

*Elbert County Government
2017 Budget*

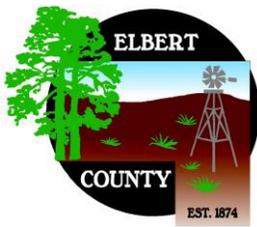
**DEPARTMENT NARRATIVES
LINE ITEM BUDGETS**

Department 000 - Balance Sheet

The Balance Sheet accounts for General Fund revenues and expenses that are not necessarily directly related to a specific working department. General Fund taxes that support all departments within the General Fund are accounted for in the balance sheet. Inter-department and fund transfers are also accounted for in the balance sheet. In 2017 the Balance Sheet department will account for major grant expenditures that were approved by the Board of County Commissioners in 2015 and 2016 including the CWCB Water Study Grant and the Well Monitoring Grant.

FTE: 0

REVENUE Department 000 Balance Sheet	2016 ADOPTED	2016 PROJECTED	2017 BUDGET
Taxes	\$ 4,852,140	\$ 4,830,858	\$ 4,962,589
SOT Taxes	\$ 1,066,209	\$ 1,062,166	\$ 1,066,209
Other Taxes	\$ 106,800	\$ 147,593	\$ 110,800
Interest on Accounts	\$ 1,900	\$ 10,480	\$ 6,500
Miscellaneous Revenue	\$ 35,000	\$ 49,010	\$ 45,000
Fees & Charges	\$ 455,500	\$ 523,239	\$ 460,000
Intergovernmental Revenue	\$ 71,159	\$ 64,516	\$ 79,110
Grant Revenue	\$ 190,000	\$ 15,000	\$ 120,000
	\$ 6,778,708	\$ 6,702,862	\$ 6,850,208
EXPENSE Department 000 Balance Sheet	2016 ADOPTED	2016 PROJECTED	2017 BUDGET
Treasurer Fee	\$ 135,000	\$ 146,144	\$ 135,000
Per Capita	\$ 37,000	\$ 37,103	\$ 37,103
Operating Expense	\$ 10,000	\$ 5,000	\$ 10,000
Grant Expense	\$ 164,000	\$ 29,000	\$ 173,000
Intergovernmental Expense	\$ -	\$ -	\$ 10,000
Debt Service Expense	\$ 574,563	\$ 510,008	\$ 473,727
	\$ 920,563	\$ 727,255	\$ 838,830



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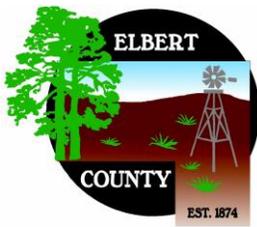
**DEPARTMENT NARRATIVES
LINE ITEM BUDGETS**

Department 011 - Commissioners

The Commissioners department accounts for all expenses and revenue directly associated with the Board of County Commissioners. The revenues contained within this department account for rent payments collected for the leasing of County owned office space and indirect cost allocations from Human Services. The majority of expenditures in this department are related to personnel expenses. Salaries for the Board of County Commissioners are set by statute. In 2017 per statute, Elbert County has changed categories raising the statutory salary for these elected positions by 30%. This accounts for the majority of expense increase in 2017.

FTE: 3

REVENUE DEPARTMENT 011 COMMISSIONERS	2016 ADOPTED	2016 PROJECTED	2017 BUDGET
Rent	\$ 21,720	\$ 21,720	\$ 9,720
Cost Allocation from State DHS	\$ 21,500	\$ 21,500	\$ 25,000
	\$ 43,220	\$ 43,220	\$ 34,720
EXPENSE DEPARTMENT 011 COMMISSIONERS	2016 ADOPTED	2016 PROJECTED	2017 BUDGET
Payroll Expense	\$ 205,382	\$ 204,919	\$ 285,264
Operating Supplies	\$ 500	\$ 1,870	\$ 2,000
Dues, Meetings, Trainings	\$ 2,000	\$ 3,612	\$ 3,200
Dues - CCI	\$ 22,500	\$ 18,000	\$ 15,000
Dues - ECCOG	\$ 19,200	\$ 18,650	\$ 21,500
Office Supplies	\$ 500	\$ 300	\$ 500
Travel & Transportation	\$ 5,500	\$ 3,445	\$ 5,500
Contract Services	\$ -	\$ 65,825	\$ -
	\$ 255,582	\$ 316,621	\$ 332,964



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**DEPARTMENT NARRATIVES
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Department 012 - Personnel & Benefits

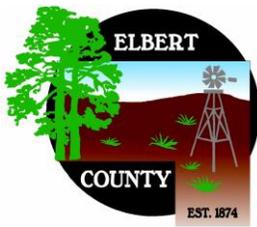
The Personnel & Benefits department accounts for all expenses and revenue directly associated with the administration of and for personnel matters including benefits management. The revenues contained within this department account for indirect cost allocations. These cost allocations are formula based and provided to the County by an outside vendor. The majority of expenditures in this department are related to personnel cost. This department administers benefits for all employees of the County regardless of Fund designation. Along with the administration of benefits, the Personnel & Benefits department is responsible for the day-to-day functions of all matters related to Human Resources including the recruitment and hiring of personnel, employee job counseling and insurance coordination.

FTE: 1

2016 Achievements: Improvements to employee benefits are a priority and in 2016 we were able to provide Health Savings Account contributions for employees who enrolled in a high deductible health plan. Savings from the lower premium are deposited in the employee HSA with no additional cost to the County. In a continuing effort to provide very competitive and sound health benefits at a reasonable cost, the County engaged with The Segal Group for benefits consultation. Insurance benefits and associated costs are being evaluated and will continue in 2017. Membership with Mountain States Employers Council has also proven to be a wise decision providing numerous additional resources for the County.

2017 Goals: The current employee handbook dates back to 2013. The County has seen great changes in the last three years and an update to the handbook is warranted. Approval of the updated handbook is a priority goal for 2017. The County as a whole has lacked a salary tool. The County wants to stay competitive in the market and make sure we are compensating our hard working employees appropriately. We would like to have a comprehensive salary schedule in place in 2017.

REVENUE DEPARTMENT 012 PERSONNEL & BENEFITS	2016 ADOPTED	2016 PROJECTED	2017 BUDGET
Indirect Cost Allocation	\$ 8,955	\$ 8,955	\$ 13,235
	\$ 8,955	\$ 8,955	\$ 13,235
EXPENSE DEPARTMENT 012 PERSONNEL & BENEFITS	2016 ADOPTED	2016 PROJECTED	2017 BUDGET
Payroll Expense	\$ 57,478	\$ 58,222	\$ 63,470
Operating Supplies	\$ 500	\$ 660	\$ 700
Office Supplies	\$ 800	\$ 800	\$ 900
Dues, Meetings, Trainings	\$ 1,600	\$ 827	\$ 2,000
Professional Services (Equifax)	\$ 42,100	\$ 19,000	\$ 25,100
	\$ 102,478	\$ 79,509	\$ 92,170



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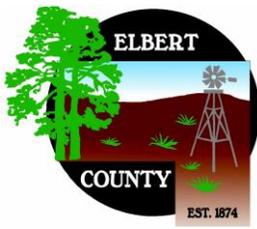
**DEPARTMENT NARRATIVES
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Department 015 - Other Administration

Department 015, Other Administration is primarily for activities associated with the County Manager and the general administration of general fund functions. The revenues of this department account for direct and indirect cost allocations. The major expenses of this department are for functions that support the entire county including audit, accounting, insurance, bonds and postage meter expenses.

FTE: 1

REVENUE DEPARTMENT 015 OTHER ADMINISTRATION	2016 ADOPTED	2016 PROJECTED	2017 BUDGET
Indirect Cost Allocation	\$ 21,864	\$ 21,864	\$ 109,127
Direct Cost Allocation	\$ 58,698	\$ 60,650	\$ 31,470
	\$ 80,562	\$ 82,514	\$ 140,597
EXPENSE DEPARTMENT 015 OTHER ADMINISTRATION	2016 ADOPTED	2016 PROJECTED	2017 BUDGET
Payroll Expense	\$ 125,830	\$ 125,949	\$ 125,881
Employee Benefits	\$ 3,670	\$ 3,817	\$ 4,000
Insurance Bonds	\$ 37,500	\$ 40,489	\$ 50,000
Operating Expense	\$ 500	\$ 567	\$ 200
Dues, Meetings, Trainings	\$ 4,500	\$ 2,700	\$ 2,200
Transporation, Travel	\$ -	\$ 185	\$ -
Office Supplies	\$ 500	\$ 730	\$ 500
Postage	\$ 17,500	\$ 16,307	\$ 15,500
Audit and Accounting	\$ 175,000	\$ 173,000	\$ 185,000
Professional Services	\$ 6,000	\$ 6,000	\$ 6,000
Banking Fees	\$ 10,000	\$ 11,638	\$ 10,000
	\$ 381,000	\$ 381,382	\$ 399,281



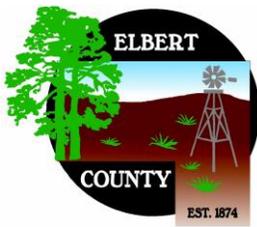
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**DEPARTMENT NARRATIVES
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Department 016 - Compactor

Although the County compactor is not operational at this time, the County continues to expend utility costs and state fees at this site.

EXPENSE DEPARTMENT 016 COMPACTOR	2016 ADOPTED	2016 PROJECTED	2017 BUDGET
Operating Supplies	\$ 7,340	\$ 3,060	\$ 3,000
Utilities	\$ 660	\$ 800	\$ 600
	\$ 8,000	\$ 3,860	\$ 3,600



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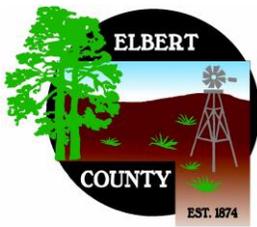
**DEPARTMENT NARRATIVES
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Department 017 - Information Technology

The Information Technology department is responsible for administering all facets of software, hardware and all other technology related areas. The revenues in this department accounts for direct and indirect cost allocations. The direct allocations are for software, telephone and copier costs in other funds. The expenses of this department relate to personnel costs, technology costs and county wide copier, telephone and software contracts.

