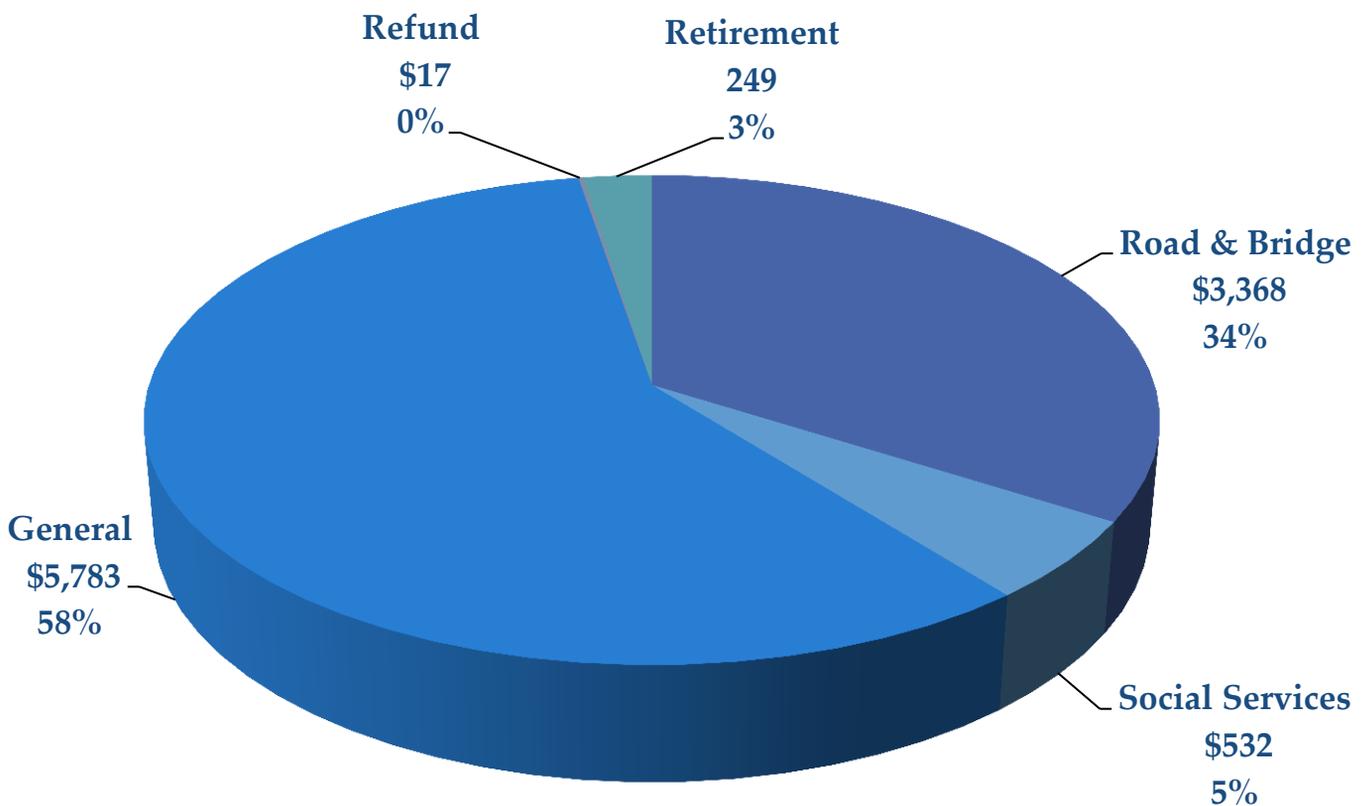


# Where do my taxes go?

Based on Assessed Value:  
\$354,500

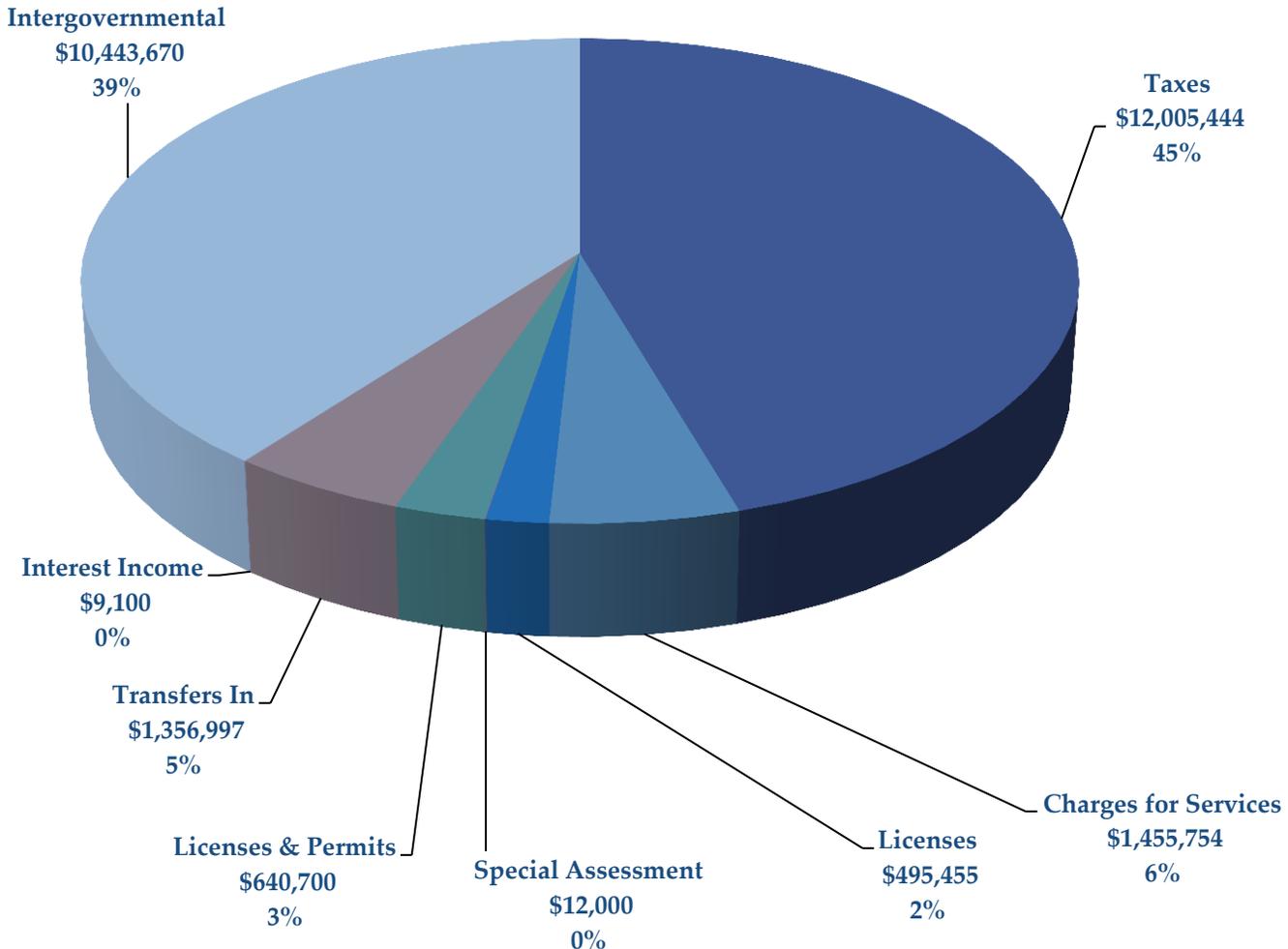


## County Mill Levy

General	16.314
Road & Bridge	9.500
Social Services	1.500
Retirement	0.703
<u>Refund/Abatements</u>	<u>0.039</u>
<b>Total Mill</b>	<b>28.065</b>

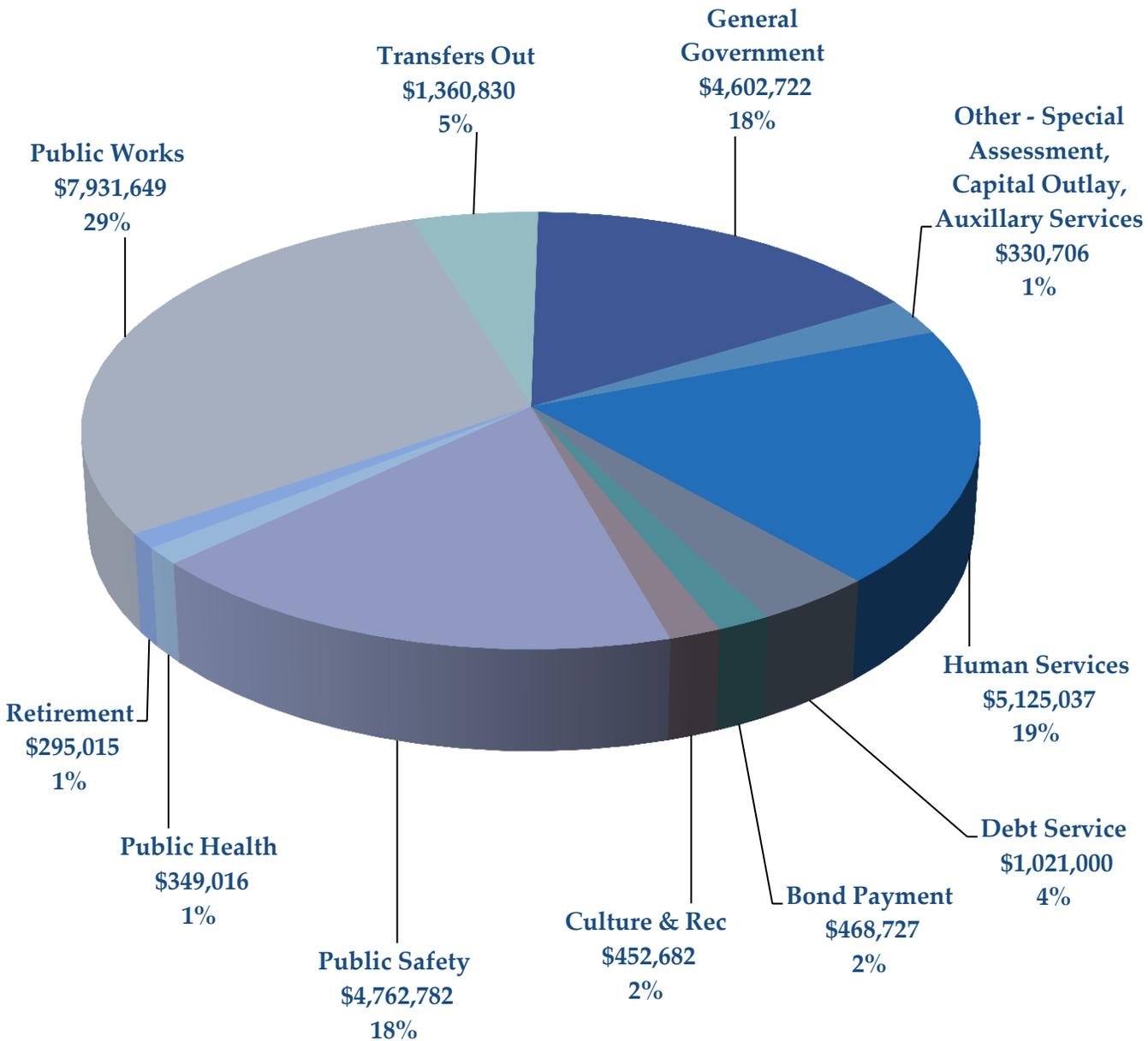
# 2017 Elbert County Budget Source of Funds

County Total Revenue & Transfers In: \$26,462,020



# 2017 Elbert County Budget Expenditure Categories

County Total Expenditure: \$26,840,099

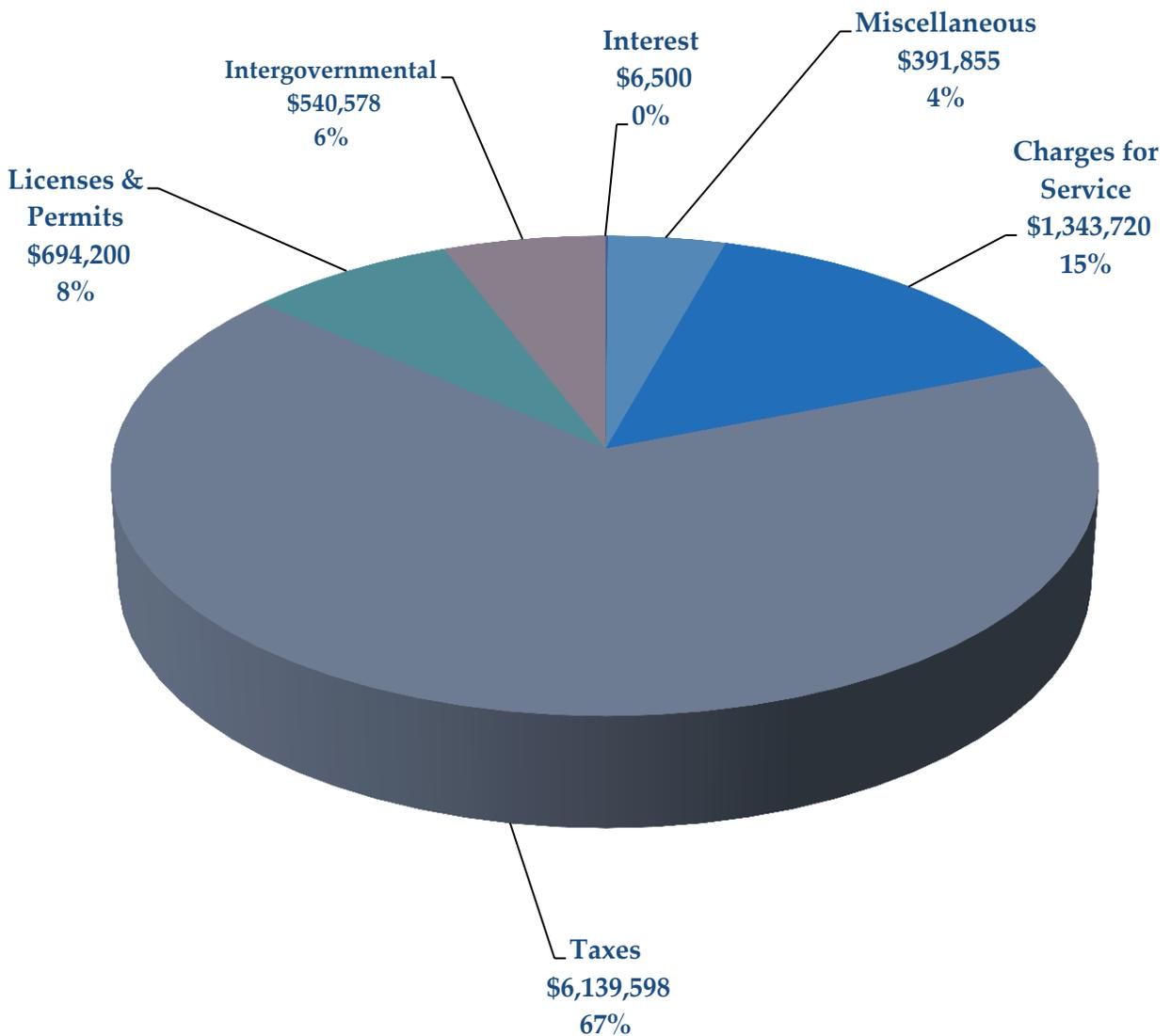


# 2017

## Fund 10 – General Fund

### Source of Funds

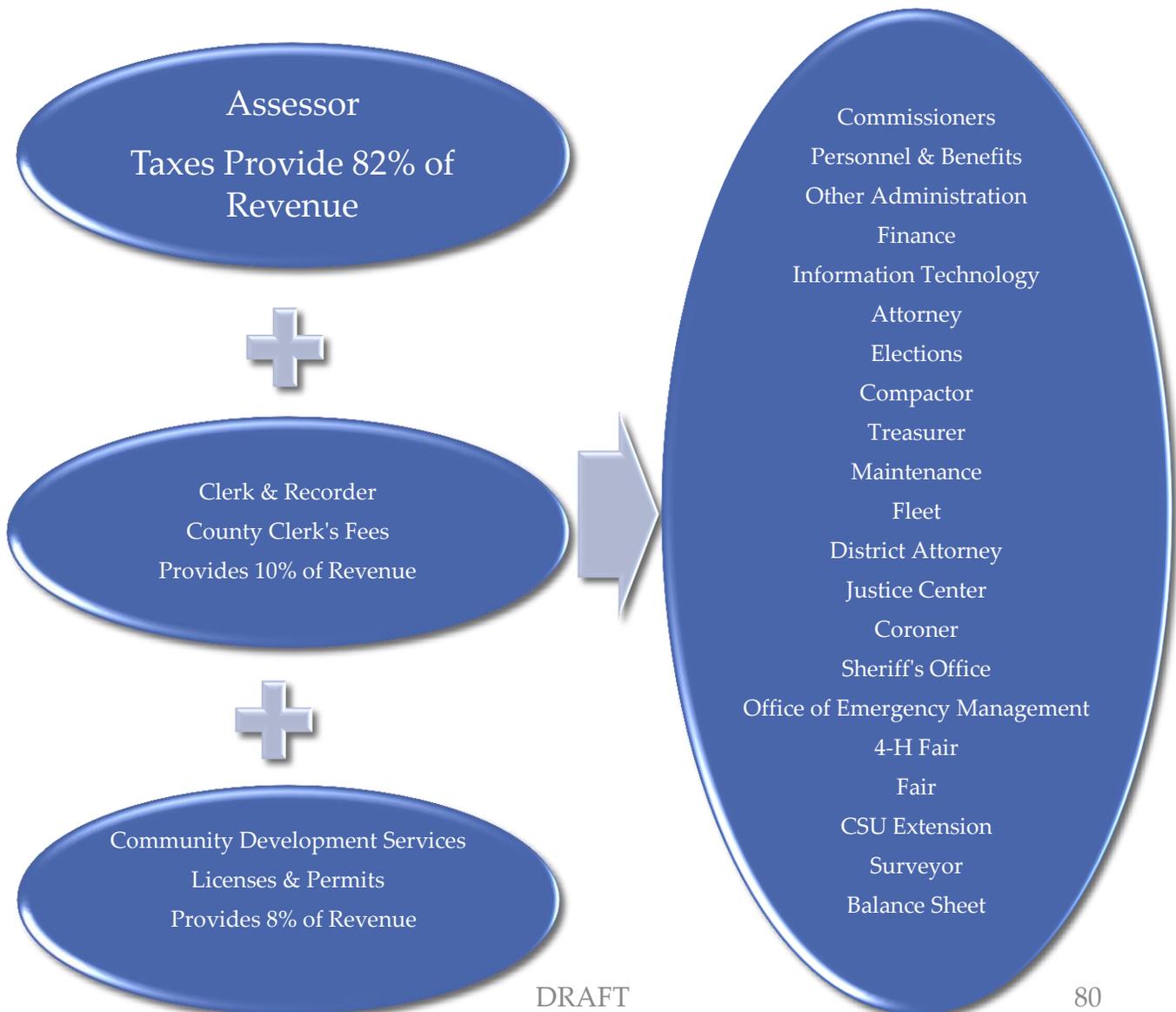
Fund 10 Total Revenues & Transfers In:  
\$9,116,451



