



2018 BUDGET

BOARD OF COUNTY COMMISSIONERS

Gail Watson, Chair

Ron Engels

Linda Isenhardt

GILPIN COUNTY, 2018 BUDGET

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GILPIN COUNTY, 2018 BUDGET
BUDGET TRANSMITTAL

To: Division of Local Government
1313 Sherman Street, Room 521
Denver, CO 80203

Attached is a copy of the year 2018 budget for the County of Gilpin.

This budget is submitted pursuant to Section 29-1-113, CRS.

This county budget was adopted on December 15, 2017 via Resolution #17-24.

The Public Trustee budget, a section of the county budget, is submitted pursuant to CRS 38-37-104(6), CRS 29-1-101, CRS 37-37-101 and was adopted on November 8, 2017 via Resolution by Alynn K Huffman, Public Trustee of Gilpin County, CO.

If there are any questions on the budget, please contact Clorinda Smith, Finance Director, at 303.951.3671 x1, PO Box 366, Central City, CO 80427.

I hereby certify that the enclosed is a true and accurate copy of the 2018 budget as adopted by the Gilpin County Board of County Commissioners.

Clorinda Smith
Finance Director
December 15, 2017

GILPIN COUNTY, 2018 BUDGET
NOTICE AS TO PROPOSED BUDGET
NOTICE OF PUBLIC HEARING

Pursuant to Colorado Revised Statutes 29-1-106 notice is hereby given that a proposed budget has been submitted to the Board of County Commissioners, County of Gilpin, Colorado, for the ensuing year 2018. A copy of such proposed budget is open for public inspection at the Gilpin County Finance Department located at 495 Apex Valley Road, 8:00 a.m. to 4:30 p.m., Monday through Friday. There will be two public hearings on the proposed budget at the regular meetings of the Board of County Commissioners, to be held at Central City Hall, 141 Nevada Street, Central City, Colorado, on the 5th day of December, 2017, at 9:05 a.m. for a preliminary review and on the 15th day of December, 2017, at 9:05 a.m. for a final review before the adoption. There will not be a public hearing on the proposed budget on the 19th day of December as previously published. Any interested elector within Gilpin County may inspect the proposed budget and file or register any objections thereto at any time prior to the final adoption of the budget.

Clorinda Smith
Finance Director
County of Gilpin
State of Colorado

Published November 16, 2017 Weekly Register-Call

GILPIN COUNTY, 2018 BUDGET

BUDGET MESSAGE

The budget of Gilpin County, has been prepared in conformity with generally accepted accounting principles as applicable to governments. The County was formed in 1861 and is governed by a board of three elected commissioners. The County's budget addresses provision of county services and the continued funding of most other county programs through existing departments. The main services and programs provided by the County include road maintenance and construction, library, fairgrounds, community development, law enforcement, jail, public health, environmental health, human services, elections, parks and recreation, trash transfer site and general administration which includes the collection of school, city, local improvement & service district taxes.

The major source of revenue for Gilpin County is gaming taxes, authorized by the Constitution of the State of Colorado and collected by the Department of Revenue. In 2018, Gilpin County's share of the gaming tax is estimated at 48% of total revenue. Gilpin County has exempted this gaming tax revenue from the Taxpayer Bill of Rights (TABOR) amendment but has not exempted property tax revenue. Since gaming tax revenue is a major portion of the County's total revenue, with this combination of circumstances, when gaming tax revenue decreases, some ways to offset that decrease may need to be a reduction in services, an increase in fees and/or to ask the voters to approve a property tax increase. The anticipated 2018 gaming tax revenue is \$10,500,000, making it the fourth year in Gilpin County history for an amount that exceeds the \$10,000,000 mark. The historical high was received in 2017 and prior to that 2007.

The budget of Gilpin County includes the budget for the Office of the Public Trustee that was adopted by the Gilpin County Public Trustee.

FUND ACCOUNTING

The accounts of the County budget are organized on the basis of funds, each of which is considered a separate accounting entity. Resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various governmental funds are grouped into categories as follows:

General Fund – This fund is the general operating fund of the County. It is used to account for all the financial resources except those required to be accounted for in another fund. Principal sources of revenue are gaming taxes and property taxes. Primary expenditures are for general administration, facility maintenance and law enforcement. Departments and Offices within the General Fund for 2018 are:

- Administration (County Manager, Finance, Human Resources, IT)
- Assessor
- Attorney
- Clerk & Recorder
- Commissioners
- Community Development
- Coroner
- CSU Extension
- Dispatch
- District Attorney
- Colorado Department of Local Affairs & Community Service Agencies
- Elections
- Emergency Preparedness
- Energy Performance
- Events
- Facilities Maintenance
- Jail

GILPIN COUNTY, 2018 BUDGET

- Parks & Recreation
- Patrol
- Public Trustee
- Senior Services
- Surveyor
- Treasurer
- Veterans
- Victim Services

Special Revenue Funds – These funds account for revenues derived from specific taxes or other earmarked revenue sources including state highway user's tax, federal and state grants, and property taxes that are restricted to expenditure for a specific purpose. Special Revenue Funds for 2018 are:

- Public Works
- Library
- Human Services
- Public Health
- Solid Waste
- Conservation Trust

BASIS OF ACCOUNTING

Gilpin County follows the modified accrual basis of accounting to prepare its annual budget. Under this method, revenues are recognized when they become measurable and available as net current assets. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough to be used to pay current liabilities. Property Taxes for the ensuing year are considered measurable and are accrued as a receivable. However, since they are not available to finance current operations, they are recorded as deferred revenues. Expenditures are generally recognized under the accrual basis of accounting when the related fund liability is incurred.

FUND BALANCES AND RESERVES

The County desires to maintain a satisfactory level of unappropriated fund balance in order to insure a continued strong financial position. This balance will maintain an adequate level for cash flow purposes, to ensure that annual budgets are balanced as required by law, to save for capital projects and emergencies, and to carry the County through economic fluctuations that may reduce annual revenues.

The County believes it is in compliance with the State Constitution, Article X, Section 20, which has several limitations, including revenue raising, spending abilities, and other specific requirements of state and local governments. The requirements are complex and subject to judicial interpretation. The County sets aside 3% of fiscal spending in the General Fund as part of the restricted fund balance.

BOND DEBT

Since 2005, after paying off the library bond, the County has had no bonded indebtedness.

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LEASE PURCHASE AGREEMENTS

In accordance with State law, all lease-purchase agreements are annually renewable.

GENERAL FUND

- Gilpin County is the lessee in an Equipment Lease-Purchase Agreement to finance an Energy Performance Contract. This lease agreement qualifies as a capital lease for accounting purposes. The lease is dated November 1, 2011 and requires 48 quarterly payments of \$73,541.60 from November 2012 through August 2024.

Total Principal Amounts	\$2,861,884.00
<u>Total Interest Amount</u>	<u>\$668,112.80</u>
Total Payment Amounts	\$3,529,996.80

PUBLIC WORKS FUND

- Gilpin County is the lessee in a Lease-Purchase Agreement for a 2016 Caterpillar Model CS56B Vibratory Compactor with attachments and accessories/Roller. This lease agreement qualifies as a capital lease for accounting purposes. The lease is dated January 25, 2016 and requires 16 quarterly payments of \$10,062.71 from June 2016 through March 2020.

Total Principal Amounts	\$151,750.00
<u>Total Interest Amount</u>	<u>\$9,253.30</u>
Total Payment Amounts	\$161,003.30

- Gilpin County is the lessee in a Lease-Purchase Agreement for a 2016 Caterpillar Motor Grader Model 140M3AWDB with Snow Rylind Front Plow attachment and all other attachments and accessories. This lease agreement qualifies as a capital lease for accounting purposes. The lease is dated March 10, 2016 and requires 16 quarterly payments of \$16,540.64 from October 2016 through July 2020.

Total Principal Amounts	\$249,440.00
<u>Total Interest Amount</u>	<u>\$15,210.17</u>
Total Payment Amounts	\$264,650.17

- Gilpin County is the lessee in a Lease-Purchase Agreement for a 2017 Vactor 2100 Plus Sewer Truck. This lease agreement qualifies as a capital lease for accounting purposes. The lease is dated February 16, 2017 and requires 16 quarterly payments of \$25,810.02 from April 2017 through January 2021.

Total Principal Amounts	\$390,676.00
<u>Total Interest Amount</u>	<u>\$22,284.32</u>
Total Payment Amounts	\$412,960.32

- Gilpin County is the lessee in a Lease-Purchase Agreement for a 2017 Peterbilt 367 Chassis with Dump Body, Water Tank and all other attachments and accessories. This lease agreement qualifies as a capital lease for accounting purposes. The lease is dated May 11, 2017 and requires 16 quarterly payments of \$19,705.46 from August 2017 through May 2021.

Total Principal Amounts	\$297,167.00
<u>Total Interest Amount</u>	<u>\$18,120.36</u>
Total Payment Amounts	\$315,287.36

GILPIN COUNTY, 2018 BUDGET

- Gilpin County is the lessee in a Lease-Purchase Agreement for a Caterpillar 140M3 AWD Motor Grader including all attachments and accessories. This lease agreement qualifies as a capital lease for accounting purposes. The lease is dated July 13, 2017 and requires 16 quarterly payments of \$17,080.08 from October 2017 through July 2021.

Total Principal Amounts	\$257,575.00
<u>Total Interest Amount</u>	<u>\$15,706.22</u>
Total Payment Amounts	\$273,281.22

SOLID WASTE FUND

- Gilpin County is the lessee in a Lease-Purchase Agreement for a 2014 Freightliner Model 1145D Truck. This lease agreement qualifies as a capital lease for accounting purposes. The lease is dated June 25, 2013 and requires 16 quarterly payments of \$11,193.29 from October 2013 through July 2017.

Total Principal Amounts	\$168,276.00
<u>Total Interest Amount</u>	<u>\$10,816.68</u>
Total Payment Amounts	\$179,092.68

Clorinda Smith
Finance Director
December 15, 2017

GILPIN COUNTY, 2018 BUDGET
NOTICE AS TO PROPOSED BUDGET
NOTICE OF PUBLIC HEARING
GILPIN COUNTY PUBLIC TRUSTEE

Pursuant to Colorado Law, you are notified that the 2018 Budget Hearing for the Gilpin County Public Trustee Office will be conducted on Wednesday, November 8, 2017 at 2:00 p.m., on the 2nd floor Apex building, 495 Apex Valley Road, Black Hawk, CO 80422. Documents are available for review in the Public Trustee Office, 203 Eureka Street, Central City, CO 80427.

Posted by the Order of the Office of Gilpin County Public Trustee
Alynn K. Huffman, Public Trustee

Posted October 4, 2017: Central City Courthouse, Gilpin County Website & Gilpin County Library

GILPIN COUNTY, 2018 BUDGET
BUDGET MESSAGE
GILPIN COUNTY PUBLIC TRUSTEE

The Gilpin County Public Trustee has, since 1894, been dedicated to protecting the rights of borrowers, lenders, and lien holders. The Office was created in response to abuses of Coloradans' property rights during the Panic Of 1893, and continues in this mission today.

Colorado is unique in the United States in having an accessible public official assigned by law to protect borrower's rights during the foreclosure process. Lenders are able to hire attorneys to assure their right to foreclose is respected. In other states, a borrower would either need to work through the courts at great expense or try to work with a Private Trustee hired by the bank. Since I am a public official, the banks cannot replace me with someone who would be less zealous at making them follow the law. Anyone can walk into my office without an appointment, call me directly, or send me email and get good honest information about their situation and their rights – all free of cost.

The primary duties of this Office are activated when a borrower and lender sign a Deed of Trust associated with a promise to repay a debt. In the Deed of Trust, the borrower grants the lender a lien on his or her property as security against the money being borrowed or owed. The borrower also grants certain powers to the Public Trustee of the County in which the property is located.

When the loan is repaid or forgiven, the lender asks the Public Trustee to release the lien. We ensure the lender has properly documented this request so the lien is effectively cleared from the owner's title and so no other party can claim to be owed the money. If the request is properly made, we forward the documentation to the County Clerk so the release becomes part of the public record.

If the loan falls into default, the lender may exercise its right to demand the Public Trustee foreclose on the secured property. We review the filing for completeness and compliance with state law and reject all files that do not comply. We mail notices of the sale and rights to the borrowers, property owners, lien holders, other interested parties, and notify the general public of the sale. We ensure lenders respect the borrower's right to cure their default before sale and monitor compliance with Colorado's foreclosure deferment program. Before taking the property to sale, we inspect the lender's bid to ensure it does not reveal a previously undetectable problem with the foreclosure filing; if we find one, the foreclosure will either be delayed or withdrawn entirely. After the public auction, we manage the rights of the junior lien holder to redeem their interest in the sale. Finally, in the rare cases when an investor has purchased property for more than the amount owed, we distribute the resulting overbid to lien holders and the property owner as directed by the law.

Besides performing the duties of this Office well and faithfully, I strive to be a good steward of the public money received. All the operations are funded by the fees collected for services provided. After operational and salary expenses are paid, remaining funds are transferred to the Public Trustee reserve account. If the reserve account has an overage, it is paid to the Commissioners at year end. At this time the reserve account does not have an overage.

In addition, if fees are less than anticipated, a reduction of expenditures, including the salary, will be required.

If you have any questions or comments call me at 303.582.5222 or submit written comments to gctreasurer@co.gilpin.co.us

Alynn K. Huffman
Gilpin County Public Trustee

GILPIN COUNTY, 2018 BUDGET
NARRATIVES – ACCOMPLISHMENTS - GOALS

OVERALL included in the 2018 budget are:

- Health-type benefit changes approved at the September 26, 2017 Board of County Commissioners meeting
- Compensation changes to bring employees to the minimum of the 2018 pay grade approved at the September 26, 2017 Board of County Commissioners meeting
- Compensation change based on length of service to address compression using 2% per year of service above the range minimum and cap individual pay adjustments at \$5,000
- A 3% Cost of Living Adjustment in January
- Increased employee shares of medical and dental benefits for coverage more than single
- Employees on the buy-up medical plan will continue to pay for the difference over the base plan
- 12 County Holidays
- Vacant position health-type benefits are budgeted using Family Base Coverage
- Pay and related benefits for three positions split into two departments/offices each for grant and better reporting purposes - Sergeant Communications/Emergency Management = 20% Dispatch & 80% Emergency Preparedness, Director of Public Works = 50% Public Works & 50% Facilities, Fair Coordinator & CSU Extension Office Assistant = 50% CUS Extension & 50% Events

ADMINISTRATION including
BOARD OF COUNTY COMMISSIONERS (BOCC)
COUNTY MANAGER – Leslie Klusmire (started July 24, 2017)
FINANCE– Clorinda Smith
HUMAN RESOURCES – Susie Allen
BOCC/MANAGER SUPPORT STAFF

Gilpin County Administration includes County Manager, Finance, Human Resources, IT contracted services and county-wide items not specific to a department/office (ex. water lease expenses, animal shelter expenses, ambulance inspections, etc.).

2017 ACCOMPLISHMENTS since starting date July 24th – COUNTY MANAGER

- Dealt with previous problems emerging during period without County Manager
- Completed FEMA training 100 and 700
- Completed other county procedure basic training
- Implemented department head meetings held the morning after the regular Board of County Commissioners meeting
- Began cultural shift to more responsive problem-solving, solution seeking, get it done right team management culture
- Increased communication and transparency to department heads and Board of County Commissioners
- Made budget recommendations to Board of County Commissioners before their first review
- Included department heads in drafting budget narratives including year ending accomplishments and year ahead goals

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- Attended training on use of social media to keep constituents informed
- Started and maintained project tracking worksheet
- Recommended to Board of County Commissioners that they focus on team building between the Commission and Department heads, working in collaboration to identify desired values, culture, vision, mission, goals and objectives prior to embarking on a strategic planning effort
- Recommended work plan retreat in January to Board of County Commissioners including department heads
- Stabilized Parks and Recreation Department. Significant improvements in employee morale and public services
- Reviewed storage facility condition with Board of County Commissioners, have begun planning with Department Heads to dispose of surplus items and trash, freeing up usable space for emergency vehicles and other current needs
- Solidified County's policies on recycling and politicking and have implemented documented approved policies
- Attended and presented at COLORADO DEPARTMENT OF LOCAL AFFAIRS Gaming Hearings, prepared and presented information on the Counties changing and static revenue situation
- Included plan to shift to central purchasing in 2018 budget to achieve savings on general benefit purchases such as drinking water, office supplies, etc.
- Hired Community Development Director and Public Works Director
- Recommended the County move to a cost center priority based budget in 2019

2018 GOALS – COUNTY MANAGER

- Achieve goals of Board of County Commissioners regarding setting the foundation for a team management culture and strategic planning, implement strategic plan with department staff
- Develop 5 and 20-year capital improvement and replacement program and integrate into 2019 budget
- Continue to track and drive projects where appropriate
- Solidify manager roles vs. Board of County Commissioners roles – be on the same page. Increase communication and improve communication between departments and Board of County Commissioners
- Become an ICMA credentialed manager by improving knowledge of and implementation skills in priority based budgeting and performance based management
- Continue to improve transparency and communication to Gilpin County community via better and more delivery systems, branding and clearer, more relevant information
- Focus on priority projects as established by the BOCC in 2018 work program including develop broadband implementation plan, possible transit plan projects, wildfire mitigation, shooting range site alternatives, senior housing implementation, explore local health service options, preserve County's historic buildings, reduce carbon footprint, assess County storage facilities to maximize use
- Find funding to fix old courthouse heating system and energy efficiency
- Work with new Community Development Director to find more grant funds for historic preservation and facility improvements

GILPIN COUNTY, 2018 BUDGET

- Continue to work with staff to standardize and document policies
- Empower staff to improve morale, public services, responsiveness and innovation
- Establish a monthly employee newsletter
- Begin educating Gilpin County residents about County's revenue dilemmas. Identify ways to increase county revenues to make up for anticipated flat gaming revenue. Work with stakeholders to understand obstacles to changing status quo. Identify options acceptable to stakeholders and Gilpin County voters
- Create Gilpin County outreach plan. Produce two print County news brochures in January and May. Send out monthly electronic newsletter
- Begin sending monthly column to newspapers
- Create County interest email list for emerging County news
- Gain access to Facebook and start using it. Investigate use of other information portals
- Begin employee task force groups to study insurance options, centralized purchasing and cost reduction opportunities, janitorial service options and performance management program
- Hold retreats with each department as a starting point to operational plan
- Begin to track and monitor legislation that affects Gilpin County and advise Commissioners as necessary
- Standardize and improve department input to budget narratives
- Implement Excise Tax and CO requirement implementation. Coordination with SO on enforcement. Proactive information campaign targeted toward growers and potential growers

2017 ACCOMPLISHMENTS – FINANCE

- Completed Year ending 12/31/2016 Financial Statements and Audit per statute and GASB
- Completed Annual Cost Allocation Plan in order to receive Federal Grant money
- Cross Trained 1099 and W-9 duties
- Assisted with Colorado Department of Local Affairs Impact Grant Applications in order to receive funding
- Finance Training given to 10 County employees
- Director attended national GFOA Conference, awarded a scholarship to attend, in May
- Additional duties while the County Manager position was vacant (ex. P&R Director hiring committee, work sessions, credit card administrator, assisted with personnel issues, etc.)
- Provided County Attorney with Fiscal Year Spending figures for a Ballot Issue
- Provided assistance to employees using the Procurement and Sale of Asset Policies
- Drafted 2018 Budget per statute
- Clerk signed up for and created process for TIN matching
- Clerk attended a Sales Tax class and made changes to vending sales
- Emergency Payroll Processing Document Revised / Signature Stamps Resolution Adopted to be better prepared

GILPIN COUNTY, 2018 BUDGET

- Taxable Fringe Benefit taxing of some Wellness Gift prizes on the Log Public Health creates to comply with the IRS
- Director attended the Colorado Government Finance Officers Association Conference in November
- Prepared and filed the 2016 W-2's and 1099's

2018 GOALS – FINANCE

- Hire and train Accountant Position
- Prepare and Submit Cost Allocation Plan
- Coordinate Financial Audit and prepare and file the Financial Statements
- Create 2019 Budget
- Incorporate changes to the Budget process for Budget 2019 with the County Manager
- Director attend Strategic Planning/Goals/Leadership retreats
- Director and possibly new Accountant attend CGFOA Conference in November 2018
- Clerk attend a CGFOA Accounts Payable training class
- Prepare and file the 2017 W-2s with Social Security Administration and State of CO
- Prepare and file the 2017 1099's and the equivalent International forms with the IRS
- Implement 2018 Compensation Plan changes
- Education on Single Audit Compliance changes and GASB Lease Reporting changes
- Continue education related to paying international vendors and the required reporting of these payments to comply with IRS regulations
- Train new Department Directors and schedule a group refresher training for all staff (finance and rest of county) who do regular Finance items
- Establish written policies and procedures so all staff (finance and rest of county) are clear as to what the policy and process is to handle department duties and problems
- Maintain documents on the Apex Shared Drive and help set up and organize the Contracts Shared Drive
- Conduct a training session to test the Payroll Disaster / Emergency Plan
- Work with Public Works administrative staff to document and implement Solid Waste Dump Punch Cards Control
- Revise Dun & Bradstreet (D&B), Central Contractor Registration (CCR), and Systems for Award Management (SAM) information databases for consistency and accuracy
- Practice a recovery from archived payroll backup files with payroll vendor
- Analyze transition to Tyler Software for Treasurer and how it will affect Finance
- Analyze transition from Mind Body Software to other membership management for Parks & Recreation and how it will affect Finance
- Research Time & Attendance Software
- Research having a Purchasing Card Program vs. using Credit Cards
- Determine how to calculate new Elected Official Salaries

GILPIN COUNTY, 2018 BUDGET

- Research Finance/Payroll/Capital Asset software options
- Revisit alternatives to the current the voucher approval process (Board of County Commissioners request)
- Assist with Revenue Generating Proposals, Jail space and Senior Housing Ideas/Costs

2017 ACCOMPLISHMENTS – HUMAN RESOURCES

- New employee onboarding and separations of employment continue to increase each year. As of September 2017, on boarded 43 new employees and 45 separations of employment
- As of October 2017, administered 16 FMLA cases
- Updated 40 job descriptions
- Assisted with Parks and Recreation transition and restructuring
- Purchased HR Recruiting Software, inputted draft employment applications and began initial software setup
- Assisted with County Manager hiring and transition
- Manager attended bi-annual Society for Human Resource Management conference
- As of September, 275 hours spent on confidential personnel issues by Human Resources and during August-September, 175 hours by the County Manager
- Completed compensation survey and obtained approval for the 2018 pay plan
- Worked with Insurance Broker on employee benefit options and started Benefit Open Enrollment for 2018
- Implemented a new Employee Assistance Program which reduced costs to the County
- Located a cost-effective shredding service
- Prepared and filed the 2017 1095 and 720 forms with the IRS which are required to comply with the Affordable Healthcare Act and because Gilpin County has Partially Self-Funded Medical Insurance

2018 GOALS – HUMAN RESOURCES

- Complete a thorough Employee Handbook Revision
- Spearhead a Benefits Committee to educate employees and explore employee insurance options to try and find a more cost-effective solution
- Select and implement a General Workplace Safety, Sexual Harassment and Drug and Alcohol Abuse Video Link on the Employee Self Service Site to reduce County liability
- Train Clerk to be the backup for HR Employee and Manager Self Service Sites
- Identify and document Succession Planning best practices and create a model to ensure leadership continuity, retain and develop knowledge and develop knowledge and intellectual capital for the future, and encourage individual employee growth and development to prepare for the next 3 years
- Manager attend retreats organized by Board of County Commissioners & County Manager Strategic planning/Goals/Leadership

GILPIN COUNTY, 2018 BUDGET

- Implement a Retirement Gift Policy
- Implement and train department directors / elected officials on the Recruitment Software
- Implement 2018 Compensation Plan changes
- Assist Finance in updating the Payroll Documentation for Emergency Closures (not disaster related) to be more comprehensive
- Automate employee evaluation process using the Employee and Manager self-service sites
- Prepare and file the 2017 1095 and 720 forms with the IRS on time to comply with ACA
- Provide supervisory training to new department and program supervisors

2017 ACCOMPLISHMENTS – ADMINISTRATIVE SUPPORT STAFF

- Continued services of Administration Office until new County Manager was hired
- Provided Notary services to the public
- Performed ongoing administrative duties including preparation and distribution of agenda, Board of County Commissioners meeting packets, email responses, scheduling Department Director/EO meetings, etc.,)
- Worked with Commission Chair to ensure all Administrative and Board of County Commissioners legal requirements were met, particularly oversight of the next cycle of Colorado Department of Local Affairs grant applications and this year's quarterly reports
- Updated administrative procedure documents
- Attended administrative assistant training
- Assisted Board of County Commissioners with creating new website
- Transitioned County Fair organizing and administration to CSU Extension 100%
- Transitioned phone service coordination to Public Completed WIFI wiring for fairgrounds
- Received \$3,500 worth of items from UASI/FEMA for GCART use like cages, tent, fans, etc.
- Completed duties specific to the 911 Authority Board (for example: Resolutions, budget, etc.)
- Worked directly with Board of County Commissioners to organize and implement catering needs, holiday party, etc.

