20,000	20,000	0.0%
TOTAL EXPENDITURES	12,654	12,274	12,521	31,967	19,446	155.3%

ARCHULETA COUNTY, CO
SOLID WASTE FUND - DEPARTMENT DETAIL

2015 BUDGET

RECYCLING (501-4327)

	2012	2013	2014	2015	DOLLAR	% INC/
	ACTUAL	ACTUAL	PROJECTED YEAR END	BUDGET	INC/ (DEC)	(DEC)
REVENUES						
3343 State Grant	\$ -	\$ 129,599	\$ -	\$ -	-	0.0%
3410 Charges for Service	9,884	13,955	14,000	14,000	-	0.0%
5551 Cardboard Revenue	-	-	7,200	7,200	-	0.0%
5552 Plastic Revenue	-	-	1,500	1,500	-	0.0%
5553 Metal Recycling Revenue	-	-	2,700	2,700	-	0.0%
TOTAL REVENUES	9,884	143,554	25,400	25,400	-	0.0%
EXPENDITURES						
SALARIES & WAGES:						
<i>FTEs</i>	<i>1.00</i>	<i>1.00</i>	<i>1.00</i>	<i>1.00</i>	-	0.0%
1101 Wages - Regular	26,082	26,235	25,915	27,455	1,540	5.9%
Total Salaries & Wages Cost	26,082	26,235	25,915	27,455	1,540	5.9%
1125 Compensated Absences	(1,172)	(56)	-	-	-	0.0%
1201 FICA/Medicare	1,733	1,735	1,983	2,100	117	5.9%
1202 Retirement Plan	1,043	1,049	1,037	1,098	61	5.9%
1203 Workman's Comp	2,641	2,955	2,643	2,639	(4)	-0.2%
1204 Unemployment Insurance	78	79	78	82	4	5.1%
1205 Medical / Dental Insuran	8,503	9,406	10,933	12,538	1,605	14.7%
Total Benefits Costs	12,826	15,168	16,674	18,457	1,783	10.7%
Total Personnel Costs	38,908	41,403	42,589	45,912	3,323	7.8%
OPERATIONS:						
3209 Hauling Recycling	4,348	765	800	800	-	0.0%
4413 Furniture/Fixtures/Off E	-	1,232	1,232	1,232	-	0.0%
5401 Advertising	-	-	200	200	-	0.0%
5910 Fee for Recycle Material	836	1,964	200	200	-	0.0%
6126 Other Operating Supplies	146	12	1,500	1,000	(500)	-33.3%
Total Operations Costs	5,330	3,973	3,932	3,432	(500)	-12.7%
CAPITAL OUTLAY:						
8510 Capital Outlay - Equipme	-	-	50,000	-	(50,000)	-100.0%
8520 Capital Outlay - Building	-	-	4,900	-	(4,900)	-100.0%
Total Capital Outlay	-	-	54,900	-	(54,900)	-100.0%
TOTAL EXPENDITURES	44,238	45,376	101,421	49,344	(52,077)	-51.3%
REVENUE OVER/(UNDER) EXPENDITURE	\$ (34,354)	\$ 98,178	\$ (76,021)	\$ (23,944)	52,077	-68.5%

ARCHULETA COUNTY, CO
SOLID WASTE FUND - DEPARTMENT DETAIL

2015 BUDGET

NON-DEPARTMENTAL (501-0000)

	2012	2013	2014	2015	DOLLAR	% INC/
	ACTUAL	ACTUAL	PROJECTED YEAR END	BUDGET	INC/ (DEC)	(DEC)
REVENUES						
3911 Transfer In - General Fund	\$ 58,000	\$ -	\$ -	\$ 341,862	341,862	0.0%
4550 CCOERA Forfeiture	-	1,879	-	-	-	0.0%
TOTAL REVENUES	58,000	1,879	-	341,862	341,862	0.0%
EXPENDITURES						
CAPITAL OUTLAY:						
8260 Depreciation Expense	82,135	64,043	77,092	76,558	(534)	-0.7%
Total Capital Outlay	82,135	64,043	77,092	76,558	(534)	-0.7%
DEBT EXPENDITURES:						
9201 Debt Interest	2,302	-	-	-	-	0.0%
Total Debt Expenditures	2,302	-	-	-	-	0.0%
TRANSFERS:						
9991 Transfer Out	58,000	-	-	-	-	0.0%
Total Transfers	58,000	-	-	-	-	0.0%
TOTAL EXPENDITURES & OTHER USES	142,437	64,043	77,092	76,558	(534)	-0.7%
REVENUE OVER/(UNDER) EXPENDITURES	(84,437)	(62,164)	(77,092)	265,304	342,396	-444.1%