# 2017

## Fund 10 – General Fund Revenue Support

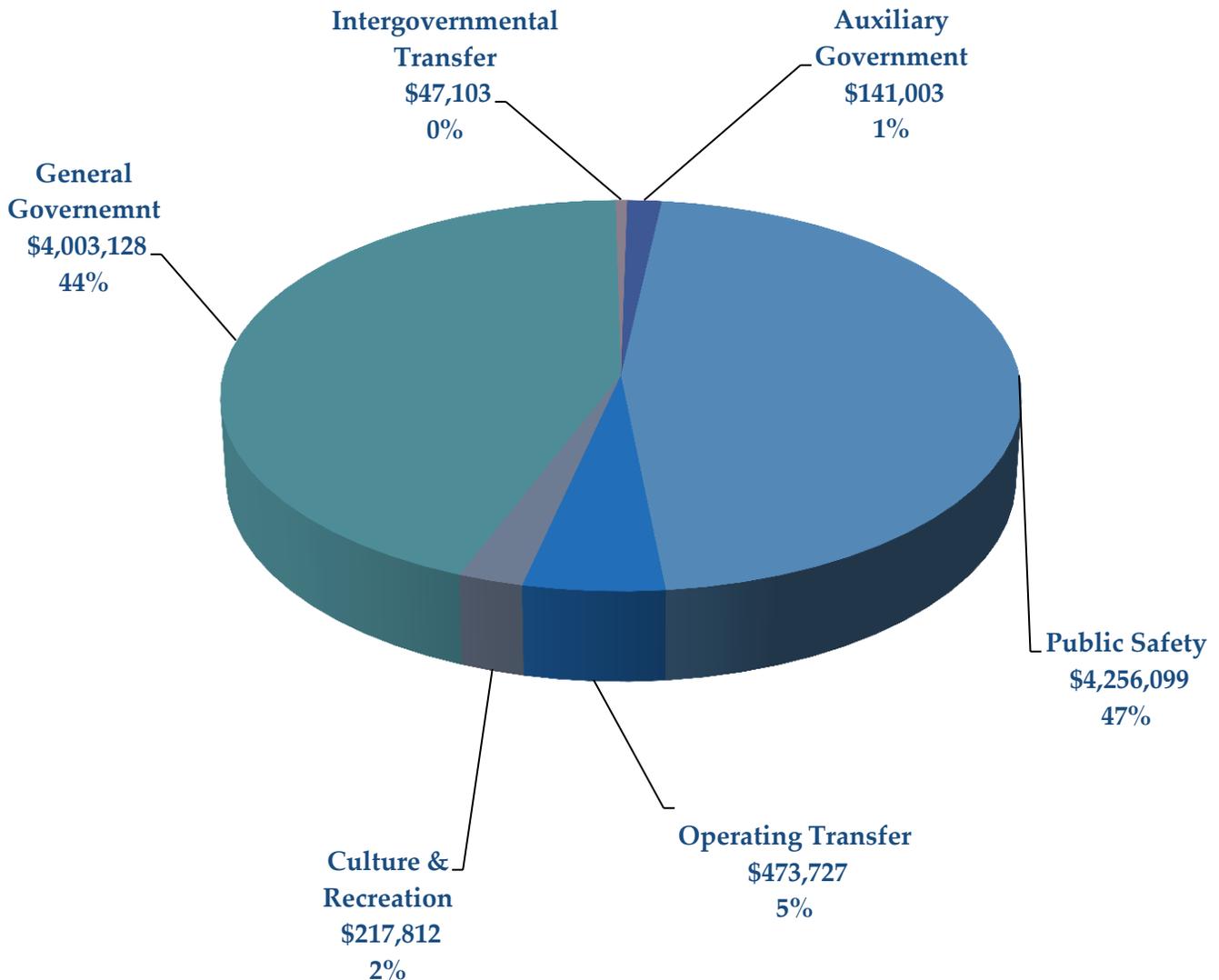
The General Fund is home to 24 departments. Of the 24 departments 3 departments generate revenue. These 3 departments revenue generation (including the tax revenue generated by the Assessors department) must support all 24 departments. All 24 departments rely on one another to function and service the tax payers of Elbert County.



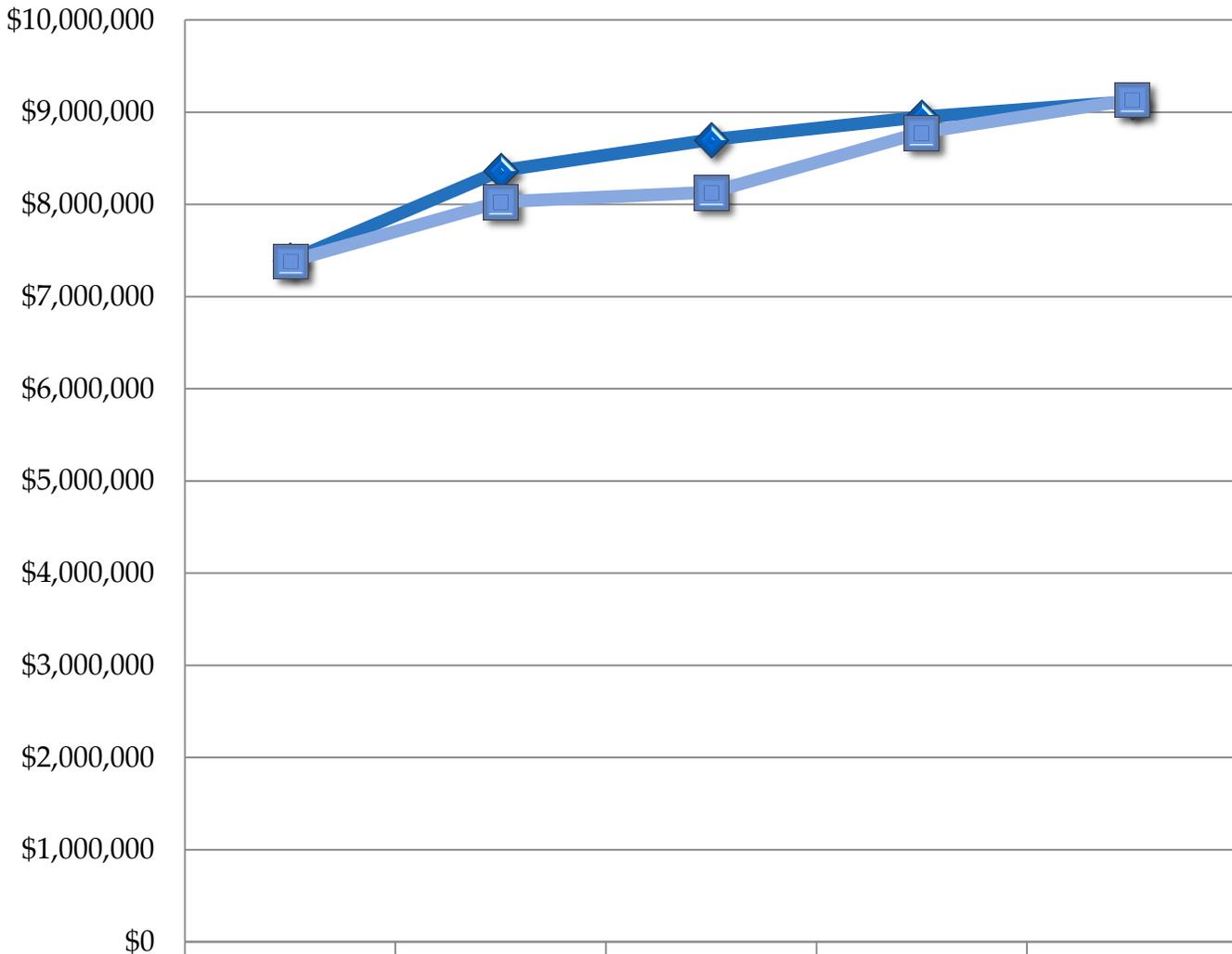
# 2017

## Fund 10 – General Fund Expenditure Categories

Fund 10 Total Expenditures & Transfers Out:  
\$9,138,063

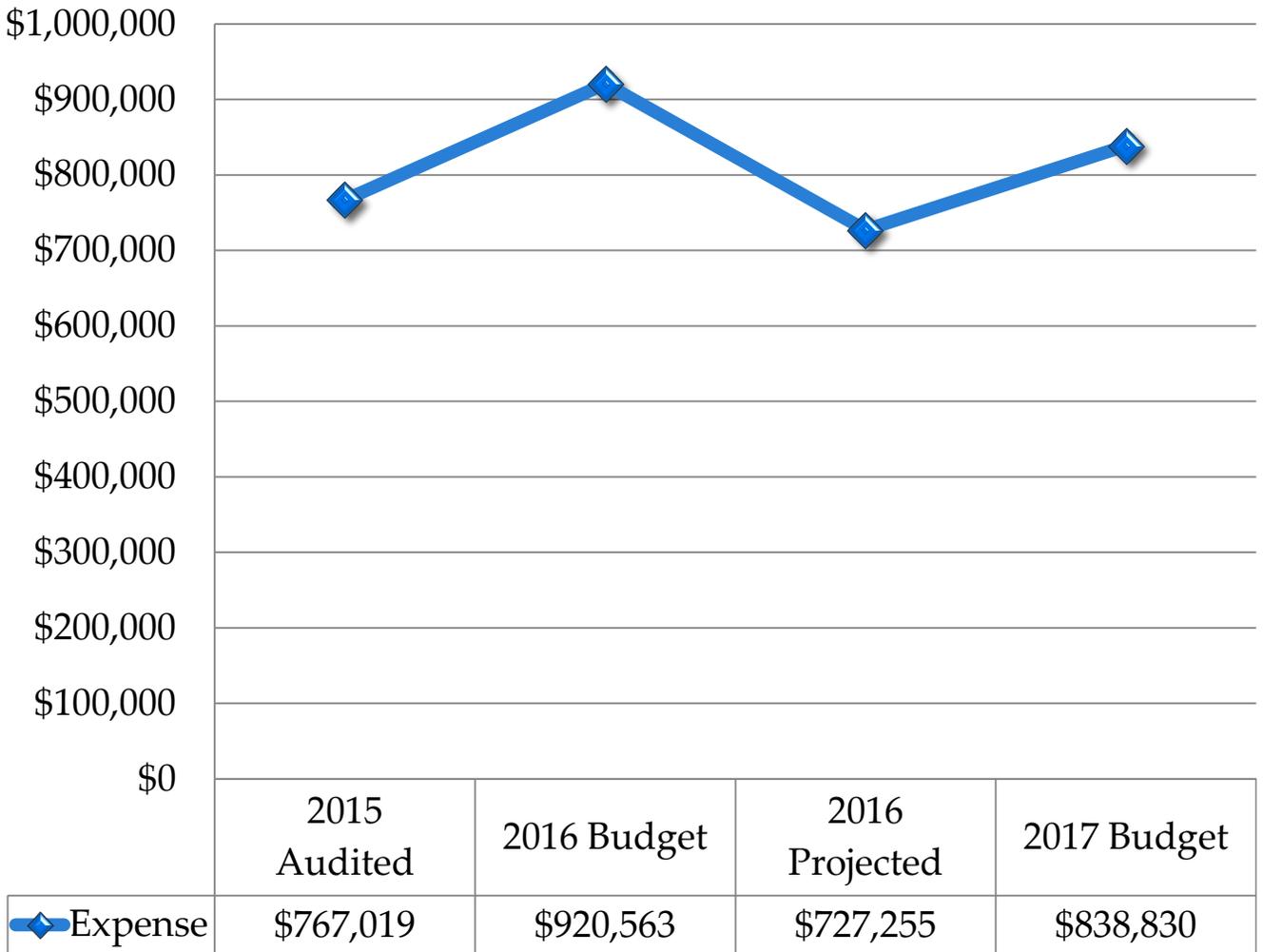


# Fund 10 – General Fund 5 Year Comparison



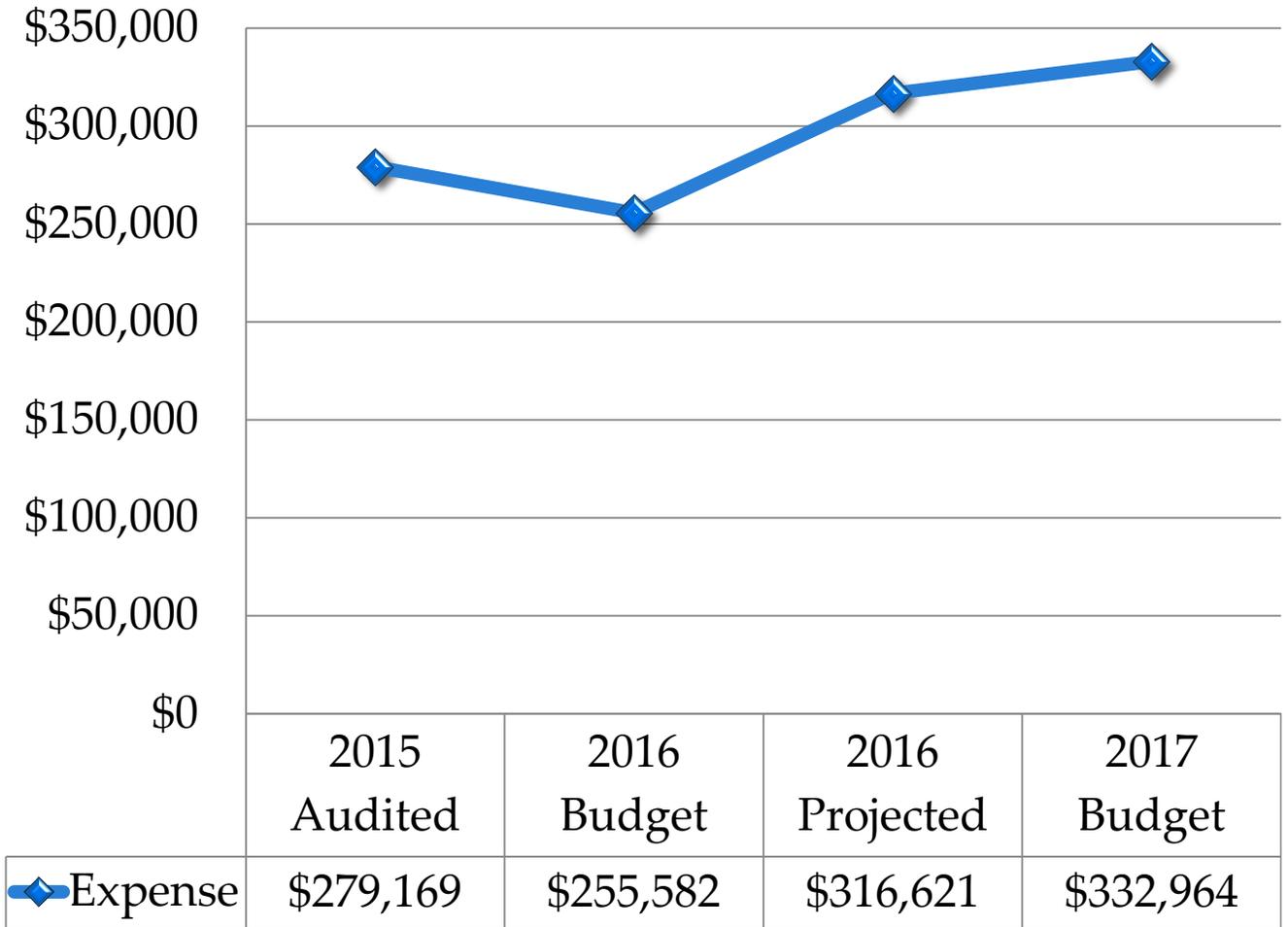
	2013 Audited	2014 Audited	2015 Audited	2016 Projected	2017 Budget
◆ Revenue	\$7,393,406	\$8,364,631	\$8,702,776	\$8,948,450	\$9,116,451
■ Expense	\$7,383,406	\$8,028,410	\$8,132,094	\$8,780,096	\$9,138,063