FTE: 1

REVENUE DEPARTMENT 017 INFORMATION TECHNOLOGY	2016 ADOPTED	2016 PROJECTED	2017 BUDGET
Indirect Cost Allocation	\$ 35,446	\$ 35,446	\$ 41,436
Direct Cost Allocation	\$ 25,800	\$ 31,900	\$ 24,200
	\$ 61,246	\$ 67,346	\$ 65,636
EXPENSE DEPARTMENT 017 INFORMATION TECHNOLOGY	2016 ADOPTED	2016 PROJECTED	2017 BUDGET
Payroll Expense	\$ 89,126	\$ 88,951	\$ 89,178
Copier Expense	\$ 35,000	\$ 56,625	\$ 45,414
Equipment	\$ 33,000	\$ 34,923	\$ 42,453
Network Operating	\$ 120,840	\$ 104,262	\$ 109,778
Office Supplies	\$ 500	\$ 376	\$ 500
Telephone Expense	\$ 81,000	\$ 25,200	\$ 65,950
Dues, Meetings, Trainings	\$ 2,500	\$ 397	\$ 400
Travel & Transportation	\$ 1,800	\$ 58	\$ 200
Software Support	\$ 131,700	\$ 55,242	\$ 112,402
Election Security	\$ -	\$ 9,450	\$ -
Capital Outlay	\$ -	\$ 119,722	\$ -
	\$ 495,466	\$ 495,207	\$ 466,275



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**DEPARTMENT NARRATIVES
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Department 018 - Finance

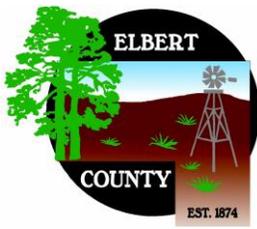
The Finance department accounts for all revenues and expenses directly related with the administration duties relating to payroll, accounts payable, account receivable, budget, general finance and general administration. The revenues within this department account for indirect cost allocations. These cost allocations are formula based and provided to the County by an outside vendor. The majority of expenditures in this department are related to personnel cost and payroll administration. This department facilitates payroll for all employees of the County, coordinates accounts payable and accounts receivable for all departments of the County, coordinates budget documentation, assists in the preparation of financial statements and facilitates the audit. Along with the administration of the Finance department, personnel in this department also assist with day to day administration duties of the County; including facilitation of Open Records Requests, grant facilitation, website management, verification of employment inquiries, and staff coordination and scheduling assistance to the County Manager.

FTE: 2

2016 Achievements: A major achievement in 2016 was achieving bond refinancing. Many staff hours were spent on this project. The end result is beneficial for all departments across the County as well as the taxpayers. The finance team has issued a request for proposal for Audit Services. This has not been done for many years and we feel it is an important item for transparency and financial responsibility. The entire County has been set up on an electronic time keeping system in 2016. This has streamlined payroll processes and eliminated steps requiring double input into two systems.

2017 Goals: The finance team would like to pursue request for proposals for payroll services and banking services to ensure that we are being as financially prudent as possible while also upgrading the systems we currently use. An update to the Finance Policy handbook is warranted. Our goal is to have an update accepted by the BOCC during the first quarter of 2017

REVENUE DEPARTMENT 018 FINANCE	2016 ADOPTED	2016 PROJECTED	2017 BUDGET
Indirect Cost Allocation	\$ 39,594	\$ 39,594	\$ 63,759
	\$ 39,594	\$ 39,594	\$ 63,759
EXPENSE DEPARTMENT 018 FINANCE	2016 ADOPTED	2016 PROJECTED	2017 BUDGET
Payroll Expense	\$ 128,488	\$ 127,087	\$ 130,292
Operating Supplies	\$ 500	\$ 57	\$ 100
Dues, Meetings, Trainings	\$ 1,700	\$ 500	\$ 600
Advertising	\$ 1,500	\$ 1,275	\$ 1,300
Office Supplies	\$ 1,000	\$ 6,337	\$ 3,500
Travel	\$ 900	\$ 500	\$ 500
Professional Services	\$ 8,850	\$ 9,780	\$ 10,550
	\$ 142,938	\$ 145,536	\$ 146,842



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*DEPARTMENT NARRATIVES
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Department 020 - Clerk & Recorder

The Clerk and Recorder's Office encompasses four separate departments within the County. These departments are: Recording, Motor Vehicle Registration, Clerk to the BOCC and Elections.

The Recording Department records any document a citizen, business or County may wish to create a permanent record of that document. These records can be anything from contracts in which the County has entered, to real estate recordings to death certificates and a host of other documents that are desired to be recorded. The Recording Office also issues marriage licenses and assists the public in locating documents.

The Motor Vehicle Registration Department is responsible for the registering and renewal for all vehicles, trailers and SMM vehicles utilizing the Department of Revenue's proprietary registration system. The Motor Vehicle office interacts with the public and dealerships via phone and in person. There is additional coordination between the State and the department in processing the renewal of vehicles online.

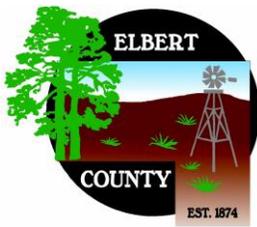
The Clerk and Recorder is also responsible for supplying the Clerk to the Board of County Commissioners. The clerk to the BOCC is responsible for the posting of meetings, distributing supporting documents to the Commissioners, assembling the official Agenda for meetings and taking the minutes for the BOCC meetings. The responsibilities also include making sure documents approved by the BOCC are signed and recorded.

The Elections department conducts all General Elections, Primary and Coordinated Elections for the County. Duties also include, but not limited to, maintaining the statewide voter database, supporting the political parties with their Caucuses, supporting any municipality or special district that wished to conduct their own election as well as voter outreach and education.

2016 Achievements: The Recording, Motor Vehicle and Election departments have all seen a tremendous increase in volume. The departments have done well in keeping up with the increased volume. The biggest achievement has come within the Election Department that will positively affect 2 other departments. A grant from the Secretary of State's office made possible an opportunity to open a 24 hour drop box to accommodate the receiving of ballots, motor vehicle renewals and property tax payments. The recording office digitized 15 years' worth of records, making for easier retrieval for the public.

2017 Goals: The Clerk and Recorder's Office has set a goal of hitting the 1 million dollar mark for one month. We may hit this before 2016, but feel confident that the Office will hit the goal in 2017. Another goal is to integrate a Motor Vehicle Kiosk for vehicle renewals and to begin to accept credit and debit cards in the Motor Vehicle Department.

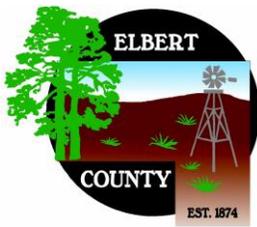
FTE: 6



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**DEPARTMENT NARRATIVES
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REVENUE DEPARTMENT 020 CLERK & RECORDER	2016 ADOPTED	2016 PROJECTED	2017 BUDGET
Clerk Fees	\$ 700,000	\$ 665,461	\$ 725,000
Surcharge Fee for Tech	\$ -	\$ -	\$ 20,000
Liquor License	\$ 750	\$ 858	\$ 500
	\$ 700,750	\$ 666,319	\$ 745,500
EXPENSE DEPARTMENT 020 CLERK & RECORDER	2016 ADOPTED	2016 PROJECTED	2017 BUDGET
Payroll Expense	\$ 355,806	\$ 345,500	\$ 376,730
Operating Expenses	\$ 3,100	\$ 2,309	\$ 7,275
Dues, Meetings, Trainings	\$ 2,550	\$ 1,680	\$ 3,000
Office Supplies	\$ 2,500	\$ 1,043	\$ 2,000
Postage	\$ 14,500	\$ 13,955	\$ 15,000
Motor Vehicle Renewal Card	\$ 14,000	\$ 13,085	\$ 15,000
Travel & Transportation	\$ 1,800	\$ 250	\$ 500
NSF Checks for Payment	\$ 10,000	\$ 7,500	\$ -
\$1 Surcharge for Tech Fee	\$ -	\$ 18,148	\$ -
	\$ 404,256	\$ 403,470	\$ 419,505



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Department 021 - Attorney

The Attorney department provides legal counsel to all departments and funds in the County. Legal direction is given in many areas including employment, termination, contracts for service, policies and procedures, litigation for outside lawsuits and many other areas. This department is instrumental in the day to day function of the County. The expenses in this department account for personnel, operating and litigation expenditures.

FTE: 1

2016 Achievements: The Attorney department assisted in settling a claim that began in 2012 for a much lower than anticipated amount. This department also assisted in the refinancing of the bond as the liaison between the County and Bond Counsel.

2017 Goals: The Attorney department will continue to assist the County in all areas listed above. It is always the goal of the Attorney department to reduce the risk of legal exposure for the County.

EXPENSE DEPARTMENT 021 ATTORNEY	2016 ADOPTED	2016 PROJECTED	2017 BUDGET
Payroll Expense	\$ 109,515	\$ 105,493	\$ 113,516
Operating Expense	\$ -	\$ 1,580	\$ 1,000
Dues, Meetings, Trainings	\$ 1,000	\$ 1,781	\$ 3,500
Office Supplies	\$ -	\$ 188	\$ 200
Travel		\$ 240	\$ 500
Intergovernmental	\$ 15,000	\$ 15,000	\$ 31,850
Contract Services	\$ 420,000	\$ 268,863	\$ 100,000
	\$ 545,515	\$ 393,145	\$ 250,566



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**DEPARTMENT NARRATIVES
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Department 025 - Elections

The Clerk and Recorder's Office encompasses four separate departments within the County. These departments are: Recording, Motor Vehicle Registration, Clerk to the BOCC and Elections.

The Recording Department records any document a citizen, business or County may wish to create a permanent record of that document. These records can be anything from contracts in which the County has entered, to real estate recordings to death certificates and a host of other documents that are desired to be recorded. The Recording Office also issues marriage licenses and assists the public in locating documents.