PROPRIETARY FUNDS – ENTERPRISE FUNDS

AIRPORT FUND

ARCHULETA COUNTY, CO
AIRPORT FUND - FUND SUMMARY

2015 BUDGET

COMPARATIVE BUDGET CHANGES 2012 - 2015
SUMMARY

DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 PROJECTED YEAR END	2015 BUDGET	Inc/(Dec) 2014 Projected to 2015 Budget	% Inc /-Dec 2014 Projected to 2015 Budget
REVENUES:						
Charges for Services	\$ 126,525	\$ 138,733	\$ 92,044	\$ 94,044	2,000	2.2%
Intergovernmental	204,252	193,340	109,884	5,615,139	5,505,255	5010.1%
Miscellaneous & Interest	268	375	186	-	(186)	-100.0%
TOTAL REVENUES	331,045	332,448	202,114	5,709,183	5,507,069	2724.7%
EXPENDITURES:						
Operations	237,655	234,720	222,168	243,230	21,062	9.5%
Capital	-	-	103,748	5,985,139	5,881,391	5668.9%
Depreciation	857,918	899,405	941,145	1,322,872	381,727	40.6%
Debt Principal	-	-	339,336	-	(339,336)	-100.0%
Debt Interest	39,174	28,434	13,573	-	(13,573)	-100.0%
TOTAL EXPENDITURES	1,134,747	1,162,559	1,619,970	7,551,241	5,931,271	366.1%
OTHER SOURCES/(USES):						
Transfers In/(Out)	-	-	523,768	1,302,209	778,441	148.6%
TOTAL OTHER SOURCES/(USES)	-	-	523,768	1,302,209	778,441	148.6%

AIRPORT

Description

The Airport Management Team works for the Archuleta County Board of County Commissioners and reports to the County Administrator. Airport personnel consists of two full-time personnel - an Airport Manager and an Airport Maintenance Supervisor.

Core Services

The primary responsibility of Airport Management is to ensure the safe, secure and efficient operation of Archuleta County Airport. Airport Management works closely with the FAA, CDOT-A and the Transportation Security Administration; these departments formulate the regulations that govern all US Airport operations and security. Our Airport Management ensures that our Airport follows local, state and federal regulations, and take any and all action necessary to insure compliance from Airport staff and tenants, both private and commercial. Following closely behind the mandate for safety, Airport Management must represent the highest ideals of Archuleta County when dealing with employees, businesses, agencies, visitors and the citizens of Archuleta County.

Archuleta County Airport plays an integral role the community, both in safety and economics. We provide a staging area for U. S. Forest Service fire fighting teams, both ground and air, that otherwise would have to come from Durango – La Plata Airport, increasing response times. We provide access for air ambulance services providing care and EMS transportation for residents and visitors. We provide a staging area for Denver based, Civil Air Patrol used for Search and Rescue in Archuleta County. From an economic standpoint, we provide access for hundreds of visitors, hunters, fishermen and other sportsmen and vacationers who come to enjoy the many recreational opportunities that Pagosa and Archuleta County offer and provide economic stimulus.

Dollars spent at Archuleta County Airport – Stevens Field give a return on investment many times over, whether by enhancing the safety aspect of our community, or by providing access to visitors who arrive by plane and whose financial contributions are not only greatly beneficial, but critical to the economic health of our area.

2014 Accomplishments

- An alley-way behind all Bravo hangars was established, removing old debris, rerouting wiring and clearing weeds
- Started an Airport beautification project to make the Airport more appealing to prospective hangar builders by cleared three lots on Bravo and Condor corner removing rocks and leveling potential building site land

- Completed Engineer / Survey Work for 2015 Taxiway Extension Project (4 separate visits)
- Hired a mowing service to keep the Airport grounds at their best – approved and completed 2 times summer 2014
- Cleared, graded and seeded the parking area beside the Fuel Farm to provide better drainage for fuel farm foundation and the fuel farm access road
- Replaced the chipped stepping stones and warped wood in front of Nicks with washed gravel and strategically placed pavers because it presented a safety hazard and was difficult to maintain
- Re-stripped Taxiway Bravo
- Completed CDOT 14 PSO 01 grant - had RW 01/19, TW Alpha, all Connectors, Avjet Main and side ramp crack sealed
- Installed traffic convex mirror on Condor corner
- Completed FAA / CDOT Grant AIP-21 - took possession of Front End Loader with Plow in January 2014
- A full scale Airport Emergency Drill was planned, briefed and held Wednesday, April 30th from 1:00 - 4:00 with a “how-to” for emergencies was developed for all responding agencies in the month prior to the drill and now the drill is on file will all agencies
- The Perimeter Road between Nick’s and the Avjet ramp was graded and re-graveled providing a 3 inch compacted base

Performance Measures

1. Annual Inspection by FAA / CDOT based on Airport Overall Condition
 - a. Goal: To get an excellent annual report with few areas of needed improvement.
 - b. Action: Present the annual FAA /CDOT report to the BoCC for review.
 - c. Have not yet had a 2014 inspection, but anticipate no issues based on regular communication, including a recent meeting in Denver, with CDOT and FAA.
2. Runway/Taxiway Condition
 - a. Goal: To keep the runway / taxiway surfaces clean and in good repair.
 - b. Action: Record the number of complaints of aircraft damage due to FOD (foreign object debris) on the runway or taxiway. Goal = 0.
 - c. No complaints to date in 2014.
3. Interval for Lighting Repair
 - a. Goal: To keep all runway lighting operational and in good repair.
 - b. Action: From time of discovery to time of completed repair not to exceed 48 hours.
 - c. Lights regularly maintained. No operational issues to report.
4. Airport Revenue Collection
 - a. Goal: To collect all payments due the Airport for annual hangar site leases and to collect all monthly rent payments for three Airport tenants.