GILPIN COUNTY, 2018 BUDGET
PUBLIC HEALTH – Bonnie Albrecht

Three years ago, the coordination of public health by Jefferson County in Gilpin County changed models when the previous coordinator left the position. In 2015 and 2016 the amount budgeted for contract labor was \$152,650, this was based on a general estimate of what it might cost to provide all the requested services. This covered the cost of all services covered by the public health coordinator and additional support that could potentially be needed and provided by Jefferson County Public Health (JCPH) employees. After two years of this new model, budget data revealed that the actual costs for 2015 and 2016 were slightly lower than budgeted due to not as much support being needed from JCPH, so the budget was reduced to \$140,000 in 2017. By the end of 2016, the role of the new coordinator had evolved enough, and enough requests were being made of the health department that administrative support was needed. A part time coordinator was hired and included in the budget. As the role of the coordinator and administrative coordinator continue to grow, and additional needs identified, the workload has continued to increase dramatically. The Colorado Health Assessment and Planning System (CHAPS) is a workload priority mandated by statute.

Additionally, water lab testing has increased and the need to respond to complaints. Most of the Public Health budget will remain the same in 2018, however, Gilpin County will be receiving additional funding from food service license fees as required by 2016 House Bill 1226, which increases these fees over the course of three years. This additional revenue must be applied to food safety programs. As such, Public Health is requesting an increase of \$15,000 to the GCPH budget for Environmental Health support for the Public Health Coordinator. This will be offset by the additional HB – 1226 revenue.

2017 ACCOMPLISHMENTS – PUBLIC HEALTH

- Water lab: 129 total coliform and E. coli tests conducted. 52 Nitrate/Nitrite tests
- Cardiac Risk assessments (monthly): 47 total participants
- Dental Screenings: 2 sessions – Eagles' Nest and Senior lunch – 10 total participants
- Flu clinics: 2 scheduled for October
- Retail Food Program: 59 routine inspections, 2 follow up inspections, 3 complaint investigations, 2 foodborne illness investigations, 1 plan review, submitted self-assessment for FDA Voluntary National Retail Food Regulatory Program Standards; 52 routine inspections remaining for 2017
- Child Care program: 3 Routine inspections, 1 outbreak investigation, preschool guidance document for food service and cooking projects with children; 2 inspections remaining for 2017
- Pool inspections: 2; 2 inspections remaining for 2017
- Fitness Challenges: 3 challenges with an average of 22 people participating in each challenge. 2 more planned for 2017
- Employee wellness newsletter: 2, 1 more planned for 2017
- Tobacco prevention: Assisted with tobacco signage locations for the county buildings, serving on committee to de-normalize tobacco use in local convenience store, Assisted Jefferson County Mental Health with tobacco cessation classes and with grant application for JCMH tobacco prevention counselor for 2018

GILPIN COUNTY, 2018 BUDGET

- Maternal Child Health: Distributed 5210 messaging materials to local preschools, library and rec center. Distributed pregnancy related depression materials throughout county
- CHAPS: Formed committee; Organized online data specific to Gilpin County; Created and distributed community health perceptions survey (218 responses so far); Analysis and focus group planned for remainder of 2017

2018 GOALS – PUBLIC HEALTH

- CHAPS: complete capacity assessment and improvement plan
- WIC: Prepare office to enable WIC services to be provided monthly
- Collaborate with regional health connector and Clear Creek County Public Health to provide more health services (cardiac risk assessments, dental screenings, etc.) to Gilpin County residents
- Assist with planning and implementation of point of dispensing (POD) exercise
- Continue work on FDA Voluntary National Retail Food Regulatory Program Standards
- Continue to serve on committees, including Local Emergency Planning Committee, Nurse Family Partnership Advisory Committee, Child Fatality Review Committee, Metro Foothills Healthcare Coalition, Regional Health Connector Advisory Committee
- Continue to provide education on water quality and radon
- Continue to provide education on pregnancy related depression and early childhood obesity prevention

VETERANS – Betty Donovan

The Veteran's Program is responsible for assisting veterans and dependents in obtaining federal and state benefits to which they are entitled. The program is also responsible for counseling, claims, coordinating benefits, reports and other assistance to veterans and dependents as required. The Veterans Service Officer is appointed by the County Commissioners biannually.

2018 GOALS – VETERANS AFFAIRS

- Continue outreach to younger vets who have served during our most recent wartime periods, to advise them about benefits, and refer to necessary services
- Continue Veteran Services Officer presence in the community with Veterans Organizations serving all vets of all wars

SENIOR SERVICES – Betty Donovan

The Senior Services/Transportation program is responsible for assisting the daily operation of the Older Americans Act senior programs in Gilpin County, including the Senior Nutrition Program, Meals on Wheels Program, Gilpin Connect and Senior Transportation Program. Senior Services / Transportation is also responsible for the provision of services to participants at the Dining Center and in the community; the transportation of older adults in Gilpin County to the Dining Center and medical/dental, grocery shopping and other necessary trips; the delivery of meals to clients at home. Senior Services/Transportation also evaluates and schedules other transportation services for non-seniors, including non-emergent Medicaid transportation (NEMT) and Gilpin Connect.

Transportation

The three transportation services have some different requirements:

1. Senior transportation is available to all seniors in the County over the age of 60;
2. NEMT provided is available to Medicaid recipients at no cost to the patient, and they access this service through us if they have no other means of transportation; and;
3. Gilpin Connect is available to all residents of the county for medical transportation—no questions asked.

Senior transportation recommends a donation of \$2.50 per ride. We charge \$.41 per mile to Medicaid to help reimburse the Senior and Transportation Program and the Denver Connect charges \$5.00 per round trip to some income groups, excluding Veterans and lower income residents. Volunteers of America (VOA) reimburses the county for some transportation costs (gasoline, car repairs, etc.) VOA owns two of the four vehicles in the fleet, which includes the Gilpin Connect vehicle.

Senior Nutrition

Currently, the Gilpin Jail kitchen staff prepares approximately 500 meals monthly for congregate lunches and Meals on Wheels. VOA reimburses the County at \$4.50 per meal. Seniors are requested a \$2.50 donation per meal, which moneys are vouchered and paid to VOA. Besides the meal reimbursement from VOA to the County, VOA also pays the county \$26,160 a year towards staffing the program.

2018 GOALS – SENIOR SERVICES

- Meet with Sheriff's Office jail staff to determine costs per meal and reimbursements. Review current VOA reimbursement for staffing. Meet with VOA and Denver Regional Council of Governments concerning the financial partnership with VOA
- Continue collaboration with Clear Creek County, FHU Consulting to help determine transportation needs and costs in Gilpin County.
- Keep Commissioners updated on medical transportation ridership, and other services under the Senior and Transportation program.

HUMAN SERVICES – Betty Donovan

Funding for Human Services is primarily received through the State and Federal partnership in four Block Grants—Child Welfare, Administration, Colorado Works/TANF and the Child Care Assistance Program. Under statute, counties are responsible for 20% of human services costs.

Gilpin County Human Services is comprised of Colorado Works (TANF), Medicaid, Food Assistance (SNAP), Adult Financial Programs (Old Age pension (OAP), Aid to the Needy Disabled, Home Care (HCBS), Colorado Child Care Assistance Program (CCCAP), Core Services, Child Welfare (CW) and Adult Protective Services (APS). Additionally, the Department oversees and operates the Gilpin County Food Bank, Emergency Assistance, and Provider Care. Human Services shares work space with Tri-County Workforce, and negotiates and oversees all provider contracts relating to the provision of Core Services for our child welfare clients, which include mental health, substance abuse treatment, day treatment, and intensive family treatment. We also maintain an agreement (MOU) with Summit County to use funding from their Community Services Block Grant (CSBG), to help fund the Food Bank. We also have an MOU with Jefferson County Child Support Services for child support collections, and with Discover Good Will to administer and determine eligibility for Low Income Energy Assistance Program (LEAP).

GILPIN COUNTY, 2018 BUDGET

Funding for these programs have increased very little over the years. Currently we are seeing a little more funding in the Child Welfare Block Grant but continue to have decreases in the Colorado Works/TANF block grant (approximately 30% over the past 6 years).

At the end of State Fiscal year 2017, we were overspent in 3 out of 4 block grants were overspent (TANF, Administration Child Welfare), and overspent in the additional case workers line item allocation, in which we have 1 full time employee. The approximate amounts of over expenditures were as follows:

County Administration	\$38,000
Child Welfare	\$97,000
TANF	\$5,800
<u>Additional caseworker</u>	<u>\$15,500</u>
Total	\$156,300

The following amounts were received from the State through closeout in July, which increased Human Service's revenue for 2017:

County Administration	\$19,000
Child Welfare	\$77,600
TANF	\$0
<u>Additional caseworker</u>	<u>\$13,950</u>
Total	\$110,550

The Gilpin County Food Bank receives no county funds, and relies on community donations and CSBG funds. The emergency assistance program is 100% county money of approximately \$20,000. Human Services budget subsidizes the salary of the Food Bank coordinator to the amount of approximately \$12,000 per year.

Allocations from the State have essentially stayed the same since 2004. Without going through a history of the various allocations over the years, we have been fortunate in mitigating a good portion of these expenses through use of state close out funds. However, there are some difficulties expected in future child welfare allocations that could mean we might not have additional funding options in the future. This is a state-wide concern - 38 counties were overspent in Child Welfare this past year.

2018 GOALS – HUMAN SERVICES

- Continue to attend various allocation committees and bring small county concerns and objectives to these meetings.
- Continue to negotiate various program expenses as authorized by statute.
- Continue to evaluate staffing needs within the Department.

GILPIN COUNTY, 2018 BUDGET

CSU EXTENSION – Irene Shonle

2017 ACCOMPLISHMENTS – CSU EXTENSION

- 15 classes in Gilpin County to date on a wide range of mountain-specific topics (including radon, chickens in the mountains, water barrels, mountain horticulture, noxious weeds and structural ignition), with a total of 883 attendees.
- Total one-on-one contacts to date: 637
- Organized and maintained Community Garden (for those without land or water rights to grow food).
- Leveraged weed fund with a \$5,100 grant; worked with many landowners on weed ID and control questions, printed brochures, updated website, ran the free weed spray check-out program (funded by grant dollars from last year), inspected properties on complaint, wrote weed compliance letters, coordinated highway ROW spraying, and contracted County ROW spraying.
- 4-H/Youth: 4-H STEAM programs (year-round with 4-H program coordinator Kirsten Springer, Metro to Mountain Youth Adventure, school enrichment programs (including spearheading a free energy audit to help the school save money and achieve sustainability goals).

2018 GOALS – CSU EXTENSION

- Apply for fire mitigation grant, potentially use county funding to further entice homeowners to do the work, educational programming on mitigation/home ignition/CWPP
- Work with Senior Housing project if Community Garden needs to be moved next spring; look for grants to make garden more accessible to seniors (and more critter-proof).
- Look for opportunities to collaborate with Community Center and library on youth programming and environmental education.
- Put on another “Living in the Mountains” day to help newer residents navigate wells, septic systems, wildlife, fire, county resources, and more.

PARKS & RECREATION – Alan Smith (started August 14, 2017)

2017 ACCOMPLISHMENTS – PARKS & RECREATION

- Installed new secondary sanitation systems for lap/activity pools
- Completed cement slab and new kiln under budget
- Completed initial process to reorganize and realign staff structure, including:
 - Revised/updated job descriptions for Assistant Director, Office Manager (previously, Assistant Coordinator), and Aquatics Specialist
 - Creation on new job description/position for Youth Programs Coordinator
 - Internal transfer of two (2) Office Assistants to full-time, benefitted positions
- Hired new Assistant Director, Gabrielle Chisholm, 9/28/2017
- Complete initial assessment and recommendations to address various facility and equipment maintenance needs and improvement opportunities

2018 GOALS – PARKS & RECREATION

- Complete replacement of Pool Liner in early 2018;
- Work to increase total revenue for Parks and Recreation (ex., Fees, Special Programs, Swim Team, etc.)
- Provide core training and continuing education for employees (ex., CPR/First Aid for all staff; CPRA Conference for management team, etc.)
- Staff – stabilize staffing and scheduling by improving communication, setting clear, achievable expectations, and providing clear ownership and responsibility
- Culture – work to develop and foster a fun, collaborative culture built on trust, ownership, responsibility, pride, and creative problem solving
- Develop a maintenance/replacement plan for the facility and equipment then work to prioritize and schedule the work (ex., cardio hall flooring, gym floor, cardio equipment, weight machines, free weights and equipment, etc.)
- Expand and improve youth programming for underserved ages and interest groups (including teens, outdoor education, environmental education, etc.)
- Aquatics – safety inspections, chemical controller sensors, deck chairs, ADA lift, LED lights
- Work with appropriate County Department staff to integrate County Fair and Exhibit Barn management under Parks and Recreation Department umbrella

Revenue

Total revenue decreased in 2017. This seems to be due in large part to the high staff turnover in positions responsible for generating some of the revenue (ex., Leagues, Special Programs, etc.). There is considerable opportunity to begin to grow revenue in 2018 by increasing facility fees, user fees, league fees, etc. Reinitiating our swim team and expanding the special programs we offer will also help increase revenue. Increasing total revenue will be one of our top priorities in 2018 assuming we can secure the support of the BOCC for fee/price increases.

Expenses

In order to increase revenue, we will need to increase expenses in 2018. The most obvious area where an increase in expenses impacts the budget is with employee salaries/benefits. We expect to be fully and appropriately staffed in 2018 with an organizational structure that now has clear ownership and responsibility for specific functions, activities, and programs.

Cost Savings Efforts

- Purchase/installation of 3 new water bottle fillers (to replace old, inefficient water fountains) will help conserve water, eliminate the \$1,000/yr. expense for bottled water, reduce the spread of germs, and is a more environmentally conscious.
- Purchase foam floor cover to provide significantly improved protection for the gym floor during special programs and cut cost long-term. Current use of paper and tape damages the gym floor and costs approximately \$400 per use/event. The foam floor has a 50-use lifespan and will cost approximately \$225 per use/event. It's also made of 70% recycled materials.
- Participate in 2018 centralized purchasing planning to save costs on general purchases.

GILPIN COUNTY, 2018 BUDGET
TREASURER – Alynn K. Huffman

2017 ACCOMPLISHMENTS - TREASURER

- In March of 2017, the Board of County Commissioners granted the upgrade of the Gilpin Tax Collection System from DOS with Conduit to Windows with Tyler.

2018 GOALS TREASURER

- Tyler - The Tyler training will start in February and go live October 1, 2018 with continued training all year and into 2019.
- Staff – Increase Office Assistance and Content Manager to full time position due to:
 - Security for County Money – Policy 2 staff must be in office at all times
 - Checks and Balance – Daily, Weekly and monthly at all times
 - New Content Manager Program – must learn through Teryx Inc.
 - New Tyler Program – must learn all additional duties at the same time as other staff

Treasurer Huffman – retiring at the end of 2018. Office will need 3 full time staff in addition to the new Treasurer.

PUBLIC TRUSTEE– Alynn K. Huffman

Foreclosures (9 as compared to over 80) and releases (375 as compared to over 1000) are dwindling. The Public Trustee Office is a fee-based business. Out of the fees the Public Trustee pays the expenses and salary. The only items the Board of County Commissioners pays for are office supplies. At this time there is no money going into the Public Trustee Reserve Account therefore it is dwindling also. The Reserve Account is maintained in order to cover the next year's budget if necessary.

2017 ACCOMPLISHMENTS – PUBLIC TRUSTEE

- Foreclosures (9)
- Releases (375))

2018 GOALS – PUBLIC TRUSTEE

- Resolve dwindling revenue problems while continuing to provide services.

GILPIN COUNTY, 2018 BUDGET

LIBRARY – Michael Carlson

The Mission of the Gilpin County Library is to offer prompt and friendly service in a welcoming environment, to provide access to current sources of information using contemporary technologies, to promote a love of reading and an interest in books as sources of information and entertainment, to aid in the preservation of Gilpin County's rich heritage, and to respond to the dynamics of our changing community.

2017 ACCOMPLISHMENTS - LIBRARY

- Increased YTD circulation by 19%
- Increased YTD patron visits by 3%
- Used donated funds to renovate the children's area
- Introduced circulating interactive early learning tablets for children
- Year-to-date the Library has held 78 programs and had 1,245 attendees
- The 2017 Summer Reading Program reached 11.5% of the areas children
- Collaborated with the CSU Extension Office to provide afterschool Robotics program

2018 GOALS - LIBRARY

- Introduce new programs for adults, teens, and children
- Expand upon collaboration with county departments and agencies
- Offer more professional development opportunities for staff
- Explore outreach opportunities within the community
- Develop better relationship with local schools to expand Summer Reading
- Look for more grant opportunities and additional sources of funding

REVENUES

The 2018 estimated revenue is \$374,200, representing an increase in tax revenue and an increase in the County's contribution from the General Fund. The 2018 estimated revenue is a 5.8% increase from the 2017 estimated budget. The Library receives income from a 0.239 mill levy imposed by the County pursuant to the original agreement between the Gilpin County Library District and the Gilpin County Board of County Commissioners. Approximately 73% of the remaining revenue comes from a transfer from the County's General Fund.

EXPENDITURES

The implementation of cost cutting measures has resulted in significant decreases in operating costs affecting several line items from the 2017 budget to the 2018 budget.

- Switching telephone and internet carriers resulted in an estimated savings of \$3,660.
- Implementing inventory control measures and weeding guidelines has reduced maintenance contracts by an additional \$860.
- A decrease in utility costs along with joining the county's technology replacement plan has seen an additional savings of \$2,800.

GILPIN COUNTY, 2018 BUDGET

Total estimated savings and decreases in expenditures: \$7,330

The Library is looking to expand its services and increase the training of staff this year. Utilizing funds primarily saved through cost cutting measures, the Library is looking to increase funding in three areas:

1. **Programming:** The Library has never included a line item for programming in previous budgets. All programming has been funded through the generosity of our Friends group. The mission of Library Friends organizations is to enhance services instead of underwriting “core services”.

Summer Reading Program:	\$1,600
Prizes:	\$650
Performers:	\$750 (HawkQuest, Magician, Character Costume, etc.)
Supplies:	\$200
Artist-in-Residence:	\$1,500
Artist:	\$1,000 (10 Classes)
Art Supplies:	\$500
Children’s Craft Supplies:	\$150 (construction paper, glue, card sticks, etc.)
Movie License:	\$500
Teen Programming:	\$500
<u>General Refreshments:</u>	<u>\$250</u>

TOTAL INCREASE REQUEST: \$4,500

2. **Training:** The Library belongs to a variety of consortiums and professional organizations throughout the state and country. Being in a rural area limits some of the interaction and collaboration normally found in larger districts or metropolitan areas. Providing opportunities for staff to attend conferences and statewide trainings helps us keep abreast of new ideas and trends in the Library field. Here is just a sample of upcoming relevant training opportunities:

- The 30th Annual Colorado Teen Literature Conference
- Colorado Association of Libraries (CAL) Annual Conference
- American Library Association Conference
- 2017 Annual AspenCat Users Group Meeting
- Colorado Library Consortium Spring Workshops
- Association for Rural & Small Libraries Conference

Meetings/Conferences/Training/Meals Increase:	\$1,000
<u>Travel/Transportation/Mileage/Parking Increase:</u>	<u>\$500</u>
TOTAL INCREASE REQUEST:	\$1,500

3. **Office & Operating Supplies:** The Library has seen a sharp increase in both areas as circulation and the use of our printing capabilities has skyrocketed over the past year. Printing supplies will encompass around 50% of our office supply budget by the end of the year. The 19% increase in our circulation is partially driven by the quantity and quality of materials we purchase. None of the materials we purchase comes “pre-processed”. Each book requires a book wrap, barcode, and spine label before it is ready to circulate. The DVD industry has also moved to a new environmentally friendly case that uses less plastic but is prone to break after a couple checkouts.