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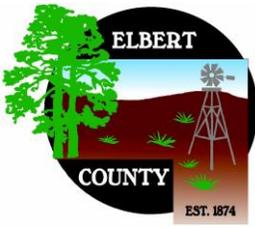
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FTE:1

2016 Achievements: The Recording, Motor Vehicle and Election departments have all seen a tremendous increase in volume. The departments have done well in keeping up with the increased volume. The biggest achievement has come within the Election Department that will positively affect 2 other departments. A grant from the Secretary of State's office made possible an opportunity to open a 24 hour drop box that accommodate the receiving of ballots, motor vehicle renewals and property tax payments. The recording office digitized 15 years' worth of records, making for easier retrieval for the public.

REVENUE DEPARTMENT 025 ELECTIONS	2016 ADOPTED	2016 PROJECTED	2017 BUDGET
Election Fees	\$ 25,000	\$ 18,420	\$ 22,000
Intergovernmental Reimbursement	\$ -	\$ -	\$ 9,000
	\$ 25,000	\$ 18,420	\$ 31,000

EXPENSE DEPARTMENT 025 ELECTIONS	2016 ADOPTED	2016 PROJECTED	2017 BUDGET
Payroll Expense	\$ 47,450	\$ 51,263	\$ 49,905
Election Judges	\$ 12,000	\$ 10,338	\$ 5,000
Operating Expense	\$ 3,000	\$ 1,862	\$ 3,000
Dues, Meetings, Trainings	\$ 1,800	\$ 1,000	\$ 2,300
Advertising	\$ 750	\$ 109	\$ 200
Equipment	\$ 4,000	\$ -	\$ 4,000
Office Supplies	\$ 2,000	\$ 880	\$ 1,500
Postage	\$ 33,000	\$ 20,308	\$ 15,000
Forms	\$ 4,500	\$ 6,936	\$ 4,000
Ballots	\$ 34,000	\$ 19,261	\$ 8,000
Travel & Transportation	\$ 2,000	\$ 1,382	\$ 1,500
Equipment License Fee	\$ 16,000	\$ 14,775	\$ 25,146
	\$ 160,500	\$ 128,113	\$ 119,551



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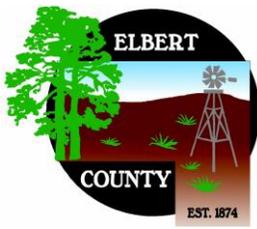
**DEPARTMENT NARRATIVES
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Department 030 - Treasurer

The Treasurer of each county is responsible for the receipt, custody and disbursement of county funds. The Treasurer serves also as the Public Trustee. The Treasurer collects some state taxes and all property taxes, including those for other units of local government. The Treasurer collects and disburses school funds belonging to school districts located within the county. The Treasurer sends notices of and collects all property taxes for all local governments and disburses receipts for each, less a statutory collection fee. The Treasurer also conducts sales of property for delinquent taxes. The expenses of this department are mainly associated with personnel expenses the other part of the expenses are operating expenses.

FTE: 3

EXPENSE DEPARTMENT 030 TREASURER	2016 ADOPTED	2016 PROJECTED	2017 BUDGET
Payroll Expense	\$ 171,374	\$ 168,230	\$ 175,742
Operating Supplies	\$ 500	\$ 494	\$ 750
Dues, Meetings, Trainings	\$ 1,000	\$ 970	\$ 1,300
Advertising and Legals	\$ 5,850	\$ 3,910	\$ 5,000
Office Supplies	\$ 500	\$ 622	\$ 500
Postage	\$ 8,500	\$ 7,681	\$ 9,000
Printing	\$ 4,000	\$ 3,469	\$ 4,000
Travel & Transportation	\$ 1,000	\$ 1,038	\$ 1,200
Professional Services	\$ 1,200	\$ 1,008	\$ 1,200
	\$ 193,924	\$ 187,422	\$ 198,692



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Department 040 - Assessor

The Assessor is responsible for discovering, listing, classifying, and valuing all property in Elbert County in accordance with Colorado Statutes. The Assessor's goal is to accurately estimate values for all property located in the County to ensure that the tax burden is distributed fairly and equitably among property owners. Real property is revalued every odd numbered year. All other Property is valued every year. When valuation processes are completed each year the Assessor certifies values to the State and all of the taxing authorities located in the County. Property tax calculations consist of several components:

- The Actual Value of the Property
- The Property Classification
- The Assessment Rate
- The Assessed Value
- The Mill Levy

2016 Achievements:

Colorado law requires a two year reappraisal cycle for real property. 2016 is an intervening year, which refers to the year between mandated reappraisal years. During 2016 the office focused on staff reorganization, sales verification/confirmation, and the collection and valuation of newly constructed improved real property.

Staff reorganization: With the goal of staffing the Assessor's office with a complete in house assessment valuation team the office worked in cooperation with county administration to hire a chief data analyst, an entry level appraiser and an assessment technician which allows the Assessor to build a team that will serve the taxpayers of Elbert County with the highest standards of professional valuation services.

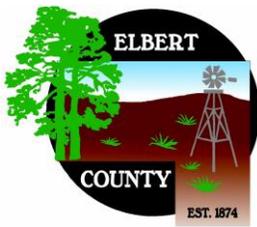
Sales Verification\Confirmation: The 2017 reappraisal process begins in 2016 with the verification and confirmation of all sale transactions that occur in the county, from July 1st 2014 through June 30th 2016, this is commonly referred to in assessment as the data gathering period. Office staff collaborated on confirming and verifying 1,921 sale transactions in 2016.

New Construction: In 2016 the office collected and added to the county tax roll newly constructed improvements on 372 parcels. The new construction has an actual market value of \$46,267,047 with a taxable value of \$4,458,810 and an estimated revenue amount to all taxing authorities of \$486,081.

2017 Goals:

The primary goal of the Assessor's office will be the 2017 reappraisal of all parcels within Elbert County. Preliminary analysis has validated the continued appreciation of the Elbert County real estate market driven by very strong residential sales. The Assessor's office will also continue to work diligently on continuing the inspection process with a goal of inspecting all improved parcels within a four year cycle by the end of 2018. Work process enhancements to data collection, appraisal workflow and GIS data architecture will also be areas that the office will focus on.

FTE: 6

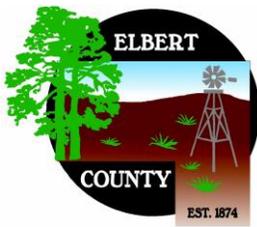


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Department 040 - Assessor (continued)

REVENUE DEPARTMENT 040 ASSESSOR	2016 ADOPTED	2016 PROJECTED	2017 BUDGET
Maps	\$ 7,000	\$ 2,560	\$ 7,000
Copies	\$ 3,000	\$ 3,166	\$ 3,000
	\$ 10,000	\$ 5,726	\$ 10,000
EXPENSE DEPARTMENT 040 ASSESSOR	2016 ADOPTED	2016 PROJECTED	2017 BUDGET
Payroll Expense	\$ 342,120	\$ 322,715	\$ 436,020
Operating Expense	\$ 1,000	\$ 1,048	\$ 2,000
Dues, Meetings, Trainings	\$ 5,050	\$ 5,050	\$ 8,550
Office Supplies	\$ 4,000	\$ 4,000	\$ 4,000
Postage	\$ 6,000	\$ 1,600	\$ 8,000
Printed Forms	\$ 7,000	\$ 2,000	\$ 7,000
Manuals	\$ 600	\$ 985	\$ 1,000
Appraisor Travel	\$ 2,000	\$ 2,000	\$ 3,500
Contract Services	\$ 89,000	\$ 83,000	\$ -
Professional Liscensing	\$ 500	\$ 500	\$ 1,500
GIS Mapping Project	\$ 40,000	\$ 40,000	\$ 15,000
	\$ 497,270	\$ 462,898	\$ 486,570



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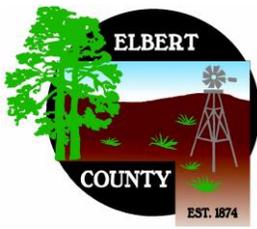
Department 060 - Maintenance

The Maintenance Department is responsible for the building and grounds maintenance of all Elbert County Government facilities including the Administration Building, Justice Center, Road and Bridge facilities in Kiowa and Simla, Health and Human Services as well as the Counties radio towers and other sites off of the main campus. The revenue in this department is related to the indirect cost allocation for grounds maintenance performed on behalf of the Health Fund. Te expenses of this budget relate to costs associated with the upkeep and day to day maintenance of all buildings and grounds. Utilities and supplies on behalf of all County departments and funds account for the bulk of expenses in the budget.

FTE: 1

2017 Goals: A major goal for 2017 is to upgrade the lock and key system for all county buildings.

REVENUE DEPARTMENT 060 MAINTENANCE	2016 ADOPTED	2016 PROJECTED	2017 BUDGET
Indirect Cost Allocation	\$ 10,947	\$ 10,947	\$ 7,598
	\$ 10,947	\$ 10,947	\$ 7,598
EXPENSE DEPARTMENT 060 MAINTENANCE	2016 ADOPTED	2016 PROJECTED	2017 BUDGET
Payroll Expense	\$ 67,194	\$ 67,159	\$ 67,074
Elevator Contract	\$ 6,700	\$ 8,305	\$ 6,700
Maintenance HVAC	\$ 6,000	\$ 6,000	\$ 6,000
Generator Maintenance	\$ 3,500	\$ 3,500	\$ 3,500
Operating Supplies	\$ 1,000	\$ 1,000	\$ 1,000
Office Supplies	\$ 360	\$ 360	\$ 360
Safety Supplies	\$ 600	\$ 2,600	\$ 8,000
Janitorial Supplies	\$ 2,500	\$ 2,500	\$ 7,500
Building Maintenance	\$ 13,000	\$ 19,000	\$ 33,000
Grounds Maintenance	\$ 2,000	\$ 2,000	\$ 2,000
Pool Car Expenses	\$ 6,400	\$ 6,400	\$ -
Training	\$ 400	\$ 400	\$ 400
Uniforms	\$ 4,100	\$ 4,100	\$ 4,100
Utilities - Electric - Towers	\$ 24,700	\$ 24,700	\$ 24,700
Utilities - Natural Gas - Towers	\$ 10,000	\$ 10,000	\$ 10,000
Utilities - TRASH	\$ 2,940	\$ 2,940	\$ 2,940
Utilities - WATER/SEWER	\$ 8,000	\$ 8,000	\$ 8,000
	\$ 159,394	\$ 168,964	\$ 185,274



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**DEPARTMENT NARRATIVES
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Department 070 - Fleet

The fleet department accounts for all expenses related with vehicles used for departments within the General Fund including pool vehicles, maintenance and fairgrounds vehicles and department assigned vehicles. This is newly created department in the General Fund for 2017. The expenses in this fund are not new expenses, but a consolidation of expenses from individual departments within the fund. This will reduce the amount of paperwork, tracking and general administration from the Road & Bridge department to each individual department within the fund.