-
- a. Action: Present Accounts Receivable Report indicating status of all lease payments and monthly rents. All tenant annual hangar site leases were sent out in the first quarter 2014 and were all promptly paid.
 - b. The monthly tenant leases are current with the exception of American West Fabrication. We have contacted this account and it will be current within the next two weeks.

ARCHULETA COUNTY, CO
AIRPORT FUND - DEPARTMENT DETAIL

2015 BUDGET

AIRPORT (504-5502)

	2012	2013	2014	2015	DOLLAR	% INC/
	ACTUAL	ACTUAL	PROJECTED	BUDGET	INC/ (DEC)	(DEC)
			YEAR END			
REVENUES						
3313 Federal Grants FAA Capital	\$ 170,468	\$ 13,340	\$ -	\$ 3,678,745	3,678,745	0.0%
3343 State Grants Capital	33,784	180,000	109,884	1,936,394	1,826,510	1662.2%
3410 FBO Fuel Flow Fees (Avjet)	-	-	6,000	6,000	-	0.0%
3412 Fuel Flow	36,077	42,403	5,000	5,000	-	0.0%
3414 Airport Fees	9,734	11,601	7,000	7,000	-	0.0%
3822 Land Lease	51,291	55,392	55,000	57,000	2,000	3.6%
3823 FBO Rent	12,000	12,000	12,000	12,000	-	0.0%
3824 Hangar Rent	7,808	6,449	7,044	7,044	-	0.0%
4550 Expense Reimbursement	9,615	10,888	-	-	-	0.0%
5590 Airport Misc Revenue & Ref	268	375	186	-	(186)	-100.0%
TOTAL REVENUES	331,045	332,448	202,114	5,709,183	5,507,069	2724.7%
EXPENDITURES						
SALARIES & WAGES:						
<i>FTEs</i>	2.00	2.00	2.00	2.00	-	0.0%
1101 Wages- Regular	79,661	84,286	84,988	87,558	2,570	3.0%
1103 Wages - Part-time	2,860	7,010	6,895	7,102	207	3.0%
Total Salaries & Wages	82,521	91,296	91,883	94,660	2,777	3.0%
BENEFITS:						
1125 Compensated Absences	-	9,256	-	-	-	0.0%
1201 FICA/Medicare	6,341	6,965	7,029	7,241	212	3.0%
1202 Retirement Plan	3,177	3,383	3,400	3,502	102	3.0%
1203 Workman's Comp	5,958	6,667	5,842	7,097	1,255	21.5%
1204 Unemployment Insurance	249	273	276	284	8	2.9%
1205 Medical / Dental	119	124	129	6,808	6,679	5177.5%
Total Benefits Costs	15,844	26,668	16,676	24,932	8,256	49.5%
Total Personnel Costs	98,365	117,964	108,559	119,592	11,033	10.2%
OPERATIONS:						
3209 Other Professional Services	2,220	6,867	8,000	8,000	-	0.0%
4110 Water & Sewer Services	387	276	324	324	-	0.0%
4111 Disposal Services	1,310	1,752	1,404	1,404	-	0.0%
4112 Electric	6,425	4,391	5,065	5,065	-	0.0%
4113 Gas	1,899	2,121	2,640	2,640	-	0.0%
4301 Building/Structures - R&M	15,589	1,844	1,000	2,000	1,000	100.0%
4305 Equipment-R&M	3,219	-	-	-	-	0.0%
4306 Roads/Pagement	10,424	29,546	34,000	19,000	(15,000)	-44.1%
4308 Snow Removal	15,957	12,106	8,785	24,000	15,215	173.2%
4309 Other Maintenance & Repair	981	2,481	-	3,000	3,000	0.0%
4310 Agricultural/Landscaping	1,595	5,651	15,500	12,000	(3,500)	-22.6%
4367 Other Maintenance & Repair	16,581	12,992	14,000	16,000	2,000	14.3%
4415 Machinery & Equipment	500	9,010	1,000	3,000	2,000	200.0%
4416 Rents	1,200	1,535	1,200	1,200	-	0.0%
5203 Other Insurance	3,980	3,881	4,050	4,200	150	3.7%

ARCHULETA COUNTY, CO
AIRPORT FUND - DEPARTMENT DETAIL

2015 BUDGET

AIRPORT (504-5502)