Office Supplies Increase:	\$500
<u>Operating Supplies Increase:</u>	<u>\$500</u>
TOTAL INCREASE REQUEST:	\$1,000

**TOTAL SAVING \$7,330 – TOTAL INCREASES \$7,848 =
\$518 INCREASE OVER 2017 EXPENDITURES**

GILPIN COUNTY, 2018 BUDGET

ASSESSOR – Anne Schafer

The County Assessor is responsible for discovering, listing, classifying and valuing all property in the county in accordance with state laws. The Assessor's goal is to establish accurate values of all property located within the county, which in turn ensures that the tax burden is distributed fairly and equitably among all property owners. The Assessor collects data on all property, including exempt property. This data includes a description of the improvements, land size, legal description, ownership, property address and owner address, transfer history. The Assessor maps provide a general description of the site shape and size. We submit the Abstract of Assessment to the Colorado Division of Property Taxation, maintains records on senior citizen and other tax exemptions, generates value notices for all taxpayers, process written and in-person valuation protests and appeals. We certify values to taxing entities and produce the tax roll.

The Assessor cannot and does not levy taxes. The levying of taxes is done by taxing authorities. Property tax revenue supports public schools, county governments, special districts such as fire departments, sanitation, and municipal governments.

Mission for Gilpin County Assessor's Office

- Value Gilpin County with the highest standards of professionalism;
- Use the broadest application of proper methods, techniques and standards available to discover, list, classify and value real and personal property within Gilpin County;
- Comply with the Constitution, Statutes, and Regulations of the State of Colorado for property assessment;
- Disseminate information to the public so they might acquire a better understanding of the appraisal and assessment process;
- Provide quality service to our customers in a respectful, equitable and fiscally responsible manner.

2017 ACCOMPLISHMENTS - ASSESSOR

- 2017 was a revaluation year in the state of Colorado. State law requires that the 2017 value of all residential property is to be determined by sales of comparable residential properties that occurred from January 1, 2015 through June 30, 2016. Personal Property Declarations and Subdivision Land Questionnaires were sent. Real Property Notices of Valuation (NOVs) were mailed May 1st to all property owners; Protests for real property were accepted May 1st through end-of-day June 1, 2017; Personal Property NOVs were mailed June 15th;
- Protests for personal property were accepted June 15th through end-of-day June 30, 2017. In July, Total Protest Reports were given to the Gilpin Board of County Commissioners (Board of County Commissioners) sitting as the CBOE. In 2017 there were 152 total protests (41 Real Property, 2 Business Personal Property, 9 Natural Resource) at the Assessor Level.
- Notices of Determination (NOD's) were mailed June 30th for Real Property and July 10th for Personal Property; Protest to the County Board of Equalization (CBOE) were due no later than July 17th for Real Property and July 20th for Personal Property
- There were 11 protests at the CBOE Level. John Storb, Gilpin CBOE hearing officer, conducted protest hearings at the courthouse on July 27th; The Board of County Commissioners sat as the CBOE on August 1st to hear the CBOE hearing officer's recommendations; three property owners have protested to the BAA.
- The new Map Copier/Scanner was delivered. This cost is being shared with the Clerk & Recorder's Office.

GILPIN COUNTY, 2018 BUDGET

- The Assessor's office began a new contract with GovPay Net to received credit card payments for maps and reports ordered online or in-house. Seniors, in the property tax work-off program, scanned property documentation into account records.
- Anne & Dave attended a meeting regarding all counties' annual 2017 audit with the Colorado Assessor's Wild Rose Audit Company in Frisco. Wild Rose conducted Gilpin County's in-house annual audit on March 16th.
- Anne attended the National USPAP training course required for her appraisal license and the Tyler/Eagle User Group on February 28th in Lakewood.
- Anne also attended the Colorado Assessor's Association (CAA) Summer Conference, August 5th – 9th in Crested Butte.
- Janet Thompson and Kris Krejci attended an Advanced Personal Property class given by the DPT on March 28th.
- In August, Dave Kurronen left Gilpin County for a new position after 13 years as Chief Appraiser and Janet Thompson retired after 12 years as the Personal Property Appraiser.
- Office Assistant, Kris Krejci, was promoted to Appraiser I after earning her Colorado Ad Valorem Mass Appraisal License. Kris Krejci has been named an interim Appraiser II until a Chief Appraiser is hired.
- A new Office Assistant, Camilla Herod was hired at the end of September.
- The Certification of Values to Taxing Entities was sent August 25th. Re-certification will be sent December 10th.

2018 GOALS - ASSESSOR

- To bring the department up to its full staffing level
- To stay current on permits and new construction, to accurately verify and transfer sales, processing Boundary Line Adjustments (BLA's) and Boundary Line Eliminations (BLE's) updating computer data and maps accordingly.
- To continually update property photos
- To continue on the CAA Legislative Committee and keep up-to-date on Colorado legislative/statutory changes
- Continue staff cross-training

Budget Notes

- Staff salaries are changing per the 2017 survey
- 2018 is an intervening year during which most property valuations remain the same
- Postage and printing costs are lower
- Revenue increases are yet-to-be determined due to new online map and report distribution capabilities.
- Our software company, Tyler/Eagle, is re-writing their leasing and maintenance contract, with an as-of-yet unknown name and pricing structure.

GILPIN COUNTY, 2018 BUDGET

CLERK & RECORDER AND ELECTIONS – Colleen Stewart

The Clerk & Recorder's Office is responsible for all Motor Vehicle transactions within Gilpin County. The Clerk's office is an "agent" of the Colorado Department of Revenue and is funded by the Colorado Department of Revenue. The Recording Department is responsible for all property records historically and currently. Any recorded document must be recorded on the date and time it was received as specified by Colorado Revised Statutes (CRS) and the Colorado Department of Regulations Agency (DORA). Elections are governed by the Colorado Secretary of State's office. The Clerk's Office is also an agent of the Colorado Secretary of State and must follow all State Statutes and Rules when running Elections and processing Voter Registrations.

2017 ACCOMPLISHMENTS – CLERK AND RECORDER

- The entire staff has been cross trained in all aspects of the Clerk's office which is Motor Vehicle, Property recording and research, Marriage licenses, and some election duties.

Elections

- The Chief Clerk has cross-trained election judges to be able to perform tasks i.e. processing mail, in person voting on the machines, pre- & post-election audits and counting votes.
- Chief Deputy and Elections Manager, Gail Maxwell, was asked to attend Election meetings in Washington, D.C. She represented all the small counties across the country for elections.
- Registered voters (as of 9/27/17) = 4,940
- An additional post-election audit has been added after Election Day and before certification.

Motor Vehicle

- Processed approximately 8,000 vehicles for renewal tags
- Registered approximately 17,000 vehicles. That is an average of 3 vehicles per person.

Recording Department

- Processed and recorded approximately 2,700 documents per year

Other duties

- The Clerk's Office is in charge of the Commissioner's Minutes. Deputy Clerk to the Board, Sharon Cate - an administration employee - performs that function.

2018 GOALS – CLERK & RECORDER

- There will be two elections next year, a Primary and a General
- Counsel potential candidates on paperwork they need to file and rules they need to follow.
- Preparing for the Election(s) involves: i.e. setting up the election in SCORE, recruiting, training and scheduling election judges, managing candidate's paperwork, creating the ballots, working with the print vendor for printing and mailing of ballots, processing the incoming ballots, giving voters credit for voting in the State of Colorado Voting System (SCORE), counting and reporting vote numbers, managing the LAT (Logic & Accuracy Test), Canvas Board and the State's Post-Election Audits. (Starting this year 2017, the SOS is requiring an additional audit post-election.)
- Staff will be trained on the NEW State Motor Vehicle System (DRIVES). The State MV will be moving from an old DOS system to a Windows based system. New system should be in use by August 2018. Prior to the change-over date, all staff will be required to have three days training in person and five days for Administrators.
- Request the current Motor Vehicle part time position become a full-time position in 2018.

PUBLIC WORKS DEPARTMENT – Gordon Thompson

Department Overview

The Public Works Department is made up of 3 Divisions:

- **Road & Bridge (R&B):** 15 full-time road positions, 2 full-time Fleet Mechanics, 3 full-time Administrative positions and 50% of the full-time Director. This division's budget is called the "Public Works Fund."
- **Facilities & Building Maintenance:** 4 full-time positions (one of these was vacant the whole 2017 year) and 50% of the full-time Director. This division's budget is a department within the County's "General Fund."
- **Solid Waste:** 3 full-time positions and 1 temporary summer position at the slash yard. This division's budget is called the "Solid Waste Fund."

Major Duties of the Department and its 3 Divisions

- **Road & Bridge:** Provides a safe transportation system to the traveling public by repairing and maintaining approximately 150 miles of County roadway and 4 bridges. Snow removal is a visible part of R&B, while warmer months are used for road maintenance and repairs. We also maintain over 600 drainage culverts under County roads. R&B researches right of ways, an ongoing issue in Gilpin County, and issues and oversees road access permits and Utility cuts. The department maintains and repairs signs to ensure compliance with MUTCD regulations. Fleet maintenance staff provide preventive maintenance and repairs for a fleet of over 130 vehicles and pieces of equipment. These include Sheriff's Office vehicles, Road Maintenance Equipment and all other County Department vehicles.
- **Facilities & Building Maintenance:** Responsible for repair and preventive maintenance of 14 County buildings, structures, grounds and water and sewer infrastructures. Oversees contracts including janitorial, alarm systems, grants and projects including the current Courthouse interior renovation. Schedules state inspections of fire, sprinklers, elevators, boilers and maintains all certifications.
- **Solid Waste:** Operates a trash transfer station and recycling facility, hauling over 420 loads to landfills and recycling centers each year. Operates a seasonal slash site to assist residents with fire mitigation.
- **Administration:** One consolidated administrative office is assigned to support the needs of the Public Works Department and its operating staff. Support services include Department management, budget development and tracking, hiring, State and Federal Government regulation compliance, and records maintenance.

2017 ACCOMPLISHMENTS – PUBLIC WORKS

Road & Bridge

- Lifted approximately $\frac{3}{4}$ of a mile of Wedgwood to its former grade and capped with 6" of road base.
- Resurfaced Bridge #2 on Tolland Road and extended asphalt approaches.
- Replaced 12 cross culverts and repaired approximately 35 more.

GILPIN COUNTY, 2018 BUDGET

- Improved drainage at Gilpin County's Apex Road building and assisted with drainage improvements at the Courthouse.
- Installed drop structure on Apex Valley Road to divert water from Highway 119.
- Removed trees and branches along roadways throughout the County to improve visibility.
- Improved communication with CDOT staff who maintain State Highways in Gilpin County.
- Worked with other County Departments on projects including opening the road to the Sheriff's Repeater site several times, reworking the BMX course and grading the parking lots for Parks and Recreation, supporting the County Fair with water for arena and livestock, trash disposal, and keeping a water tank full for the Community Gardens.
- Worked with the City of Black Hawk and Timberline Fire Department for road and parking lot maintenance. Other entities were invoiced for the work.

Facilities & Building Maintenance

- Completed grant at Courthouse including the rock wall restoration, replacement of fire alarm system, roof drainage system and asbestos survey.
- Started project to refurbish the historic Courthouse.
- Purchasing AED's for county buildings.

Solid Waste

- Fabricated a custom roll off flat bed for delivery of cardboard bales.

2018 GOALS – PUBLIC WORKS

Road & Bridge

- Replace low-boy trailer. (unlikely to receive DOT certification again)
- Replace plow/dump truck.
- Fuel management tracking system.
- Replace Sign Truck. (High maintenance)
- Address drainage issues in Rollinsville and on Crawford Gulch Road.
- Maintenance on bridge on Tolland Road, this completes the deck resurfacing on all 3 Tolland Road bridges. Add recycled asphalt to section of Tolland Rd between Bridges 2 & 3.
- Increase roads that receive road binder/dust suppressant, to help with road maintenance and address resident complaints.
- Replace phones, eliminate cost of internet link to Community Center.
- Do a lift on Apex Valley Road and add recycled asphalt to the stretch from Highway 119 to County Apex Facility. Cap Braeher Park Road with recycled asphalt.
- Add road base to Dory Hill Road and North Dory Lakes Drive.
- Continue to work with CDOT to address 2 items: Reinstate higher State priority for Highway 119, and replace culverts at critical intersections of County Roads and State highways.

Facilities & Building Maintenance

- Determine cause and extent of leaks in Justice Center plumbing and make repairs.
- Fill Maintenance Technician position.
- Assign responsibility for Locks at the Jail to the Sheriff's Office.
- Improve telephone communications with Maintenance staff.
- Take advantage of additional features in Facility Dude to reduce administrative time.
- Finish refurbishment of the County Courthouse interior.
- Evaluate various energy saving strategies to reduce costs and footprint.

Solid Waste

- Continue to provide cost effective trash disposal options for residents, and continue the popular Free Trash Day program as a method of keeping the county clean.
- Continue Free Slash Pile service.

Administration

- Increase cooperation between divisions of Public Works to make better use all personnel and resources.
- Intergovernmental Agreement with Central City for shared services.
- Continue the review process for County telephones and internet for cost reductions.

Anticipated Capital Requirements for the next 5 years

Road & Bridge

- Continue the process of replacing aging equipment. After the 2017 budget cycle, two of the 6 road graders and 2 of the 5 plow/dump trucks and the Vactor culvert cleaner will have been replaced.
- Work on South Beaver Creek Road Bridge, paint all 3 bridges on Tolland Road
- Add recycled asphalt to selected Level 1 roads
- Improvements to Dory Hill Road
- Begin a process of replacing service vehicles and pick-up trucks
- Move fuel island and put new sand shed in lower yard to comply with government regulations for fuel storage

Facilities & Building Maintenance

- Replace plumbing at Justice Center
- Replace roof on Justice Center
- New roof at Public Health

GILPIN COUNTY, 2018 BUDGET

Solid Waste

- Replace 1999 back up roll off truck (removed from 2018 budget request)
- Annual replacement of 1 roll off container, compactor receiving box or recycling bin (17 containers are in the system)
- Replace 2005 pick-up truck / plow truck

COMMUNITY DEVELOPMENT – Stephen Strohmingner (started November 13, 2017)

The Community Development Department provides land use development guidance and permitting, issuance and monitoring of building permits for construction activities, planning and zoning activities with the Planning Commission Advisory Board, and Historic Preservation activities with the Historic Advisory Commission.

2017 ACCOMPLISHMENTS – COMMUNITY DEVELOPMENT

- Issued 192 (projected) building permits, an increase of just over 20% from 2016
- Issued 24 (projected) permits for new housing units
- Closed 120 (projected) permits
- Issued 40 (projected) OWTS permits (includes new systems and repairs)
- Completed the Historic Resources Inventory of the Russell Gulch Mining District

2018 GOALS – COMMUNITY DEVELOPMENT

- Continue support for Shooting Range project
- County complex infrastructure study including jail expansion, senior/employee affordable housing proposals, options and cost/benefit analysis
- Transition GIS functions to in-house
- Re-write Historic Preservation Ordinance
- Facilitate acquisition and restoration of Red Tail Cabins
- Update fee schedules
- Obtain SHPO grant for Historic Assessment of Red Tail Cabins
- Obtain SHPO grant to complete Phase II of the Russell Gulch Historic Mining Resources inventory
- Continue to monitor needs for historic preservation opportunities and address those the BOCC agrees is a County priority
- Complete digitizing of parcel-specific septic records
- Continue digitizing parcel-specific building permits working towards on-line accessibility
- Implement mandatory CO requirements for marijuana grows
- Examine defensible space regulation options and work with BOCC to determine next steps for County requirements

GILPIN COUNTY, 2018 BUDGET

Revenues

- Projected fee revenues for 2018 expected to show an increase over actual revenues in 2017 in part due to an uptick in building and on-site wastewater treatment permits
- Including projected revenues for 2018 from fees associate with the excavation operation of Albert Frei & Son
- Including projected revenues for 2018 to be generated from the three marijuana-cultivation licenses authorized by Ordinance 17-01

Expenditures

- Salaries and associated benefits are expected to decrease slightly for 2018.
- Professional Services reflects a decrease. Plan reviews will be done by our contract building inspector and GIS will be transitioned to be performed in-house.
- Training has dramatically increased and includes GIS training for the County Planner as well as ICC related training for code enforcement and building department operations.
- Dues and Subscriptions reflects an increase and includes dues at the national and local levels for American Planning Association (APA), International Code Council (ICC), and American Institute of Certified Planners (AICP).

OTHER

No narrative, accomplishments, or goals submitted by Coroner's Office, Sheriff's Office or Surveyor's Office.

**GILPIN COUNTY
2018 BUDGET**

BUDGET SUMMARY OF REVENUES, EXPENDITURES, TRANSFERS & FUND BALANCES

	GENERAL	PUBLIC WORKS	LIBRARY	HUMAN SERVICES	PUBLIC HEALTH	SOLID WASTE	CONS TRUST	CAP IMP	TOTAL
2016 ACTUAL									
FUND BALANCE - 1/1	10,212,206	1,202,383	72,008	767,187	200,699	218,521	202,798	-	12,875,802
Plus Revenue:	17,487,483	1,526,326	123,771	1,859,840	51,062	319,480	56,043	-	21,424,004
Plus Transfers In:	-	1,500,000	240,000	-	30,000	70,000	-	-	1,840,000
Less Expenditures:	13,674,718	2,825,707	338,456	1,961,793	143,320	371,125	560	-	19,315,679
Less Transfers Out:	1,840,000	-	-	-	-	-	-	-	1,840,000
FUND BALANCE - 12/31	12,184,971	1,403,002	97,323	665,234	138,441	236,876	258,280	-	14,984,127
2017 BUDGET									
FUND BALANCE - 1/1	12,184,971	1,403,002	97,323	665,234	138,441	236,876	258,280	-	14,984,127
Plus Revenue:	17,494,629	2,418,195	97,480	1,910,304	58,221	295,200	45,200	-	22,319,229
Plus Transfers In:	-	1,700,000	250,000	-	75,000	-	-	-	2,025,000
Less Expenditures:	15,268,040	4,341,139	372,150	2,233,216	159,719	335,348	214,608	-	22,924,219
Less Transfers Out:	2,025,000	-	-	-	-	-	-	-	2,025,000
FUND BALANCE - 12/31	12,386,559	1,180,058	72,653	342,322	111,943	196,728	88,873	-	14,379,136
2017 ESTIMATED									
FUND BALANCE - 1/1	12,184,971	1,403,002	97,323	665,234	138,441	236,876	258,280	-	14,984,127
Plus Revenue:	17,891,171	2,107,047	103,788	1,703,642	57,415	312,853	45,610	-	22,221,526
Plus Transfers In:	-	1,700,000	250,000	-	75,000	-	-	-	2,025,000
Less Expenditures:	14,567,868	4,034,970	372,080	1,774,147	158,351	334,504	66,177	-	21,308,096
Less Transfers Out:	2,025,000	-	-	-	-	-	-	-	2,025,000
FUND BALANCE - 12/31	13,483,274	1,175,079	79,031	594,729	112,505	215,226	237,714	-	15,897,557
2018 ADOPTED									
FUND BALANCE - 1/1	13,483,274	1,175,079	79,031	594,729	112,505	215,226	237,714	-	15,897,557
Plus Revenue:	18,231,754	1,102,283	99,200	1,786,743	56,840	317,222	45,200	-	21,639,242
Plus Transfers In:	-	2,400,000	275,000	-	100,000	-	-	-	2,775,000
Less Expenditures:	17,268,591	3,466,403	366,170	2,062,911	166,319	324,834	171,550	-	23,826,778
Less Transfers Out:	2,775,000	-	-	-	-	-	-	-	2,775,000
FUND BALANCE - 12/31	11,671,436	1,210,958	87,061	318,561	103,026	207,614	111,364	-	13,710,021

**GILPIN COUNTY
2018 BUDGET**

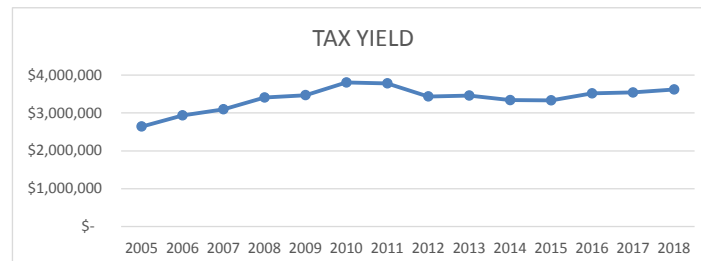
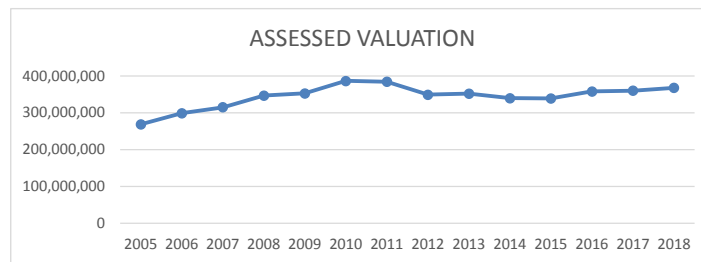
PROPERTY TAX REVENUE & MILL LEVY SUMMARY

	<u>PRIOR YEAR</u>		<u>CURRENT YEAR</u>		<u>BUDGET YEAR</u>	
	<u>2016</u>		<u>2017</u>		<u>2018</u>	
Assessed Valuation:		357,601,820		359,874,900		367,824,500
	<u>Levy</u>	<u>Amount</u>	<u>Levy</u>	<u>Amount</u>	<u>Levy</u>	<u>Amount</u>
General Fund	8.029	\$ 2,871,185	8.029	\$ 2,889,436	8.029	\$ 2,953,263
Public Works Fund	.847	\$ 302,889	.847	\$ 304,814	.847	\$ 311,547
Library Fund	.239	\$ 85,467	.239	\$ 86,010	.239	\$ 87,910
Human Services Fund	.441	\$ 157,702	.441	\$ 158,705	.441	\$ 162,211
Solid Waste	.282	\$ 100,844	.282	\$ 101,485	.282	\$ 103,727
Sub-Total	9.838	\$ 3,518,087	9.838	\$ 3,540,450	9.838	\$ 3,618,658
Temporary Tax Credit	(.223)	\$ (79,745)	.000	\$ -	.000	\$ -
Abatements	.019	\$ 6,794	.006	\$ 2,159	.047	\$ 17,288
Total	9.634	\$ 3,445,136	9.844	\$ 3,542,609	9.885	\$ 3,635,946