# Department 000 – Balance Sheet 3 Year Expense Comparison



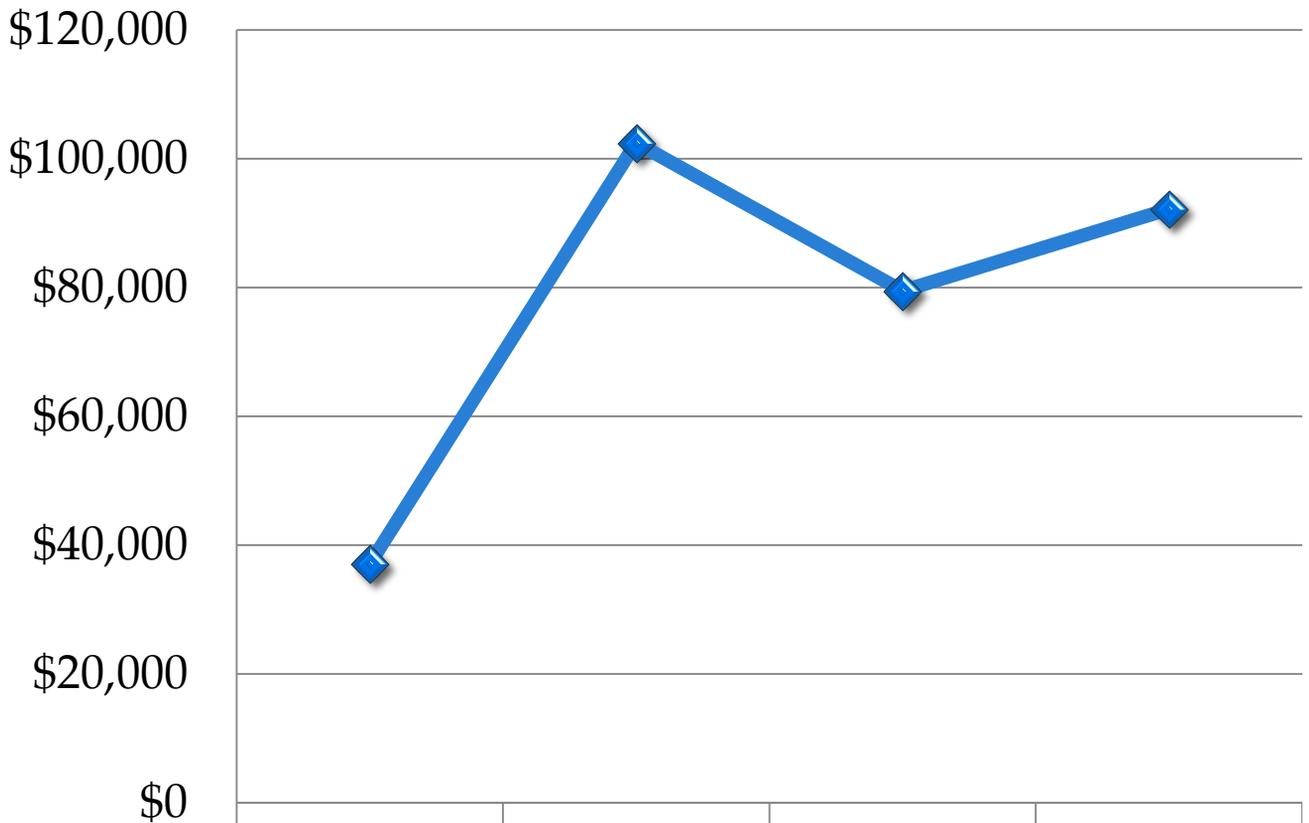
Notes: Expense – Increase in 2016 due to the addition the CWCB grant expense and the Well Monitoring grant expense. The decrease in 2017 is due to the cost savings due to the bond refinance done in 2016.

# Department 011 - Commissioners 3 Year Expense Comparison



Notes: Expense – The increase in 2016 is expense directly related to engagement with outside litigation. The increase in 2017 is due to the statutory 30% increase in salary for incoming elected officials.

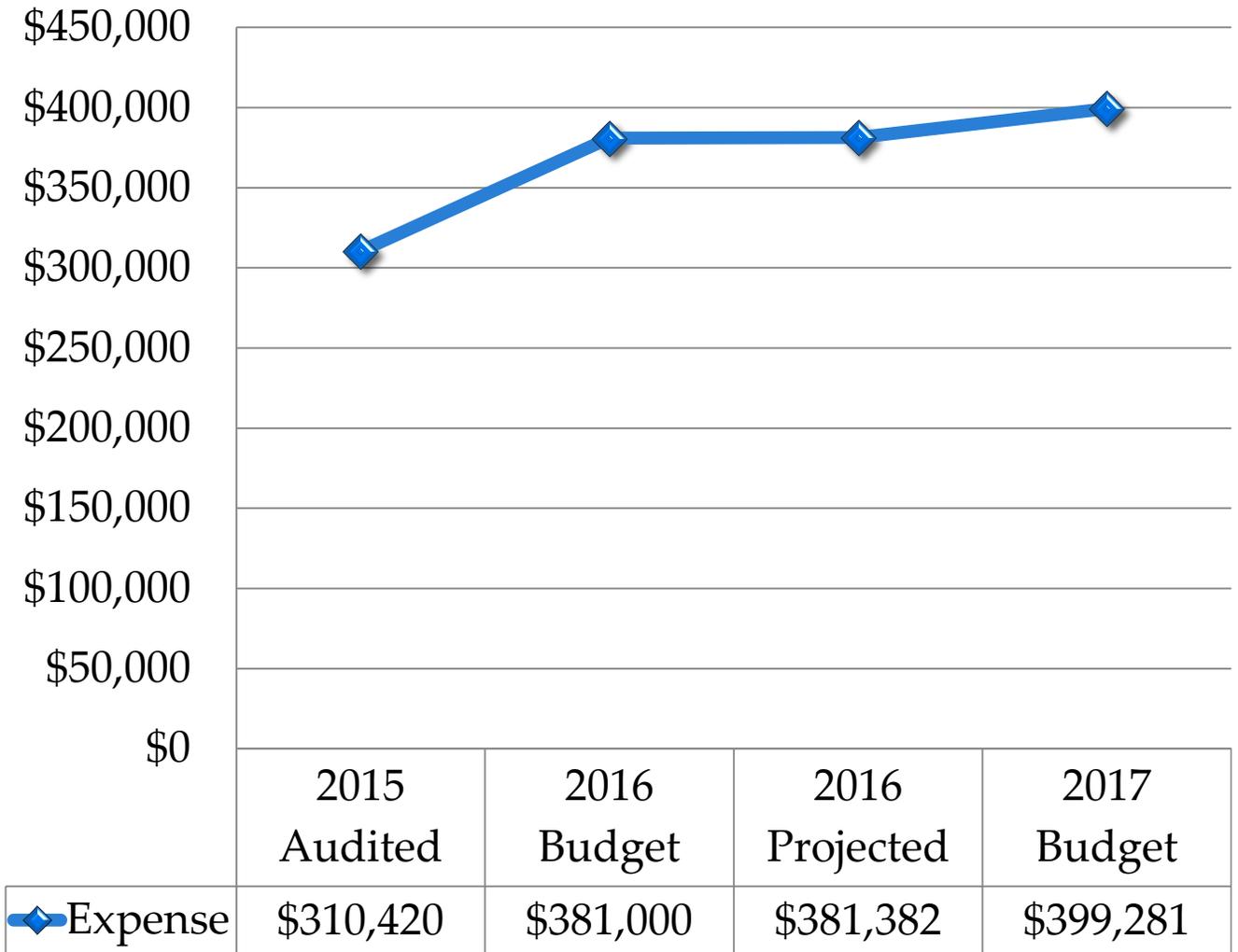
# Department 012 - Personnel & Benefits 3 Year Expense Comparison



	2015 Audited	2016 Budget	2016 Projected	2017 Budget
◆ Expense	\$37,074	\$102,478	\$79,509	\$92,170

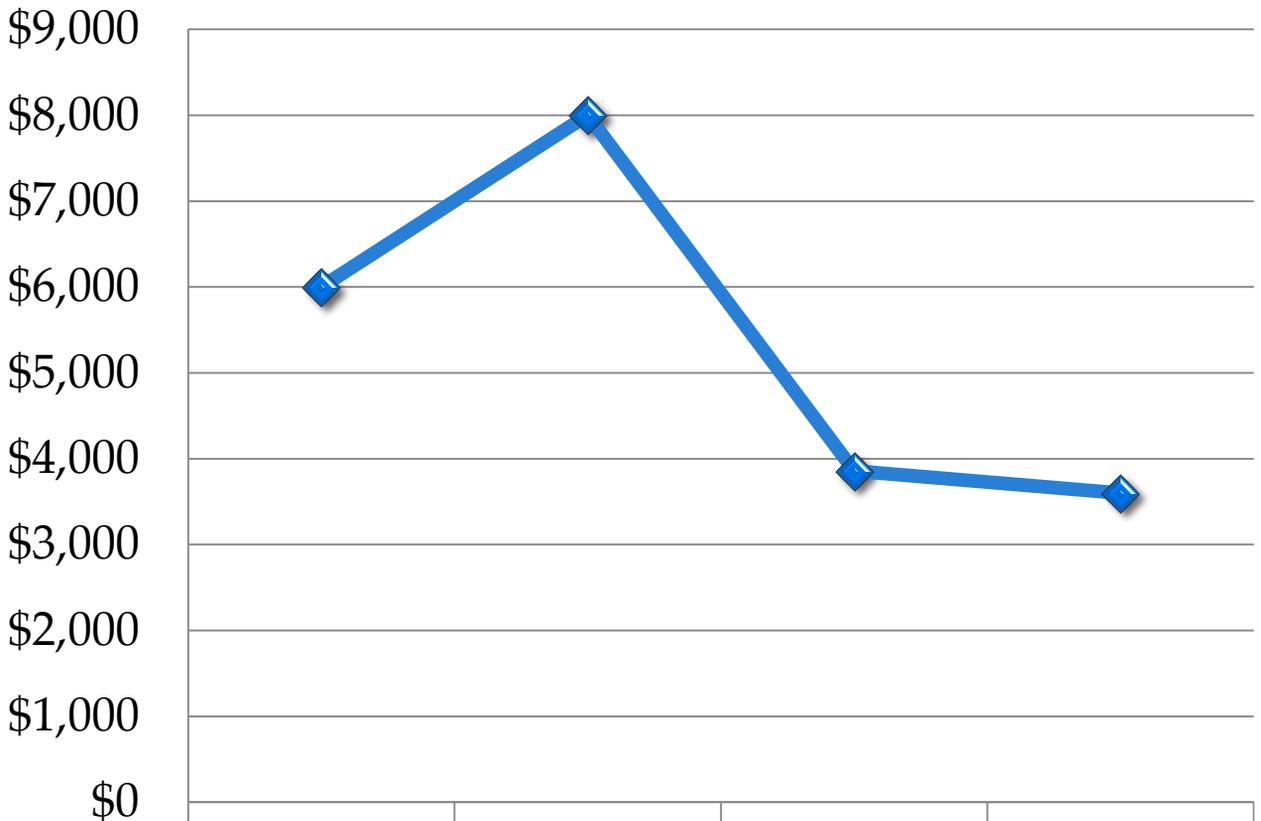
Notes: Expense – The increase in 2016 is associated with a full time FTE. The position was vacant for most of 2015 creating a cost savings in 2015. The increase in 2017 is an additional FTE.

# Department 015 - Other Administration 3 Year Expense Comparison



Notes: Expense – This increase in expense in 2016 is due to paying for 100% of the County Manger salary from this department. The increase in 2017 is the addition of 1FTE for a Public Relations position.

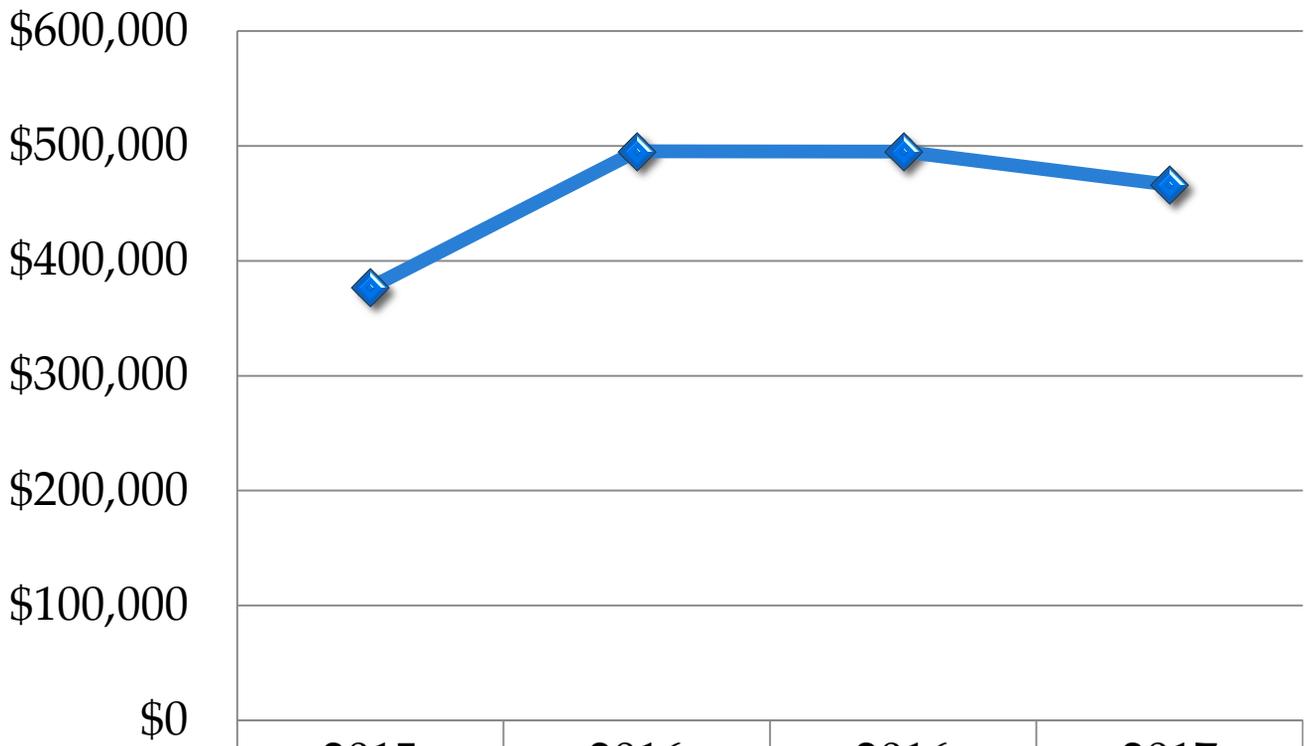
# Department 016 - Compactor 3 Year Expense Comparison



	2015 Audited	2016 Budget	2016 Projected	2017 Budget
◆ Expense	\$6,000	\$8,000	\$3,860	\$3,600

Notes: Expense – This increase in expense in 2016 is due to paying for 100% of the County Manger salary from this department. The increase in 2017 is the addition of 1FTE for a Public Relations position.