FTE: 0

EXPENSE DEPARTMENT 070 FLEET	2016 ADOPTED	2016 PROJECTED	2017 BUDGET
Gasoline	\$ -	\$ -	\$ 6,500
Diesel	\$ -	\$ -	\$ 1,500
Pool Car Expenses	\$ -	\$ -	\$ 10,000
	\$ -	\$ -	\$ 18,000



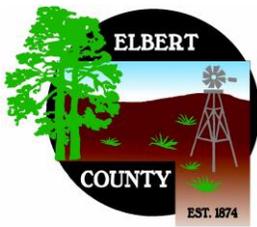
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**DEPARTMENT NARRATIVES
LINE ITEM BUDGETS**

Department 170 - District Attorney

The District Attorney Department accounts for the expenses associated with Elbert County's portion of support for the 18th Judicial District Attorney costs. The revenues in the District Attorney department account for refunds of any contribution not spent in the 18th Judicial Districts fiscal year and reimbursement of costs of prosecution of any crime alleged to have been committed by a person in the Colorado Department of Corrections per statute C.R.S. 16-18-101(3).

REVENUE DEPARTMENT 170 DISTRICT ATTORNEY	2016 ADOPTED	2016 PROJECTED	2017 BUDGET
DA Revenue	\$ 12,000.00	\$ 22,300.00	\$ 25,000
	\$ 12,000.00	\$ 22,300.00	\$ 25,000
EXPENSE DEPARTMENT 170 DISTRICT ATTORNEY	2016 ADOPTED	2016 PROJECTED	2017 BUDGET
DA Annual Expense	\$ 542,842	\$ 542,842	\$ 563,310
	\$ 542,842	\$ 542,842	\$ 563,310



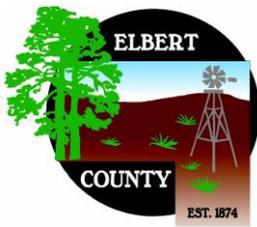
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**DEPARTMENT NARRATIVES
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Department 210 - Justice Center

The Justice Center department houses the maintenance and grounds costs associated with this building. The FTE support to this department is provided in the Maintenance and Fairgrounds budgets. The main expenses in this budget are for utilities and general maintenance.

EXPENSE DEPARTMENT 210 JUSTICE CENTER	2016 ADOPTED	2016 PROJECTED	2017 BUDGET
Generator Maintenance	\$ 1,260	\$ 1,260	\$ 1,260
HVAC Maintenance	\$ 26,500	\$ 17,142	\$ 26,500
Fire Alarm Maintenance	\$ 3,300	\$ 3,300	\$ 600
Operating Supplies	\$ 1,650	\$ 1,650	\$ 1,200
Janitorial Supplies	\$ 2,000	\$ 2,000	\$ -
Repairs and Maintenance	\$ 20,000	\$ 20,000	\$ 26,000
Utilities - Natural Gas	\$ 25,000	\$ 25,000	\$ 25,000
Utilities - Water/Sewer	\$ 25,000	\$ 25,000	\$ 25,000
Utilities - Electric	\$ 45,700	\$ 45,700	\$ 45,700
Utilities - Trash	\$ 2,760	\$ 2,760	\$ 2,760
Contract Services	\$ -	\$ -	\$ 2,700
	\$ 153,170	\$ 143,812	\$ 156,720

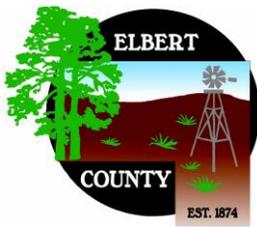


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**DEPARTMENT NARRATIVES
LINE ITEM BUDGETS**

Department 211 - Sherrif's Office

REVENUE DEPARTMENT 211 SHERRIF'S OFFICE	2016 ADOPTED	2016 PROJECTED	2017 BUDGET
Charges and Fees	\$ 66,500	\$ 125,469	\$ 72,000
Grant Revenue	\$ 63,548	\$ 93,029	\$ 89,198
Intergovernmental Reimburseme	\$ 74,375	\$ 70,345	\$ 97,000
Miscellaneous Revenue		\$ 3,283	
	\$ 204,423	\$ 292,126	\$ 258,198
EXPENSE DEPARTMENT 211 SHERRIF'S OFFICE	2016 ADOPTED	2016 PROJECTED	2017 BUDGET
Payroll Expense	\$ 2,459,904	\$ 2,356,756	\$ 2,602,502
Operating Supplies	\$ 15,100	\$ 9,579	\$ 22,300
Fuel	\$ 75,000	\$ 71,826	\$ 82,500
Dues, Meetings, Trainings	\$ 36,500	\$ 35,273	\$ 56,300
Community Outreach	\$ 5,500	\$ 21,713	\$ 5,500
Equipment - Purchase & Maintena	\$ 22,000	\$ 24,099	\$ 37,400
Office Supplies	\$ 7,500	\$ 7,343	\$ 7,500
Vest Grant Expense	\$ 3,000	\$ 4,244	\$ 4,000
Telephone	\$ 40,000	\$ 40,831	\$ 45,500
Postage	\$ 2,000	\$ 2,345	\$ 2,000
Professional Services Agreements	\$ 128,572	\$ 125,734	\$ 141,675
Auto Repairs	\$ 31,000	\$ 30,137	\$ 44,196
Travel	\$ 7,000	\$ 4,634	\$ 7,000
Uniforms	\$ 14,000	\$ 26,088	\$ 17,150
Contract Services	\$ 10,000	\$ 2,400	\$ 10,000
Detention Youth Services	\$ 9,500	\$ 9,244	\$ 9,500
Software Maintenance	\$ 4,000	\$ 11,550	\$ 4,000
Inmate Medical	\$ 144,995	\$ 142,959	\$ 165,000
Blood Alcohol/Drug Analysis	\$ 12,000	\$ 13,402	\$ 21,000
VOCA Expense	\$ 5,805	\$ 1,006	\$ 5,805
JAG GRANT EXPENSE	\$ -	\$ 26,005	\$ -
Dog Control	\$ 3,000	\$ 280	\$ 1,000
Canine Unit	\$ -	\$ 8,976	\$ 11,500
Prisoner Meals	\$ 65,000	\$ 58,085	\$ 65,000
Warrant Extradition	\$ -	\$ 2,807	\$ 5,000
	\$ 3,101,376	\$ 3,037,317	\$ 3,373,328



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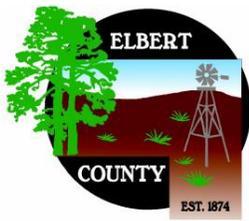
**DEPARTMENT NARRATIVES
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Department 213 - Coroner

The Coroner's department is responsible for investigating the cause and manner of deaths in specified circumstances, generically referred to as "unattended deaths", for issuing death certificates and for requesting autopsies when needed. The majority of expenses in this department are related to personnel expenses and autopsies.

2017 Goals: The Coroner's office is currently offsite from the rest of the major functions of the County. It will be a main focus of personnel in 2017 to find suitable and secure office space for the Coroner's office to better serve our constituents by having this office in the same vicinity of other County offices.

EXPENSE DEPARTMENT 213 CORONER	2016 ADOPTED	2016 PROJECTED	2017 BUDGET
Payroll Expense	\$ 69,611	\$ 69,125	\$ 72,797
Operating Supplies	\$ 6,200	\$ 1,508	\$ 3,700
Fuel	\$ 1,500	\$ 1,023	\$ -
Dues and Memberships	\$ 750	\$ 780	\$ 800
Equipment	\$ 2,500	\$ 3,214	\$ 3,000
Office Supplies	\$ 2,500	\$ 871	\$ 3,000
Postage	\$ 400	\$ 400	\$ 400
Maintenance	\$ 1,000	\$ 3,519	\$ 2,500
Hazardous Waste	\$ 3,000	\$ 1,613	\$ 3,000
Education	\$ 1,200	\$ -	\$ 1,200
Travel & Transportation	\$ 1,000	\$ -	\$ 1,000
Utilities	\$ 400	\$ 400	\$ 600
Contract Services	\$ 6,500	\$ 5,350	\$ 8,500
Autopsies	\$ 45,000	\$ 40,550	\$ 55,000
	\$ 141,561	\$ 128,353	\$ 155,497



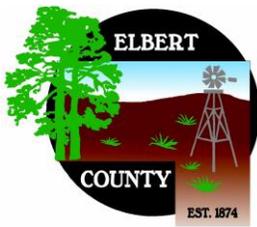
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**DEPARTMENT NARRATIVES
LINE ITEM BUDGETS**

Department 273 - Office of Emergency Management

The Office of Emergency Management department provides resource management to the County in the event of any and all emergency including natural disasters. The OEM department also assists in hazard mitigation and emergency preparedness for the entire county. FTE: 1