	2012	2013	2014	2015	DOLLAR	% INC/
	ACTUAL	ACTUAL	PROJECTED	BUDGET	INC/ (DEC)	(DEC)
			YEAR END			
5302 Postage	183	145	100	200	100	100.0%
5303 Telephone	2,703	2,505	3,000	2,508	(492)	-16.4%
5401 Advertising/Publishing	1,229	1,116	715	1,000	285	39.9%
5803 Training and Education	5,781	2,210	35	1,000	965	2757.1%
5804 Travel Costs	-	655	1,050	1,400	350	33.3%
5910 Permits and Fees	425	615	500	500	-	0.0%
6117 Janitorial Supplies	116	1,598	500	400	(100)	-20.0%
6121 Office Supplies	1,781	1,309	616	600	(16)	-2.6%
6125 Uniforms	775	1,100	625	700	75	12.0%
6126 Other Operating Supplies	(2,688)	-	-	-	-	0.0%
6128 Fuel	6,343	3,483	4,000	5,500	1,500	37.5%
6262 Vehicle Care Outside of Fleet	-	269	-	-	-	0.0%
6364 Fleet Charges	23,228	6,858	5,000	7,297	2,297	45.9%
6405 Dues & Subscriptions	675	440	500	700	200	40.0%
7452 Contractual Construction	16,472	-	-	-	-	0.0%
Total Operations Costs	139,290	116,756	113,609	123,638	10,029	8.8%
CAPITAL OUTLAY:						
8510 Capital Outlay-Equipment	-	-	68	-	(68)	-100.0%
8515 Capital Outlay-Improvements	-	-	103,680	5,985,139	5,881,459	5672.7%
9510 Depreciation Expense	857,918	899,405	941,145	1,322,872	381,727	40.6%
Total Capital Outlay	857,918	899,405	1,044,893	7,308,011	6,263,118	599.4%
DEBT EXPENDITURES:						
9200 Principal	-	-	339,336	-	(339,336)	-100.0%
9201 Interest	39,174	28,434	13,573	-	(13,573)	-100.0%
Total Debt Expenditures	39,174	28,434	352,909	-	(352,909)	-100.0%
TOTAL EXPENDITURES	1,134,747	1,162,559	1,619,970	7,551,241	5,931,271	366.1%
REVENUE OVER/(UNDER) EXPENDITURES	(803,702)	(830,111)	(1,417,856)	(1,842,058)	(424,202)	29.9%

ARCHULETA COUNTY, CO
AIRPORT FUND - DEPARTMENT DETAIL

2015 BUDGET

NON-DEPARTMENTAL (504-0000)

	2012	2013	2014	2015	DOLLAR	% INC/
	ACTUAL	ACTUAL	PROJECTED YEAR END	BUDGET	INC/ (DEC)	(DEC)
REVENUES						
3911 Transfer In-General Fund	\$ -	\$ -	\$ 523,768	\$ 1,302,209	778,441	148.6%
TOTAL REVENUES	-	-	523,768	1,302,209	778,441	148.6%



PROPRIETARY FUNDS – ENTERPRISE FUNDS

GEOHERMAL AUTHORITY FUND

ARCHULETA COUNTY, CO
GEOHERMAL AUTHORITY FUND - FUND SUMMARY

2015 BUDGET

COMPARATIVE BUDGET CHANGES 2012-2015
GEOHERMAL AUTHORITY FUND SUMMARY

DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 PROJECTED YEAR END	2015 BUDGET	Inc/(Dec) 2014 Projected to 2015 Budget	% Inc /-Dec 2014 Projected to 2015 Budget
REVENUES:						
Intergovernmental	\$ -	\$ -	\$ -	\$ -	-	0.0%
TOTAL REVENUES	-	-	-	-	-	0.0%
EXPENDITURES:						
Operating Expenses	-	-	-	3,000	3,000	0.0%
TOTAL EXPENDITURES	-	-	-	3,000	3,000	0.0%
OTHER SOURCES/(USES):						
Transfers In/(Out)	-	-	-	3,000	3,000	0.0%
TOTAL OTHER SOURCES/(USES)	-	-	-	3,000	3,000	0.0%

ARCHULETA COUNTY, CO
 GEOTHERMAL AUTHORITY FUND - DEPARTMENT DETAIL

2015 BUDGET

GEOTHERMAL (666-3100)

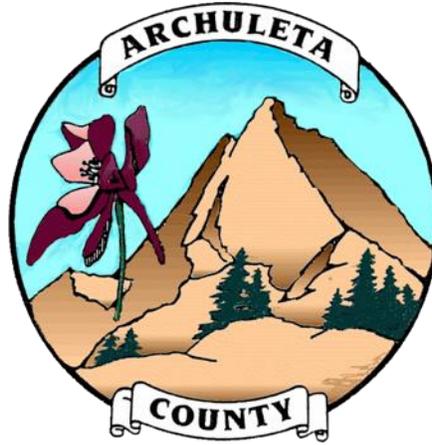
	2012	2013	2014	2015	DOLLAR INC/ (DEC)	% INC / (DEC)
	ACTUAL	ACTUAL	PROJECTED YEAR END	BUDGET		
EXPENDITURES						
7025 Contingency for Operations	-	-	-	3,000	3,000	0.0%
TOTAL EXPENDITURES	-	-	-	3,000	3,000	0.0%

ARCHULETA COUNTY, CO
GEOTHERMAL AUTHORITY FUND - DEPARTMENT DETAIL

2015 BUDGET

NON-DEPARTMENTAL (666-0000)

	2012		2013		2014	2015	DOLLAR INC/ (DEC)	% INC / (DEC)
	ACTUAL	ACTUAL	ACTUAL	PROJECTED YEAR END	BUDGET			
REVENUES								
3911 Transfer In - General Fund	\$ -	\$ -	\$ -	\$ -	\$ 3,000	3,000	0.0%	
TOTAL REVENUES	-	-	-	-	3,000	3,000	0.0%	