**TOTAL ASSESSED VALUATION, MILL LEVY & TAX YIELD
EXCLUDING ABATEMENTS AND TEMPORARY TAX CREDITS
2005-2018**

YEAR	ASSESSED VALUATION	MILL LEVY	TAX YIELD
2005	\$ 268,422,680	9.838	\$ 2,640,742
2006	\$ 298,459,510	9.838	\$ 2,936,245
2007	\$ 314,872,030	9.838	\$ 3,097,712
2008	\$ 346,629,880	9.838	\$ 3,410,146
2009	\$ 352,492,340	9.838	\$ 3,467,819
2010	\$ 386,329,080	9.838	\$ 3,800,706
2011	\$ 384,226,190	9.838	\$ 3,780,018
2012	\$ 349,037,330	9.838	\$ 3,433,830
2013	\$ 351,747,060	9.838	\$ 3,460,488
2014	\$ 339,353,590	9.838	\$ 3,338,561
2015	\$ 338,843,560	9.838	\$ 3,333,543
2016	\$ 357,601,820	9.838	\$ 3,518,087
2017	\$ 359,874,900	9.838	\$ 3,540,450
2018	\$ 367,824,500	9.838	\$ 3,618,658

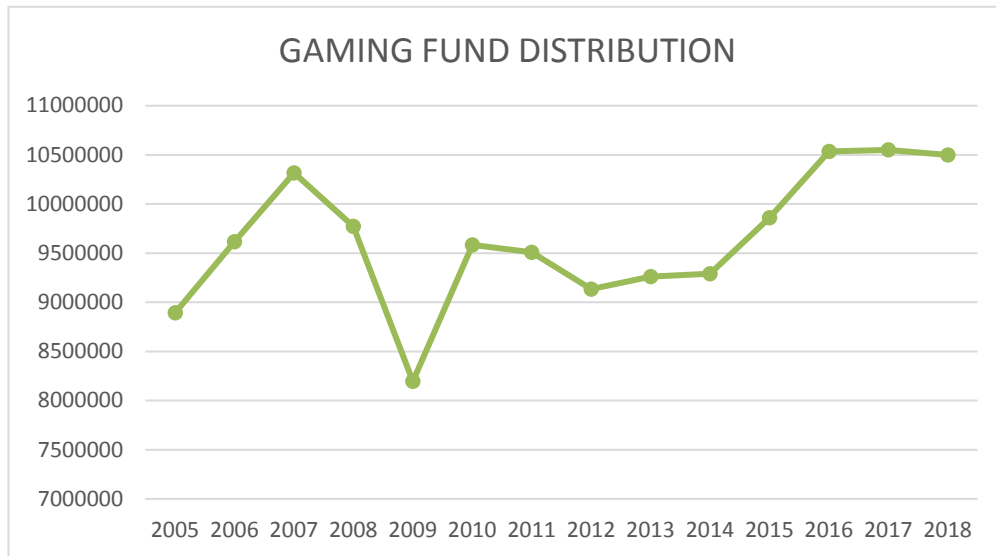
NOTE: A TEMPORARY TAX CREDIT WAS USED IN 2006 and 2016
NOTE: ASSESSOR CHANGED AV FOR 2017 FROM \$359,945,030 TO \$359,874,900 AFTER THE 2017 BUDGET WAS ADOPTED



**GILPIN COUNTY
2018 BUDGET**

**STATE GAMING FUND GILPIN COUNTY DISTRIBUTIONS
2005-2018**

Year	Gilpin County
2005	\$ 8,893,755
2006	\$ 9,616,921
2007	\$ 10,317,452
2008	\$ 9,773,892
2009	\$ 8,196,195
2010	\$ 9,583,747
2011	\$ 9,509,856
2012	\$ 9,134,430
2013	\$ 9,262,517
2014	\$ 9,290,136
2015	\$ 9,859,168
2016	\$ 10,535,315
2017	\$ 10,549,910
2018	\$ 10,500,000 anticipated



**GILPIN COUNTY
2018 BUDGET**

FULL-TIME EQUIVALENT POSITION SUMMARY

	<u>1990</u>	<u>2007</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2018 vs 2017</u>
ADMINISTRATION		7.800	8.200	8.200	7.400	7.400	7.400	8.000	8.000	9.000	1.000
ASSESSOR		5.000	4.600	4.000	4.000	4.000	4.000	4.000	4.000	4.000	-
ATTORNEY		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	-
BOARD OF COUNTY COMMISSIONERS		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	-
CLERK & RECORDER		5.000	5.000	4.500	4.350	4.350	4.350	4.350	4.350	5.000	0.650
COMMUNITY DEVELOPMENT		4.600	3.500	3.100	2.500	2.625	2.500	3.500	3.000	3.000	-
CORONER		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	-
DISPATCH		7.000	8.000	9.000	9.000	8.510	8.500	8.500	8.200	8.200	-
DISTRICT ATTORNEY		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	-
ELECTIONS		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	-
EMERGENCY PREPAREDNESS		0.000	0.000	0.000	0.000	0.490	0.500	0.500	0.800	0.800	-
EVENTS		0.000	0.000	0.000	0.000	0.000	0.000	0.500	0.500	0.500	-
EXTENSION		0.625	0.625	0.625	1.000	1.375	1.000	0.500	0.500	0.500	-
FACILITIES MAINTENANCE		5.050	5.000	5.000	5.000	5.000	4.500	4.500	4.500	4.500	-
HUMAN SERVICES		6.800	7.000	6.000	8.000	8.000	8.000	9.800	9.800	9.000	(0.800)
JAIL		20.800	19.925	21.925	22.200	22.200	22.200	22.200	22.200	23.200	1.000
LIBRARY		3.975	4.000	3.950	3.950	3.950	3.950	3.950	3.980	3.988	0.008
PARKS & RECREATION (details below)		18.090	16.090	14.831	14.400	12.523	13.132	13.485	14.553	16.855	2.302
PUBLIC HEALTH		2.200	0.500	0.500	0.500	0.375	0.500	0.000	0.000	0.000	-
PUBLIC WORKS		18.165	21.000	21.000	21.000	21.000	20.500	20.500	20.500	20.500	-
SENIOR PROGRAM		2.280	2.500	2.500	2.500	2.500	2.663	3.475	3.900	3.900	-
SHERIFF (PATROL)		13.000	14.000	15.000	15.000	16.000	16.000	16.000	22.500	24.000	1.500
SOLID WASTE		1.400	3.000	3.500	3.369	3.390	3.421	3.421	3.438	3.438	-
SURVEYOR		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	-
TREASURER & PUBLIC TRUSTEE		3.000	3.000	2.625	2.625	2.625	2.625	2.625	2.625	3.000	0.375
VETERANS		0.140	0.350	0.350	0.350	0.350	0.350	0.350	0.388	0.388	-
VICTIM SERVICES		2.500	3.000	3.000	3.000	3.000	3.000	3.000	3.000	3.000	-
Total Full-Time Equivalents	<u>40.00</u>	<u>127.425</u>	<u>129.290</u>	<u>129.606</u>	<u>130.144</u>	<u>129.663</u>	<u>129.091</u>	<u>133.156</u>	<u>140.734</u>	<u>146.769</u>	<u>6.035</u>

Includes Positions paid by Gilpin County Payroll except (9) Elected Officials.
 Except for P&R, above excludes contracted services & personnel, election judges and indep. contractors.
 Includes Grant paid employee positions.
 A Dispatch employee did some Emergency Preparedness duties in 2012-2013.

<u>P&R Additional Info</u>	<u>1990</u>	<u>2007</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Full-Time & Part-Time Partial Benefits		8.700	7.400	7.100	5.900	6.050	5.946	5.350	6.550	7.750
Part-Time No benefits			9.390	8.690	7.731	8.500	6.473	7.186	8.003	9.105
Total FT Equivalents	<u>0.000</u>	<u>18.090</u>	<u>16.090</u>	<u>14.831</u>	<u>14.400</u>	<u>12.523</u>	<u>13.132</u>	<u>13.485</u>	<u>14.553</u>	<u>16.855</u>

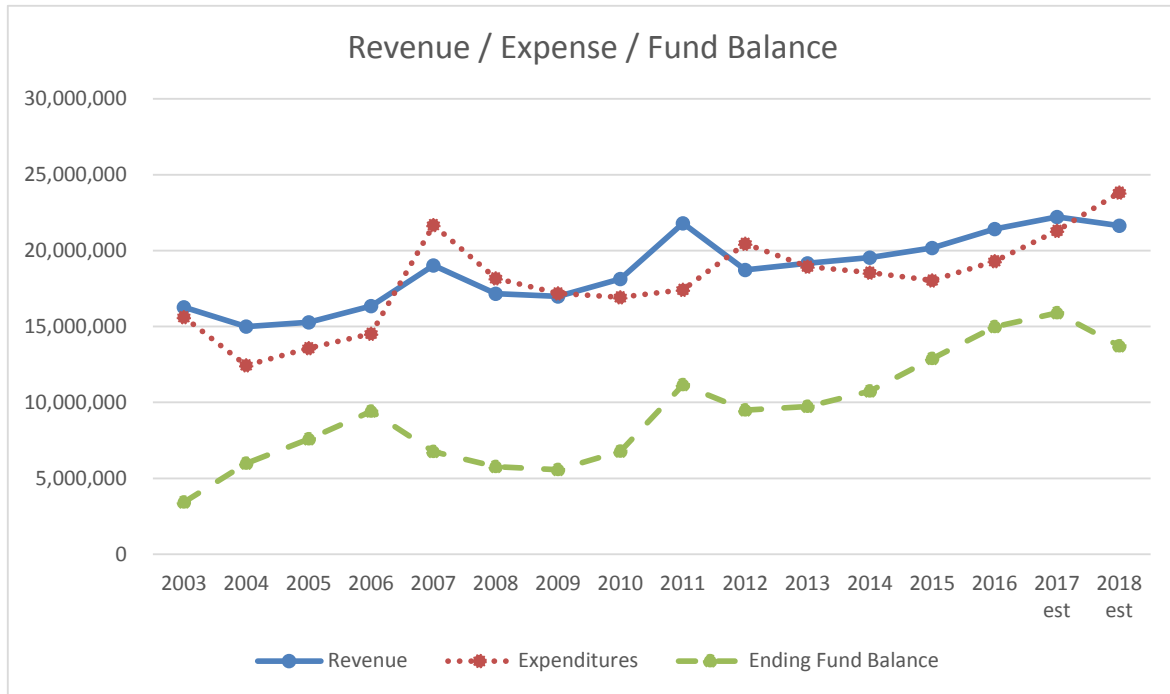
2018 Notes

Finance adding a 40hr/week Accountant
 C&R part-time position changing to 40hrs/week
 Human Services a prior 32hr/week position became vacant during 2017, removed from the 2018 budget
 Jail one fte approved mid-2017
 Library changed 1 part-time employee regularly scheduled hours during 2017
 P&R approved to change hours and benefited positions during 2017, adding a 3rd lifeguard on Sundays, adding youth staff to provide better youth-staff ratios
 Patrol Central City MOU adding 1 deputy and changing the 20hr/week receptionist to 40hrs/week
 Treasurer 25hr position changing to 40hrs/week

**GILPIN COUNTY
2018 BUDGET**

HISTORICAL FUND BALANCE SUMMARY

Year	Revenue	Expenditures	Ending Fund Balance
2003	16,279,461	15,609,294	3,433,018
2004	14,994,964	12,439,063	5,988,918
2005	15,279,741	13,586,445	7,590,427
2006	16,352,105	14,531,599	9,410,932
2007	19,025,948	21,683,686	6,753,198
2008	17,172,624	18,167,642	5,758,175
2009	16,989,128	17,183,729	5,575,190
2010	18,133,286	16,930,038	6,778,436
2011	21,797,934	17,418,575	11,157,798
2012	18,740,040	20,461,279	9,500,946
2013	19,176,470	18,942,661	9,734,755
2014	19,553,080	18,548,341	10,739,492
2015	20,177,938	18,041,627	12,875,803
2016	21,424,004	19,315,679	14,984,128
2017 est	22,221,526	21,308,096	15,897,558
2018 est	21,639,242	23,826,778	13,710,022



**GILPIN COUNTY
2018 BUDGET**

GENERAL FUND SUMMARY BY DEPARTMENT/OFFICE				
<u>Department / Office</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Estimate</u>	<u>2018 Requested</u>
BEGINNING FUND BALANCE	10,212,206	12,184,971	12,184,971	13,483,274
ADMINISTRATION	13,466,322	13,526,144	13,663,116	13,643,154
ATTORNEY	-	-	(4,685)	-
EXTENSION SERVICES	15,065	11,987	11,487	6,000
PUBLIC TRUSTEE	14,269	18,604	14,632	14,702
SURVEYOR	-	-	-	-
CLERK & RECORDER	406,613	346,000	545,000	619,000
ELECTIONS	84,672	14,400	5,379	9,000
TREASURER	406,659	395,000	392,019	393,000
ASSESSOR	5,081	8,900	10,000	5,500
MAINTENANCE	22,683	13,985	17,296	-
SHERIFF	259,519	707,828	708,854	840,969
JAIL	694,881	640,280	659,848	779,464
CORONER	-	-	-	-
VICTIM SERVICES	168,763	177,000	178,350	177,000
EMERGENCY PREPAREDNESS	47,332	47,704	40,119	41,601
DISPATCH	115,663	110,064	97,071	106,444
COMMUNITY DEVELOPMENT	382,464	294,700	375,727	345,500
SENIOR AIDE	100,058	78,800	66,400	67,800
EVENTS	15,311	7,000	12,677	7,000
DOLA & COMMUNITY SERVICE AGENCIES	1,076,825	906,483	906,483	972,470
PARKS & RECREATION	196,988	181,470	187,651	191,450
VETERANS OFFICE	8,316	8,280	3,747	11,700
ENERGY PERFORMANCE	-	-	-	-
GENERAL TRANSFERS IN	-	-	-	-
TOTAL REVENUES	<u>17,487,483</u>	<u>17,494,629</u>	<u>17,891,171</u>	<u>18,231,754</u>
COMMISSIONERS	265,748	321,079	299,350	298,935
ADMINISTRATION	1,554,759	1,569,696	1,533,664	992,662
COUNTY ATTORNEY	212,221	200,000	220,000	200,000
FINANCE	-	-	-	441,285
HUMAN RESOURCES	-	-	-	266,077
EXTENSION SERVICES	63,327	71,025	68,149	79,771
PUBLIC TRUSTEE	14,481	18,804	14,627	14,702
SURVEYOR	16,260	9,505	6,319	4,126
CLERK & RECORDER	366,405	409,125	380,879	469,285
ELECTIONS	72,694	55,088	58,243	89,559
TREASURER	330,862	374,754	370,280	541,599
ASSESSOR	448,605	481,423	443,646	468,415
MAINTENANCE	900,958	1,205,408	1,072,655	1,999,649
DISTRICT ATTORNEY	225,843	219,545	219,545	231,360
SHERIFF	2,050,328	2,790,311	2,677,532	3,043,162
JAIL	2,367,557	2,655,325	2,501,239	2,793,581
CORONER	78,031	89,789	89,789	96,341
VICTIM SERVICES	194,191	226,053	229,615	249,832
EMERGENCY PREPAREDNESS	122,099	114,555	105,637	108,544
DISPATCH	873,865	832,828	745,343	806,434
COMMUNITY DEVELOPMENT	318,320	349,576	325,257	357,644
SENIOR AIDE	217,952	258,399	246,883	267,756
EVENTS	82,685	85,280	87,999	75,361
DOLA & COMMUNITY SERVICE AGENCIES	1,721,155	1,583,495	1,580,095	1,810,550
PARKS & RECREATION	865,852	1,032,478	987,657	1,248,285
VETERANS OFFICE	16,356	20,332	9,299	19,508
ENERGY PERFORMANCE	294,166	294,167	294,167	294,168
TRANSFERS TO OTHER FUNDS	<u>1,840,000</u>	<u>2,025,000</u>	<u>2,025,000</u>	<u>2,775,000</u>
TOTAL EXPENDITURES	<u>15,514,718</u>	<u>17,293,040</u>	<u>16,592,868</u>	<u>20,043,591</u>
ENDING FUND BALANCE	<u>12,184,971</u>	<u>12,386,559</u>	<u>13,483,274</u>	<u>11,671,436</u>

**GILPIN COUNTY
2018 BUDGET**

BOARD OF COUNTY COMMISSIONERS

<u>Line Item</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Estimate</u>	<u>2018 Adopted</u>
01.11.5001	Commissioner Salaries	175,247	197,550	197,685	198,900
01.11.5142	Benefits	40,932	45,300	29,979	31,400
01.11.5143	Retirement Expense	5,257	9,880	9,752	9,950
01.11.5153	Employment Testing	30	30	40	30
01.11.5172	Office Supplies	248	200	500	300
01.11.5173	Staff Appreciation	630	1,000	400	400
01.11.5182	Operating Supplies	704	-	266	250
01.11.5183	Grant Expense				
	Broadband Grant w/ Clear Creek County	-	12,283	10,863	-
	Transit Study FTA 5304 Grant w/ Clear Creek County		3,500	1,400	2,100
01.11.5195	Professional Services	750	6,000	420	6,000
01.11.5201	Meetings/Conferences/Training/Meals	4,919	5,000	5,000	6,000
01.11.5212	Telephone	2,010	2,400	2,400	2,400
01.11.5222	Postage	-	-	11	-
01.11.5232	Travel/Transportation/Parking	3,380	4,000	4,000	4,000
01.11.5242	Ad/Legal Notices	1,100	1,500	1,100	1,500
01.11.5281	Computer Hardware/Software	-	-	1,157	-
01.11.5285	Elected Official Expense	-	-	-	-
01.11.5382	Dues & Subscriptions	16,990	16,990	18,976	20,190
01.11.5502	Social Security Expense	10,651	12,250	12,200	12,330
01.11.5504	Medicare Expense	2,491	2,860	2,860	2,880
01.11.5512	Unemployment Insurance Expense	-	-	-	-
01.11.5522	Worker's Compensation	408	336	336	305
01.11.5543	Late Fees / Finance Charges	-	-	5	-
01.11.5902	Capital Outlay	-	-	-	-
	TOTAL EXPENDITURES	265,748	321,079	299,350	298,935

**GILPIN COUNTY
2018 BUDGET**

ADMINISTRATION		2016	2017	2017	2018
Line Item	Description	Actual	Budget	Estimate	Adopted
01.12.4112	Current Tax	2,794,250	2,892,000	2,892,000	2,970,000
01.12.4122	Delinquent Tax	(564)	-	(12,000)	-
01.12.4132	Interest & Penalties	4,205	-	(3,450)	-
01.12.4152	Insurance Claims	-	-	3,675	-
01.12.4268	Passports	3,775	1,000	1,500	1,000
01.12.4412	Gaming	10,535,315	10,500,000	10,549,910	10,500,000
01.12.4413	State Severance	65,622	10,000	52,556	10,000
01.12.4414	Federal Mineral Lease Royalty	3,741	1,000	2,696	1,000
01.12.4522	Interest Income	22,896	7,500	27,500	20,000
01.12.4552	Sale of Assets/Equipment	102	-	-	-
01.12.4582	Cigarette Taxes	1,216	900	800	800
01.12.4583	Property Tax Work Off Program (School)	-	1,000	-	-
01.12.4604	Cost Allocation Plan	24,689	17,000	38,224	45,000
01.12.4649	PILT Funds (prior to 2017 in dept 43)	-	90,000	104,201	90,000
01.12.4652	Miscellaneous Income	9,333	4,000	3,750	3,600
01.12.4854	Lease/Rent Agreements	1,741	1,744	1,754	1,754
	TOTAL REVENUES	13,466,322	13,526,144	13,663,116	13,643,154
01.12.5110	Salary Accrual - <u>All General Fund Depts</u>	53,073	10,000	25,000	30,000
01.12.5112	Salaries	500,261	526,182	508,940	237,696
01.12.5113	Overtime	560	455	1,500	455
01.12.5115	Property Tax Work Off Program	2,316	3,500	2,655	-
01.12.5116	Contract Labor	70,531	71,000	71,000	71,000
01.12.5120	Bonus	-	-	4,783	-
01.12.5142	Benefits	217,519	143,300	143,300	48,400
01.12.5143	Retirement Expense	15,008	26,240	25,500	11,890
01.12.5153	Employment Testing	84	210	825	130
01.12.5172	Office Supplies	9,624	14,000	12,870	5,000
01.12.5173	Staff Appreciation	2,465	2,000	3,297	2,500
01.12.5182	Operating Supplies	7,149	5,670	7,007	4,700
01.12.5195	Professional Services	78,325	123,335	90,405	51,000
01.12.5201	Meetings/Conferences/Training/Meals	2,076	4,950	5,731	3,175
01.12.5212	Telephone	44,337	48,560	55,223	6,850
01.12.5222	Postage - including Newsletters	3,465	5,500	4,841	3,975
01.12.5232	Travel/Transportation/Mileage/Parking	1,124	1,925	3,370	1,610
01.12.5242	Ad/Legal Notices	3,476	4,205	5,627	830
01.12.5253	Liability Insurance	92,961	96,661	96,661	104,544
01.12.5280	PC h/w & s/w - COUNTY-WIDE	44,115	40,000	40,000	44,000
01.12.5281	PC h/w & s/w - Manager & Support Staff	1,985	160	1,705	100
01.12.5282	Repair & Maintenance	-	-	-	-
01.12.5286	Website	-	5,250	10,250	1,200
01.12.5292	Maintenance Contracts	36,646	45,652	41,548	7,800
01.12.5333	Volunteer Boards	414	500	770	550
01.12.5382	Dues & Subscriptions	6,545	6,554	6,977	1,949
01.12.5502	Soc Security Expense	30,952	32,860	32,065	14,770
01.12.5504	Medicare Expense	7,239	7,690	7,538	3,450
01.12.5512	Unemployment Insur Exp	1,509	1,630	1,558	730
01.12.5514	CO State Sales Tax	(6)	-	(7)	-
01.12.5515	Central City Sales Tax	-	-	-	-
01.12.5522	Worker's Compensation	1,229	1,001	1,001	449
01.12.5543	Late Fees / Finance Charges	10	-	-	-
01.12.5544	Water Storage	56,598	62,706	41,713	43,900
01.12.5545	Bank Fees	55	-	-	-
01.12.5902	Capital Outlay	-	-	-	10,000
01.12.5913	Rent Payment	-	-	10	10
01.12.5945	Treasurer's Fees	215,336	232,000	232,000	232,000
01.12.5956	Animal Shelter IGA	47,779	46,000	48,000	48,000
	TOTAL EXPENDITURES	1,554,759	1,569,696	1,533,664	992,662
In 2018 moved Finance and Human Resources out of Administration					
In 2018 moved shared facility phone bills to the Facilities Department					