REVENUE DEPARTMENT 273 OEM	2016 ADOPTED	2016 PROJECTED	2017 BUDGET
Grant revenue	\$ 39,800	\$ 18,247	\$ 39,800
Intergovernmental Reimbursement	\$ -	\$ 23,156	\$ -
	\$ 39,800	\$ 41,403	\$ 39,800
EXPENSE DEPARTMENT 273 OEM	2016 ADOPTED	2016 PROJECTED	2017 BUDGET
Payroll Expense	\$ 69,662	\$ 68,753	\$ 73,062
Operating Expenses	\$ 1,915	\$ 595	\$ 1,528
Dues, Meetings, Trainings	\$ 1,500	\$ 1,557	\$ 1,205
Incident Management Team	\$ -	\$ -	\$ 5,000
Fuel	\$ 2,400	\$ 1,480	\$ -
Equipment	\$ 1,500	\$ 2,000	\$ 1,500
Office Supplies	\$ 700	\$ 500	\$ 700
Communication Supplies	\$ 1,650	\$ 1,185	\$ 1,650
Equipment Repair	\$ 1,000	\$ 1,000	\$ 660
Travel	\$ 1,100	\$ 493	\$ 336
Wildfire Emergency Relief Insurance	\$ 5,000	\$ 4,844	\$ 4,900
Disaster Contingency	\$ 3,500	\$ -	\$ -
L.E.P.C. Expense	\$ 1,500	\$ 1,375	\$ 800
Hazard Mitigation Plan Update		\$ 21,733	
	\$ 91,427	\$ 105,515	\$ 91,341

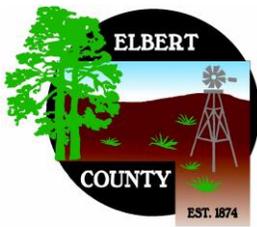


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**DEPARTMENT NARRATIVES
LINE ITEM BUDGETS**

Department 280 - Community Development Services

REVENUE DEPARTMENT 280 CDS	2016 ADOPTED	2016 PROJECTED	2017 BUDGET
Planning Review Revenue	\$ 47,300	\$ 299,621	\$ 125,000
Grant Revenue	\$ 5,000	\$ -	\$ 75,000
Building Inspections	\$ 517,000	\$ 614,227	\$ 568,700
	\$ 569,300	\$ 913,848	\$ 768,700
EXPENSE DEPARTMENT 280 CDS	2016 ADOPTED	2016 PROJECTED	2017 BUDGET
Planning Review Expense	\$ -	\$ 234,755	\$ 118,750
Payroll Expense	\$ 332,304	\$ 196,062	\$ 354,500
Operating expense	\$ 2,440	\$ 2,039	\$ 2,800
Fuel	\$ 2,500	\$ 1,493	\$ 4,500
Ads and Legals	\$ 110	\$ 270	\$ 1,140
Dues, Meetings, Trainings	\$ 3,330	\$ 2,509	\$ 3,600
Office Supplies	\$ 1,550	\$ 1,672	\$ 1,800
Postage	\$ 300	\$ 175	\$ 1,500
Master Plan Grant Expense	\$ 75,000	\$ -	\$ 75,000
Travel	\$ 900	\$ 650	\$ 1,200
Professional Services	\$ 1,000	\$ 1,000	\$ 1,000
Contract Services	\$ 42,500	\$ 142,810	\$ -
Planning Commission	\$ 17,280	\$ 10,398	\$ 13,000
Department Reduction	\$ -	\$ -	\$ (99,577)
	\$ 479,214	\$ 593,833	\$ 479,213



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**DEPARTMENT NARRATIVES
LINE ITEM BUDGETS**

Department 515 - 4-H Fair

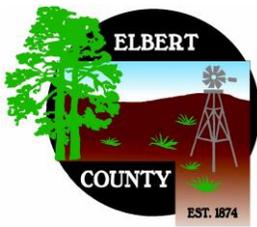
The Elbert County Fair is an annual event sponsored by the Elbert County Fair Board and Elbert County Government. To be a member in good standing, the 4-H member does not actually have to show at county fair but it is highly encouraged as the fair is the “showcase” of their annual efforts. Exhibits are placed through Danish quality ratings (red meets requirements, blue exceeds expectations and white suggest an opportunity for improvement) and American placing ratings (first-six place; champion and reserve champion). Those general projects that received a blue quality ribbon and placed first in their class are eligible to attend competition at the Colorado State Fair. Animal projects are judged on confirmation, breed standards, appearance and how the youth interact with the animal. General project members have a live interview with the judges to explain their projects and progress. Pre-fair specialty contest to determine state fair participation are hosted for the fashion revue, cake decorating, creative cooks, performing and speech arts, rocketry fly day, robotic, dog and shooting sports.

FTE: 2 full FTE support staff funded by Elbert County and 2 full FTE professional staff funded jointly by CSU and Elbert County.

2016 Achievements: Although the open class portion of the fair is not an Extension responsibility, we mentored in two new superintendents to help them learn their roles and responsibilities. Our overall 4-H enrollment stayed about the same as the last few years. However, the amount of different projects these members exhibited was higher than the last couple of year. With just under 300 members entering fair project, there were 2416 individual entries at the Elbert County Fair in both general and animal project. This number shows that these dedicated members are taking two, three, four or more project each. There were 77 members that had general project entries compete at the Colorado State Fair with 129 total exhibits.

2017 Goals: Due to the workload and a short staff, we will be having a staff retreat with a facilitator to help us redefine our goals and responsibilities. We will be identifying a handful of certified volunteers to mentor in as middle managers to help spread the workload for preparation and implementation of the fair. We are investigating hosting a general project sale as the Friends of Fair do for the livestock projects, giving the general project members a chance to sell their projects too. We plan to share judges with other counties as we have in the past to keep our judging costs down.

REVENUE DEPARTMENT 515 4-H FAIR	2016 ADOPTED	2016 PROJECTED	2017 BUDGET
Premiums	\$ 2,000	\$ 2,000	\$ 2,000
	\$ 2,000	\$ 2,000	\$ 2,000
REVENUE DEPARTMENT 515 4-H FAIR	2016 ADOPTED	2016 PROJECTED	2017 BUDGET
Project Judges	\$ 4,800	\$ 4,800	\$ 4,800
Judge's Mileage	\$ 1,600	\$ 1,600	\$ 1,600
Operating Expense	\$ 1,700	\$ 1,700	\$ 1,700
Awards	\$ 2,200	\$ 2,200	\$ 2,200
Printing	\$ 150	\$ 150	\$ 150
Travel	\$ 400	\$ 400	\$ 400
Professional Services	\$ 800	\$ 800	\$ 800
Award Premiums	\$ 2,500	\$ 2,500	\$ 2,500
	\$ 14,150	\$ 14,150	\$ 14,150



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**DEPARTMENT NARRATIVES
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Department 520 - Fairgrounds

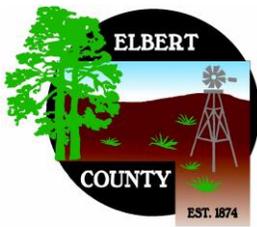
The Fairgrounds department is responsible for the rental of fairgrounds facilities, the maintenance and cleaning of these facilities and for the planning of improvements at the Fairgrounds. The revenue in this department is from rental of the facilities. The expenses in this department are for personnel costs, utilities and operation of the facilities.

FTE: 2.25

2016 Achievements: The fairgrounds continues to see increased activities at the different facilities. The fairgrounds projects to receive about \$10,000 more in rental revenue than in 2015.

2017 Goals: The fairgrounds plans to do a major upgrade to the campground facility in 2017. These funds will actually be expended out of the Impact Fund. The personnel of the Fairgrounds department will oversee this project. This upgrade will make the campgrounds much more attractive and user friendly. We hope to see an increase in rental revenue directly related to this project. The Fairgrounds department plans to add a part time, season FTE in 2017 to assist with the upkeep of facilities and grounds during the summer months, which is the busiest time of year for the fairgrounds.

REVENUE DEPARTMENT 520 FAIRGROUNDS	2016 ADOPTED	2016 PROJECTED	2017 BUDGET
Fees & Charges	\$ 45,000	\$ 45,000	\$ 45,000
	\$ 45,000	\$ 45,000	\$ 45,000
EXPENSE DEPARTMENT 520 FAIRGROUNDS	2016 ADOPTED	2016 PROJECTED	2017 BUDGET
Payroll Expense	\$ 117,554	\$ 109,604	\$ 130,819
Operating Supplies	\$ 1,100	\$ 700	\$ 1,700
Janitorial Supplies	\$ 1,500	\$ 1,500	\$ -
Building Maintenance	\$ 2,000	\$ 2,000	\$ 2,000
Utilities - Trash	\$ 2,760	\$ 2,760	\$ 2,760
Utilities - Propane	\$ 2,400	\$ 2,400	\$ 2,400
Utilities - Electric	\$ 12,000	\$ 17,280	\$ 12,000
Utilities- Natural Gas	\$ 5,280	\$ 7,800	\$ 5,280
Utilities - Water/Sewer	\$ 12,365	\$ 14,000	\$ 14,000
	\$ 156,959	\$ 158,044	\$ 170,959



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**DEPARTMENT NARRATIVES
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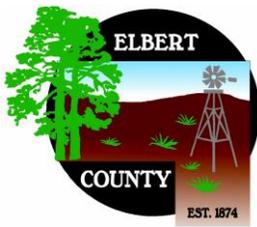
Department 525 - Fairboard

The Elbert County Fair is an annual event sponsored by the Elbert County Fair Board and Elbert County Government. The Fairboard is a Board of County Commissioners appointed board that serves at the pleasure of the BOCC. The Fairboard is charged with planning the events of the Fair in conjunction with CSU Extension and Fairgrounds staff. The revenue in the fund is comprised of sponsorship for both the royalty program and for events of the fair. The Fairboard has a general expense budget for events of the fair. The Fairboard provides an annual report to the Board of County Commissioners each year so that the BOCC can see if the expenses for the year are appropriate. Because the revenue obtained in this department are sponsorships given for the specific event of the Elbert County Fair the carryover line in the expenses is used to make sure these funds transfer over to the next years if they were not used in the previous year.

2016 Achievements: The Fairboard continues to improve the Elbert County Fair each year. The last year brought many new and exciting events that have been well received. The Fairboard constantly improves on the overall feel of the fair by changing location events and strategizing over how to get the most out of the money that is spent.