PROPRIETARY FUNDS – INTERNAL SERVICE FUNDS

FLEET FUND

ARCHULETA COUNTY, CO
FLEET FUND - FUND SUMMARY

2015 BUDGET

COMPARATIVE BUDGET CHANGES 2012 - 2015
SUMMARY

DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 PROJECTED YEAR END	2015 BUDGET	Inc/(Dec) 2014 Projected to 2015 Budget	% Inc /-Dec 2014 Projected to 2015 Budget
REVENUES:						
Intragovernmental Chgs for Svc	\$ 1,386,966	\$ 1,106,184	\$ 1,200,000	\$ 1,390,000	190,000	15.8%
Charges for Services (Outside)	1,884	1,425	-	-	-	0.0%
Insurance Reimbursements	20,635	8,012	3,028	-	(3,028)	-100.0%
Miscellaneous Revenue	3,581	1,991	24,653	-	(24,653)	-100.0%
TOTAL REVENUES	1,413,066	1,117,612	1,227,681	1,390,000	162,319	13.2%
EXPENDITURES:						
Operating Expenses	1,078,230	1,030,558	1,088,925	1,210,363	121,438	11.2%
Depreciation	345,047	258,266	187,426	168,868	(18,558)	-9.9%
Capital Outlay	-	-	75,000	344,000	269,000	358.7%
TOTAL EXPENDITURES	1,423,277	1,288,824	1,351,351	1,723,231	371,880	27.5%
OTHER SOURCES/(USES):						
Capital Contributions	-	34,700	-	-	-	0.0%
Transfers In/(Out) - GF	-	-	-	244,000	244,000	0.0%
TOTAL OTHER	-	34,700	-	244,000	244,000	0.0%

* Fleet Management reclassified as a Proprietary Fund, Internal Service Fund at 1/1/2011.

FLEET SERVICES

Description

The Archuleta County Fleet Services Department is responsible for the maintenance of all vehicles and heavy equipment owned and used by Archuleta County. The department maintains everything from small gasoline powered pumps to large motor graders. The department is made up of a shop foreman, three mechanics, and a production control specialist.

Core Services

Continuously maintains Archuleta County vehicles to a state of safe and operable condition. Complete all aspects of the scheduled and unscheduled services that are required to keep fleet vehicles running such as:

- Oil Services
- Tire Rotation
- Brakes
- Equipment teeth and edge replacement
- Lighting
- Safety aspects such as beacons or seatbelts
- Fabrication, maintenance, and repairs to all plows, wings, and mounted equipment
- Complete as much work as possible in house with the exception of front end or all wheel alignments, certain aspects of HVAC, some windshield replacements and some electronic computer controlled diagnostics and repair

2014 Accomplishments

- Maintained a work order load of between 20 to 80 open work orders
- As of 10/13/2014 we have completed and closed 1,274 repair orders since 01/01/2014 with 63 currently pending repair
- We have continuously maintained and repaired the county's fleet as timely and cost effective as possible, to safety and operational standards

2015 Performance Goals

- Improve training for team members
- Continue replacement of vehicles and equipment
- Continue to keep Archuleta County's fleet in safe and operational condition

ARCHULETA COUNTY, CO
FLEET FUND - DEPARTMENT DETAIL

2015 BUDGET

FLEET SERVICES (607-4955)

	2012 ACTUAL	2013 ACTUAL	2014		DOLLAR INC/ (DEC)	% INC/ (DEC)
			PROJECTED YEAR END	2015 BUDGET		
REVENUES						
3410 Intragovernmental Fleet	\$ 1,386,966	\$ 1,106,184	\$ 1,200,000	\$ 1,390,000	190,000	15.8%
3415 Charges for Services	1,884	1,425	-	-	-	0.0%
4522 Insurance Reimbursement	20,635	8,012	3,028	-	(3,028)	-100.0%
4550 Refund of Expenditures	1,899	-	-	-	-	0.0%
9050 Sale of Assets	-	-	24,653	-	(24,653)	-100.0%
9510 Capital Contributions	-	34,700	-	-	-	0.0%
TOTAL REVENUES	1,411,384	1,150,321	1,227,681	1,390,000	162,319	13.2%
EXPENDITURES						
SALARIES & WAGES:						
FTEs	5.00	5.00	5.00	5.00	-	0.0%
1101 Wages - Regular	203,662	186,020	196,679	202,032	5,353	2.7%
1102 Wage - Overtime	6,823	2,484	5,000	-	(5,000)	-100.0%
1104 Wages- Tool Allowance	7,298	6,721	7,500	6,000	(1,500)	-20.0%
1125 Compensated Absences	(13,950)	5,821	10,000	10,000	-	0.0%
Total Salaries & Wages Cost	203,833	201,046	219,179	218,032	(1,147)	-0.5%
BENEFITS:						
1201 FICA / Medicare	16,347	14,748	15,620	15,455	(165)	-1.1%
1202 Retirement	8,833	7,890	8,167	8,081	(86)	-1.1%
1203 Workman's Compensation	8,717	9,956	11,586	10,067	(1,519)	-13.1%
1204 Unemployment Insurance	594	570	613	606	(7)	-1.1%
1205 Medical / Dental Insura	11,384	6,362	7,383	21,526	14,143	191.6%
Total Benefits Costs	45,875	39,526	43,369	55,735	12,366	28.5%
Total Personnel Costs	249,708	240,572	262,548	273,767	11,219	4.3%
OPERATIONS:						
3206 Medical Services	683	1,092	1,300	1,400	100	7.7%
3209 Other Professional Services	-	-	-	-	-	0.0%
4112 Electric	4,976	6,913	7,600	8,000	400	5.3%
4113 Gas	3,725	3,165	1,149	5,000	3,851	335.2%
4115 Water & Sewer	994	1,265	1,290	1,600	310	24.0%
4301 Buildings - R&M	233	-	1,099	5,000	3,901	355.0%
4307 Software Maintenance	1,100	1,100	1,900	2,000	100	5.3%
4364 Supplies for Machinery	254,663	292,177	250,000	270,000	20,000	8.0%
5303 Telephone	2,028	2,005	1,475	1,561	86	5.8%
5305 Shipping & Freight	5,056	4,631	3,984	6,000	2,016	50.6%
5803 Training & Education	-	-	-	1,500	1,500	0.0%
6121 Office Supplies	7	187	750	500	(250)	-33.3%
6124 Small Tools & Equipment	4,241	4,735	2,410	4,000	1,590	66.0%
6125 Uniforms	2,172	3,955	2,096	6,000	3,904	186.3%
6126 Other Operating Supplie	18,688	22,498	12,147	22,000	9,853	81.1%
6161 Fuel	393,519	335,323	372,514	433,350	60,836	16.3%
6162 Inventory Tires	56,104	43,584	81,738	75,000	(6,738)	-8.2%
6163 Inventory Items & Mater	47,161	33,614	45,740	50,000	4,260	9.3%