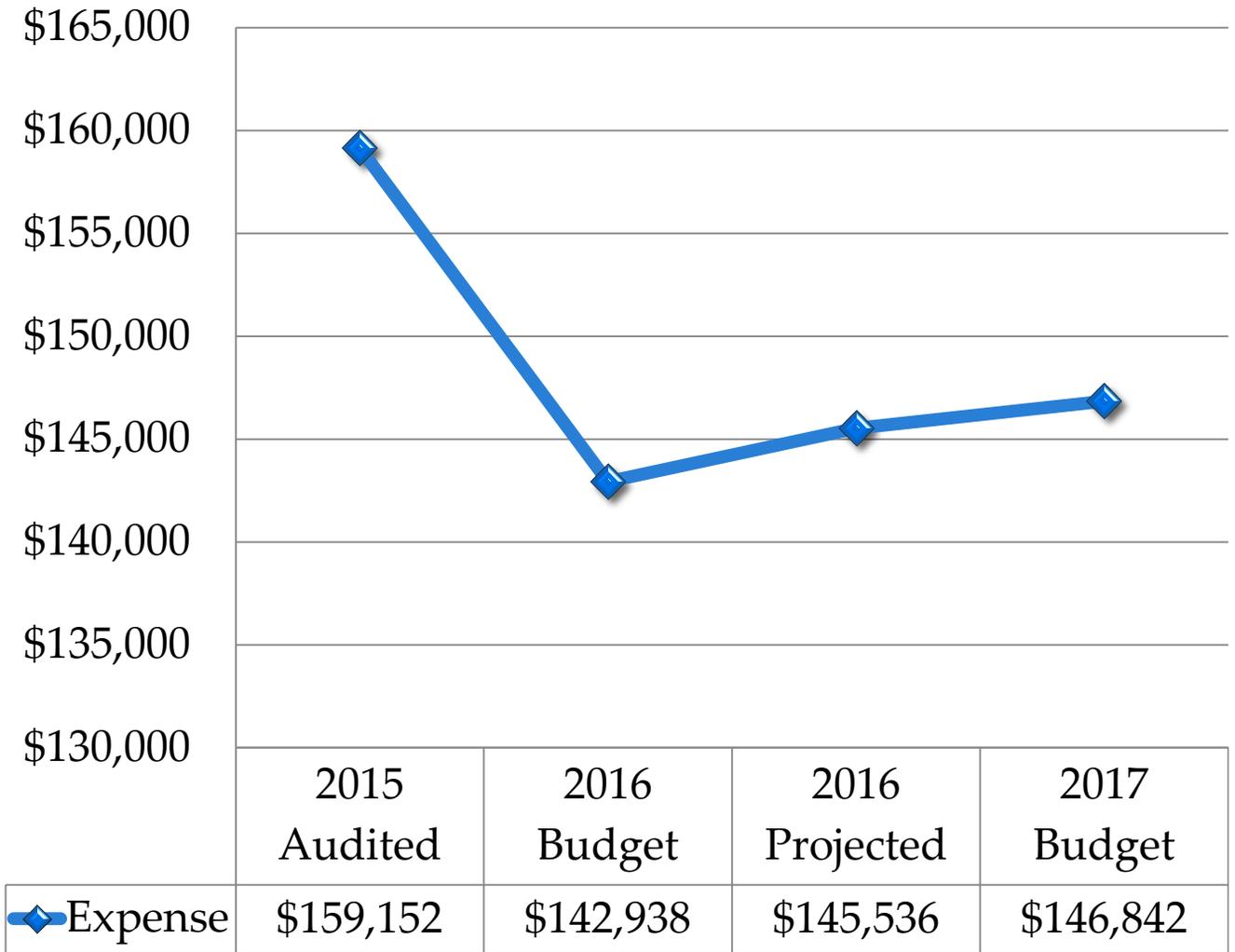
# Department 017 - Information Technology 3 Year Expense Comparison



	2015 Audited	2016 Budget	2016 Projected	2017 Budget
◆ Expense	\$376,882	\$495,466	\$495,212	\$466,275

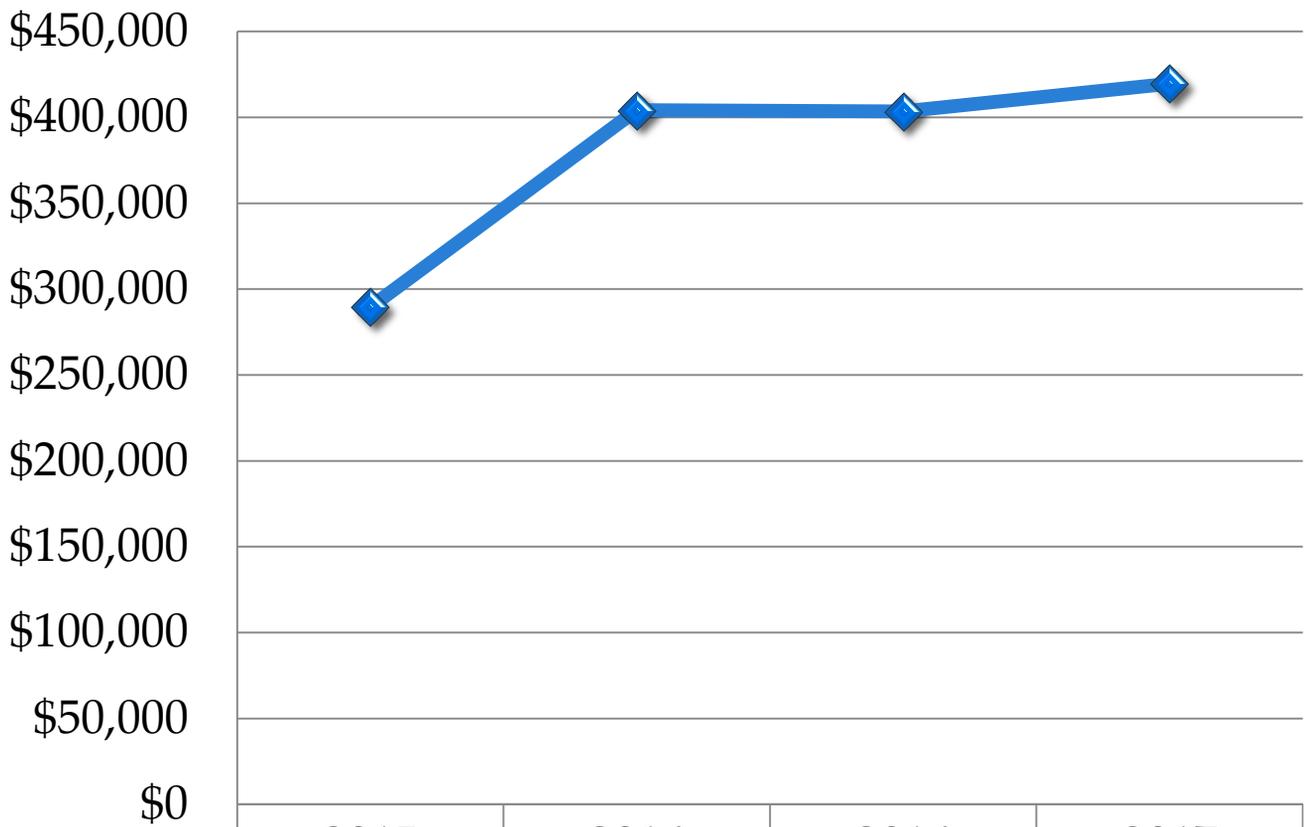
Notes: Expense – The increase in 2016 is due to the capital replacement of servers. The increase in 2017 is due to increased costs to Tyler software and network operating.

# Department 018 - Finance 3 Year Expense Comparison



Notes: Expense – The decrease in 2016 is due to controlling expenses of payroll services. The increase in 2017 is related to this department taking over centralized ordering of certain products for all general fund departments.

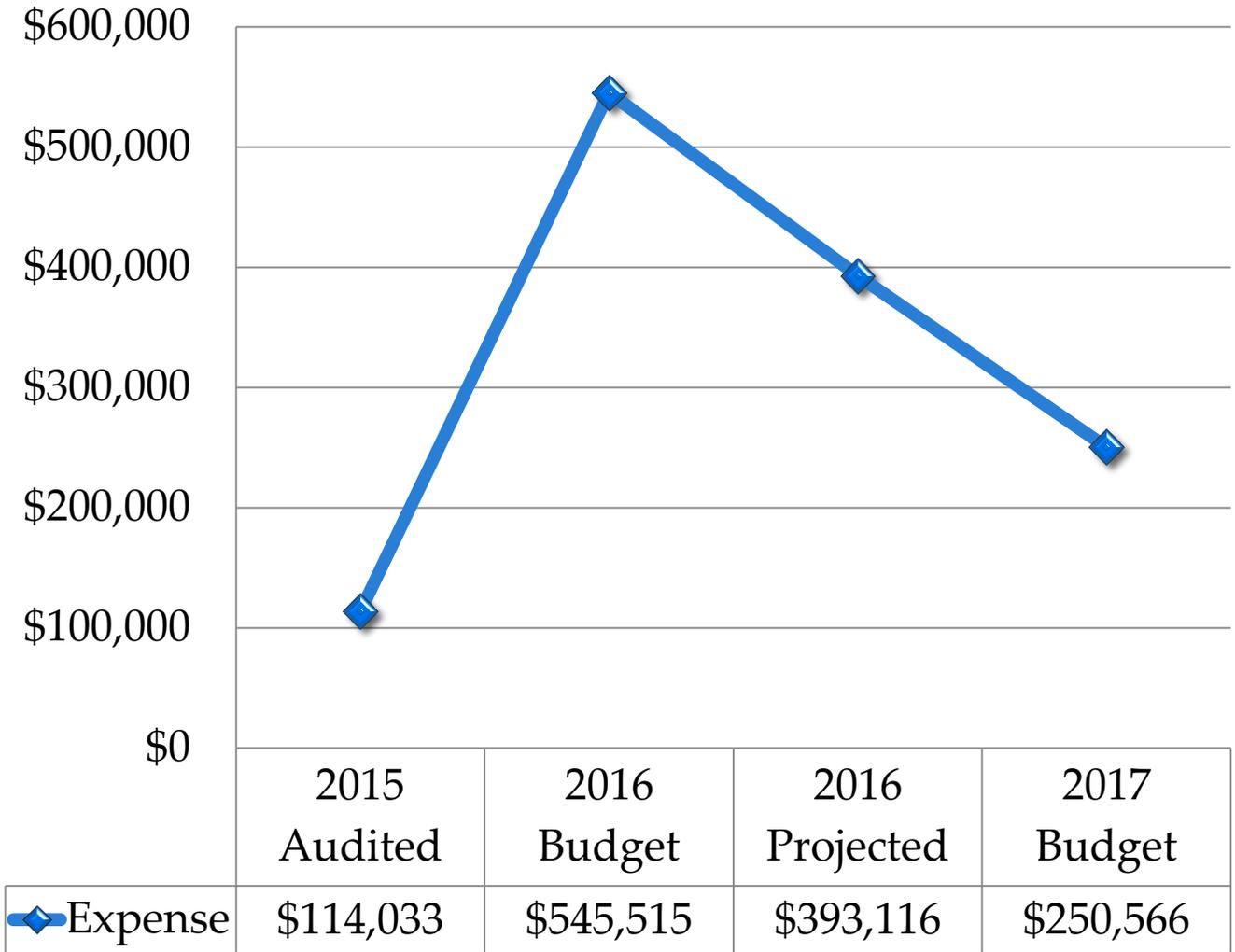
# Department 020 - Clerk & Recorder 3 Year Expense Comparison



	2015 Audited	2016 Budget	2016 Projected	2017 Budget
Expense	\$289,542	\$404,256	\$403,470	\$419,505

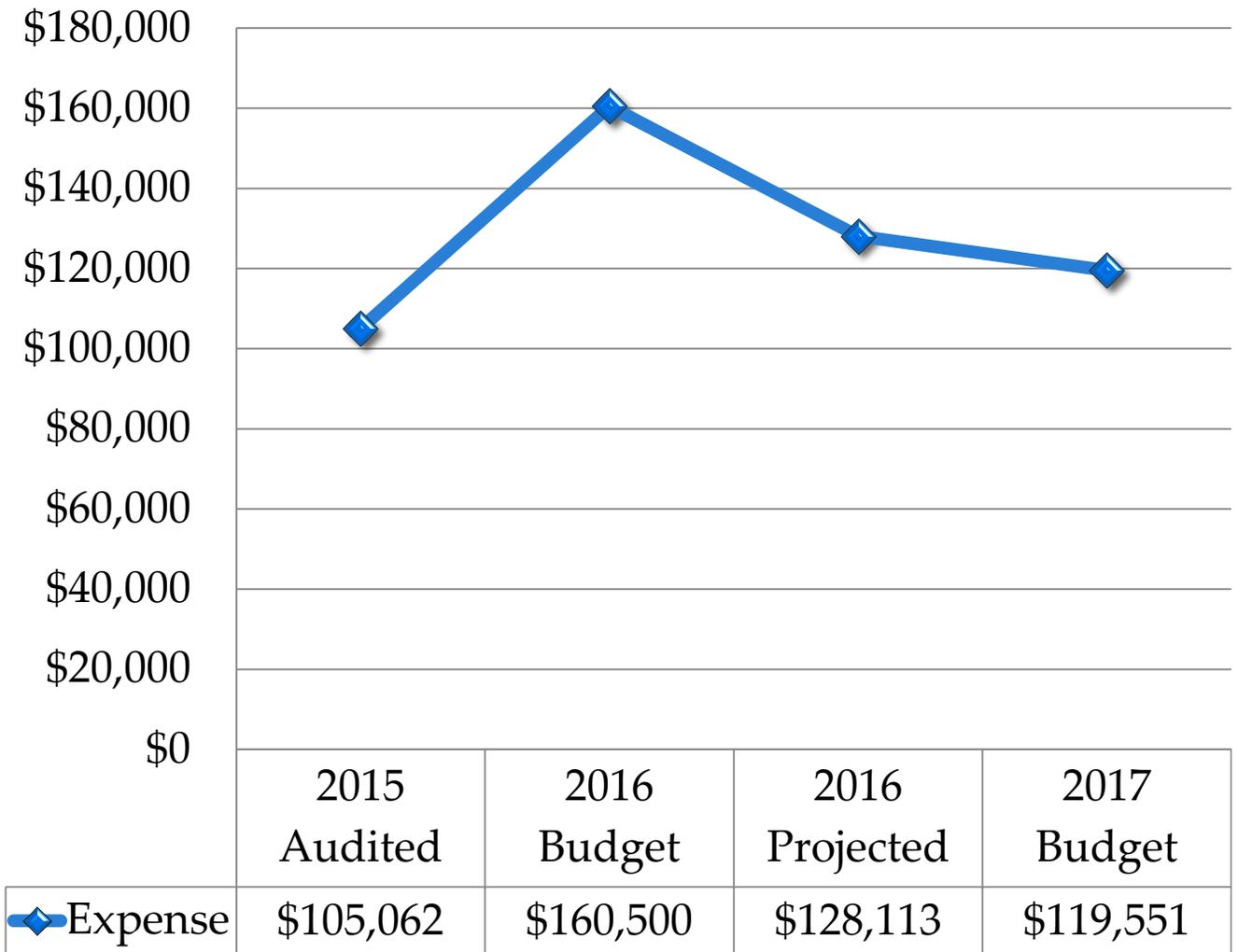
Notes: Expense – The increase in 2016 is due to the Clerk & Recorder absorbing the personnel cost of a split FTE.

# Department 021 - Attorney 3 Year Expense Comparison



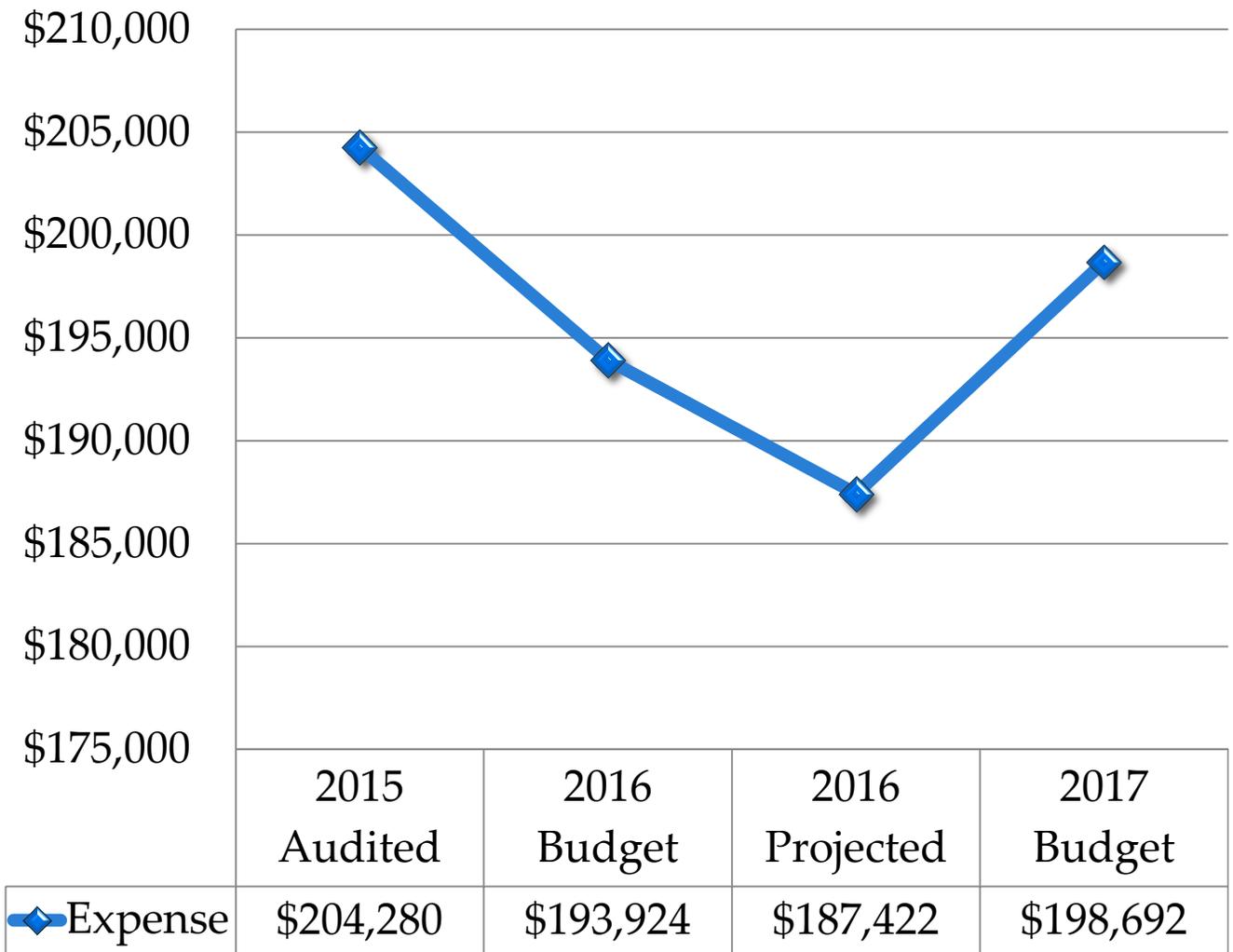
Notes: Expense – The increase in 2016 is due to a former employee settlement and settlement of other lawsuits brought forward by citizens and costs associated with legal counsel for these cases.