2017 Goals: With increasing sponsorships, the Fairboard hopes to bring in bigger events each year. The Fairboard is exploring some major headlining events.

REVENUE DEPARTMENT 525 FAIRBOARD	2016 ADOPTED	2016 PROJECTED	2017 BUDGET
Royalty Sponsorships	\$ 500	\$ 1,320	\$ 500
Fair Sponsorships	\$ 15,000	\$ 9,000	\$ 15,000
	\$ 15,500	\$ 10,320	\$ 15,500
REVENUE DEPARTMENT 525 FAIRBOARD	2016 ADOPTED	2016 PROJECTED	2017 BUDGET
Fair Event Expenses	\$ 30,000	\$ 27,617	\$ 30,500
Sponsorship Carryover	\$ 4,500	\$ -	\$ 2,203
	\$ 34,500	\$ 27,617	\$ 32,703



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**DEPARTMENT NARRATIVES
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Department 610 - CSU Extension

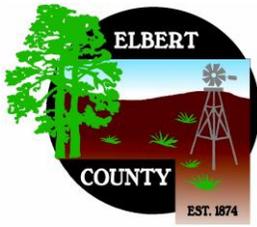
The Elbert County Extension Office is the off-campus, informal educational arm of Colorado State University. Our goal is to provide unbiased, research-based education and information to the citizens of Elbert County. Extension offers dynamic, flexible programs which serve a diverse rural and suburban mix of citizens. We offer access to experts in several areas of agriculture, livestock and home and family living as well as the 4-H Youth Development program. Our on-site trained and certified volunteers include certified Master Gardener (MG) and Master Food Safety (MFS) volunteers. The MG's answer questions on basic wildlife and pest management, weed control and horticulture-related issues. The MFS volunteers coordinate and present classes on food safety and storage, canning and preserving food, high altitude cooking and more. The 4-H program is a research-based youth development program that teaches youth in-depth real life skills that will last a lifetime. Elbert County has about 350 members in 11 community 4-H clubs that promote both livestock and general projects. The 4-H program also supports adult development through the utilization of over 140 certified volunteers. They handle leadership of clubs, project meetings, act as chaperones and drivers and more. Local businesses and individuals provide strong support for the 4-H program and Extension as a whole. The Elbert County Fair is the annual highlight for 4-H members' completed project competitions. The fair begins the latter part of July.

FTE: 2 support staff funded by Elbert County and 2 full FTE professional staff funded jointly by CSU and Elbert County.

2016 Achievements: In 4-H, our Youth Council placed third in the state for pickup raffle sales and earned a bonus for placing in the top three. The Youth Council and Leaders' Councils financially supported numerous members to attend leadership opportunities for district, state and national events and competitions. Two delegates attended Citizenship Washington Focus and one was awarded the National 4-H Congress trip. There were 2416 individual entries at the Elbert County Fair. Of those entries, 129 general project exhibits went on to compete at the Colorado State Fair. An after-school and school enrichment project was started at the Simla School in gardening. Both professional staff were selected to be a state fair contest superintendent and three of the staff were judges at other county fairs. The Master Gardener and Master Food Safety classes were well attended and received high marks on evaluation showing behavior change. Both professional and support staff were able to receive continued education to further the Extension mission and goals. The Director was an active participant in the Department Head meetings and the budget committee.

2017 Goals: We will have a staff retreat with a facilitator to help us redefine our goals and responsibilities. IN 4-H, we are planning to start a second school garden project in the county and provide support for that project. Public speaking is an extremely important skill for youth to learn so we will be strengthening our speaking opportunities and contests. We will be providing support to club leaders to strengthen the clubs, thus lowering retention losses. There will be more community adult agriculture educational seminars as well as the regular ones from the Master Gardeners and Master Food Safety Advisors.

EXPENSE DEPARTMENT 610 CSU EXTENSION	2016 ADOPTED	2016 PROJECTED	2017 BUDGET
Payroll Expense	\$ 101,465	\$ 101,131	\$ 105,509
Extension Agents Cost Allocation	\$ 26,600	\$ 26,600	\$ 26,600
Operating Expense	\$ 700	\$ -	\$ 1,400
Dues, Meetings, Trainings	\$ 535	\$ 475	\$ 535
Office Supplies	\$ 1,900	\$ 1,902	\$ 1,900
Postage	\$ 900	\$ 750	\$ 900
Printing	\$ 350	\$ 300	\$ 350
Travel	\$ 1,500	\$ 1,501	\$ 3,000
	\$ 133,950	\$ 132,659	\$ 140,194



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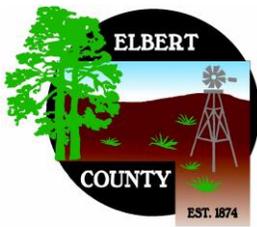
**DEPARTMENT NARRATIVES
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Department 701 - Surveyor

The Surveyor department accounts for all expenses associated with the Elected Official position of County Surveyor. The only costs in this department are the personnel costs of the Surveyor. The salary of the County Surveyor is set by statute.

FTE: 1.5

EXPENSE DEPARTMENT 701 SURVEYOR	2016 ADOPTED	2016 PROJECTED	2017 BUDGET
Payroll Expense	\$ 2,556	\$ 2,523	\$ 2,527
	\$ 2,556	\$ 2,523	\$ 2,527



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**DEPARTMENT NARRATIVES
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Fund 15 - Public Health

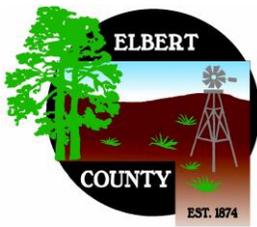
The Health Department is responsible for providing programs in Immunizations, Maternal Child Health, Child Fatality Review, Vital Statistics, Tobacco Prevention, Consumer Protection, Septage, and Epidemiologic monitoring and reporting. The revenues within this department are mostly generated from septic permits, food service licenses, and State and federal grant funding. The majority of expenditures in this department are related to personnel costs, cost allocations to the county, and shared department costs with Human Services.

FTE: 2

2016 Achievements: A major achievement in 2016 was having a full time Health Director in place. We also saw more septic inspections and permits issued than in years past. We were able to secure grant funding for tobacco prevention, and began planning for the state required county needs assessment. Our department also underwent strategic planning.

2017 Goals: The Health and Environment team would like to pursue additional programming that will offer more direct nursing services to the community such as WIC, vaccine clinics and more. We also need to purchase a new vehicle for environmental health site inspections, etc. We are projecting the need to hire additional personnel on a part time basis minimally, with potential for full time, as development and population continue to increase. Our largest capital investment using fund balance dollars, would be partnering with Human Services to purchase/ lease additional space to our building. Currently we are over capacity, and unable to provide many of the needed services due to space constraints.

REVENUE FUND 15 PUBLIC HEALTH	2016 ADOPTED	2016 PROJECTED	2017 BUDGET
Metro Waste Water Contract	\$ 40,000	\$ -	\$ 40,000
Per Capita	\$ 36,077	\$ 36,077	\$ 37,103
Immunization Core Svcs	\$ 12,290	\$ -	\$ 12,290
Child Fatality/LPHA Master Grant	\$ 73,038	\$ 2,000	\$ 2,000
Environmental Health/LPHA Master Grant	\$ -	\$ 5,000	\$ 5,000
Local Planning/LPHA Master Grant	\$ -	\$ 50,109	\$ 50,109
Maternal and Child Health/LPHA Master Grant	\$ -	\$ 15,929	\$ 15,929
Tobacco Grant	\$ -	\$ -	\$ 30,000
WIC Grant	\$ -	\$ -	\$ 20,000
Vital Statistics/Birth	\$ 4,000	\$ 4,101	\$ 4,000
Consumer Protection	\$ 10,000	\$ 11,000	\$ 14,000
Septage Program	\$ 136,886	\$ 159,987	\$ 136,886
Rent	\$ -	\$ -	\$ 12,000
	\$ 312,291	\$ 284,203	\$ 379,317

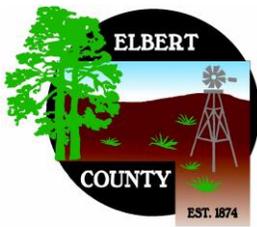


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Fund 15 - Public Health (Continued)

EXPENSE FUND 15 PUBLIC HEALTH	2016 ADOPTED	2016 PROJECTED	2017 BUDGET
Staff Support	\$ 45,800	\$ 2,522	\$ 11,000
Payroll Expense	\$ 144,038	\$ 115,146	\$ 176,798
Contract Services	\$ -	\$ 5,930	\$ 36,680
CAPP - Insurance	\$ -	\$ -	\$ 381
Operating Supplies	\$ 2,950	\$ -	\$ 3,700
Dues, Meetings, Trainings	\$ 2,100	\$ 1,235	\$ 3,100
Office Supplies	\$ 3,577	\$ 4,335	\$ 10,000
Telephone	\$ 3,400	\$ 2,642	\$ 4,500
Postage	\$ 250	\$ 161	\$ 1,000
Building Maintenance	\$ 3,250	\$ 1,254	\$ 4,000
Travel	\$ 250	\$ 1,772	\$ 2,500
Utilities	\$ 2,500	\$ 2,556	\$ 4,000
Equipment Rental/Lease Equipment	\$ 1,650	\$ 1,281	\$ 1,650
Gasoline	\$ 1,950	\$ 927	\$ 2,000
Lab Fees	\$ 250	\$ -	\$ 2,000
Auto Maintenance	\$ 500	\$ 74	\$ 927
Metro Wastewater program	\$ 40,000	\$ -	\$ 40,000
Septage Fees	\$ 4,500	\$ 3,629	\$ 5,000
Consumer Protection	\$ 3,500	\$ 3,981	\$ 4,500
Contract Services/Staff Support	\$ 6,500	\$ 3,181	\$ 10,000
Cost Alloc. Indirect Cost	\$ 25,326	\$ 25,326	\$ 25,280
Capital Outlay	\$ 20,000		\$ 361,000
	\$ 312,291	\$ 175,952	\$ 710,016



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**DEPARTMENT NARRATIVES
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Fund 20 - Road & Bridge

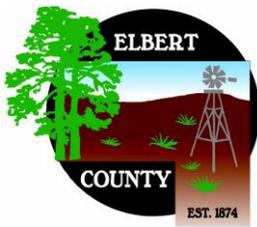
The Road & Bridge department has several functions including, but not limited to the maintenance of approximately 1,110 miles of gravel roads in an area of 1,854 square miles, the maintenance of 170 center line miles of paved roads, the construction or rebuild of roads as funds allow, the mining of gravel for roadway maintenance, perform snow removal operations on all gravel and paved roadways, and assist in wild land fire fighting when requested. The revenue in this fund comes from property tax, highway users state aid, reimbursement from other departments for fuel and vehicle maintenance and fees from permitting. The expenses are for personnel and the operational costs of all of the functions listed above.