ARCHULETA COUNTY, CO
FLEET FUND - DEPARTMENT DETAIL

2015 BUDGET

FLEET SERVICES (607-4955)

	2012	2013	2014		DOLLAR INC/ (DEC)	% INC/ (DEC)
	ACTUAL	ACTUAL	PROJECTED YEAR END	2015 BUDGET		
6322 GF Admin Fees	33,172	33,742	39,185	43,685	4,500	11.5%
7413 Office Machinery & Equi	-	-	-	-	-	0.0%
Total Operations Costs	828,522	789,986	826,377	936,596	110,219	13.3%
OTHER USES:						
8508 Capital Outlay Vehicles	-	-	75,000	344,000	269,000	358.7%
9510 Depreciation Expense	345,047	258,266	187,426	168,868	(18,558)	-9.9%
Total Other Uses	345,047	258,266	262,426	512,868	250,442	95.4%
TOTAL EXPENDITURES	1,423,277	1,288,824	1,351,351	1,723,231	371,880	27.5%
REVENUE OVER/(UNDER) EXPENDITURES	\$ (11,893)	\$ (138,503)	\$ (123,670)	\$ (333,231)	(209,561)	169.5%

ARCHULETA COUNTY, CO
FLEET FUND - DEPARTMENT DETAIL

2015 BUDGET

NON-DEPARTMENTAL (607-0000)

	2012	2013	2014			
	ACTUAL	ACTUAL	PROJECTED	2015 BUDGET	DOLLAR	% INC/
			YEAR END		INC/ (DEC)	(DEC)
REVENUES						
4550 CCOERA Forfeiture	\$ 1,682	\$ 1,991	\$ -	\$ -	-	0.0%
TOTAL REVENUES	1,682	1,991	-	-	-	0.0%
OTHER SOURCES:						
9910 Transfer In	-	-	-	244,000	244,000	0.0%
TOTAL OTHER SOURCES	-	-	-	244,000	244,000	0.0%
TOTAL REVENUE & OTHER SOURCES	\$ 1,682	\$ 1,991	\$ -	\$ 244,000	244,000	0.0%



BUDGET RESOLUTIONS

ARCHULETA COUNTY, COLORADO

RESOLUTION TO ADOPT BUDGET

(Pursuant to 29-1-108, C.R.S.)

A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING A BUDGET FOR ARCHULETA COUNTY, COLORADO, FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY, 2015, AND ENDING ON THE LAST DAY OF DECEMBER, 2015.

WHEREAS, the Board of County Commissioners of Archuleta County has appointed the County Administrator, Bentley Henderson to be the County Budget Officer, and in that capacity instructed him to prepare and submit a proposed budget to said governing body at the proper time; and

WHEREAS, Bentley Henderson as Budget Officer submitted a proposed budget to this governing body on October 15, 2014, for its consideration; and

WHEREAS, upon due and proper notice, published or posted in accordance with the law, said proposed budget was open for inspection by the public at a designated place, public hearings were held on October 15, 2014 and interested taxpayers were given the opportunity to file or register any objections to said proposed budget; and

WHEREAS, whatever increases may have been made in the expenditures, like increases were added to the revenues or planned to be expended from reserves/fund balances so that the budget remains in balance, as required by law.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF ARCHULETA COUNTY, COLORADO;

Section 1. That the budget as submitted, amended, and summarized by fund, hereby is approved and adopted as the budget of Archuleta County, Colorado for the year stated above:

Table with 3 columns: FUND NAME, REVENUES, EXPENDITURES. Rows include General, Road & Bridge, DHS, 1A Fund, Archuleta Combined Dispatch, Conservation Trust, Fairfield Settlement, Solid Waste, Airport, Fleet Management, Geothermal, and a total row.