# Department 025 - Elections 3 Year Expense Comparison



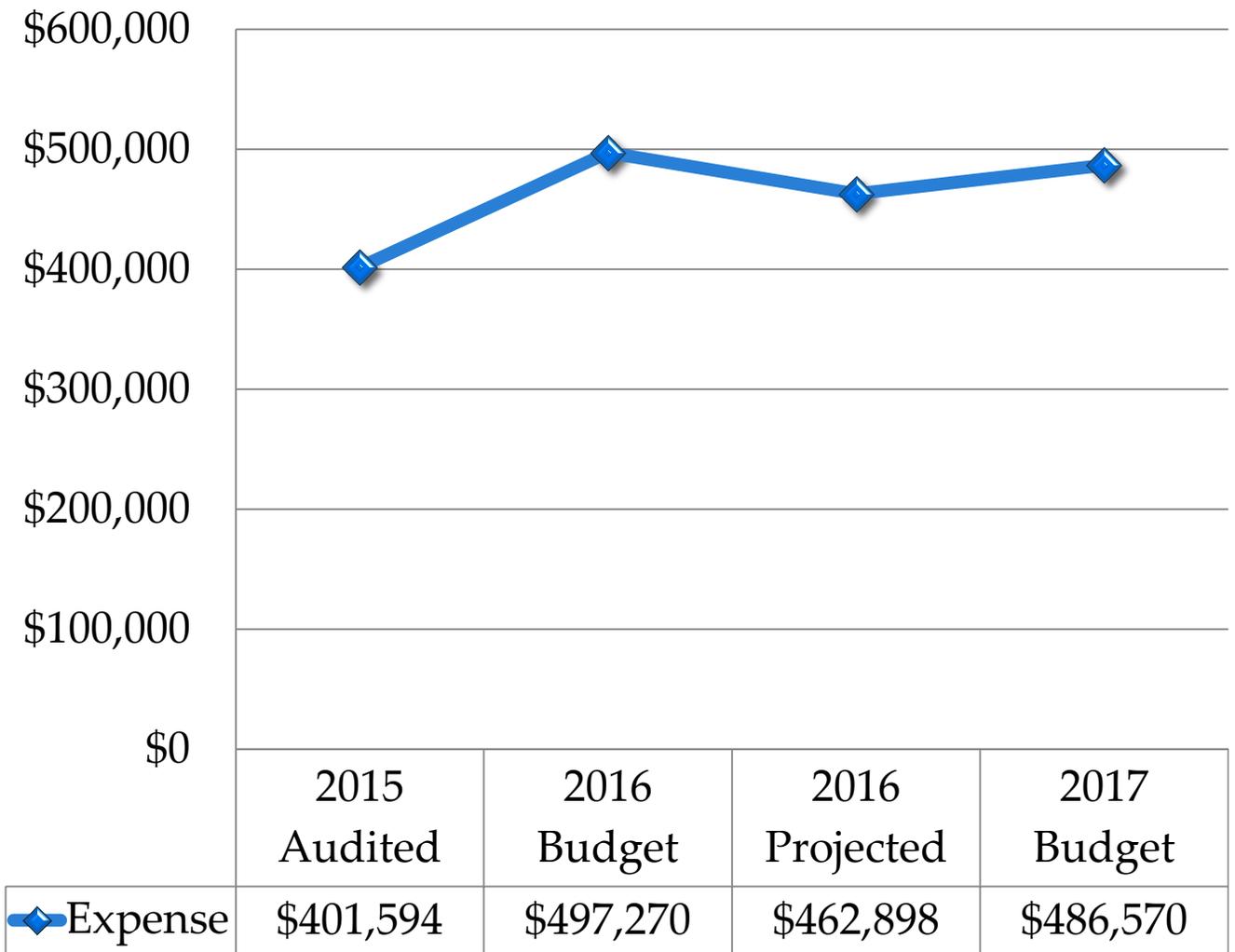
Notes: Expense – The increase in 2016 is due to holding both a primary and a general election.

# Department 030 - Treasurer 3 Year Expense Comparison



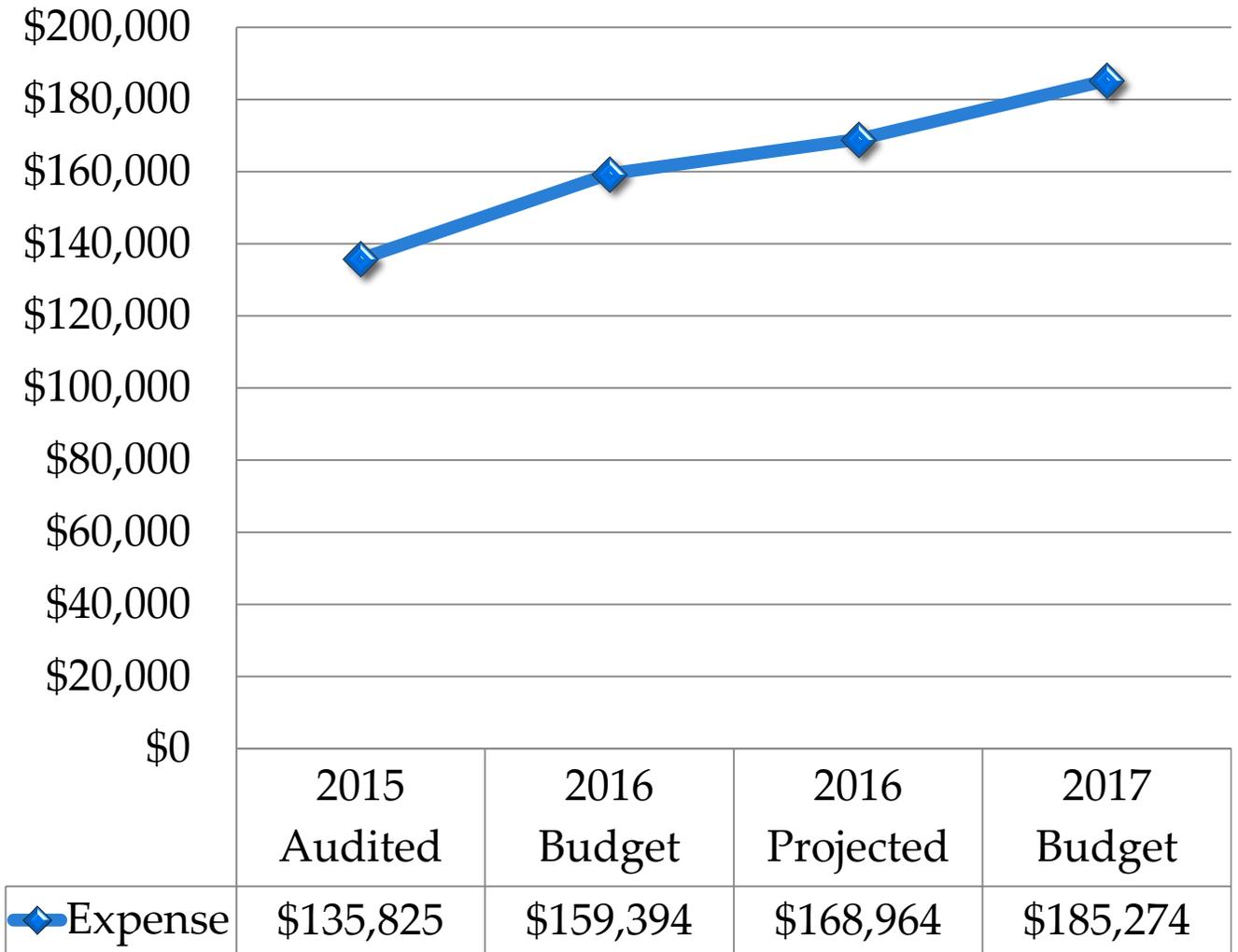
Notes: Expense – The lower amount in 2016 is a reduction of 1FTE. The slight increase in 2017 is due to increasing cost of legal advertisings and health benefit increases.

# Department 040 - Assessor 3 Year Expense Comparison



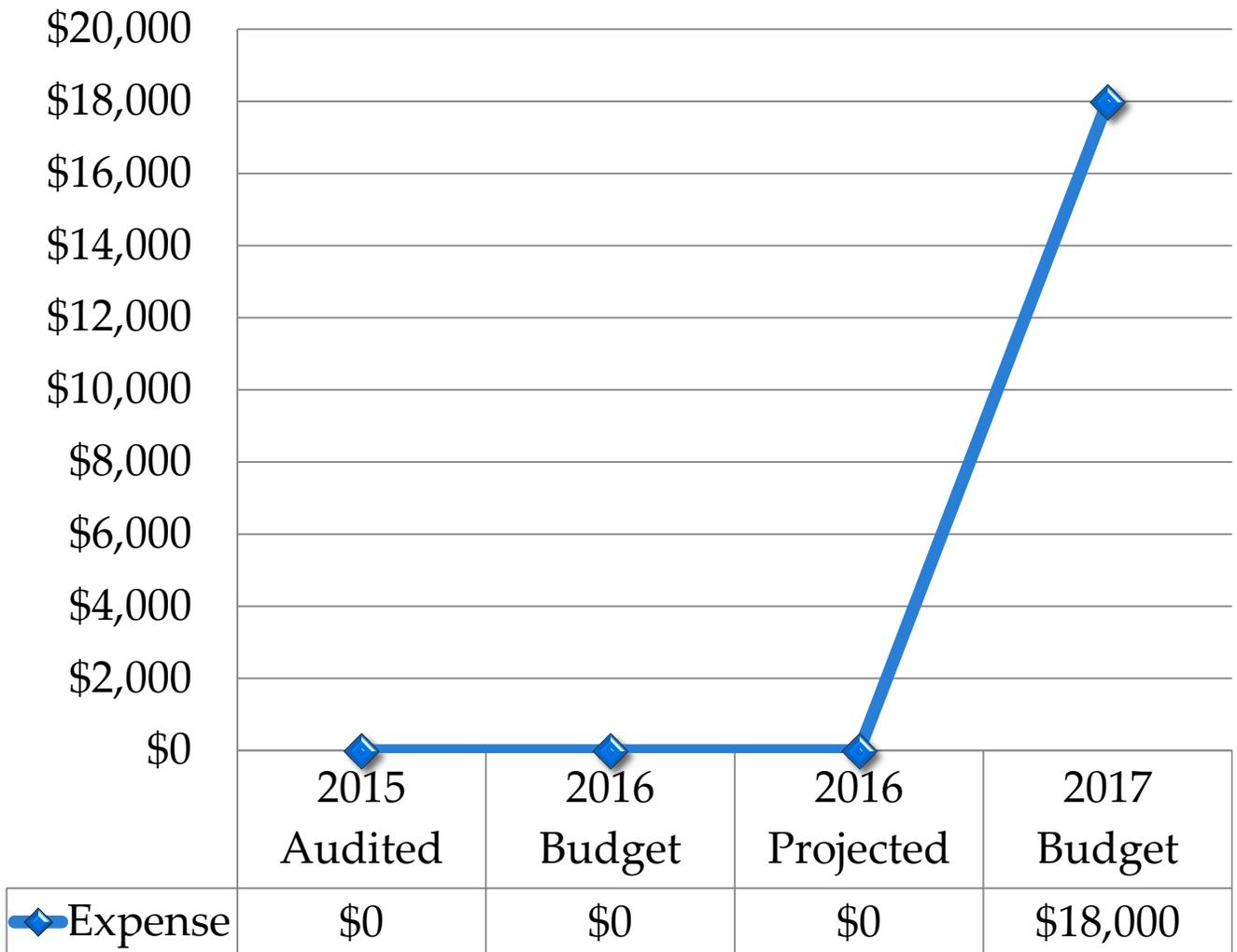
Notes: Expense – Increase in 2016 is due to an added FTE.

# Department 060 – Maintenance 3 Year Expense Comparison



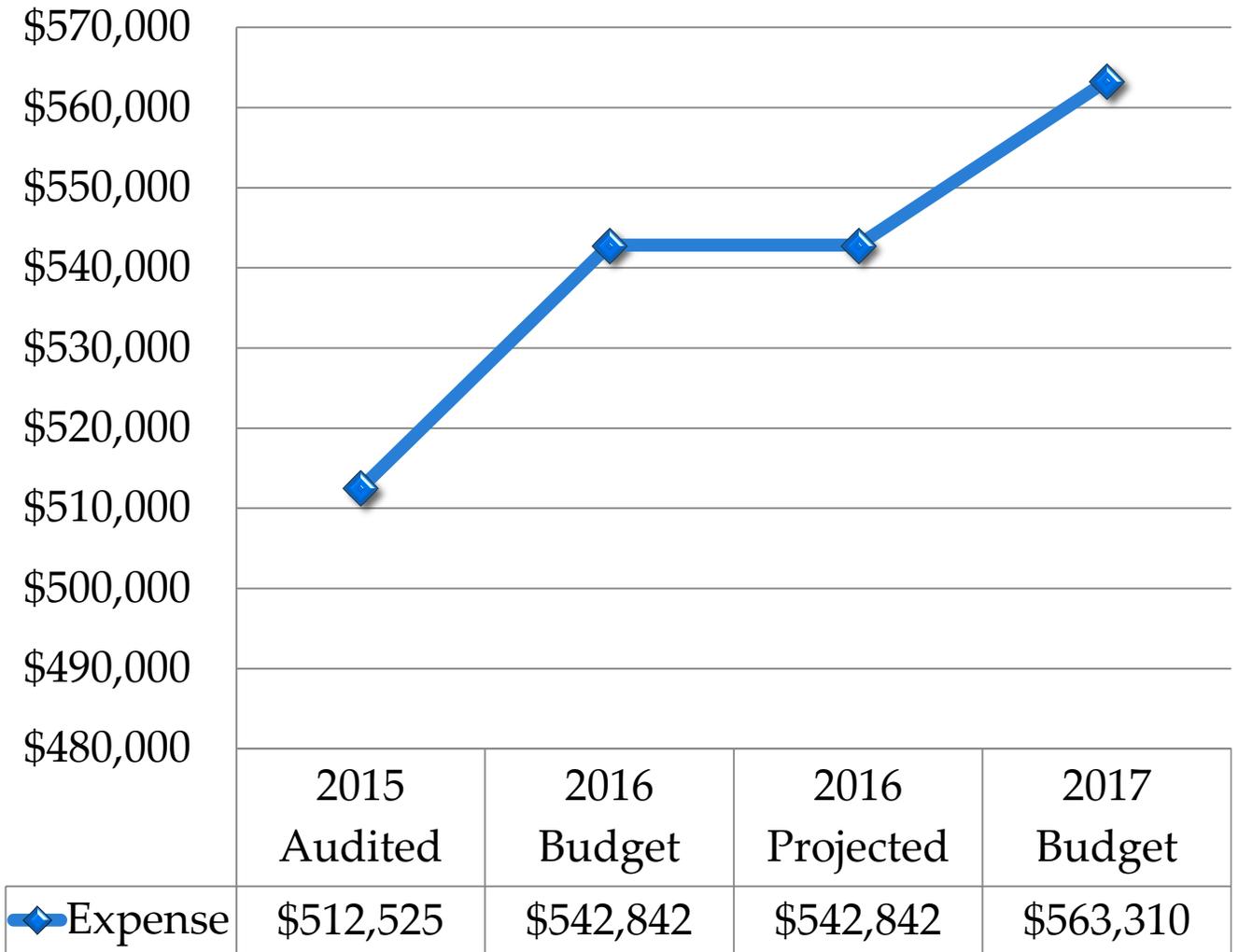
Notes: Expense – The increase in 2016 is largely due to an increase in building repair and maintenance.