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2016 Achievements: All repairs identified by FEMA during the 2015 flood event were completed. The reimbursement for those projects will be transferred to the Road & Bridge Fund in 2017 after the State has completed close out. These funds are currently being held in an interest bearing account that is separate from the general operating accounts.

2017 Goals: The Road & Bridge department plans to focus on gravel roadways in 2017. We estimate to rebuild and repair about 20 miles of gravel road in the coming year.

REVENUE FUND 20 ROAD & BRIDGE	2016 ADOPTED	2016 PROJECTED	2017 BUDGET
Property Taxes	\$ 2,825,508	\$ 2,795,964	\$ 2,889,825
Other Taxes	\$ 61,905	\$ 76,729	\$ 64,000
Registration Fees	\$ 134,400	\$ 149,867	\$ 137,000
Intergovernmental Transfers	\$ 325,000	\$ 325,000	\$ 346,167
Reimbursements- Intergovernmental	\$ 114,000	\$ 108,091	\$ 613,000
Highway Users State Aid	\$ 2,500,000	\$ 2,751,529	\$ 2,827,808
Permits	\$ -	\$ 55,387	\$ 16,000
Interest on Accounts	\$ -	\$ 2,161	\$ -
Insurance Recoveries	\$ -	\$ 1,863	\$ -
Sale of Assets	\$ -	\$ 16,975	\$ -
Vehicle Repair Allocation	\$ -	\$ -	\$ 70,989
	\$ 5,960,813	\$ 6,283,567	\$ 6,964,789

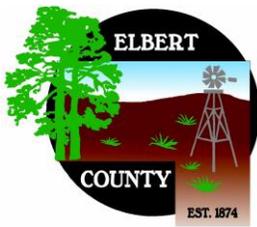


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**DEPARTMENT NARRATIVES
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Fund 20 - Road & Bridge (Continued)

EXPENSE FUND 20 ROAD & BRIDGE	2016 ADOPTED	2016 PROJECTED	2017 BUDGET
County Clean Up Program	\$ -	\$ 53,003	\$ -
FEMA Contract Projects	\$ -	\$ 495,720	\$ -
Agate Yard Monitoring	\$ -	\$ 25,078	\$ 5,000
Payroll	\$ 2,434,714	\$ 2,376,861	\$ 2,477,209
Insurance/Bonds	\$ 130,500	\$ 148,871	\$ 175,000
Payments to Towns	\$ 134,280	\$ 138,569	\$ 141,100
Intergovernmental Loan	\$ 52,400	\$ 55,000	\$ -
Treasurer Fees	\$ 73,766	\$ 84,646	\$ 86,695
Indirect Cost Allocation	\$ 81,913	\$ 81,913	\$ 145,071
Direct Cost Allocations	\$ 56,698	\$ 60,650	\$ 55,670
Copier Expense	\$ 7,200	\$ 7,200	\$ -
Advertising	\$ -	\$ 2,804	\$ 1,000
Dues and Memberships	\$ 300	\$ -	\$ 225
Equipment	\$ 1,500	\$ 165	\$ -
Office Supplies	\$ 3,645	\$ 808	\$ 4,200
Operating Expense	\$ 10,960	\$ 434	\$ 200
Communications	\$ 5,500	\$ 3,686	\$ 26,000
Postage	\$ 240	\$ 211	\$ 250
Building Maintenance	\$ 7,350	\$ 6,139	\$ 7,000
Education & Training	\$ 3,300	\$ 3,808	\$ 5,000
Travel	\$ 250	\$ 904	\$ 1,500
Uniforms	\$ 3,600	\$ 4,852	\$ 4,500
Professional Services	\$ 10,000	\$ 34,401	\$ 35,000
Software Support	\$ 8,800	\$ 8,800	\$ -
Drug Testing	\$ 1,200	\$ 359	\$ 1,200
CDL Fees	\$ 1,600	\$ -	\$ 1,400
Other Fluids	\$ 12,055	\$ 6,135	\$ 12,000
Oil	\$ 38,000	\$ 12,930	\$ 25,000
Tires	\$ 42,000	\$ 47,730	\$ 50,000
Blades, Teeth	\$ 82,500	\$ 54,483	\$ 55,000
Diesel Fuel	\$ 682,000	\$ 467,256	\$ 682,000
Gasoline	\$ 202,450	\$ 159,960	\$ 205,000
Equipment Parts	\$ 175,000	\$ 221,919	\$ 175,000
Shop Tools	\$ 5,500	\$ 6,746	\$ 5,500
Road Crew Tools	\$ 4,500	\$ 1,058	\$ 3,000
Shop Supplies	\$ 13,500	\$ 21,671	\$ 21,000
Safety Supplies	\$ 10,000	\$ 5,854	\$ 10,000
Equipment Repairs	\$ 29,500	\$ 24,140	\$ 25,000
Equipment Rental	\$ 10,000	\$ 24,900	\$ 30,000
Hazardous Waste	\$ 1,800	\$ 400	\$ 600

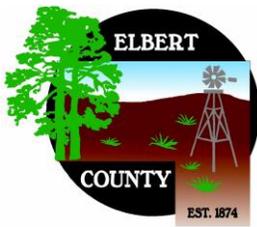


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**DEPARTMENT NARRATIVES
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Fund 20 - Road & Bridge (Continued)

EXPENSE FUND 20 ROAD & BRIDGE	2016 ADOPTED	2016 PROJECTED	2017 BUDGET
Tire/Waste Disposal	\$ 1,200	\$ 1,609	\$ 3,000
Culverts	\$ 10,000	\$ 39,615	\$ 40,000
Gravel	\$ 40,000	\$ 19,430	\$ 40,000
Water for Roads	\$ 21,100	\$ 19,250	\$ 21,000
Paint/Striping	\$ 120,000	\$ 120,450	\$ 120,000
Weed Control	\$ 20,000	\$ 11,846	\$ 20,000
Signs	\$ 30,000	\$ 28,555	\$ 60,000
Fencing Supplies	\$ 2,500	\$ 1,500	\$ 2,500
Salt and Sand	\$ 151,800	\$ 151,788	\$ 160,000
Living Snow Fence	\$ 8,000	\$ 8,931	\$ 8,500
Utility Modification	\$ 1,000	\$ -	\$ 1,000
Contract Services Road Maintenance	\$ 15,000	\$ 17,280	\$ 20,000
Reclamation	\$ 5,500	\$ 10,000	\$ -
Gravel Pit Fees	\$ 2,551	\$ 2,228	\$ 10,000
Asphalt repair	\$ 80,000	\$ 129,894	\$ 120,000
Bridge Repair	\$ 35,000	\$ 21,785	\$ 35,000
Guard rail	\$ 2,500	\$ 2,500	\$ 2,500
Crack Seal	\$ 33,500	\$ 33,500	\$ 33,500
Chip Seal	\$ 200,000	\$ 202,893	\$ 200,000
Recycled Asphalt	\$ 200,000	\$ 134,258	\$ -
Dust Control	\$ 30,000	\$ 30,000	\$ 30,000
Lease Purchase Equipment	\$ 893,250	\$ 917,560	\$ 813,100
Utilities - Natural Gas	\$ 6,175	\$ 4,833	\$ 4,800
Utilities - Water	\$ 3,750	\$ 3,488	\$ 3,840
Utilities - Electric	\$ 17,205	\$ 14,744	\$ 17,500
Utilities - Trash	\$ 4,800	\$ 11,648	\$ 12,000
Utilities - Phone	\$ 12,912	\$ 10,440	\$ 3,624
Utilities - Propane	\$ 6,000	\$ 2,660	\$ 3,800
	\$ 6,292,264	\$ 6,602,749	\$ 6,257,984



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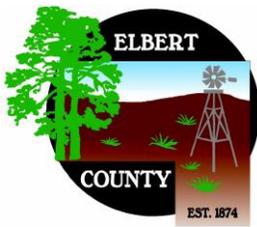
Fund 25 - Sales & Use Tax

In 2007, the County passed a 1% sales and use tax and commenced collection in 2008. The revenue from the sales and use tax is collected in the Sales and Use Tax Fund and is used for capital road improvements and associated costs. The revenue in this department comes from two sources: the 1% Sales tax and the Use tax.

2016 Achievements: 3 miles of County Road 9/15 were paved utilizing Sales & Use Tax funds. Four vehicles were purchased from the Sheriff's Office as part of the vehicle rotation program.

2017 Goals: The County plans to rebuild and repair nearly 20 miles of gravel roadways in 2017. The purchase of essential equipment is also planned for 2017. The County also plans to update assessment of bridges and pavement areas as updates to the Western Elbert County transportation plan.