JUNE MADRID RESOLUTIONS

21407415 12/10/2014 3:15 PM R\$0.00 D\$0.00 June Madrid Archuleta County 1 of 2



21407415 12/10/2014 3:15 PM
2 of 2 RES RS\$0.00 DS\$0.00

June Madrid
Archuleta County

Section 2. That the budget hereby approved and adopted shall be signed by the Chairman of the Archuleta County Board of County Commissioners and made part of the public records of the County.

DONE AND ADOPTED IN PAGOSA SPRINGS, ARCHULETA COUNTY, COLORADO,
on this 9th day of December, 2014.



*June Madrid by Grace Henderson Deputy
June Madrid, County Clerk County Clerk Recorder*

BOARD OF COUNTY COMMISSIONERS


Clifford A. Lucero, Chairman

RESOLUTION NO. 2014-53

2

ARCHULETA COUNTY, COLORADO

RESOLUTION TO APPROPRIATE SUMS OF MONEY

(Pursuant to Section 29-1-108, C.R.S.)

A RESOLUTION APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS AND SPENDING AGENCIES, IN THE AMOUNT AND FOR THE PURPOSE AS SET FORTH BELOW, FOR ARCHULETA COUNTY, COLORADO FOR THE 2015 BUDGET YEAR.

WHEREAS, the Board of County Commissioners of Archuleta County previously adopted the annual budget in accordance with the Local Government Budget Law, on December 9th, 2014; and

WHEREAS, the Board of County Commissioners of Archuleta County has made provision therein for revenues in an amount equal to or greater than the total proposed expenditures as set forth in said budget law; and

WHEREAS, it is not only required by law, but also necessary to appropriate the revenues and reserves of fund balances provided in the budget to and for the purposes described below, thereby establishing a limitation on expenditures for the operations of Archuleta County, Colorado

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF ARCHULETA COUNTY, COLORADO;

Section 1. That the following revised sums are hereby appropriated from the revenue of each fund, to each fund, for the purposes stated:

FUND	OPERATING		CAPITAL		TOTAL
	EXPENDITURES	OUTLAY	DEBT SERVICE	APPROPRIATIONS	
General	\$ 11,477,872	\$ 510,000	\$ -	\$ -	\$ 11,987,872
Road & Bridge	4,056,771	2,993,499	427,645	-	7,477,915
DHS	4,551,757	-	-	-	4,551,757
1A Fund	487,302	232,166	-	-	719,468
Archuleta Combined Dispatch	676,254	-	57,664	-	733,918
Conservation Trust	30,000	150,000	72,728	-	252,728
Fairfield Settlement	300,000	-	-	-	300,000
Solid Waste	684,644	20,000	-	-	704,644
Airport	1,566,102	5,985,139	-	-	7,551,241
Fleet Management	1,379,231	344,000	-	-	1,723,231
Geothermal	3,000	-	-	-	3,000
Totals	\$ 25,212,933	\$ 10,234,804	\$ 558,037	\$ -	\$ 36,005,774

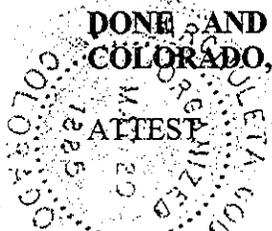
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JUNE MADRID
RESOLUTIONS



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2 of 2 RES RS0.00 DS0.00

June Madrid
Archuleta County

**DONE AND ADOPTED IN PAGOSA SPRINGS, ARCHULETA COUNTY,
COLORADO**, on this 9th day of December, 2013.



ATTEST

BOARD OF COUNTY COMMISSIONERS

June Madrid by Cherec Nendem Deputy
June Madrid, County Clerk *County Clerk*
Recorder

[Signature]
Clifford A. Lucero, Chairman



TAX LEVY CERTIFICATION

CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

TO: County Commissioners¹ of ARCHULETA COUNTY, Colorado.

On behalf of the ARCHULETA COUNTY,

(taxing entity)^A

the BOARD OF COUNTY COMMISSIONERS

(governing body)^B

of the COUNTY OF ARCHULETA

(local government)^C

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ 299,622,220 assessed valuation of: (GROSS^D assessed valuation, Line 2 of the Certification of Valuation Form DLG 57^E)

Note: If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area^F the tax levies must be calculated using the NET AV. The taxing entity's total property tax revenue will be derived from the mill levy multiplied against the NET assessed valuation of: (NET^G assessed valuation, Line 4 of the Certification of Valuation Form DLG 57) **USE VALUE FROM FINAL CERTIFICATION OF VALUATION PROVIDED BY ASSESSOR NO LATER THAN DECEMBER 10**

Submitted: 12/09/2014 for budget/fiscal year 2014. (not later than Dec. 15) (mm/dd/yyyy) (yyyy)