# Department 070 - General Fund Fleet 3 Year Expense Comparison



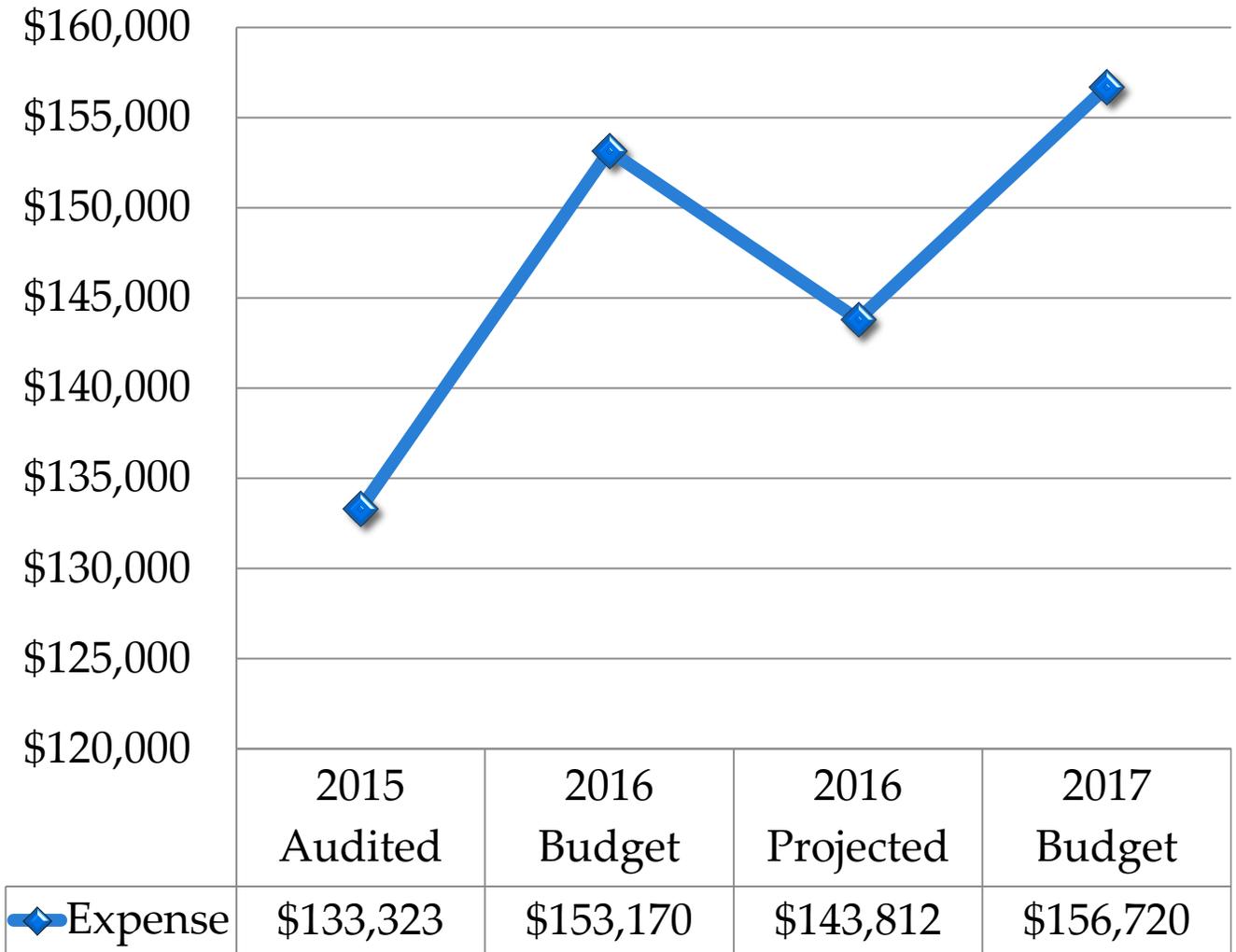
Notes: This is a newly created department for 2017. These are not new costs to the general fund. These line item costs have been taken out of other departments and consolidated in this department.

# Department 170 - District Attorney 3 Year Expense Comparison



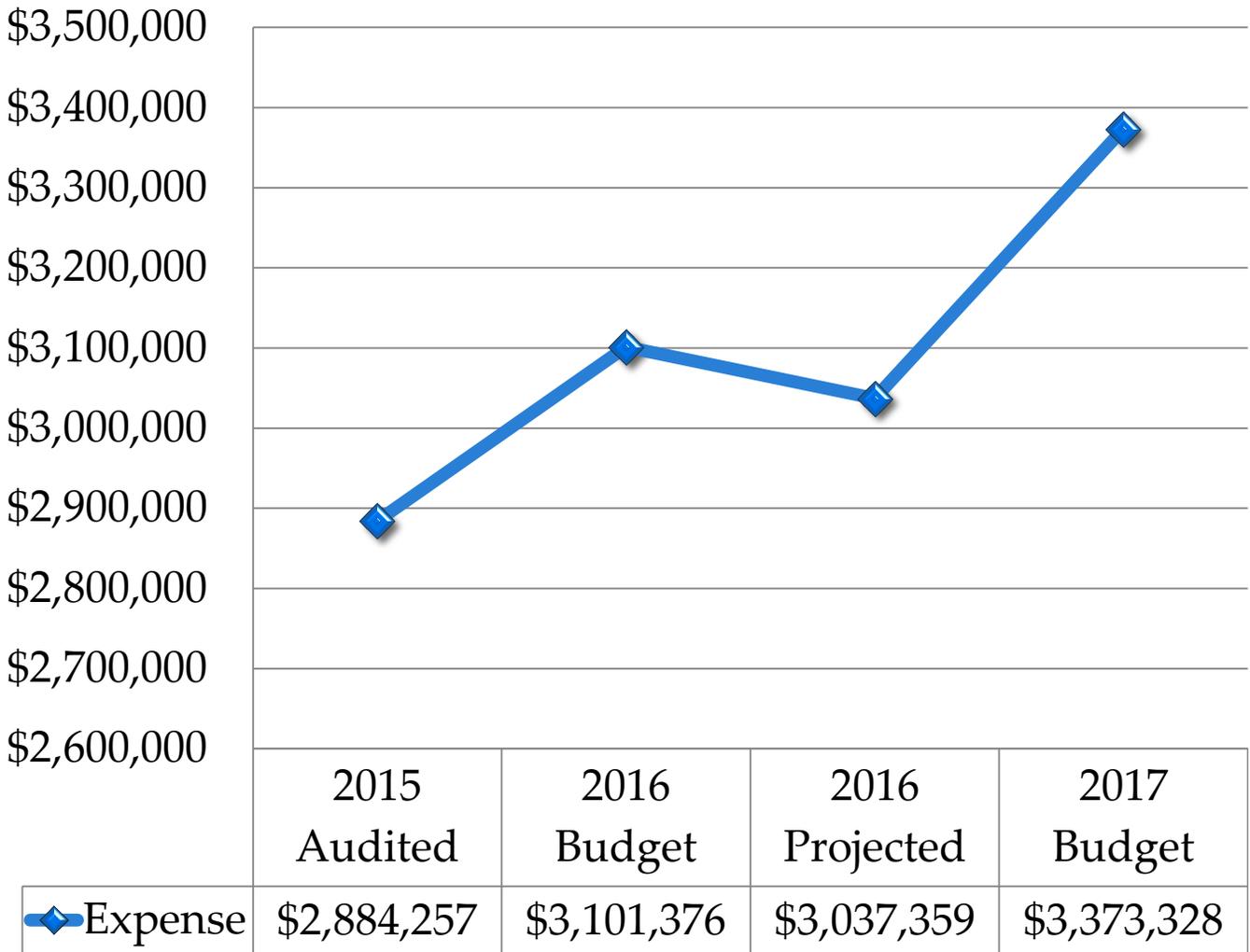
Notes: Expense – This expense is mandated by the State of Colorado. We typically see about 5% increase each year.

# Department 210 - Justice Center 3 Year Expense Comparison



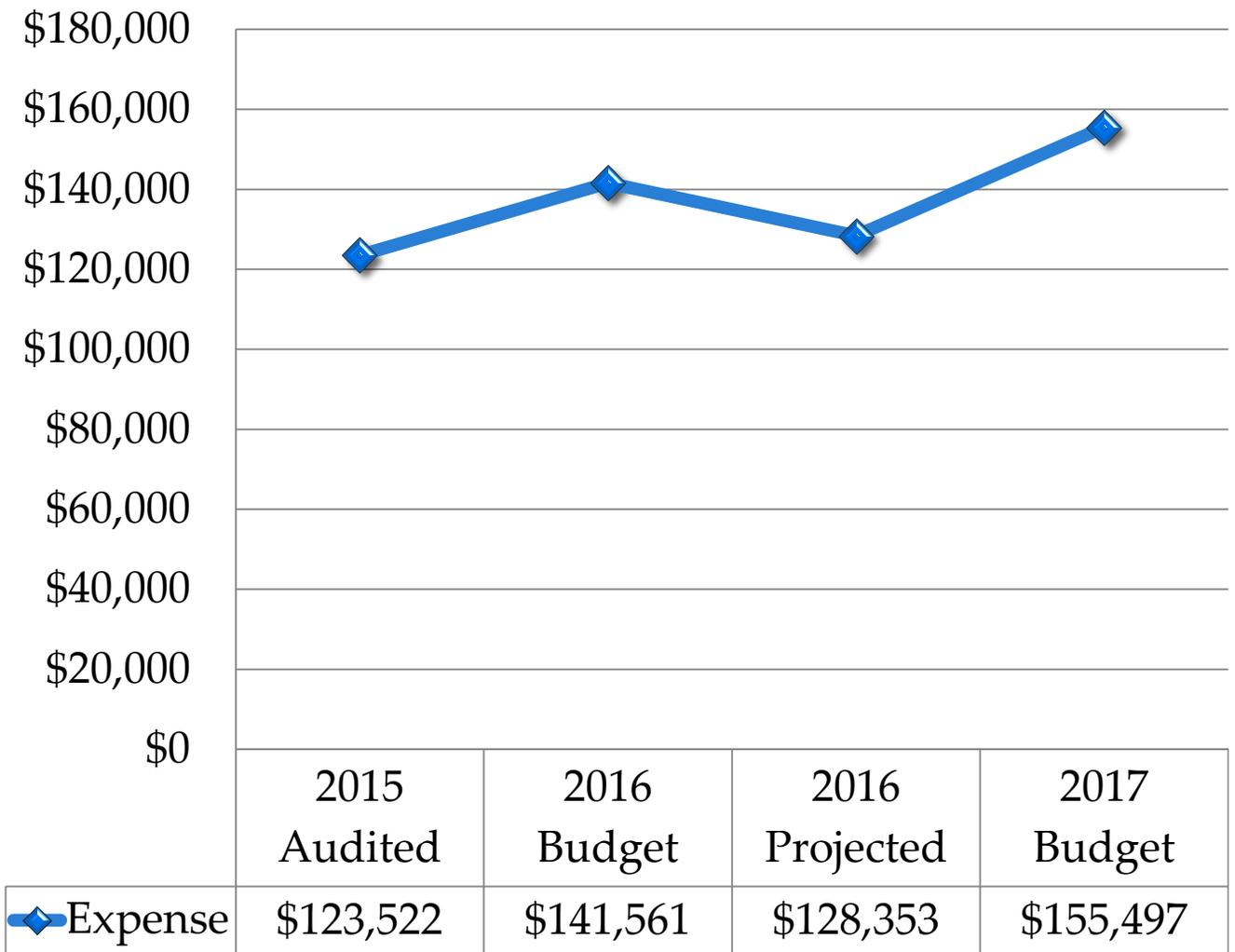
Notes: Expense – The increase from 2015 to 2016 was for replacement of critical costs associated with new equipment as well as replacement of HVAC systems.

# Department 211 - Sheriff's Office 3 Year Expense Comparison



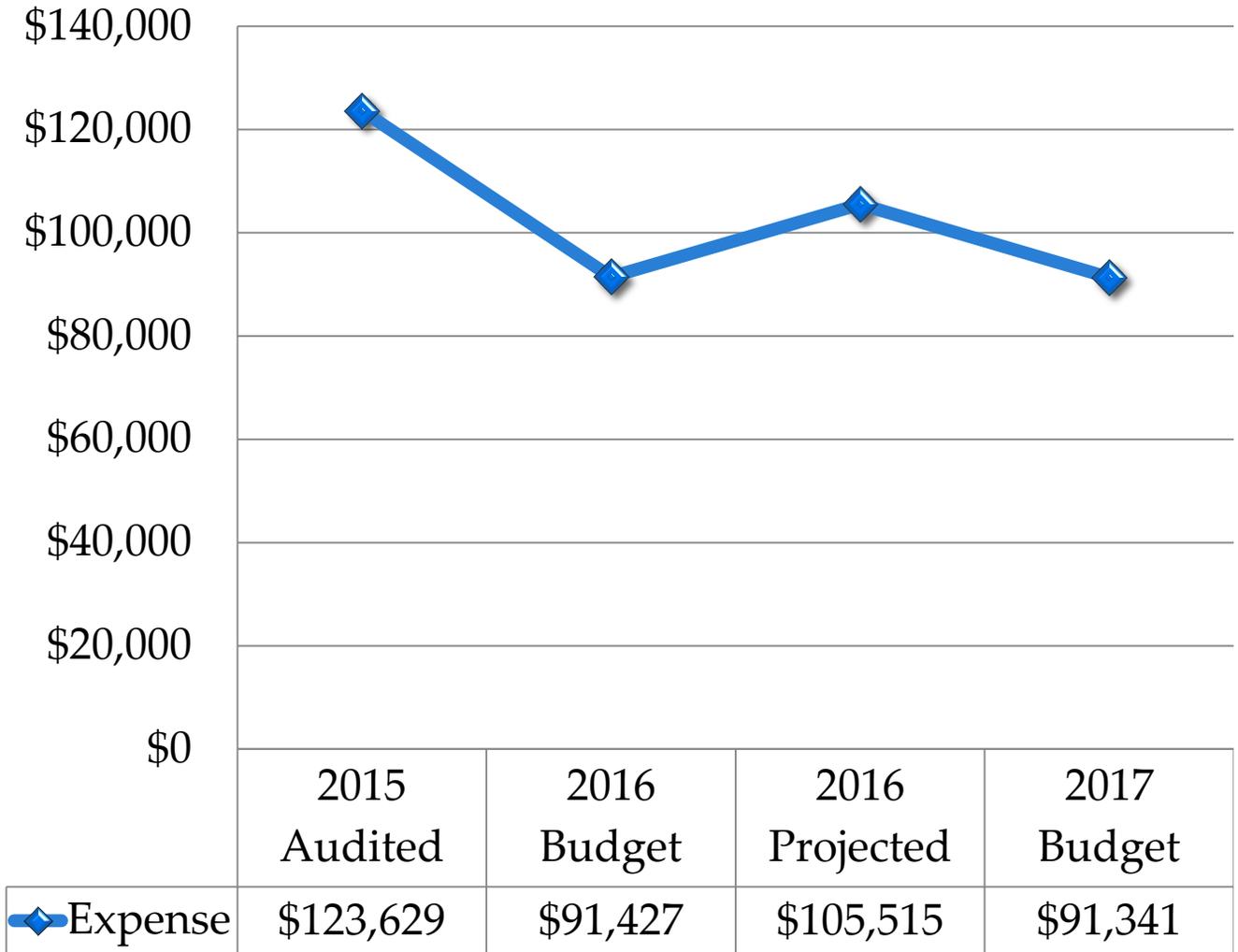
Notes: Expense - The increase in expenses for 2017 is the addition of 9 FTE's.