**GILPIN COUNTY
2018 BUDGET**

ATTORNEY

<u>Line Item</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Estimate</u>	<u>2018 Adopted</u>
01.13.4155	Attorney Fees	-	-	(4,685)	-
	TOTAL REVENUES	<u>-</u>	<u>-</u>	<u>(4,685)</u>	<u>-</u>
01.13.5195	Professional Services	212,221	200,000	220,000	200,000
	TOTAL EXPENDITURES	<u>212,221</u>	<u>200,000</u>	<u>220,000</u>	<u>200,000</u>

**GILPIN COUNTY
2018 BUDGET**

FINANCE		2016	2017	2017	2018
<u>Line Item</u>	<u>Description</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimate</u>	<u>Adopted</u>
01.15.5112	Salaries	-	-	-	250,516
01.15.5113	Overtime	-	-	-	-
01.15.5142	Benefits	-	-	-	91,900
01.15.5143	Retirement Expense	-	-	-	12,490
01.15.5153	Employment Testing	-	-	-	160
01.15.5172	Office Supplies	-	-	-	5,000
01.15.5182	Operating Supplies	-	-	-	2,670
01.15.5195	Professional Services	-	-	-	24,125
01.15.5201	Meetings/Conferences/Training/Meals	-	-	-	5,115
01.15.5212	Telephone	-	-	-	500
01.15.5222	Postage	-	-	-	1,875
01.15.5232	Travel/Transportation/Mileage/Parking	-	-	-	265
01.15.5242	Ad/Legal Notices	-	-	-	2,925
01.15.5281	Computer Hardware/Software	-	-	-	860
01.15.5292	Maintenance Contracts	-	-	-	22,100
01.15.5382	Dues & Subscriptions	-	-	-	565
01.15.5502	Soc Security Expense	-	-	-	15,530
01.15.5504	Medicare Expense	-	-	-	3,640
01.15.5512	Unemployment Insur Exp	-	-	-	760
01.15.5522	Worker's Compensation	-	-	-	289
01.15.5543	Late Fees / Finance Charges	-	-	-	-
01.15.5545	Bank Fees	-	-	-	-
01.15.5902	Capital Outlay	-	-	-	-
TOTAL EXPENDITURES		<u>-</u>	<u>-</u>	<u>-</u>	<u>441,285</u>
In 2018 moved Finance out of Administration dept 12					
Finance/Human Resources Clerk position salary and benefits are budgeted in Finance					-

**GILPIN COUNTY
2018 BUDGET**

HUMAN RESOURCES		2016	2017	2017	2018
<u>Line Item</u>	<u>Description</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimate</u>	<u>Adopted</u>
01.16.5116	Salaries	-	-	-	142,200
01.16.5113	Overtime	-	-	-	-
01.16.5115	Property Tax Work Off Program	-	-	-	1,500
01.16.5142	Benefits	-	-	-	46,600
01.16.5143	Retirement Expense	-	-	-	7,120
01.16.5153	Employment Testing	-	-	-	70
01.16.5172	Office Supplies	-	-	-	5,000
01.16.5173	Staff Appreciation	-	-	-	1,335
01.16.5182	Operating Supplies	-	-	-	450
01.16.5195	Professional Services	-	-	-	10,280
01.16.5201	Meetings/Conferences/Training/Meals	-	-	-	12,250
01.16.5212	Telephone	-	-	-	620
01.16.5222	Postage	-	-	-	400
01.16.5232	Travel/Transportation/Mileage/Parking	-	-	-	100
01.16.5281	Computer Hardware/Software	-	-	-	-
01.16.5292	Maintenance Contracts	-	-	-	20,413
01.16.5382	Dues & Subscriptions	-	-	-	6,065
01.16.5502	Soc Security Expense	-	-	-	8,910
01.16.5504	Medicare Expense	-	-	-	2,080
01.16.5516	Unemployment Insur Exp	-	-	-	450
01.16.5522	Worker's Compensation	-	-	-	234
01.16.5543	Late Fees / Finance Charges	-	-	-	-
01.16.5902	Capital Outlay	-	-	-	-
TOTAL EXPENDITURES		<u>-</u>	<u>-</u>	<u>-</u>	<u>266,077</u>
In 2018 moved Human Resources out of Administration dept 12					
Finance/Human Resources Clerk position salary and benefits are budgeted in Finance					-

**GILPIN COUNTY
2018 BUDGET**

EXTENSION SERVICES					
<u>Line Item</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Estimate</u>	<u>2018 Adopted</u>
01.19.4297	Extension Agent Non-Fed Grants				
	Weed Grant	6,229	5,100	5,100	-
	Alan Green Grant 4-H Afterschool Tablets	-	387	387	-
01.19.4299	Ext Agent Taxable Fundraisers/Donations	7,531	5,500	5,000	5,000
01.19.4346	Extension Fees	1,304	1,000	1,000	1,000
	TOTAL REVENUES	<u>15,065</u>	<u>11,987</u>	<u>11,487</u>	<u>6,000</u>
01.19.5001	Salaries (pd to CSU)	13,300	17,252	15,960	16,440
01.19.5112	Salaries	17,968	19,271	18,000	21,274
01.19.5113	Overtime	-	-	-	-
01.19.5115	WFRR Grant wages	144	-	-	-
01.19.5142	Benefits	11,458	12,800	12,800	600
01.19.5143	Retirement Expense	539	970	878	1,080
01.19.5153	Employment Testing	15	20	20	20
01.19.5172	Office Supplies	1,667	1,700	1,700	1,700
01.19.5182	Operating Supplies	2,276	2,200	2,200	2,200
01.19.5183	Grant Expense				
	Weed Grant	6,229	5,100	5,100	-
	Alan Green Grant 4-H Afterschool Tablets	-	387	387	-
01.19.5184	Donation/Fundraiser Expense	4,595	5,000	5,073	5,000
01.19.5201	Meetings/Conferences/Training/Meals	1,238	1,800	1,800	1,800
01.19.5204	Weed Eradication - Right Of Way	1,920	2,000	2,000	2,000
01.19.5205	Weed Education	-	-	-	-
01.19.5222	Postage	14	15	15	15
01.19.5232	Travel/Transportation/Mileage/Parking	265	600	500	600
01.19.5242	Ads / Legal Notices	-	50	-	50
01.19.5281	Computer Hardware/Software	-	-	-	-
01.19.5373	Fire Mitigation Assistance	-	-	-	25,000
01.19.5382	Dues / Subscriptions	200	250	210	250
01.19.5502	Social Security Expense	1,108	1,190	1,112	1,320
01.19.5504	Medicare Expense	259	270	253	310
01.19.5512	Unemployment Insurance Expense	55	70	61	80
01.19.5522	Worker's Compensation	76	80	80	32
01.19.5542	Bad Debt Expense / Bank Fees	-	-	-	-
01.19.5543	Late Fees / Finance Charges	-	-	-	-
01.19.5902	Capital Outlay	-	-	-	-
	TOTAL EXPENDITURES	<u>63,327</u>	<u>71,025</u>	<u>68,149</u>	<u>79,771</u>

**GILPIN COUNTY
2018 BUDGET**

PUBLIC TRUSTEE		2016	2017	2017	2018
Line Item	Description	Actual	Budget	Estimate	Adopted
01.20.4213	Office Supply Revenue from BOCC	-	-	-	-
01.20.4213	Public Trustee	14,269	18,604	14,632	14,702
	TOTAL REVENUES	14,269	18,604	14,632	14,702
01.20.5112	Salaries	12,500	12,500	12,500	12,500
01.20.5112	Salaries paid to Treasurer's Budget	-	-	-	-
01.20.5142	Benefits	-	-	-	-
01.20.5143	Retirement Expense	375	630	630	630
01.20.5172	Office Supplies	183	100	-	-
01.20.5182	Operating Supplies	-	-	-	-
01.20.5195	Professional Services	-	-	-	240
01.20.5201	Meetings/Conferences/Training/Meals	75	150	150	150
01.20.5222	Postage	-	50	-	-
01.20.5232	Travel/Transportation/Mileage/Parking	-	50	-	-
01.20.5252	Bond	-	-	-	-
01.20.5281	Computer Hardware/Software	-	4,000	-	-
01.20.5282	Repairs & Maintenance	-	-	-	-
01.20.5292	Maintenance Contracts	-	100	-	-
01.20.5382	Dues / Subscriptions	325	200	325	200
01.20.5502	Social Security Expense	775	780	780	780
01.20.5504	Medicare Expense	181	180	181	180
01.20.5512	Unemployment Insurance Expense	37	40	37	-
01.20.5522	Worker's Compensation	29	24	24	22
01.20.5543	Late Fees / Finance Charges	-	-	-	-
	TOTAL EXPENDITURES	14,481	18,804	14,627	14,702

**GILPIN COUNTY
2018 BUDGET**

SURVEYOR					
<u>Line Item</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Estimate</u>	<u>2018 Adopted</u>
	Surveyor Fees	-	-	-	-
	TOTAL REVENUES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
01.21.5001	Surveyor Salary	3,300	3,300	3,300	3,300
01.21.5142	Benefits	-	-	-	-
01.21.5143	Retirement Expense	-	-	-	-
01.21.5172	Office Supplies	-	-	-	-
01.21.5182	Operating Supplies	687	500	-	500
01.21.5195	Professional Services	11,500	5,000	2,500	-
01.21.5201	Meetings/Conferences/Training/Meals	-	-	-	-
01.21.5212	Telephone	-	-	-	-
01.21.5222	Postage	-	-	-	-
01.21.5232	Travel/Transportation/Mileage/Parking	-	-	-	-
01.21.5281	Computer Hardware/Software	-	-	-	-
01.21.5285	Elected Official Expense	-	-	-	-
01.21.5292	Maintenance Contracts	-	-	-	-
01.21.5382	Dues / Subscriptions	50	50	50	50
01.21.5502	Social Security Expense	577	510	360	210
01.21.5504	Medicare Expense	135	120	84	50
01.21.5512	Unemployment Insurance Expense	-	-	-	-
01.21.5522	Worker's Compensation	11	25	25	16
	TOTAL EXPENDITURES	<u>16,260</u>	<u>9,505</u>	<u>6,319</u>	<u>4,126</u>

**GILPIN COUNTY
2018 BUDGET**

CLERK & RECORDER					
<u>Line Item</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Estimate</u>	<u>2018 Adopted</u>
01.22.4212	Clerk & Recorder Fees	199,883	148,000	346,000	420,000
01.22.4262	Liquor License	1,225	1,000	1,000	1,000
01.22.4265	Late Fees	11,370	8,000	8,000	8,000
01.22.4266	Uninsured Motorist Fees	7,165	7,000	8,000	8,000
01.22.4267	eRecording Fees	2,408	2,000	2,000	2,000
01.22.4346	Donation/Contribution	-	-	-	-
01.22.4512	Specific Ownership	184,561	180,000	180,000	180,000
	TOTAL REVENUES	406,613	346,000	545,000	619,000
01.22.5001	Clerk & Recorder Salary	58,500	58,500	58,500	58,500
01.22.5112	Salaries	166,151	174,674	164,000	215,868
01.22.5113	Over-Time	5,102	2,500	2,500	3,500
01.22.5142	Benefits	80,958	81,600	83,000	113,800
01.22.5143	Retirement Expense	6,288	11,670	10,900	13,730
01.22.5153	Employment Testing	172	250	250	250
01.22.5162	Record Archiving / Digitizing	676	1,000	1,000	1,000
01.22.5172	Office Supplies	2,821	2,500	2,500	2,500
01.22.5182	Operating Supplies	345	500	1,500	1,000
01.22.5192	Boe Arbitrator	700	700	475	700
01.22.5195	Professional Services	-	20,000	-	-
01.22.5201	Meetings/Conferences/Training/Meals	1,068	1,500	2,800	7,735
01.22.5210	Printing	177	360	360	360
01.22.5212	Telephone	289	600	683	408
01.22.5222	Postage	7,255	7,200	7,200	7,200
01.22.5232	Travel/Transportation/Mileage/Parking	74	300	600	830
01.22.5242	Ads/Legal Notices	-	-	-	100
01.22.5252	Bonds	100	100	100	100
01.22.5281	Computer Hardware/Software	170	-	-	-
01.22.5282	Repairs & Maintenance	-	-	-	-
01.22.5290	eRecording	-	-	-	-
01.22.5292	Maintenance Contracts	16,315	17,908	17,908	17,968
01.22.5382	Dues / Subscriptions	1,105	1,280	1,318	1,420
01.22.5502	Social Security Expense	13,903	14,610	13,750	17,230
01.22.5504	Medicare Expense	3,251	3,420	3,250	4,030
01.22.5512	Unemployment Insurance Expense	514	540	550	660
01.22.5522	Worker's Compensation	473	413	413	396
01.22.5543	Late Fees / Finance Charges	-	-	78	-
01.22.5902	Capital Outlay	-	7,000	7,244	-
	TOTAL EXPENDITURES	366,405	409,125	380,879	469,285

NOTE: Employee pay and benefit costs for Elections are part of the C&R section of the Budget.

**GILPIN COUNTY
2018 BUDGET**

ELECTIONS					
<u>Line Item</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Estimate</u>	<u>2018 Adopted</u>
01.23.4152	Insurance Claims	58,396	-	-	-
01.23.4264	Election Fees	26,276	14,400	5,379	9,000
01.23.4346	Donations/Contributions	-	-	-	-
01.23.4552	Sale of Assets/Equipment	-	-	-	-
TOTAL REVENUES		<u>84,672</u>	<u>14,400</u>	<u>5,379</u>	<u>9,000</u>
01.23.5111	Election Judges	20,360	9,000	9,800	21,160
01.23.5153	Employment Testing	201	150	250	250
01.23.5172	Office Supplies	186	400	500	500
01.23.5182	Operating Supplies	5,207	1,700	1,700	600
01.23.5184	Donation Expense	550	-	-	-
01.23.5195	Professional Services	5,336	8,250	8,250	17,600
01.23.5201	Meetings/Conferences/Training/Meals	4,447	3,000	3,000	4,261
01.23.5210	Printing	8,989	5,000	5,000	11,300
01.23.5212	Telephone	-	-	-	-
01.23.5222	Postage	1,723	1,200	2,000	4,500
01.23.5232	Travel/Transportation/Mileage/Parking	120	100	500	500
01.23.5242	Ad/Legal Notices	739	90	90	200
01.23.5281	Computer Hardware/Software	1,024	150	910	1,400
01.23.5282	Repairs & Maintenance	-	-	-	-
01.23.5292	Maintenance Contracts	23,318	25,911	25,861	26,428
01.23.5382	Dues & Subscriptions	-	-	245	245
01.23.5502	Social Security Expense	136	-	-	150
01.23.5504	Medicare Expense	32	-	-	50
01.23.5512	Unemployment Insurance Expense	2	-	-	2
01.23.5522	Worker's Compensation	285	137	137	413
01.23.5543	Late Fees / Finance Charges	39	-	-	-
01.23.5902	Capital Outlay	-	-	-	-
TOTAL EXPENDITURES		<u>72,694</u>	<u>55,088</u>	<u>58,243</u>	<u>89,559</u>

NOTE: Employee pay and benefit costs for Elections are part of the C&R section of the Budget.

**GILPIN COUNTY
2018 BUDGET**

TREASURER					
<u>Line Item</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Estimate</u>	<u>2018 Adopted</u>
01.24.4142	Advertising - Property Tax	3,663	10,000	4,000	8,000
01.24.4575	Treasurer's Commission/Fees	391,445	380,000	380,000	380,000
01.24.4662	Bonus on Treasurer Sale	11,551	5,000	8,019	5,000
TOTAL REVENUES		<u>406,659</u>	<u>395,000</u>	<u>392,019</u>	<u>393,000</u>
01.24.5001	Treasurer Salary	58,500	58,500	58,500	58,500
01.24.5112	Salaries	130,097	141,071	141,162	158,259
01.24.5112	Salaries paid by PT budget	-	-	-	-
01.24.5113	Overtime	640	1,000	1,000	1,000
01.24.5142	Benefits	51,303	54,000	54,000	75,300
01.24.5143	Retirement Expense	5,616	9,990	9,990	10,850
01.24.5153	Employment Testing	-	10	60	100
01.24.5172	Office Supplies	2,439	3,500	4,000	3,500
01.24.5182	Operating Supplies	1,913	3,500	3,500	3,500
01.24.5195	Professional Services	-	500	500	74,380
01.24.5201	Meetings/Conferences/Training/Meals	1,645	3,000	3,000	3,000
01.24.5212	Telephone	600	600	600	600
01.24.5222	Postage	5,168	5,000	5,000	5,000
01.24.5232	Travel/Transportation/Mileage/Parking	851	1,500	2,000	9,500
01.24.5242	Ad/Legal Notices	3,750	10,000	4,000	8,000
01.24.5281	Computer Hardware/Software	-	-	-	51,147
01.24.5282	Repair & Maintenance	30	-	1,160	-
01.24.5285	Elected Official Expense	333	360	360	360
01.24.5292	Maintenance Contracts	51,962	65,081	65,359	60,000
01.24.5382	Dues / Subscriptions	970	1,027	1,075	1,115
01.24.5502	Social Security Expense	11,551	12,430	11,485	13,510
01.24.5504	Medicare Expense	2,701	2,910	2,690	3,160
01.24.5512	Unemployment Insurance Expense	392	440	440	490
01.24.5522	Worker's Compensation	399	335	399	328
01.24.5543	Late Fees / Finance Charges	-	-	-	-
01.24.5902	Capital Outlay	-	-	-	-
TOTAL EXPENDITURES		<u>330,862</u>	<u>374,754</u>	<u>370,280</u>	<u>541,599</u>

**GILPIN COUNTY
2018 BUDGET**

ASSESSOR					
<u>Line Item</u>	<u>Description</u>	2016 <u>Actual</u>	2017 <u>Budget</u>	2017 <u>Estimate</u>	2018 <u>Adopted</u>
01.25.4172	Late Penalty (PPT)/TD fees	725	400	1,500	1,000
01.25.4292	Assessor Fees	4,356	4,500	4,500	4,500
01.25.4293	Assessor Mdse Sales	-	-	-	-
01.25.4552	Sale of Assets/Equipment	-	4,000	4,000	-
	TOTAL REVENUES	5,081	8,900	10,000	5,500
01.25.5001	Assessor Salary	58,500	58,500	58,500	58,500
01.25.5112	Salaries	187,283	193,794	172,500	178,312
01.25.5113	Overtime	-	-	-	-
01.25.5116	Contract Labor	43,508	44,400	40,000	47,400
01.25.5142	Benefits	67,857	73,000	62,000	77,000
01.25.5143	Retirement Expense	7,373	12,620	10,939	11,850
01.25.5153	Employment Testing	102	230	200	40
01.25.5172	Office Supplies	2,164	2,800	2,800	2,500
01.25.5182	Operating Supplies	1,519	-	2,000	2,000
01.25.5201	Meetings/Conferences/Training/Meals	2,068	1,800	2,320	3,520
01.25.5210	Printing	-	2,500	2,200	2,500
01.25.5212	Telephone	-	-	-	-
01.25.5222	Postage	605	3,000	4,470	1,000
01.25.5232	Travel/Transportation/Mileage/Parking	630	1,500	1,200	1,500
01.25.5242	Ads/Legal Notices	75	50	75	75
01.25.5281	Computer Hardware/Software	-	-	14	-
01.25.5282	Repair & Maintenance	-	250	-	250
01.25.5292	Maintenance Contracts	51,743	53,088	52,641	55,555
01.25.5382	Dues / Subscriptions	3,212	3,788	3,577	4,246
01.25.5502	Social Security Expense	14,753	15,650	13,978	14,680
01.25.5504	Medicare Expense	3,450	3,660	3,269	3,440
01.25.5512	Unemployment Insurance Expense	562	590	517	540
01.25.5522	Worker's Compensation	3,201	3,203	3,203	3,507
01.25.5543	Late Fees / Finance Charges	-	-	-	-
01.25.5902	Capital Outlay	-	7,000	7,244	-
	TOTAL EXPENDITURES	448,605	481,423	443,646	468,415

NOTE: Odd years typically have more expenditures than even years.