REVENUE FUND 20 ROAD & BRIDGE	2016 ADOPTED	2016 PROJECTED	2017 BUDGET
Use Tax	\$ 1,920,000	\$ 1,077,532	\$ 1,080,000
1% Sales Tax Collection	\$ -	\$ 1,019,912	\$ 1,020,000
	\$ 1,920,000	\$ 2,097,444	\$ 2,100,000
EXPENSE FUND 20 ROAD & BRIDGE	2016 ADOPTED	2016 PROJECTED	2017 BUDGET
Treasurer Fees	\$ 57,600	\$ 64,000	\$ 65,000
Capital Projects - CR 9/15	\$ 3,070,000	\$ 2,702,608	\$ -
Traffic Counts	\$ 20,000	\$ -	\$ 20,000
Equipment Purchase - Capital	\$ 85,000	\$ 85,000	\$ 355,000
Pavement Assessment Update	\$ -	\$ -	\$ 40,000
Bridge Assessment Update	\$ -	\$ -	\$ 65,000
Intergovernmental	\$ 325,000	\$ 325,000	\$ 325,000
Road Construction- Gravel/Recycled	\$ -	\$ -	\$ 2,200,000
	\$ 3,557,600	\$ 3,176,608	\$ 3,070,000

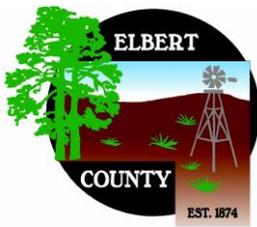


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Fund 40- Law Enforcement Assistance Fund

REVENUE FUND 40 LEAF	2016 ADOPTED	2016 PROJECTED	2017 BUDGET
ECCA Reimbursement	\$ 23,215	\$ 31,615	\$ -
Sale of Assets	\$ 40,000	\$ 40,000	\$ 40,000
Lease Proceeds	\$ -	\$ 4,341	\$ -
MTC/Law Enforcement	\$ 560,000	\$ 560,000	\$ 685,000
	\$ 623,215	\$ 635,956	\$ 725,000
EXPENSE FUND 40 LEAF	2016 ADOPTED	2016 PROJECTED	2017 BUDGET
Payroll Expense	\$ 347,966	\$ 290,401	\$ 345,167
Fuel Expense	\$ 35,000	\$ 35,000	\$ 35,000
Equipment	\$ -	\$ 3,590	\$ 24,000
Operating Supplies	\$ -	\$ 6,218	\$ 7,000
Vehicle Repair	\$ 20,000	\$ 3,756	\$ 10,122
E Ticket Software	\$ 15,000	\$ 15,000	\$ 6,300
RMS	\$ 12,351	\$ 12,351	\$ 12,652
Dispatch Service	\$ 55,000	\$ 65,373	\$ 41,640
TA Reconstruction Equipment	\$ -	\$ -	\$ 7,000
Indirect Cost Allocation	\$ 9,567	\$ 9,567	\$ 17,802
Lease Purchase	\$ 138,162	\$ 323,674	\$ 207,900
	\$ 633,046	\$ 764,930	\$ 714,583



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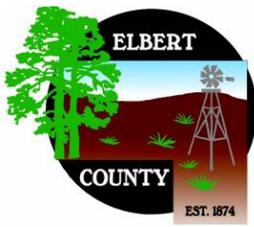
Fund 70 - Retirement

The Retirement Fund accounts for the County’s matching portion of funds to Elbert County employees. The County currently uses COERA as the retirement provider. The Retirement Fund has a dedicated mil. Tax money is the sole revenue source for this fund. The only expense in the Retirement Fund is the County match portion of retirement.

2016 Achievements: Through assistance of the Retirement provider, Elbert County was able to use forfeiture funds available from the provider to reduce costs in the Retirement fund.

2017 Goals: The ending fund balance of Fund 70 has grown in the last three years. The County will be providing a five percent match in 2017. This is a one percent increase to the County match. Elbert County Administration is very pleased to be able to provide an increase to the County retirement match in 2017. The budget team believes that this is sustainable for a five year outlook.

REVENUE FUND 70 RETIREMENT	2016 ADOPTED	2016 PROJECTED	2017 BUDGET
Taxes	\$ 250,687	\$ 238,500	\$ 228,327
SOT Taxes	\$ -		\$ 30,000
	\$ 250,687	\$ 238,500	\$ 258,327
EXPENSE FUND 70 RETIREMENT	2016 ADOPTED	2016 PROJECTED	2017 BUDGET
Treasurer Fee	\$ 7,200	\$ 6,800	\$ 7,500
Retirement	\$ 246,508	\$ 212,000	\$ 295,015
	\$ 253,708	\$ 218,800	\$ 302,515



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Fund 75 - Capital Improvement

The Capital Improvement fund is not a new fund, as it has been an accepted and created fund for some years. This is the first year in recent history that the County will be moving a substantial amount of money into this fund for later use. These funds may only be used for capital improvement projects. The funds reflected as revenue in this fund were transferred from Fund 95, the Bond Service Fund. The \$500,000 was the restricted funds in Fund 95 that were released as part of the bond refinance. These funds could only be used for capital purchases to avoid IRS penalties, thus why they were moved into this fund.

REVENUE FUND 75 CAPITAL IMPROVEMENT FUND	2016 ADOPTED	2016 PROJECTED	2017 BUDGET
Intergovernmental Transfer	\$ -	\$ -	\$ 500,000
	\$ -	\$ -	\$ 500,000
EXPENSE FUND 75 CAPITAL IMPROVEMENT FUND	2016 ADOPTED	2016 PROJECTED	2017 BUDGET
Capital Improvement	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -



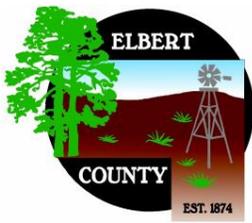
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Fund 85 - Impact Fund

The Impact Fund is used to account for the collection of impact funds related to development. The expenses in this fund are limited by a County resolution passed when the fund was created. Specific projects are planned each year to fully take advantage of the funds in the designated areas.

REVENUE FUND 85 IMPACT FUND	2016 ADOPTED	2016 PROJECTED	2017 BUDGET
Interest Apportionment	\$ 1,000	\$ 1,000	\$ 1,000
General Program Revenue	\$ 1,000	\$ 1,000	\$ 1,000
Public Facilities Impact	\$ 5,000	\$ 5,000	\$ 4,000
R&B Impact Special	\$ 17,000	\$ 17,000	\$ 16,000
Recreation Impact Special	\$ 2,500	\$ 2,500	\$ 2,000
Sherriff Impact Special	\$ 5,000	\$ 4,500	\$ 4,000
TAZ 1	\$ 10,000	\$ 13,500	\$ 13,000
TAZ 2	\$ 5,100	\$ 6,000	\$ 6,000
TAZ 3	\$ 5,000	\$ 5,000	\$ 5,000
	\$ 51,600	\$ 55,500	\$ 52,000
EXPENSE FUND 85 IMPACT FUND	2016 ADOPTED	2016 PROJECTED	2017 BUDGET
Parks & Rec - Open Space	\$ 67,000	\$ -	\$ -
R&B Impact Special	\$ 43,793	\$ -	\$ 70,000
Recreation Impact Special	\$ 95,760	\$ -	\$ 115,760
TAZ 1	\$ 51,500	\$ 51,500	\$ -
	\$ 258,053	\$ 51,500	\$ 185,760



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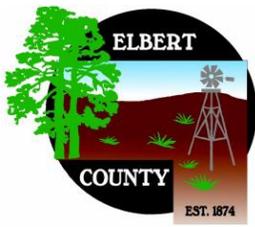
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Fund 90 - Conservation Trust Fund

Conservation Trust Funds are the portion of Lottery proceeds constitutionally mandated to be distributed directly to local governments, based on population, for acquiring and maintaining parks, open space and recreational facilities. The funds are distributed and monitored through the Colorado Department of Local Affairs (DOLA). CTF monies are distributed quarterly on a per capita basis. The per capita share, or the amount distributed per person, is multiplied by a participating local government's population to determine the distribution amount each quarter. The expenses in this fund are planned throughout the year with direction from the Fairgrounds Master Plan.

2016 Achievements: Capital improvement continues to happen each year at the Fairgrounds facilities. In 2016 both the Agriculture building and the Exhibit building recieved repairs and coating to the roofs. This project was severly overdue and should reduce maintenance cost at each of the facilities.

REVENUE FUND 90 CONSERVATION TRUST FUND	2016 ADOPTED	2016 PROJECTED	2017 BUDGET
Interest Apportionment	\$ 600	\$ 600	\$ 600
Intergovernmental Revnue-State	\$ 146,600	\$ 146,600	\$ 146,600
	\$ 147,200	\$ 147,200	\$ 147,200
EXPENSE FUND 90 CONSERVATION TRUST FUND	2016 ADOPTED	2016 PROJECTED	2017 BUDGET
Intergovernmental - Salary	\$ 71,159	\$ 71,159	\$ 79,110
Building Maintenance	\$ 25,000	\$ 25,000	\$ 25,000
Grounds Maintenance	\$ 15,000	\$ 15,000	\$ 15,000
Equipment	\$ -	\$ -	\$ 20,000
Farigrounds Improvements	\$ 110,000	\$ 110,000	\$ 130,000
	\$ 221,159	\$ 221,159	\$ 269,110



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Fund 95 - Bond Service Fund

The Bond Service fund was created in 2015 as a transparent way to account for payments made for the justice center general obligation bond as well as the restricted funds that were once a part of the collateral placed by the bond holder.

2016 Achievements: Elbert County staff successfully achieved a refinance of the lease revenue bond on the Justice Center. The refinance reduced the interest amount by 2.89%. More importantly the refinance relieved the County of a \$2,000,000 balloon payment that would have been due in 2020. Nearly \$13,000,000 in collateral including land and water rights was released and not required for the refinanced bond. The yearly payment of the bond was also reduced by nearly \$35,000.

REVENUE FUND 95 BOND SERVICE FUND	2016 ADOPTED	2016 PROJECTED	2017 BUDGET
Intergovernmental Transfer	\$ 506,538	\$ 473,831	\$ 473,727
	\$ 506,538	\$ 473,831	\$ 473,727
EXPENSE FUND 95 BOND SERVICE FUND	2016 ADOPTED	2016 PROJECTED	2017 BUDGET
Bond Payment	\$ 506,538	\$ 472,123	\$ 468,727
Servicing Fees	\$ -	\$ -	\$ 5,000
	\$ 506,538	\$ 472,123	\$ 473,727