# Department 213 - Coroner 3 Year Expense Comparison



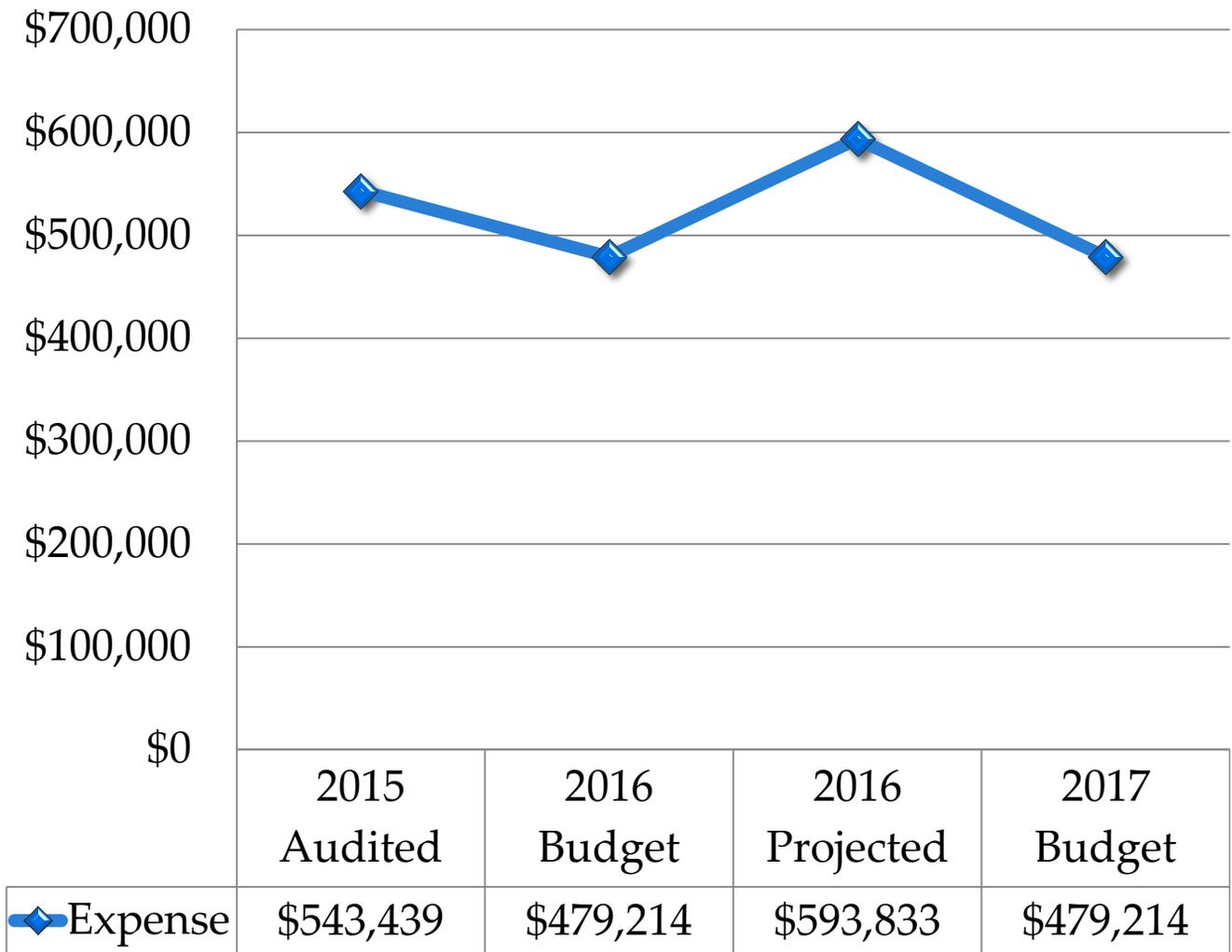
Notes: Expense - The slight increase in 2017 is due to an increase in the expense associated with the contract service line item.

# Department 273 - Office of Emergency Management 3 Year Expense Comparison



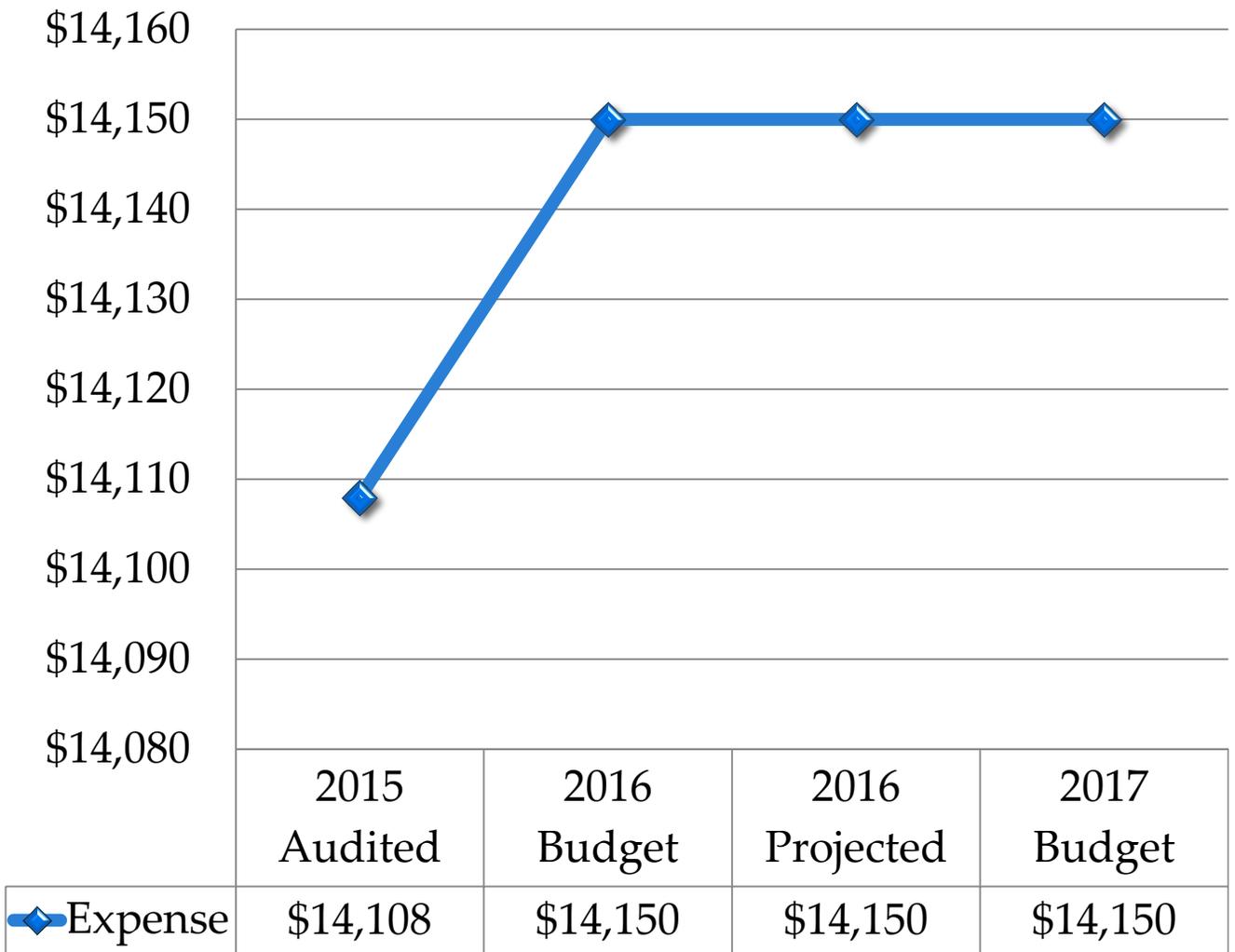
Notes: Expense - The decrease in expense in 2016 is largely due to a one time purchase of equipment that happened in 2015. 2016 & 2017 represent normal expense for the OEM department.

# Department 280 – Community Development Services 3 Year Expense Comparison



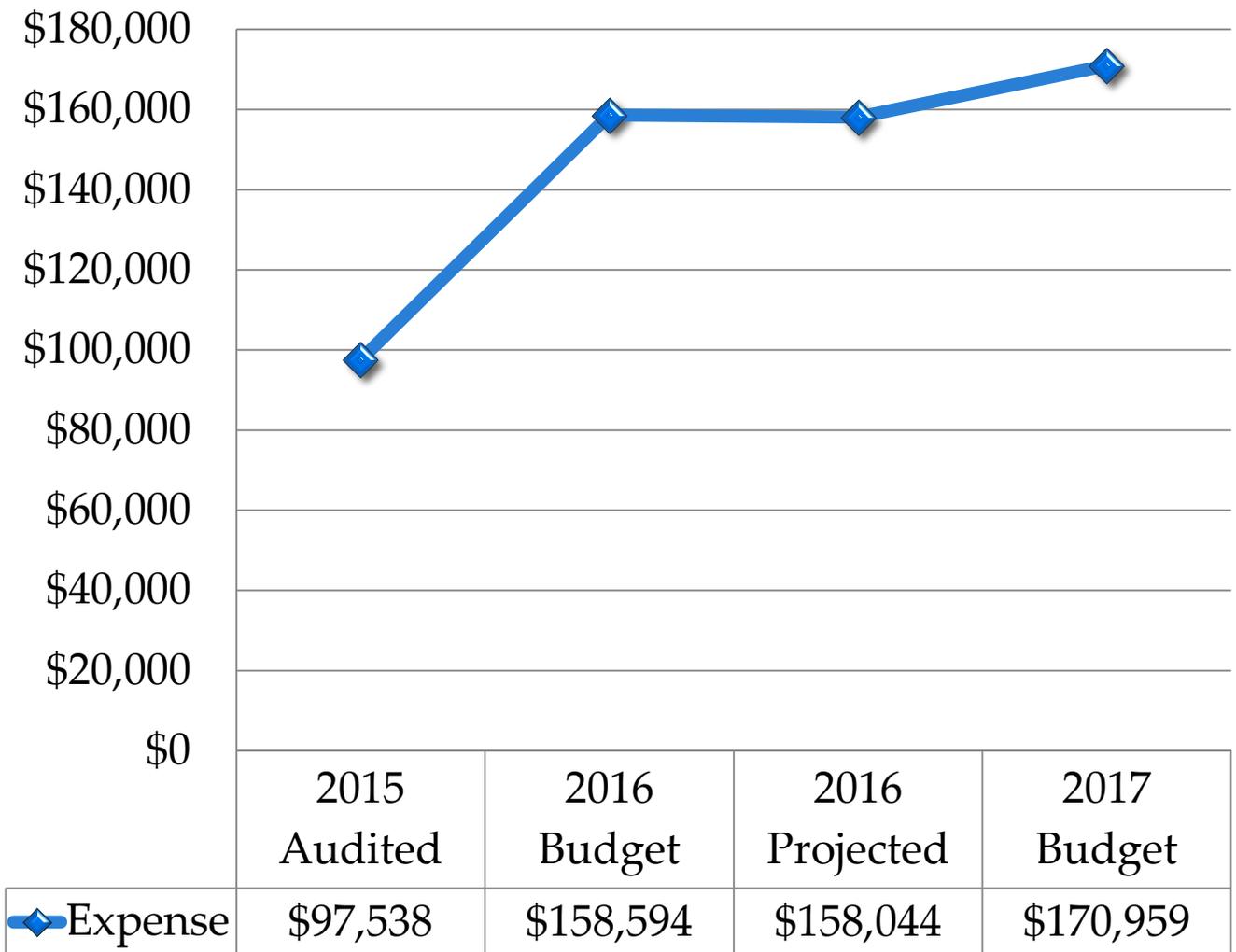
Notes: Expense – 2016 reflects a roughly \$156,000 over expenditure. This is due to an increase in contract services.

# Department 515 - 4-H Fair 3 Year Expense Comparison



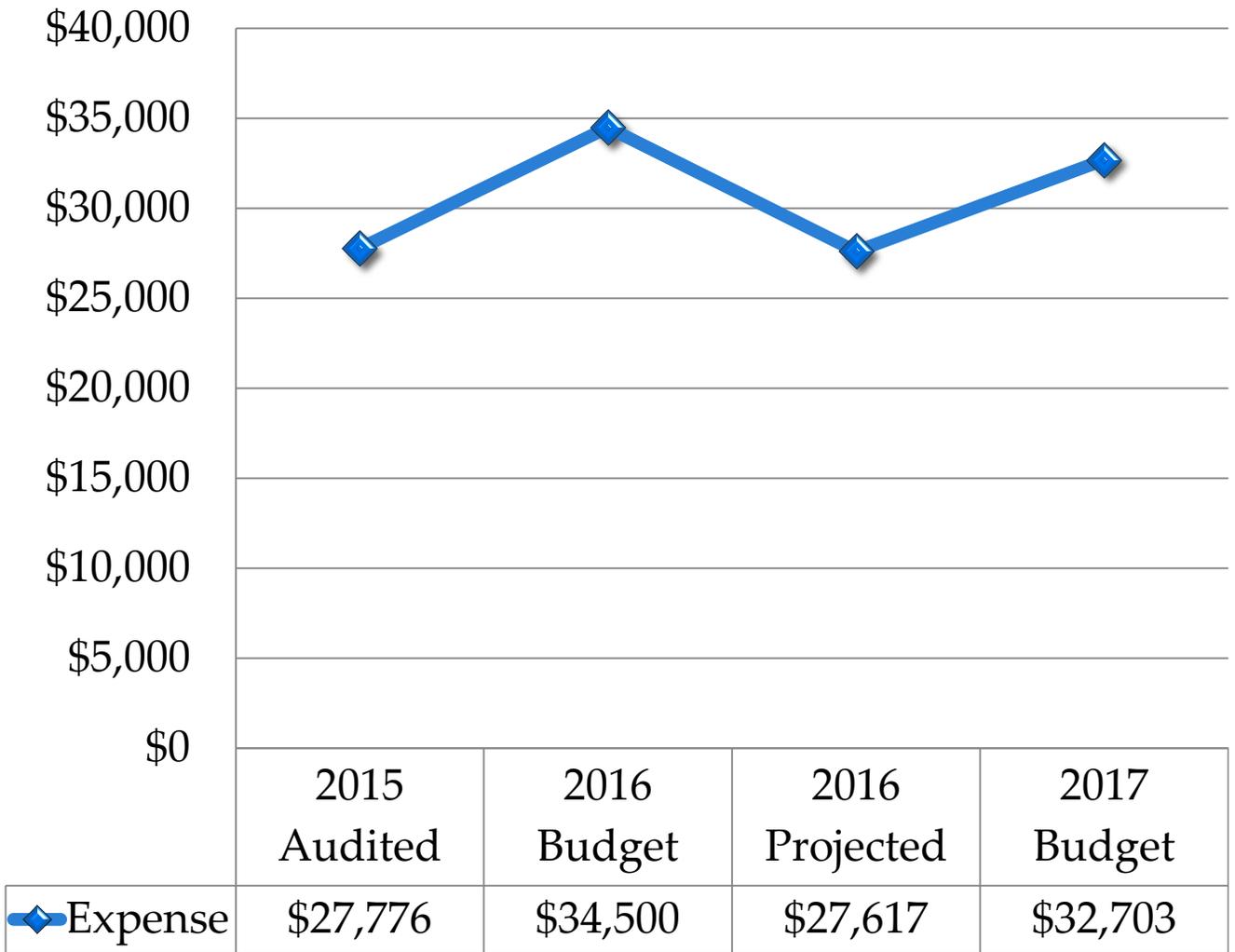
Notes: Expense – No Change

# Department 520 - Fairgrounds 3 Year Expense Comparison



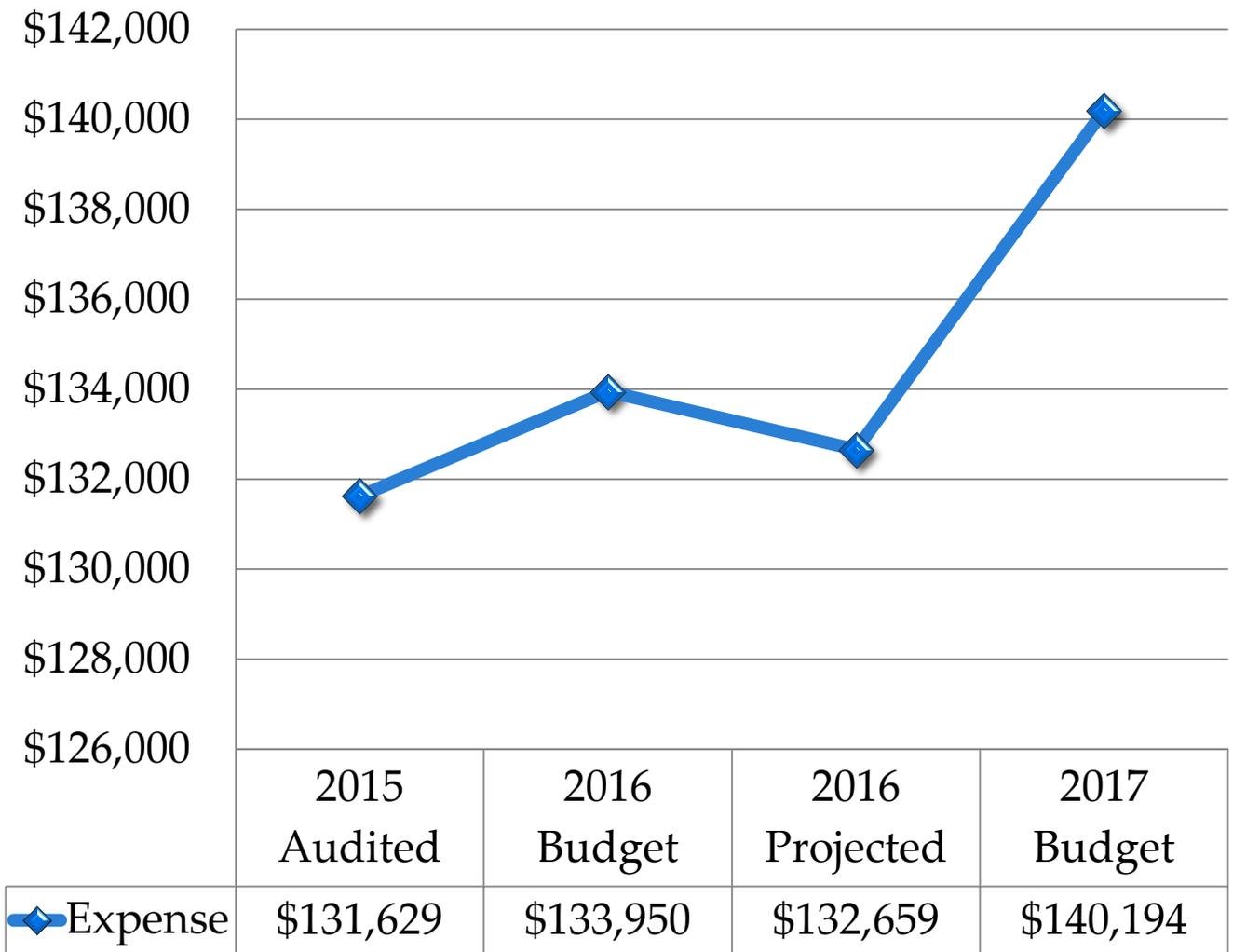
Notes: Expense – The increase from 2015 to 2016 was for an added FTE. The slight increase in 2017 is the addition of a seasonal FTE.