PURPOSE (see end notes for definitions and examples)	LEVY ²	REVENUE ²
1. General Operating Expenses ^H	18.233 mills	\$ 5,463,012
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I	< > mills	\$ < >
SUBTOTAL FOR GENERAL OPERATING:	18.233 mills	\$ 5,463,012
3. General Obligation Bonds and Interest ^J	mills	\$
4. Contractual Obligations ^K	mills	\$
5. Capital Expenditures ^L	mills	\$
6. Refunds/Abatements ^M	0.083 mills	\$ 24,869
7. Other ^N (specify): _____	mills	\$
	mills	\$
TOTAL: [Sum of General Operating Subtotal and Lines 3 to 7]	18.316 mills	\$ 5,487,881

Contact person: (print) Larry Walton Daytime phone: (970) 264-8556
Signed:  Title: Finance Director

Include one copy of this tax entity's completed form when filing the local government's budget by January 31st, per 29-1-113 C.R.S., with the Division of Local Government (DLG), Room 521, 1313 Sherman Street, Denver, CO 80203. Questions? Call DLG at (303) 864-7720.

¹ If the taxing entity's boundaries include more than one county, you must certify the levies to each county. Use a separate form for each county and certify the same levies uniformly to each county per Article X, Section 3 of the Colorado Constitution.
² Levies must be rounded to three decimal places and revenue must be calculated from the total NET assessed valuation (Line 4 of Form DLG57 on the County Assessor's FINAL certification **Page 280 of 284**).
Form DLG 70 (rev 10/14) Page 1 of 4



GLOSSARY

GLOSSARY - ARCHULETA COUNTY GLOSSARY OF BUDGET TERMS

The following definitions aid in understanding how the County uses various budget terms.

Abatement: A complete or partial cancellation of a tax levy.

Adopted Budget: Financial plan that forms the basis for appropriations. Adopted by the governing body.

Appropriation: Authorization for spending a specific amount of money for a specific purpose during a fiscal year. It is based on the adopted budget.

Budget: A financial plan which estimates proposed expenditures for a given period and the proposed methods of financing them.

Budget Officer: Person appointed by the governing body to assemble budget material and information and to physically prepare the proposed budget.

Budget Transfers: Amounts moved from one fund to finance activities in another fund.

Capital Assets: Land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, infrastructure and all other tangible or intangible assets that are used in operations, have useful lives extending beyond a single reporting period and cost more than \$5,000.

Department: the typical organization unit of the County.

Expenditures: Decrease in net financial resources other than through Interfund transfers.

Expenses: Outflows of assets or incurrences of liabilities from delivering or producing goods or rendering services.

Fiscal Year: A twelve-month period of time to which the Annual Budget applies. Archuleta County's fiscal year is the same as the calendar year, January 1 to December 31.

Fund: A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objective in accordance with special regulations, restrictions or limitations.

Fund Balance: The difference between assets and liabilities reported in a fund. Governmental Fund Balances are divided into the following basic categories: Nonspendable, Restricted, Committed, Assigned and Unassigned.

Fund Classifications: One of three categories used to classify funds. The categories are: Governmental, Proprietary and Fiduciary.

GLOSSARY - ARCHULETA COUNTY GLOSSARY OF BUDGET TERMS

Fund Type: Within the fund classifications, there are multiple fund types, as follows:

- Governmental: General fund, Special Revenue funds, Debt Services funds, and Capital Project funds.
- Proprietary: Enterprise funds and internal Services funds.
- Fiduciary: Various Trust funds, Agency funds.

Government-Wide Financial Statements: Financial statements that incorporate all of a government's governmental and business-type activities, as well as its non-fiduciary component units, if any. There are two basic government-wide financial statements; the statement of net assets and the statement of activities. Both basic government-wide financial statements are presented using the economic resources measurement focus and the accrual basis of accounting.

Grants: A donation or contribution in cash by one governmental unit to another unit which may be made to support a specified purpose or function, or general purpose.

Infrastructure: Long-lived capital assets that normally are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets. Examples of infrastructure assets include roads, bridges, and drainage systems.

Long-Term Budget: A budget prepared for a period longer than a fiscal year. Long-term budgets concerned with capital outlay and capital improvement programs are referred to as capital budgets.

Long-Term Debt: Debt with a maturity date of more than one year after the date of issuance.

Mill: A rate of tax; results in one dollar of revenue for every one thousand dollars of assessed valuation.

Non-Departmental: Revenue or expenditures that do not relate to any one department, but are specific to a particular fund.

Other Financing Source: An increase in current financial resources that is reported separately from revenues to avoid distorting revenue trends.

Other Financing Use: A decrease in current financial resources that is reported separately from expenditures to avoid distorting expenditure trends.

Program Budget: A budget format wherein inputs of resources and outcomes of services are identified by programs without regard to the number of organizational units involved in performing various aspects of the program.

Program Revenue: Term used in connection with the government-wide statement of activities. Revenues that derive directly from the program itself or from parties outside the reporting government's taxpayers or citizenry, as a whole; they reduce the net cost of the function to be financed from the government's general revenues.

GLOSSARY - ARCHULETA COUNTY GLOSSARY OF BUDGET TERMS

Resolution: A special or temporary order of a legislative body requiring less legal formality than an ordinance or statute; used by governing board of counties and special districts as a means for taking formal action.