**GILPIN COUNTY
2018 BUDGET**

FACILITIES MAINTENANCE					
<u>Line Item</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Estimate</u>	<u>2018 Adopted</u>
01.26.4152	Insurance Claims	14,373	-	3,311	-
01.26.4321	Facility Fees	-	-	-	-
01.26.4346	Donations	-	-	-	-
01.26.4651	Grants				
	Energy Impact Grant	8,310	13,985	13,985	-
	TOTAL REVENUES	22,683	13,985	17,296	-
01.26.5112	Salaries	195,865	235,475	187,000	241,609
01.26.5113	Overtime	19,797	12,000	20,651	5,000
01.26.5116	Custodial Contracts	118,304	132,564	127,872	156,635
01.26.5142	Benefits	42,771	72,600	56,000	76,400
01.26.5143	Retirement Expense	5,737	11,780	9,215	12,090
01.26.5153	Employment Testing	223	370	500	500
01.26.5172	Office Supplies	221	1,000	400	400
01.26.5181	Operating Supplies - one-time	-	23,000	23,000	-
01.26.5182	Operating Supplies	30,060	58,410	53,741	63,000
01.26.5183	Grant Expense				
	Energy Impact Grant	16,620	27,971	27,971	-
01.26.5195	Professional Services	-	23,000	11,913	27,038
01.26.5201	Meetings/Conferences/Training/Meals	475	800	500	2,500
01.26.5212	Telephone	2,038	2,160	2,355	44,220
01.26.5222	Postage	79	100	100	100
01.26.5232	Travel/Transportation/Mileage/Parking	6,017	10,000	7,768	10,000
01.26.5242	Ads / Legal Notices	613	-	-	-
01.26.5250	Utilities SO Annex (+Quonset Hut 1/2017)	2,192	3,520	2,548	3,000
01.26.5251	Utilities Courthouse	15,117	22,000	17,500	20,000
01.26.5254	Utilities Maint Cold Storage	5,927	8,482	7,300	8,400
01.26.5256	Utilities Justice Center	130,141	159,500	132,000	150,000
01.26.5258	Utilities Apex	13,453	20,350	16,000	18,000
01.26.5259	Utilities Exhibit Barn & Fairgrounds	8,979	15,400	9,600	12,000
01.26.5270	Courthouse Renovations	-	116,474	116,474	258,132
01.26.5281	Computer Hardware/Software	-	500	358	-
01.26.5282	Repair & Maintenance	134,618	109,040	109,000	133,950
01.26.5292	Maintenance Contracts	50,244	80,576	82,753	70,268
01.26.5382	Dues & Subscriptions / Licenses & Fees	890	400	1,375	1,395
01.26.5392	Uniforms-Employee	1,831	2,000	2,000	2,000
01.26.5502	Social Security Expense	13,217	15,350	12,905	15,290
01.26.5504	Medicare Expense	3,091	3,590	3,025	3,570
01.26.5512	Unemployment Insurance Expense	647	750	635	750
01.26.5522	Worker's Compensation	11,246	10,196	10,196	8,902
01.26.5543	Late Fees / Finance Charges	-	50	-	-
01.26.5901	Equipment/Vehicle Accessories <5k	-	-	-	-
01.26.5902	Capital Outlay	59,807	26,000	20,000	654,500
01.26.5928	Equipment Rental	10,738	-	-	-
	TOTAL EXPENDITURES	900,958	1,205,408	1,072,655	1,999,649

NOTE: moved shared facility phone bills from Administration to Facilities department in 2018

**GILPIN COUNTY
2018 BUDGET**

DISTRICT ATTORNEY		2016	2017	2017	2018
<u>Line Item</u>	<u>Description</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimate</u>	<u>Adopted</u>
01.27.5001	District Attorney	225,843	219,545	219,545	231,360
	TOTAL EXPENDITURES	<u>225,843</u>	<u>219,545</u>	<u>219,545</u>	<u>231,360</u>

**GILPIN COUNTY
2018 BUDGET**

PATROL		2016	2017	2017	2018
Line Item	Description	Actual	Budget	Estimate	Adopted
01.30.4152	Insurance	5,016	-	4,573	-
01.30.4272	Combined Court fines (DUI/Dog/etc.)	10,156	12,000	12,000	12,000
01.30.4285	LEAF/DUI/CDOT/etc - Sheriff OT grants	47,434	35,050	52,000	30,000
01.30.4286	Forest Service - Sheriff OT Charges	6,110	8,100	8,100	8,100
01.30.4340	Sheriff Fees	9,167	8,000	10,000	10,000
01.30.4341	POST Fees	468	350	400	400
01.30.4344	Gilpin School SRO	35,347	35,000	35,000	35,000
01.30.4345	Concealed Handgun Permits	5,409	5,000	5,000	5,000
01.30.4552	Sale of Assets/Equipment		-	-	-
	Trade in of 3 patrol cars	-	41,250	41,250	-
	Trade in of 2 patrol cars 13k, 2k	-	-	-	15,000
01.30.4651	Grants				
	BVP - Bulletproof Vest Partnership	1,081	1,000	345	1,000
01.30.4652	Miscellaneous	115	-	-	-
01.30.4654	Central City Patrolling	137,200	516,455	516,455	696,889
01.30.4655	Misc Intergovernmental Pmts	715	-	325	-
01.30.4762	Special Events Patrolling	1,302	-	3,232	-
01.30.4829	DOLA Grant	-	45,623	20,174	27,580
	TOTAL REVENUES	259,519	707,828	708,854	840,969
01.30.5001	Sheriff Salary	76,000	76,000	76,000	76,000
01.30.5112	Salaries	1,134,281	1,469,343	1,391,000	1,671,869
01.30.5113	Overtime	49,856	50,000	67,500	60,000
01.30.5114	Special Events Patrolling	787	-	1,490	-
01.30.5118	Overtime LEAF/DUI/CDOT (via grants)	46,370	35,050	52,000	30,000
01.30.5119	Overtime Forest Service (not grant)	4,372	8,100	8,100	8,100
01.30.5123	Holiday Pay	43,901	58,833	54,481	61,364
01.30.5142	Benefits	319,557	474,800	423,500	521,400
01.30.5143	Retirement Expense	37,665	79,710	74,000	90,430
01.30.5153	Employment Testing	1,635	1,000	1,000	1,000
01.30.5165	Intoxilyzer Supplies	158	1,000	500	500
01.30.5172	Office Supplies	5,708	8,000	8,000	8,000
01.30.5181	Operating Supplies - one-time	5,999	24,780	24,780	15,535
01.30.5182	Operating Supplies	6,532	12,000	12,000	12,000
01.30.5201	Meetings/Conferences/Training/Meals	7,777	11,000	11,000	16,000
01.30.5212	Telephone	3,951	3,720	3,720	3,480
01.30.5222	Postage	2,367	2,500	2,500	2,500
01.30.5232	Travel/Transportation/Mileage/Parking	33,894	46,000	45,000	47,500
01.30.5253	Liability Insurance	23,912	24,285	24,285	24,443
01.30.5262	Ammunition / Range / Taser Supplies	7,873	17,400	17,400	18,985
01.30.5281	Computer Hardware/Software	598	400	1,400	800
01.30.5282	Repair & Maintenance-Vehicle	22,687	29,000	29,000	29,000
01.30.5286	Website	338	300	300	300
01.30.5292	Maintenance Contracts	32,593	47,112	47,112	43,933
01.30.5373	Search & Rescue	3,000	3,000	3,000	3,000
01.30.5381	Investigative	300	5,000	5,000	5,000
01.30.5382	Dues & Subscriptions	4,026	4,000	4,000	4,000
01.30.5392	Uniforms-Employee	9,565	7,400	7,400	7,800
01.30.5502	Social Security Expense	82,326	105,240	102,000	118,250
01.30.5504	Medicare Expense	19,254	24,610	23,500	27,650
01.30.5512	Unemployment Insurance Expense	3,839	4,870	4,750	5,510
01.30.5522	Worker's Compensation	53,095	49,352	49,352	51,963
01.30.5543	Late Fees / Finance Charges	44	-	-	-
01.30.5582	Communications-Portable/Auto Radios	1,903	10,000	5,000	5,000
01.30.5901	Vehicle Accessories	4,165	6,300	7,256	7,850
01.30.5902	Capital Outlay	-	90,206	90,206	64,000
	TOTAL EXPENDITURES	2,050,328	2,790,311	2,677,532	3,043,162

NOTE: Worker's Comp prior to 2016 included W/C for Jail, Dispatch, and VS employees

**GILPIN COUNTY
2018 BUDGET**

JAIL		2016	2017	2017	2018
Line Item	Description	Actual	Budget	Estimate	Adopted
01.31.4152	Insurance	-	-	5,245	-
01.31.4327	Laundry Services	1,800	1,800	1,800	1,800
01.31.4329	Booking Fees	21,734	23,000	25,000	26,000
01.31.4331	Fingerprints	4,781	4,000	3,400	3,000
01.31.4333	Inmate Housing	4,390	2,000	2,900	3,000
01.31.4334	Medical	1,710	1,500	2,500	2,000
01.31.4336	Work Release	13,650	4,500	8,000	5,500
01.31.4337	Phones Income	11,904	9,000	18,000	15,000
01.31.4338	Meal Tickets	128	100	200	150
01.31.4339	Bonding Fees	5,011	5,000	5,500	5,000
01.31.4552	Sale of Assets/Equipment	5,000	-	-	-
01.31.4651	Grants				
	Court Security	95,762	97,677	95,800	99,600
01.31.4652	Miscellaneous	443	200	-	-
01.31.4829	DOLA Grant	528,569	491,503	491,503	618,414
	TOTAL REVENUES	694,881	640,280	659,848	779,464
01.31.5112	Salaries	1,212,840	1,347,533	1,200,000	1,426,544
01.31.5113	Overtime	95,133	85,000	120,000	90,000
01.31.5123	Holiday Pay	48,617	54,610	48,500	55,225
01.31.5142	Benefits	340,851	435,700	398,000	445,300
01.31.5143	Retirement Expense	37,893	68,570	61,500	75,010
01.31.5153	Employment Testing	5,175	3,000	3,000	3,500
01.31.5172	Office Supplies	5,006	6,000	6,000	6,000
01.31.5181	Operating Supplies - one-time		9,180	9,165	-
01.31.5182	Operating Supplies	25,731	39,000	42,000	40,000
01.31.5184	Internet Ops	737	780	22	-
01.31.5194	Medical	260,359	276,090	276,090	277,212
01.31.5201	Meetings/Conferences/Training/Meals	4,577	7,000	7,000	7,000
01.31.5212	Telephone	1,852	2,220	2,850	1,840
01.31.5232	Travel/Transportation/Mileage/Parking	2,877	4,000	4,000	4,500
01.31.5242	Ads/Legal Notices	35	-	-	-
01.31.5281	Computer Hardware/Software	-	500	500	500
01.31.5282	Repair & Maintenance	8,229	8,000	19,500	9,000
01.31.5292	Maintenance Contracts	5,750	6,000	6,500	27,557
01.31.5382	Dues / Subscriptions	1,036	1,500	1,350	1,500
01.31.5384	Prisoners Meals	101,892	112,000	112,000	115,000
01.31.5391	Extraditions	4,076	4,000	4,000	4,000
01.31.5392	Uniforms-Employee	9,938	18,200	18,200	11,000
01.31.5502	Social Security Expense	82,844	89,160	85,050	97,450
01.31.5504	Medicare Expense	19,375	20,850	19,750	22,790
01.31.5512	Unemployment Insurance Expense	4,070	4,320	4,150	4,720
01.31.5522	Worker's Compensation	56,865	50,112	50,112	50,833
01.31.5543	Late Fees / Finance Charges	-	-	-	-
01.31.5582	Communications-Portable/Auto Radios	-	2,000	2,000	2,000
01.31.5902	Capital Outlay				
	Vehicle	31,798	-	-	-
	Control Room Computer		-	-	15,100
	TOTAL EXPENDITURES	2,367,557	2,655,325	2,501,239	2,793,581

NOTE: Some Jail expenses are paid out of the Commissary Account and not included above

**GILPIN COUNTY
2018 BUDGET**

CORONER		2016	2017	2017	2018
Line Item	Description	Actual	Budget	Estimate	Adopted
01.32.4250	Coroner Fees	-	-	-	-
	TOTAL REVENUES	-	-	-	-
01.32.5001	County Coroner	33,100	33,100	33,100	33,100
01.32.5116	Contract Labor	13,800	6,240	6,240	6,490
01.32.5142	Benefits	8,688	9,600	10,228	10,300
01.32.5143	Retirement Expense	993	1,660	1,640	1,660
01.32.5153	Employment Testing	20	20	20	20
01.32.5169	Toxicology / Forensic Investigating	3,455	3,000	7,287	2,500
01.32.5172	Office Supplies	-	200	240	200
01.32.5182	Operating Supplies	77	1,590	1,700	1,700
01.32.5185	Autopsies	9,475	20,000	15,000	17,500
01.32.5201	Meetings/Conferences/Training/Meals	1,780	1,600	1,600	1,800
01.32.5212	Telephone	781	625	648	1,008
01.32.5222	Postage	-	-	60	120
01.32.5232	Travel/Transportation/Mileage/Parking	1,046	1,740	1,600	2,100
01.32.5281	Computer Hardware/Software	-	-	-	-
01.32.5282	Repair & Maintenance	-	4,000	4,000	8,200
01.32.5374	Morgue Facility	780	2,000	2,000	2,000
01.32.5382	Dues / Subscriptions	1,170	1,170	1,170	3,000
01.32.5392	Uniforms	-	540	540	540
01.32.5502	Social Security Expense	2,068	2,050	2,060	2,050
01.32.5504	Medicare Expense	484	480	482	480
01.32.5512	Unemployment Insurance Expense	-	-	-	-
01.32.5522	Worker's Compensation	195	174	174	173
01.32.5543	Late Fees / Finance Charges	-	-	-	-
01.32.5582	Communications	-	-	-	1,400
01.32.5901	Vehicle Accessories	119	-	-	-
01.32.5902	Capital Outlay	-	-	-	-
	TOTAL EXPENDITURES	78,031	89,789	89,789	96,341

**GILPIN COUNTY
2018 BUDGET**

VICTIM SERVICES		2016	2017	2017	2018
Line Item	Description	Actual	Budget	Estimate	Adopted
01.34.4152	Insurance	-	-	-	-
01.34.4278	VS - Cities Black Hawk	15,000	15,000	15,000	15,000
01.34.4321	Facility Fees	7,500	6,000	6,000	6,000
01.34.4350	VS - Cities Central City	4,000	4,000	4,000	4,000
01.34.4351	Victim Services - Miscellaneous	978	-	1,350	-
01.34.4352	VALE Grant	45,000	45,000	45,000	45,000
01.34.4354	VOCA Grant	62,340	75,000	75,000	75,000
01.34.4552	Sale of Assets				
	Sale of Intrepid	1,945	-	-	-
01.34.4829	DOLA Grant	32,000	32,000	32,000	32,000
	TOTAL REVENUES	168,763	177,000	178,350	177,000
01.34.5112	Salaries	130,833	139,489	143,907	158,009
01.34.5113	Overtime	890	2,000	2,000	2,000
01.34.5142	Benefits	37,904	52,700	52,700	55,800
01.34.5143	Retirement Expense	3,910	6,980	7,123	7,920
01.34.5153	Employment Testing	-	30	30	30
01.34.5172	Office Supplies	2,223	2,000	2,000	2,000
01.34.5182	Operating Supplies	59	600	600	600
01.34.5195	Professional Services	1,216	500	500	500
01.34.5201	Meetings/Conferences/Training/Meals	2,556	4,000	4,000	4,000
01.34.5212	Telephone	2,698	3,240	3,000	3,000
01.34.5232	Travel/Transportation/Mileage/Parking	649	2,000	1,000	2,000
01.34.5242	Ads/Legal Notices	-	-	-	-
01.34.5281	Computer Hardware/Software	-	500	500	500
01.34.5292	Maintenace Contracts	-	-	-	-
01.34.5382	Dues/Subscriptions	292	300	300	300
01.34.5392	Uniforms	-	-	-	-
01.34.5502	Social Security Expense	8,114	8,770	8,950	9,930
01.34.5504	Medicare Expense	1,897	2,050	2,100	2,320
01.34.5512	Unemployment Insurance Expense	395	430	440	490
01.34.5522	Worker's Compensation	468	464	464	433
01.34.5543	Late Fees / Finance Charges	-	-	-	-
01.34.5582	Communications-Portable/Auto Radios	86	-	-	-
01.34.5902	Capital Outlay	-	-	-	-
	TOTAL EXPENDITURES	194,191	226,053	229,615	249,832

**GILPIN COUNTY
2018 BUDGET**

EMERGENCY PREPAREDNESS					
<u>Line Item</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Estimate</u>	<u>2018 Adopted</u>
01.35.4655	Misc Intergovernmental Pmts	-	-	-	-
01.35.4755	Emergency Management Grant(s)	26,126	41,225	33,000	35,000
	SUB-TOTAL REVENUES	26,126	41,225	33,000	35,000
01.35.5112	Salaries	33,760	57,258	56,989	64,409
01.35.5113	Overtime	2,331	2,500	3,200	4,000
01.35.5123	Holiday Pay	1,423	1,679	2,637	2,725
01.35.5142	Benefits	4,635	8,400	8,400	8,400
01.35.5143	Retirement Expense	1,055	2,960	2,960	3,360
01.35.5172	Office Supplies	65	200	200	300
01.35.5182	Operating Supplies	402	100	600	1,000
	Emerg Prep Booklets	3,173	-	-	-
01.35.5201	Meetings/Conferences/Training/Meals	841	2,000	1,500	2,000
01.35.5212	Telephone	488	492	492	492
01.35.5232	Travel/Transportation/Mileage/Parking	153	500	500	500
01.35.5284	Multi-Agency Exercise	-	500	500	500
01.35.5292	Maintenance Contracts	200	200	200	200
01.35.5382	Dues / Subscriptions	673	695	45	100
01.35.5502	Social Security Expense	2,314	3,810	3,800	4,410
01.35.5504	Medicare Expense	541	890	880	1,030
01.35.5512	Unemployment Insurance Expense	113	190	185	220
01.35.5522	Worker's Compensation	86	76	76	1,492
01.35.5582	Communications	-	-	-	-
	SUB-TOTAL EXPENDITURES	52,251	82,450	83,164	95,138
01.35.4651	Grant Revenue	16,042	-	-	-
01.35.4752	EMS Grant (fretac)	5,000	5,000	5,000	5,000
	SUB-TOTAL REVENUES	21,042	5,000	5,000	5,000
01.35.5065	Fire Truck/Station Expenses	287	10,130	9,500	-
01.35.5183	Grant Expense	32,319	-	-	-
01.35.5211	Forest Service/Fire Fund	6,019	5,854	5,854	5,971
01.35.5373	Wildland Fire	-	-	-	-
01.35.5583	EMS Grant Expenditures (fretac)	5,000	5,000	5,000	5,000
01.35.5902	Capital Outlay	23,787	9,642	-	-
	SUB-TOTAL EXPENDITURES	67,412	30,626	20,354	10,971
01.35.4751	GCART amount from Gilpin County (dept 43)	-	1,479	1,479	1,601
01.35.4751	GCART Donations/Pmts/Events/etc.	-	-	-	-
01.35.4751	GCART Grant	165	-	640	-
	SUB-TOTAL REVENUES	165	1,479	2,119	1,601
01.35.5364	GCART Expenditures	2,435	1,479	1,479	2,435
01.35.5364	GCART Grant	-	-	640	-
	SUB-TOTAL EXPENDITURES	2,435	1,479	2,119	2,435
	TOTAL REVENUES	47,332	47,704	40,119	41,601
	TOTAL EXPENDITURES	122,099	114,555	105,637	108,544

**GILPIN COUNTY
2018 BUDGET**

DISPATCH					
<u>Line Item</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Estimate</u>	<u>2018 Adopted</u>
01.36.4152	Insurance Proceeds	17,460	-	-	-
01.36.4651	Grant Revenue	-	-	-	-
01.36.4829	DOLA Grant	-	21,780	8,787	18,077
01.36.4851	Division of Gaming - Dispatch Services	10,000	10,000	10,000	10,000
01.36.4853	Central City - Dispatch Services	30,000	30,000	30,000	30,000
01.36.4854	Tower Lease Agreement(s)	2,703	2,784	2,784	2,867
01.36.4855	911 Authority Contribution	55,500	45,500	45,500	45,500
	TOTAL REVENUES	115,663	110,064	97,071	106,444
01.36.5112	Salaries	401,559	415,951	373,804	424,294
01.36.5113	Overtime	27,358	26,000	45,000	30,000
01.36.5123	Holiday Pay	17,487	20,161	17,205	17,951
01.36.5142	Benefits	138,379	183,100	119,000	150,500
01.36.5143	Retirement Expense	12,410	21,810	19,500	22,120
01.36.5153	Employment Testing	248	500	300	500
01.36.5172	Office Supplies	3,666	4,000	4,000	4,000
01.36.5182	Operating Supplies	3,597	5,000	3,000	5,785
01.36.5183	Grant Expense	-	-	-	-
01.36.5195	Professional Services	2,735	2,500	2,500	2,500
01.36.5201	Meetings/Conferences/Training/Meals	3,406	6,000	3,000	6,000
01.36.5212	Telephone	2,881	3,030	3,329	2,726
01.36.5222	Postage	60	-	-	-
01.36.5232	Travel/Transportation/Mileage/Parking	672	1,000	1,000	1,000
01.36.5242	Ads / Legal Notices	35	-	-	-
01.36.5255	Utilities (Repeater Tower United Power a/c)	3,460	3,560	3,550	4,120
01.36.5281	Computer Hardware/Software	1,149	-	3,400	-
01.36.5292	Maintenance/Service Contracts	83,228	93,014	96,153	83,275
01.36.5382	Dues/Subscriptions	214	500	500	1,525
01.36.5392	Uniforms	-	-	-	-
01.36.5502	Social Security Expense	27,463	28,650	28,650	29,280
01.36.5504	Medicare Expense	6,423	6,700	6,700	6,850
01.36.5512	Unemployment Insurance Expense	1,339	1,400	1,400	1,420
01.36.5522	Worker's Compensation	876	752	752	2,188
01.36.5543	Late Fees / Finance Charges	-	-	-	-
01.36.5582	County Radio Communications / Repeaters	2,380	5,600	9,000	6,800
01.36.5902	Capital Outlay				
	DSS recording	24,370	-	-	-
	911 System - WestTel	90,470	-	-	-
01.36.5912	Lease Payments	18,000	3,600	3,600	3,600
	TOTAL EXPENDITURES	873,865	832,828	745,343	806,434

**GILPIN COUNTY
2018 BUDGET**

COMMUNITY DEVELOPMENT					
<u>Line Item</u>	<u>Description</u>	2016 <u>Actual</u>	2017 <u>Budget</u>	2017 <u>Estimate</u>	2018 <u>Adopted</u>
01.37.4562	Building Permits	242,869	185,000	198,000	210,000
01.37.4592	Planning & Zoning Fees	19,668	20,000	20,000	65,000
01.37.4593	Open Space / Wildlife Preservation	43,447	30,000	33,288	30,000
01.37.4593	Boulder River Ranch Lodge Expansion	-	-	50,000	-
01.37.4619	Septic Provider/Installation	4,787	4,200	5,900	4,500
01.37.4621	Septic Violations	-	-	-	-
01.37.4622	Septic Permits	58,740	32,000	43,000	36,000
01.37.4651	Grants				
	Belvedere Historic Structure Assessment	9,204	-	2,046	-
	Russel Gulch Survey	-	23,500	23,493	-
01.37.4655	Misc Intergovernmental Pmts	3,750	-	-	-
	TOTAL REVENUES	382,464	294,700	375,727	345,500
01.37.5112	Salaries	171,294	181,439	165,000	180,268
01.37.5113	Overtime	-	-	25	-
01.37.5142	Benefits	46,890	53,800	38,000	37,800
01.37.5143	Retirement Expense	5,139	9,080	8,357	9,030
01.37.5153	Employment Testing	10	50	250	30
01.37.5172	Office Supplies	552	600	600	600
01.37.5182	Operating Supplies	2,040	2,000	2,000	3,275
01.37.5183	Grant Expenses				
	Belvedere Historic Structure Assessment	12,856	-	-	-
	Russel Gulch Survey	3,250	14,500	20,243	-
01.37.5195	Professional Services	56,355	65,402	69,664	49,000
01.37.5201	Meetings/Conferences/Training/Meals	17	50	120	4,890
01.37.5212	Telephone	615	650	304	648
01.37.5222	Postage	434	350	350	350
01.37.5232	Travel/Transportation/Mileage/Parking	121	300	300	300
01.37.5242	Ads / Legal Notices	595	800	800	800
01.37.5281	Computer Hardware/Software	-	100	100	100
01.37.5292	Maintenance Contracts	4,171	4,700	4,700	4,000
01.37.5547	Open Space / Wildlife Preservation	-	-	-	-
01.37.5365	Code Compliance (recovered via property taxes)	-	-	-	-
01.37.5382	Dues / Subscriptions	-	970	970	1,905
01.37.5502	Social Security Expense	10,567	11,250	10,232	11,180
01.37.5504	Medicare Expense	2,471	2,630	2,393	2,620
01.37.5512	Unemployment Insurance Expense	514	550	495	550
01.37.5522	Worker's Compensation (in Admin dept prior to 2016)	432	355	355	298
01.37.5543	Late Fees / Finance Charges	(4)	-	-	-
01.37.5902	Capital Outlay - Red Tail Cabins	-	-	-	50,000
	TOTAL EXPENDITURES	318,320	349,576	325,257	357,644

**GILPIN COUNTY
2018 BUDGET**

SENIOR PROGRAM					
<u>Line Item</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Estimate</u>	<u>2018 Adopted</u>
01.41.4152	Insurance	-	-	-	-
01.41.4346	Senior Donations	1,005	500	800	500
01.41.4355	VOA - Senior Program	63,829	70,000	63,300	65,000
01.41.4357	Sr VOA Collections (in/out)	8,334	6,500	-	-
01.41.4359	VOA Vehicle Lease Payments	-	-	-	-
01.41.4641	Medicaid Transportation	896	1,500	2,000	2,000
01.41.4651	Grant				
	2016/2017 DRCOG	3,000	-	-	-
	Caring for CO Grant (Gilpin Connect)	22,701	-	-	-
01.41.4802	Rider Fees (Gilpin Connect)	293	300	300	300
	TOTAL REVENUES	100,058	78,800	66,400	67,800
01.41.5112	Salaries (includes 4 hrs/wk for jail cook)	102,388	125,395	120,800	133,904
01.41.5113	Overtime	1,256	500	500	500
01.41.5142	Benefits	19,989	38,300	43,000	49,700
01.41.5143	Retirement Expense	2,813	6,280	6,000	6,710
01.41.5153	Employment Testing	738	450	450	450
01.41.5172	Office Supplies	651	600	600	600
01.41.5182	Operating Supplies	2,407	1,400	1,400	1,400
01.41.5183	Grant Expense (beginning 1/1/2016)				
	2016/2017 DRCOG	663	2,000	2,337	-
01.41.5184	Donation Expenses (beg 1/1/2016)	1,504	981	-	900
01.41.5201	Meetings/Conferences/Training/Meals	309	200	200	200
01.41.5212	Telephone	1,547	1,540	1,100	1,194
01.41.5222	Postage	568	600	600	600
01.41.5232	Travel/Transportation/Mileage/Parking	5,712	5,680	6,171	6,200
01.41.5242	Ads / Legal Notices	-	-	-	-
01.41.5281	Computer Hardware/Software	1,400	-	-	-
01.41.5282	Repair & Maintenance-Vehicle	9,612	6,500	4,000	4,000
01.41.5292	Maintenance Contracts	216	1,800	432	432
01.41.5340	VOA Collection Pmts	8,334	6,500	-	-
01.41.5382	Dues/Subscriptions	-	-	-	-
01.41.5385	Senior Meals	46,885	47,000	47,000	47,000
01.41.5502	Social Security Expense	6,460	7,800	7,500	8,330
01.41.5504	Medicare Expense	1,511	1,820	1,760	1,950
01.41.5512	Unemployment Insurance Expense	310	390	370	420
01.41.5522	Worker's Compensation	2,641	2,663	2,663	3,266
01.41.5543	Late Fees / Finance Charges	39	-	-	-
01.41.5902	Capital Outlay	-	-	-	-
	TOTAL EXPENDITURES	217,952	258,399	246,883	267,756

**GILPIN COUNTY
2018 BUDGET**

EVENTS					
<u>Line Item</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Estimate</u>	<u>2018 Adopted</u>
01.42.4761	Fair	14,826	7,000	12,647	7,000
01.42.4762	Outside Event Fees	-	-	-	-
01.42.4763	Flea Market	35	-	30	-
01.42.4765	Other Rodeo Type Events	450	-	-	-
TOTAL REVENUES		15,311	7,000	12,677	7,000
01.42.5112	Salaries & Wages-Fair	18,396	19,271	19,690	21,274
01.42.5113	Overtime	237	264	-	278
01.42.5142	Benefits	11,449	12,800	12,800	600
01.42.5143	Retirement Expense	552	970	950	1,080
01.42.5182	Fair	49,753	50,017	52,617	50,017
01.42.5189	Flea Market	-	-	-	-
01.42.5191	Winter Event (during GC Winterfest)	-	-	-	-
01.42.5232	Travel/Transportation/Mileage/Parking	-	-	-	-
01.42.5369	Other Rodeo Type Events	450	-	-	-
01.42.5382	Dues/Subscriptions	336	350	350	350
01.42.5502	Social Security Expense	1,126	1,210	1,202	1,340
01.42.5504	Medicare Expense	263	280	283	310
01.42.5512	Unemployment Insurance Expense	56	70	59	80
01.42.5522	Worker's Compensation	67	48	48	32
01.42.5543	Late Fees / Finance Charges	-	-	-	-
TOTAL EXPENDITURES		82,685	85,280	87,999	75,361
<p>Other county employees work during the fair - this time (including OT) is charged to their normal department/fund Beginning 2016, charging 50% of an employee to Events and 50% to Extension Add'l revenues raised go toward covering more of the budgeted expenses & are not to be spent without BOCC approval.</p>					

**GILPIN COUNTY
2018 BUDGET**

DOLA & COMMUNITY SERVICE AGENCIES					
<u>Line Item</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Estimate</u>	<u>2018 Adopted</u>
01.43.4649	PILT Funds (moved to admin dept beg 2017)	101,062	-	-	-
01.43.4837	DOLA - Jeffco District Attorney	568,366	585,809	585,809	585,809
01.43.4849	DOLA - Eagles' Nest Early Learning Center	114,229	120,000	120,000	111,750
01.43.4850	DOLA - RE-1 School Based Counseling Prgm	50,674	50,674	50,674	59,911
01.43.4860	DOLA - Ambulance Authority	242,494	150,000	150,000	215,000
	TOTAL REVENUES	1,076,825	906,483	906,483	972,470
01.43.5037	DOLA - Jeffco District Attorney	568,366	585,809	585,809	585,809
01.43.5049	DOLA - Eagles' Nest Early Learning Center	114,229	120,000	120,000	111,750
01.43.5050	DOLA - RE-1 School Based Counseling Prgm	50,674	50,674	50,674	59,911
01.43.5069	DOLA - Ambulance Authority	242,494	150,000	150,000	215,000
01.43.5364	GCART (county's contribution)	-	1,479	1,479	1,601
01.43.5373	IGA - Ambulance	590,026	483,412	483,412	604,579
01.43.5925	Jefferson Center for Mental Health	4,000	4,000	4,000	4,000
01.43.5936	Peak to Peak Chorale	500	-	-	500
01.43.5938	Main Street Central City	-	-	-	300
01.43.5940	Teens, Inc - Nederland	2,000	2,000	2,000	3,000
01.43.5941	Eagles' Nest Child Care	100,000	100,000	100,000	100,000
01.43.5942	Gilpin Arts Association	500	500	500	500
01.43.5943	Community Prgms / One-Time Donations	1,566	5,000	-	2,000
01.43.5946	Mount Evans Hospice Care	26,000	26,000	26,000	26,000
01.43.5947	Nederland RE-2 - Robotics	500	-	-	1,000
01.43.5948	Gilpin Historical Society	-	-	-	1,000
01.43.5951	Nederland Area Seniors (Sr. Citizens)	1,000	600	600	600
01.43.5952	Timberline Fire Protection District	-	39,371	39,371	75,000
01.43.5953	Gilpin School - After Prom	1,500	1,500	1,500	1,500
01.43.5953	Nederland School - After Prom	1,000	-	1,000	1,000
01.43.5955	Gilpin County School-Spelling Bee	150	200	200	200
01.43.5959	Gilpin Education Foundation	1,000	-	-	1,000
01.43.5960	Individual Youth Support	-	-	-	-
01.43.5962	Ned RINK	1,000	500	500	500
01.43.5963	JCMH/RE-1 School Based Counselor	9,000	9,000	9,000	9,000
01.43.5965	Gilpin County PTA	250	250	250	-
01.43.5970	High Country Auxillary	-	-	600	600
01.43.5979	Boulder County Prevention & Intervention	4,000	-	-	-
01.43.5983	Gilpin Art Studio Tour	200	-	-	-
01.43.5984	Canyon Cares of Coal Creek Canyon	-	1,000	1,000	1,000
01.43.5985	CASA of Jefferson & Gilpin Counties	1,200	1,200	1,200	1,200
01.43.5986	Nederland Food Pantry	-	1,000	1,000	1,000
01.43.5987	Boy Scouts of CO - Gilpin County Unit	-	-	-	500
01.43.5987	Girl Scouts of CO - Gold Nugget Unit	-	-	-	500
	TOTAL EXPENDITURES	1,721,155	1,583,495	1,580,095	1,810,550

PILT Fund accounts moved into this General fund department in 2011.

PILT Fund accounts moved out of this General fund department in 2017.

**GILPIN COUNTY
2018 BUDGET**

PARKS & RECREATION		2016	2017	2017	2018
<u>Line Item</u>	<u>Description</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimate</u>	<u>Adopted</u>
01.44.4152	Insurance Proceeds	-	-	3,726	-
01.44.4321	Facility Fees	4,184	3,520	3,100	4,000
01.44.4346	Donations / Fundraisers	3,035	2,250	2,300	2,250
01.44.4552	Sale of Assets/Equipment	-	-	-	-
01.44.4651	Grants	1,500	-	-	-
01.44.4652	Misc & Cash Drawer Over/Under	64	-	600	-
01.44.4653	User Fees	72,237	72,000	72,000	75,000
01.44.4656	Towel Fees	365	300	325	300
01.44.4657	League Fees	15,355	22,000	13,500	15,500
01.44.4658	Class Fees	89,122	73,000	85,000	85,000
01.44.4659	Contract Class Fees	6,396	3,500	2,400	3,500
01.44.4762	Special Programs	2,802	3,100	2,800	4,500
01.44.4771	Vending Sales	549	400	500	-
01.44.4772	Merchandise Sales	1,378	1,400	1,400	1,400
TOTAL REVENUES		<u>196,988</u>	<u>181,470</u>	<u>187,651</u>	<u>191,450</u>

**GILPIN COUNTY
2018 BUDGET**

PARKS & RECREATION		2016	2017	2017	2018
<u>Line Item</u>	<u>Description</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimate</u>	<u>Adopted</u>
01.44.5112	Salaries	431,066	525,871	514,000	619,821
01.44.5113	Overtime	1,752	1,200	3,900	2,000
01.44.5142	Benefits	73,020	98,500	80,990	157,000
01.44.5143	Retirement Expense	6,808	14,280	12,410	17,600
01.44.5153	Employment Testing	1,647	2,500	3,500	2,500
01.44.5172	Office Supplies	3,040	3,080	3,080	2,100
01.44.5182	Operating Supplies	23,069	39,837	37,058	48,615
01.44.5183	Grant Expense	989	-	511	-
01.44.5184	Donation Expense	8,294	400	350	400
01.44.5201	Meetings/Conferences/Trg/Meals	1,011	1,250	1,000	4,855
01.44.5212	Telephone	6,571	6,773	7,000	7,044
01.44.5222	Postage	103	800	350	400
01.44.5232	Travel/Transport/Mileage/Parking	583	1,404	750	1,400
01.44.5242	Advertising	2,576	3,215	3,215	3,215
01.44.5253	Liability Insurance	19,559	19,948	19,948	21,104
01.44.5255	Utilities	192,846	210,000	190,000	200,000
01.44.5263	Contract Instructors	5,243	3,040	2,635	3,040
01.44.5266	Special Programs	2,920	2,760	3,552	3,200
01.44.5267	Summer Camp Operating	2,562	3,320	2,184	3,520
01.44.5268	Vending Sales	268	200	325	-
01.44.5269	League Expenditures	4,855	5,850	5,300	5,850
01.44.5271	Ballfield / Trail / Port-a-pots	7,025	10,760	9,260	10,010
01.44.5274	Merchandise Items	972	1,200	975	1,200
01.44.5281	Computer Hardware/Software	1,733	-	926	-
01.44.5282	Repairs & Maintenance	12,296	14,100	17,226	11,100
01.44.5286	Website	100	100	100	100
01.44.5288	Youth Programs	(48)	1,400	800	1,400
01.44.5292	Maintenance Contracts	6,308	4,075	10,000	29,825
01.44.5382	Dues & Subscription	1,043	1,364	1,364	1,734
01.44.5392	Uniforms - Employee	674	1,000	1,000	3,000
01.44.5502	Social Security Expense	26,745	32,680	32,500	38,550
01.44.5504	Medicare Expense	6,255	7,650	7,600	9,020
01.44.5512	Unemployment Insurance Expense	1,299	1,590	1,600	1,870
01.44.5522	Worker's Compensation Ins.	11,137	10,071	10,071	10,627
01.44.5542	Bad Debt Expense	27	200	67	200
01.44.5543	Late Fees / Finance Charges	3	-	50	-
01.44.5545	Bank Fees	-	-	-	-
01.44.5902	Capital Outlay				
	Padded gym floor covering	-	-	-	15,075
01.44.5911	Safety	1,386	1,860	1,860	10,710
01.44.5943	Donations to Outside Organizations	115	200	200	200
	TOTAL EXPENDITURES	865,852	1,032,478	987,657	1,248,285

**GILPIN COUNTY
2018 BUDGET**

VETERAN'S OFFICE					
<u>Line Item</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Estimate</u>	<u>2018 Adopted</u>
01.50.4742	Veterans Office / Transportation	8,316	8,280	3,747	11,700
	TOTAL REVENUES	<u>8,316</u>	<u>8,280</u>	<u>3,747</u>	<u>11,700</u>
01.50.5112	Salaries	14,028	15,927	7,016	14,653
01.50.5142	Benefits	-	-	-	-
01.50.5143	Retirement Expense	-	-	-	-
01.50.5153	Employment Testing	10	10	75	10
01.50.5172	Office Supplies	131	360	360	360
01.50.5182	Operating Supplies	-	225	225	225
01.50.5201	Meetings/Conferences/Training/Meals	307	1,100	200	1,100
01.50.5212	Telephone	120	120	140	660
01.50.5232	Travel/Transportation/Mileage/Parking	590	1,200	675	1,200
01.50.5242	Ads/Legal Notices	-	-	-	-
01.50.5281	Computer Hardware/Software	-	60	-	60
01.50.5382	Dues/Subscriptions	25	25	25	25
01.50.5502	Social Security Expense	870	990	435	910
01.50.5504	Medicare Expense	203	230	102	220
01.50.5512	Unemployment Insurance Expense	42	60	21	60
01.50.5522	Worker's Compensation	29	25	25	25
01.50.5543	Late Fees / Finance Charges	-	-	-	-
	TOTAL EXPENDITURES	<u>16,356</u>	<u>20,332</u>	<u>9,299</u>	<u>19,508</u>

**GILPIN COUNTY
2018 BUDGET**

ENERGY PERFORMANCE CONTRACT					
<u>Line Item</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Estimate</u>	<u>2018 Adopted</u>
01.80.4542	Lease Purchase Proceeds	-	-	-	-
	TOTAL REVENUES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
01.80.5188	Interest Payment	67,970	60,760	60,760	53,321
01.80.5902	Capital Outlay	-	-	-	-
01.80.5912	Lease Payments	<u>226,197</u>	<u>233,407</u>	<u>233,407</u>	<u>240,847</u>
	TOTAL EXPENDITURES	<u>294,166</u>	<u>294,167</u>	<u>294,167</u>	<u>294,168</u>

**GILPIN COUNTY
2018 BUDGET**

TRANSFERS - GENERAL FUND					
<u>Line Item</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Estimate</u>	<u>2018 Adopted</u>
01.95.4812	Transfers In	-	-	-	-
	TOTAL REVENUES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
01.95.5999	Public Works	1,500,000	1,700,000	1,700,000	2,400,000
01.95.5999	Library	240,000	250,000	250,000	275,000
01.95.5999	Dept of Human Services	-	-	-	-
01.95.5999	Public Health Agency	30,000	75,000	75,000	100,000
01.95.5999	Solid Waste	70,000	-	-	-
01.95.5999	Capital Improvement	-	-	-	-
	TOTAL EXPENDITURES	<u>1,840,000</u>	<u>2,025,000</u>	<u>2,025,000</u>	<u>2,775,000</u>

**GILPIN COUNTY
2018 BUDGET**

PUBLIC WORKS FUND					
<u>Line Item</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Estimate</u>	<u>2018 Adopted</u>
	BEGINNING FUND BALANCE	1,202,383	1,403,002	1,403,002	1,175,079
02.00.4112	Current Taxes	300,402	304,000	304,000	311,000
02.00.4122	Delinquent Taxes	(60)	-	-	-
02.00.4132	Interest & Penalties	312	-	-	-
02.00.4152	Insurance Proceeds	-	-	-	-
02.00.4212	Clerk & Recorder	34,147	30,000	30,000	30,000
02.00.4321	Facility Fees	3,600	3,600	3,600	2,400
02.00.4340	Public Works Fees	9,365	-	4,855	5,000
02.00.4346	Donation/Contribution	-	-	-	-
02.00.4512	Specific Ownership Tax	19,943	17,000	19,000	18,000
02.00.4522	Interest Income	3,196	1,500	4,500	3,000
02.00.4542	Lease Purchase Proceeds - Roller	151,750	-	-	-
02.00.4542	Lease Purchase Proceeds - Grader	249,440	-	-	-
02.00.4542	Lease Purchase Proceeds - Vactor Truck	-	395,000	390,676	-
02.00.4542	Lease Purchase Proceeds - 6x6 Truck #1	-	300,000	297,167	-
02.00.4542	Lease Purchase Proceeds - Grader w/wing	-	355,000	257,575	-
02.00.4542	Lease Purchase Proceeds - 6x6 Truck #2	-	300,000	-	-
02.00.4552	Sale of Assets/Equip./Etc. - Misc	145	-	100	100
02.00.4552	Sale of Assets (2002 Caterpillar Grader)	65,200	-	-	-
02.00.4552	Sale of Assets (Cat 143h)	-	-	88,500	-
02.00.4552	Sale of Assets (T136 1997 Lowboy Trailer)	-	-	-	8,000
02.00.4552	Sale of Assets (#201)	-	-	-	20,000
02.00.4552	Sale of Assets (#298) in 2018	-	-	-	-
02.00.4552	Sale of Assets (Vactor) in 2018	-	-	-	-
02.00.4652	Miscellaneous	-	-	276	-
02.00.4663	FEMA Grant	2,478	-	-	-
02.00.4800	Forest Service (PILT)	9,583	9,000	10,049	9,000
02.00.4803	Central City R&M Fees	807	-	421	500
02.00.4812	Fund Transfer <c/b considered gaming tax>	1,500,000	1,700,000	1,700,000	2,400,000
02.00.4833	Taylor Grazing	34	-	28	-
02.00.4834	Public Works Permits	5,504	1,500	9,000	8,000
02.00.4852	Highway Users Tax	653,821	685,595	670,500	670,783
02.00.4872	Fuel Sales	16,660	16,000	16,800	16,500
	TOTAL REVENUES	<u>3,026,326</u>	<u>4,118,195</u>	<u>3,807,047</u>	<u>3,502,283</u>
02.00.5110	Salary Accrual	11,490	-	7,500	-
02.00.5112	Salaries	938,168	1,005,023	960,833	1,028,427
02.00.5113	Overtime	29,311	24,000	34,209	35,000
02.00.5142	Benefits	353,389	391,100	396,000	438,400
02.00.5143	Retirement Expense	28,132	50,260	48,042	51,430
02.00.5153	Employment Testing	1,966	2,500	2,000	2,000
02.00.5172	Office Supplies	4,003	4,500	4,500	4,500
02.00.5182	Operating Supplies	13,628	14,389	19,479	20,845
02.00.5188	Interest Payment - Roller	3,019	3,123	3,123	2,065
02.00.5188	Interest Payment - Grader	1,759	5,985	5,985	4,270
02.00.5188	Interest Payment - Vactor Truck	-	6,000	5,693	8,309
02.00.5188	Interest Payment - 6x6 Truck #1	-	7,700	4,066	6,625
02.00.5188	Interest Payment - Grader w/wing	-	5,000	1,816	6,180
02.00.5188	Interest Payment - 6x6 Truck	-	5,000	-	-
02.00.5195	Professional Services	-	-	-	-
02.00.5201	Meetings/Conferences/Training/Meals	900	2,000	2,004	3,000
02.00.5202	Engineering	-	6,000	-	-
02.00.5212	Telephone	7,408	9,789	10,186	7,068
02.00.5222	Postage	26	100	100	100
02.00.5223	Remittance To Black Hawk	97,417	100,610	100,610	102,822
02.00.5224	Remittance To Central City	11,431	11,206	11,206	11,434
02.00.5232	Travel/Transportation/Mileage/Parking	4	500	300	300

**GILPIN COUNTY
2018 BUDGET**

PUBLIC WORKS FUND		2016	2017	2017	2018
<u>Line Item</u>	<u>Description</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimate</u>	<u>Adopted</u>
02.00.5242	Ads/Legal Notices	40	500	-	500
02.00.5253	Liability Insurance	22,684	22,013	22,013	22,840
02.00.5255	Utilities	45,421	43,925	44,986	45,200
02.00.5281	Computer Hardware/Software	731	-	-	-
02.00.5282	R&M - PW vehicles	189,407	175,000	140,000	130,000
02.00.5283	R&M - non PW vehicles	5,276	6,000	7,991	10,000
02.00.5287	R&M - Building/Equipment	4,549	8,400	8,360	6,400
02.00.5292	Maintenance/Copier/Software Contracts	4,142	7,376	4,176	4,200
02.00.5382	Dues/Subscriptions	1,337	1,610	1,670	1,780
02.00.5392	Uniforms	11,409	11,585	12,099	12,338
02.00.5502	Social Security Expense	59,134	63,800	62,158	65,930
02.00.5504	Medicare Expense	13,830	14,920	14,537	15,420
02.00.5512	Unemployment Insurance Expense	2,903	3,100	3,008	3,200
02.00.5514	CO Sales Tax Expense	0	-	-	-
02.00.5522	Worker's Compensation	47,665	46,169	46,169	51,169
02.00.5582	Communications	2,921	3,000	3,000	3,000
02.00.5901	Equipment/Vehicle Accessories (under 5k)	1,530	-	1,530	-
02.00.5902	Capital Outlay (equipment over 5k)				
	Hot Water Pressure Washer	8,750	-	-	-
	Roller	151,750	-	-	-
	Grader	314,640	-	-	-
	Vactor Truck	-	395,000	390,676	-
	6x6 Plow/Dump/Waetr Truck #1 (#217)	-	300,000	297,167	-
	Grader w/wing	-	355,000	346,075	-
	6x6 Plow/Dump/Water Truck #2 (#218)	-	300,000	298,494	-
	Lowboy Trailer, 35 ton	-	-	-	59,000
	6x6 Plow/Dump/Water Truck #3	-	-	-	311,500
	Fuel Management System	-	-	-	15,000
	Truck with Utility Bed	-	-	-	40,085
	2 Electronic Signs	-	-	-	33,900
	Digital Phone System with Voicemail	-	-	-	6,865
02.00.5904	Traffic Materials (Signs)	9,527	10,000	10,000	10,000
02.00.5905	Tools	8,194	6,000	9,164	6,000
02.00.5906	Steel (was Iron)	6,282	6,000	6,000	6,000
02.00.5907	Drainage Materials (Culverts)	11,631	25,000	31,713	25,000
02.00.5908	Diesel/Fuel	94,016	125,000	110,911	125,000
02.00.5909	Blades	27,285	30,000	23,000	20,000
02.00.5910	Tires	37,035	35,000	35,000	35,000
02.00.5911	Safety	6,682	6,800	6,800	8,000
02.00.5912	Lease Payments - Roller	27,169	37,128	37,128	38,187
02.00.5912	Lease Payments - Grader	14,782	60,178	60,178	61,893
02.00.5912	Lease Payment - Vactor Truck	-	94,000	71,738	94,932
02.00.5912	Lease Payments - 6x6 Truck #1	-	71,800	35,345	72,198
02.00.5912	Lease Payment - Grader w/wing	-	85,000	15,265	62,141
02.00.5912	Lease Payment - 6x6 Truck #2	-	71,000	-	-
02.00.5920	R&M - Asphalt	-	-	-	10,000
02.00.5921	Road Prjct Mtls (ex. 3"minus, recyc asphalt)	14,469	22,000	21,973	22,200
02.00.5922	Road Base	12,781	30,000	24,000	30,000
02.00.5924	Dust Suppressant	114,831	120,000	113,820	130,000
02.00.5926	Bridge Repairs	-	37,500	43,371	75,000
02.00.5927	Environmental	-	750	750	750
02.00.5928	Equipment Rental	610	-	5,554	9,000
02.00.5933	Geotextiles	-	4,000	-	2,000
02.00.5934	Contracted Construction (projects over 5k)	-	-	-	-
02.00.5935	Snow/Ice Control Material	36,761	35,000	35,000	35,000
02.00.5945	Treasurer Fees	13,481	16,800	16,500	17,000
	TOTAL EXPENDITURES	2,825,707	4,341,139	4,034,970	3,466,403
	ENDING FUND BALANCE	1,403,002	1,180,058	1,175,079	1,210,958

**GILPIN COUNTY
2018 BUDGET**

LIBRARY FUND		2016	2017	2017	2018
<u>Line Item</u>	<u>Description</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimate</u>	<u>Adopted</u>
	BEGINNING FUND BALANCE	72,008	97,323	97,323	79,031
03.00.4112	Current Taxes	85,345	86,000	86,000	87,000
03.00.4122	Delinquent Taxes	(17)	-	-	-
03.00.4132	Interest & Penalties	156	-	-	-
03.00.4337	Phone Income (E-Rate Refund)	717	480	250	-
03.00.4340	Library Fees	2,106	1,900	1,900	2,000
03.00.4346	Donations	21,425	-	-	-
03.00.4512	Specific Ownership	5,627	4,500	5,500	5,500
03.00.4522	Interest Income	300	100	200	200
03.00.4651	Grant Revenue				
	State Grant for Libraries 7/2015-6/2016	-	-	-	-
	State Grant for Libraries 7/2016-6/2017	4,500	-	-	-
	State Grant for Libraries 7/2017-6/2018	-	4,500	4,500	-
	State Grant for Libraries 7/2018-6/2019	-	-	-	4,500
	Common Cents Grant 2017			1,438	-
03.00.4652	Misc & Cash Drawer Over/Under	-	-	-	-
03.00.4812	Fund Transfer <c/b considered gaming tax>	240,000	250,000	250,000	275,000
03.00.4855	Friends of the Library Contribution	3,611	-	4,000	-
	TOTAL REVENUES	363,771	347,480	353,788	374,200
03.00.5110	Salary Accrual	880	-	800	-
03.00.5112	Salaries	202,678	198,564	197,764	206,549
03.00.5142	Benefits	39,276	46,500	46,500	48,800
03.00.5143	Retirement Expense	4,893	8,160	8,160	8,660
03.00.5153	Employment Testing	464	-	-	-
03.00.5172	Office Supplies	2,551	2,000	2,500	2,500
03.00.5182	Operating Supplies	1,715	1,000	1,500	1,500
03.00.5183	Grant Expense				
	State Grant for Libraries 7/2015-6/2016	4,500	-	-	-
	State Grant for Libraries 7/2016-6/2017	-	4,500	4,500	-
	State Grant for Libraries 7/2017-6/2018				4,500
	Common Cents Grant 2017			1,438	
03.00.5184	Donation Expense	-	21,425	17,470	3,955
03.00.5201	Meetings/Conferences/Training/Meals	1,170	1,500	2,000	2,500
03.00.5212	Telephone	7,907	7,140	6,000	3,480
03.00.5222	Postage	40	100	47	100
03.00.5232	Travel/Transportation/Mileage/Parking	404	1,000	1,000	1,500
03.00.5253	Liability Insurance	1,715	1,716	1,716	1,807
03.00.5255	Utilities	14,891	17,000	16,000	16,000
03.00.5257	Building Maintenance	7,961	8,800	8,800	8,800
03.00.5266	Programming	3,181	-	3,800	4,500
03.00.5272	Operating Mt'ls (circulation items)	16,281	25,000	24,500	25,000
03.00.5281	Computer Hardware/Software	3,006	3,000	3,600	1,200
03.00.5282	Repairs & Maintenance	375	500	500	500
03.00.5286	Website	48	50	50	100
03.00.5292	Maintenance Contracts	3,745	3,760	2,900	2,900
03.00.5382	Dues & Subscriptions	1,459	1,305	1,305	1,587
03.00.5502	Social Security Expense	12,499	12,310	12,310	12,800
03.00.5504	Medicare Expense	2,923	2,880	2,880	3,000
03.00.5512	Unemployment Insurance Expense	608	610	610	630
03.00.5522	Worker's Compensation	460	380	380	352
03.00.5543	Late Fees / Finance Charges	11	-	-	-
03.00.5902	Capital Outlay	-	-	-	-
03.00.5945	Treasurer's Fees	2,817	2,950	3,050	2,950
	TOTAL EXPENDITURES	338,456	372,150	372,080	366,170
	ENDING FUND BALANCE	97,323	72,653	79,031	87,061

**GILPIN COUNTY
2018 BUDGET**

HUMAN SERVICES FUND

<u>Line Item</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Estimate</u>	<u>2018 Adopted</u>
	BEGINNING FUND BALANCE	767,187	665,234	665,234	594,729
04.00.4112	Current Taxes	157,478	158,000	158,000	162,000
04.00.4122	Delinquent Taxes	(31)	-	-	-
04.00.4132	Interest & Penalties	288	-	-	-
04.00.4152	Insurance Proceeds	-	-	-	-
04.00.4346	Donations	7,283	5,000	3,280	5,000
04.00.4512	Specific Ownership	10,384	8,500	10,000	10,000
04.00.4522	Interest Income	1,523	1,000	1,250	1,250
04.00.4602	CW - Administration 100%	52,785	44,915	22,024	48,370
04.00.4604	Administration	145,998	108,399	152,474	104,649
04.00.4608	Child Abuse Hotline	5,422	-	-	-
04.00.4610	Child Care Allocation	44,824	57,755	38,231	57,392
04.00.4611	Adult Protection	12,190	12,975	25,851	18,972
04.00.4612	TANF/CO Works	65,410	88,415	73,077	83,994
04.00.4629	LEAP Outreach	-	-	-	-
04.00.4630	LEAP Admin	2,339	4,000	4,000	4,000
04.00.4631	CW - CHRP Allocation	-	-	-	-
04.00.4633	CW - Allocation 80/20	560,967	362,770	440,163	430,206
04.00.4634	CW - Allocation 90/10	65,034	54,577	50,134	-
04.00.4635	State Incentives	616	200	4,722	600
04.00.4637	Federal Incentives	1,567	2,000	1,002	1,000
04.00.4639	AF - Aid to Needy, Disabled & Blind	12,654	24,000	11,516	24,000
04.00.4640	Employment First	9,730	8,073	-	-
04.00.4641	Medicaid Transportation	7,072	7,000	5,000	7,000
04.00.4648	AF - Home Care Allowance / HCBS	2,518	5,700	1,425	5,700
04.00.4661	CSBG Grant(s)	5,867	5,000	5,000	5,000
04.00.4664	AF - Old Age Pension	81,279	100,000	55,652	100,000
04.00.4665	Food Assistance	545,311	700,000	600,000	600,000
04.00.4666	Food Commodities/TEFAP	14,267	5,000	14,000	14,000
04.00.4667	Workforce	282	360	300	300
04.00.4669	Parental Fees	-	-	-	-
04.00.4670	CW - PRTF/FFS	4,789	11,598	-	11,598
04.00.4672	CW - Core Services	20,034	85,067	16,541	81,712
04.00.4812	Fund Transfer	-	-	-	-
04.00.4999	LEAP Benefits	21,959	50,000	10,000	10,000
	TOTAL REVENUES	<u>1,859,840</u>	<u>1,910,304</u>	<u>1,703,642</u>	<u>1,786,743</u>

**GILPIN COUNTY
2018 BUDGET**

HUMAN SERVICES FUND		2016	2017	2017	2018
<u>Line Item</u>	<u>Description</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimate</u>	<u>Adopted</u>
04.00.5110	Salary Accrual	4,902	-	-	-
04.00.5112	Salaries	509,191	534,751	510,000	521,569
04.00.5113	Overtime	517	1,000	1,523	1,000
04.00.5117	On Call Wages	15,504	15,600	15,600	15,600
04.00.5142	Benefits	139,330	145,800	130,000	127,700
04.00.5143	Retirement Expense - County Share	15,276	26,740	26,000	26,080
04.00.5184	Donation Expense (use beg. 1/1/2016)	6,333	8,000	5,000	5,000
04.00.5253	Liability Insurance	7,874	8,942	8,942	9,271
04.00.5502	Social Security Expense	32,395	34,180	32,600	33,360
04.00.5504	Medicare Expense	7,576	7,990	7,600	7,800
04.00.5512	Unemployment Insurance Expense	1,575	1,660	1,600	1,620
04.00.5522	Worker's Compensation Ins	5,386	5,437	5,437	6,996
04.00.5543	Late Fees / Finance Charges (0%)	-	-	-	-
04.00.5902	Capital Outlay (0%)	-	-	-	-
04.00.7000	Administration	16,055	15,000	15,015	15,000
04.00.7001	CW - CORE Svcs (mixed=approx 96%)	14,734	79,708	13,009	76,117
04.00.7002	CW - Admin (90%)	519	-	2,888	-
04.00.7003	Child Care (mixed but close to 100%)	33,667	45,000	32,491	45,000
04.00.7004	CW - Admin (100%)	-	-	-	-
04.00.7006	TANF (100%, except for MOE)	32,365	65,000	36,343	65,000
04.00.7007	LEAP Admin (100%)	2,339	4,000	4,000	4,000
04.00.7008	CSBG (100%)	5,867	5,000	5,000	5,000
04.00.7009	Employment First (approx. 83%)	2,204	9,550	-	-
04.00.7010	AF - Aid to Needy, Disabled & Blind (80%)	15,818	30,000	14,395	30,000
04.00.7014	AF - Old Age Pension (100%)	80,145	100,000	54,136	100,000
04.00.7015	Food Assistance (100%)	545,112	700,000	600,000	600,000
04.00.7016	Food Commodities/TEFAP (100%)	14,267	5,000	14,000	14,000
04.00.7017	Medicaid Transportation (100%)	7,072	7,000	5,000	7,000
04.00.7018	LEAP Benefits (100%)	21,959	50,000	10,000	10,000
04.00.7020	Emergency Assistance (0%)	11,347	15,000	18,000	20,000
04.00.7021	Provider Care (0%)	7,338	10,000	10,000	10,000
04.00.7022	Workforce (T-1 100%, IGA 0%)	5,282	5,360	5,300	5,300
04.00.7027	CW - CHRP (80%)	-	-	-	-
04.00.7029	LEAP Outreach (100%)	-	-	-	-
04.00.7031	Adult Protection (80%)	2,051	2,000	10,000	5,000
04.00.7035	CW - 80/20 (80%)	389,155	275,000	178,768	275,000
04.00.7047	CW - PRTF/FFS (80%)	5,986	14,498	-	14,498
04.00.7048	AF - Home Care Allowance / HCBS (95%)	2,650	6,000	1,500	6,000
	TOTAL EXPENDITURES	1,961,793	2,233,216	1,774,147	2,062,911
	ENDING FUND BALANCE	665,234	342,322	594,729	318,561

**GILPIN COUNTY
2018 BUDGET**

PUBLIC HEALTH AGENCY FUND					
<u>Line Item</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Estimate</u>	<u>2018 Adopted</u>
	BEGINNING FUND BALANCE	200,699	138,441	138,441	112,505
05.00.4522	Interest Income	389	200	320	200
05.00.4623	Water Testing	4,780	3,500	3,500	3,500
05.00.4624	Flu Shots	-	-	-	-
05.00.4626	Facility Inspection License Fees	17,172	23,400	23,885	25,000
	Facility License Late Penalties	-	-	-	-
05.00.4627	Blood Testing	290	100	180	100
05.00.4628	Radon Testing	-	-	-	-
05.00.4651	Grants				
	Community Health Assement	2,500	5,000	2,500	-
05.00.4722	Public Health Contracts				
	CDPHE (Public Health Services)	25,931	26,021	27,030	28,040
05.00.4812	Fund Transfer <c/b considered gaming tax>	30,000	75,000	75,000	100,000
	TOTAL REVENUES	81,062	133,221	132,415	156,840
05.00.5116	Contract Labor				
	Jeffco Public Health	126,631	140,000	140,000	150,000
05.00.5153	Employment Testing	10	-	-	-
05.00.5172	Office Supplies	1,279	1,500	1,500	1,500
05.00.5182	Operating Supplies	4,894	7,360	7,360	5,210
05.00.5183	Grant Expense				
	Community Health Assement	-	-	-	-
05.00.5201	Meetings/Conferences/Training/Meals	-	-	-	-
05.00.5212	Telephone	4,308	3,540	3,283	3,120
05.00.5222	Postage	32	20	20	20
05.00.5232	Travel/Transportation/Mileage/Parking	62	100	200	240
05.00.5242	Ads / Legal Notices	81	100	100	100
05.00.5253	Liability Insurance	762	789	789	819
05.00.5255	Utilities	4,898	5,750	4,500	4,750
05.00.5292	Maintenance Contracts	-	200	200	200
05.00.5382	Dues/Subscriptions	99	60	60	60
05.00.5543	Late Fees / Finance Charges	39	-	-	-
05.00.5545	Bank Fees	-	-	39	-
05.00.5945	Treasurer's Fees	226	300	300	300
	TOTAL EXPENSES	143,320	159,719	158,351	166,319
	ENDING FUND BALANCE	138,441	111,943	112,505	103,026

**GILPIN COUNTY
2018 BUDGET**

SOLID WASTE FUND		2016	2017	2017	2018
<u>Line Item</u>	<u>Description</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimate</u>	<u>Adopted</u>
	BEGINNING FUND BALANCE	218,521	236,876	236,876	215,226
06.00.4112	Current Taxes	100,700	101,000	101,000	103,000
06.00.4122	Delinquent Taxes	(20)	-	-	-
06.00.4132	Interest & Penalties	184	-	-	-
06.00.4143	Trash Fees	190,400	175,000	187,403	193,000
06.00.4144	Recycling Revenue	15,948	13,000	17,500	14,272
06.00.4152	Insurance Proceeds	4,638	-	-	-
06.00.4512	Specific Ownership	6,640	5,500	6,000	6,000
06.00.4522	Interest Income	554	450	450	450
06.00.4542	Lease Purchase Proceeds - Roll Off Truck	-	-	-	-
06.00.4651	Grants	-	-	-	-
06.00.4652	Miscellaneous	-	-	-	-
06.00.4801	Slash / Mulch / Clean Chips	436	250	500	500
06.00.4812	Fund Transfer	70,000	-	-	-
	TOTAL REVENUES	389,480	295,200	312,853	317,222
06.00.5110	Salary Accrual	2,252	-	600	-
06.00.5112	Wages	100,537	129,048	128,791	137,988
06.00.5113	Overtime	229	500	1,443	1,300
06.00.5142	Benefits	25,730	37,800	37,800	39,700
06.00.5143	Retirement Expense	2,702	5,860	5,860	6,250
06.00.5153	Employment Testing	696	500	400	500
06.00.5172	Office Supplies	97	300	300	300
06.00.5182	Operating Supplies	3,598	3,500	3,500	3,660
06.00.5188	Interest Payment - Grinder	885	-	-	-
06.00.5188	Interest Payment - Roll Off Truck	1,784	493	493	-
06.00.5201	Meetings/Conferences/Training/Meals	-	700	674	700
06.00.5212	Telephone	442	480	422	396
06.00.5232	Fuel/Travel/Transportation/Mileage/Pkg	10,076	10,000	10,674	12,000
06.00.5242	Ads/Legal Notices	-	200	200	200
06.00.5253	Liability Insurance	1,873	2,253	2,253	2,300
06.00.5255	Utilities	2,109	2,700	2,421	2,700
06.00.5262	Disposal: Tires, Electronics, Etc.	4,983	7,600	7,666	11,950
06.00.5263	Contract Hauling Trash	-	-	-	-
06.00.5264	Landfill Fees	46,758	47,250	49,189	53,000
06.00.5281	Computer Hardware/Software	-	-	-	-
06.00.5282	Repair/Maintenance	28,579	12,500	12,500	12,500
06.00.5382	Dues/Subscriptins/Operating Fee	212	1,250	212	1,240
06.00.5392	Uniforms-Employee	1,716	2,000	2,446	2,300
06.00.5445	Restroom Facilities	3,828	3,925	3,925	3,925
06.00.5502	Social Security Expense	6,209	8,030	8,045	8,640
06.00.5504	Medicare Expense	1,452	1,880	1,887	2,020
06.00.5512	Unemployment Insurance Expense	302	400	400	430
06.00.5522	Workers Compensation	6,993	8,041	8,041	8,922
06.00.5543	Late Fees / Finance Charges	-	-	-	-
06.00.5901	Equipment/Vehicle Accessories (under 5k)	8,912	9,150	4,977	-
06.00.5902	Capital Outlay - Roll Off Container	-	-	-	5,408
06.00.5911	Safety	665	1,000	850	1,000
06.00.5912	Lease Payments - Grinder	59,233	-	-	-
06.00.5912	Lease Payments - Roll Off Truck	42,990	33,088	33,087	-
06.00.5943	Donations to Outside Organizations	140	-	200	200
06.00.5945	Treasurer Fees	5,143	4,900	5,248	5,305
	TOTAL EXPENDITURES	371,125	335,348	334,504	324,834
	ENDING FUND BALANCE	236,876	196,728	215,226	207,614

Occasionally, Public Works will need to work in SW to cover for sick/vacations, this time (including OT) is charged to Public Works

**GILPIN COUNTY
2018 BUDGET**

CONSERVATION TRUST FUND					
<u>Line Item</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Estimate</u>	<u>2018 Adopted</u>
	BEGINNING FUND BALANCE	202,798	258,280	258,280	237,714
07.00.4522	Interest Income	485	200	200	200
07.00.4650	State Lottery Funds	55,558	45,000	45,410	45,000
	TOTAL REVENUES	<u>56,043</u>	<u>45,200</u>	<u>45,610</u>	<u>45,200</u>
07.00.5182	Operating Supplies	-	-	-	-
	Kiln Pad	-	4,500	550	-
	Kiln (budgeted as capital outlay)	-	-	4,975	-
07.00.5902	Capital Outlay	-	-	-	-
	Lap Pool Heaters	-	15,725	17,064	-
	Activity Pool Heaters	-	11,851	13,190	-
	Lap Pool Sanitation System	-	16,582	17,437	-
	Activity Pool Sanitation System	-	11,555	12,410	-
	Lap Pool Liner w/warranty	-	84,410	-	98,000
	Activity Pool Liner w/warranty	-	64,435	-	73,000
	Kiln	-	5,000	-	-
07.00.5945	Treasurer's Fees	560	550	550	550
07.00.5999	Fund Transfer	-	-	-	-
	TOTAL EXPENDITURES	<u>560</u>	<u>214,608</u>	<u>66,177</u>	<u>171,550</u>
	ENDING FUND BALANCE	258,280	88,873	237,714	111,364

**GILPIN COUNTY
2018 BUDGET**

CAPITAL IMPROVEMENT FUND					
<u>Line Item</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Estimate</u>	<u>2018 Adopted</u>
	BEGINNING FUND BALANCE	-	-	-	-
14.00.4522	Interest Income	-	-	-	-
14.00.4812	Fund Transfer	-	-	-	-
	TOTAL REVENUES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
14.00.5545	Bank Fees	-	-	-	-
14.00.5945	Treasurer's Fees	-	-	-	-
14.00.5999	Fund Transfer	-	-	-	-
	TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	ENDING FUND BALANCE	-	-	-	-