# Department 525 - Fairboard 3 Year Expense Comparison



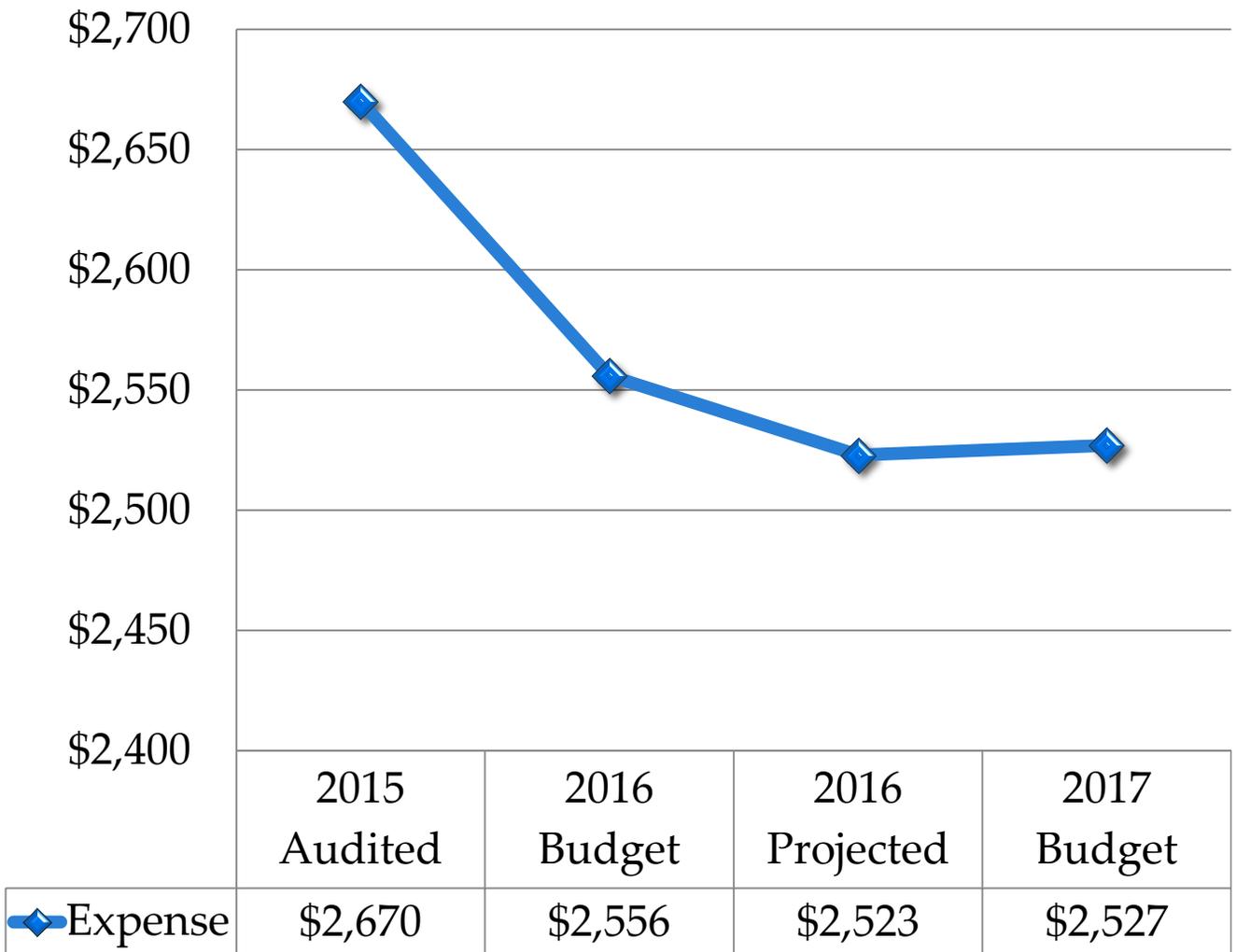
Notes: Expense – The increase between 2015 and 2016 is contributed to the addition of more events at the County Fair. The budget amount includes sponsorship carryover and is being saved to acquire a headlining event.

# Department 610 – CSU Extension 3 Year Expense Comparison



Notes: Expense – The increase in 2017 is an increase in the travel budget to accommodate two agents traveling to events.

# Department 701 - Surveyor 3 Year Expense Comparison

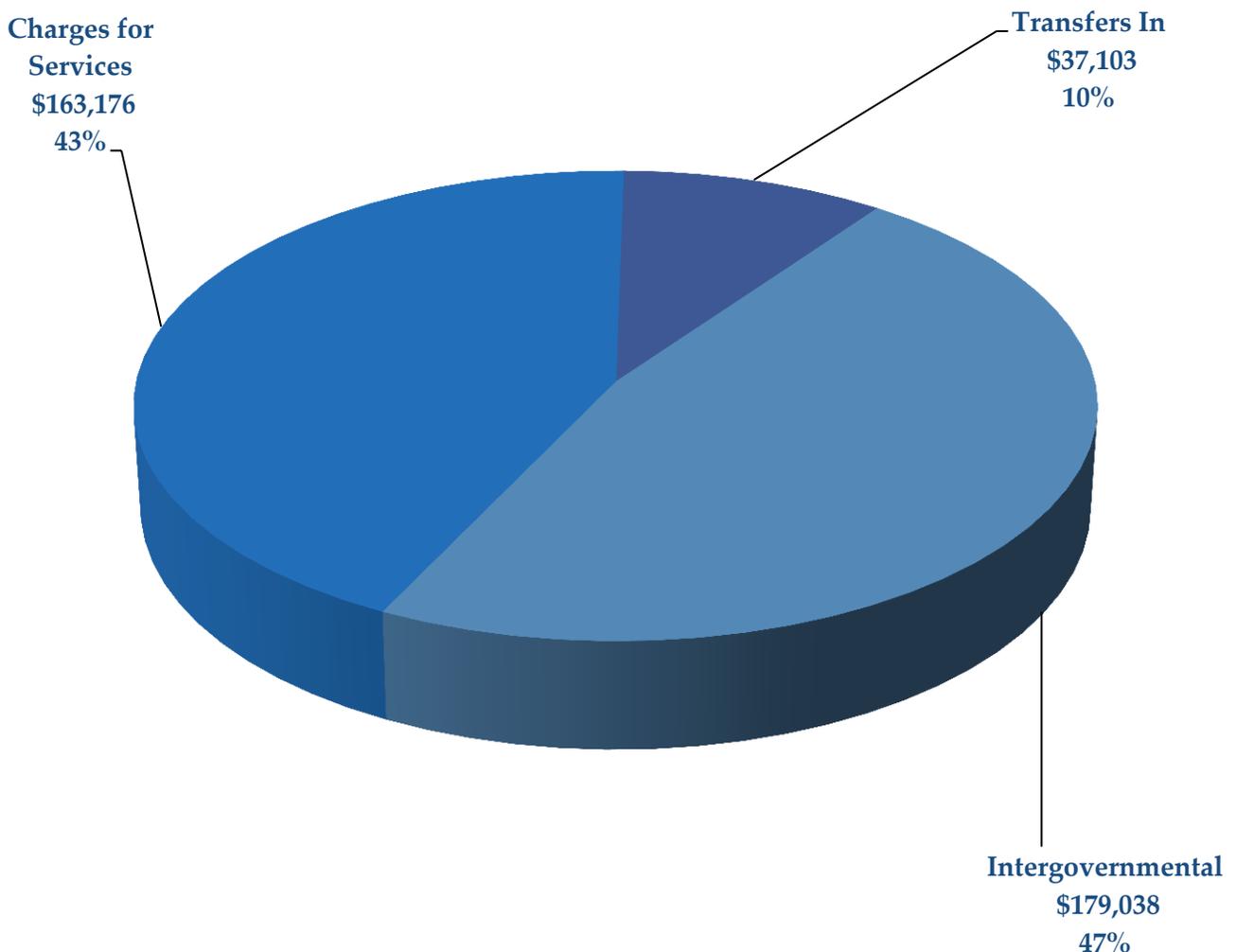


Notes: Expense – The elevated amount in 2015 is due to the change in elected officials. The slight drop in 2017 is due to a decrease in workers comp payment.

# Fund 15 – Public Health

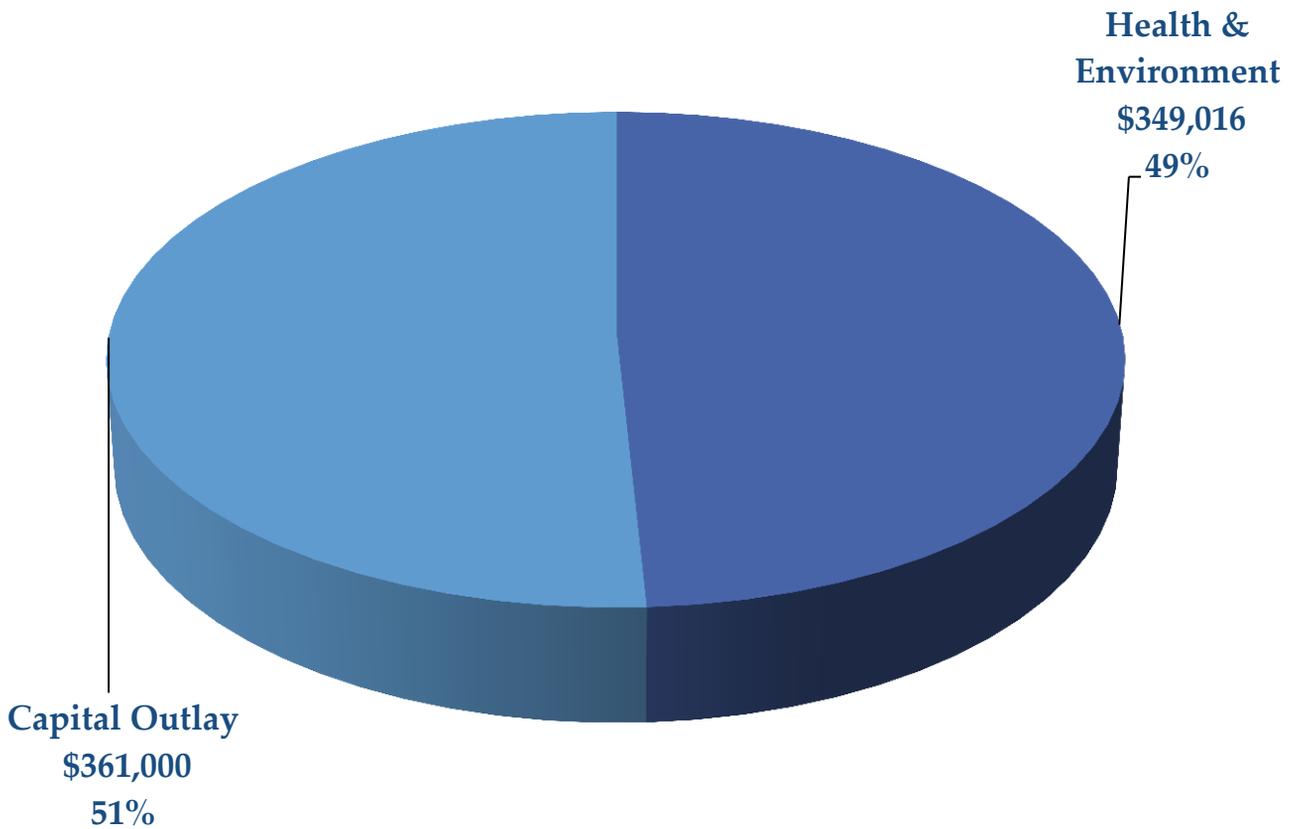
## Source of Funds

Fund 15 Total Revenues & Transfers In:  
\$379,317

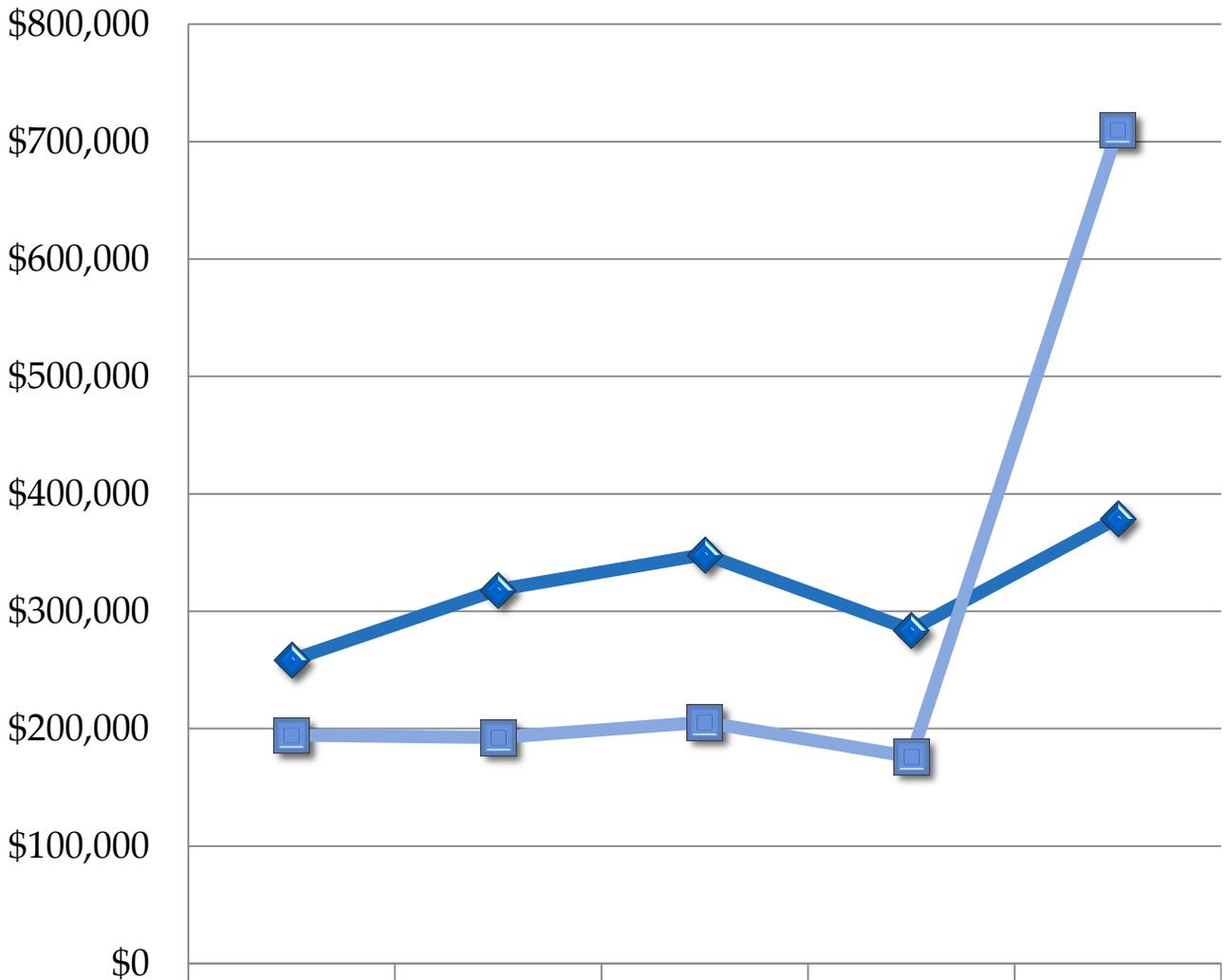


# Fund 15 – Public Health Expenditure Categories

Fund 15 Total Expenses & Transfers Out:  
\$710,016



# Fund 15 – Public Health 5 Year Comparison

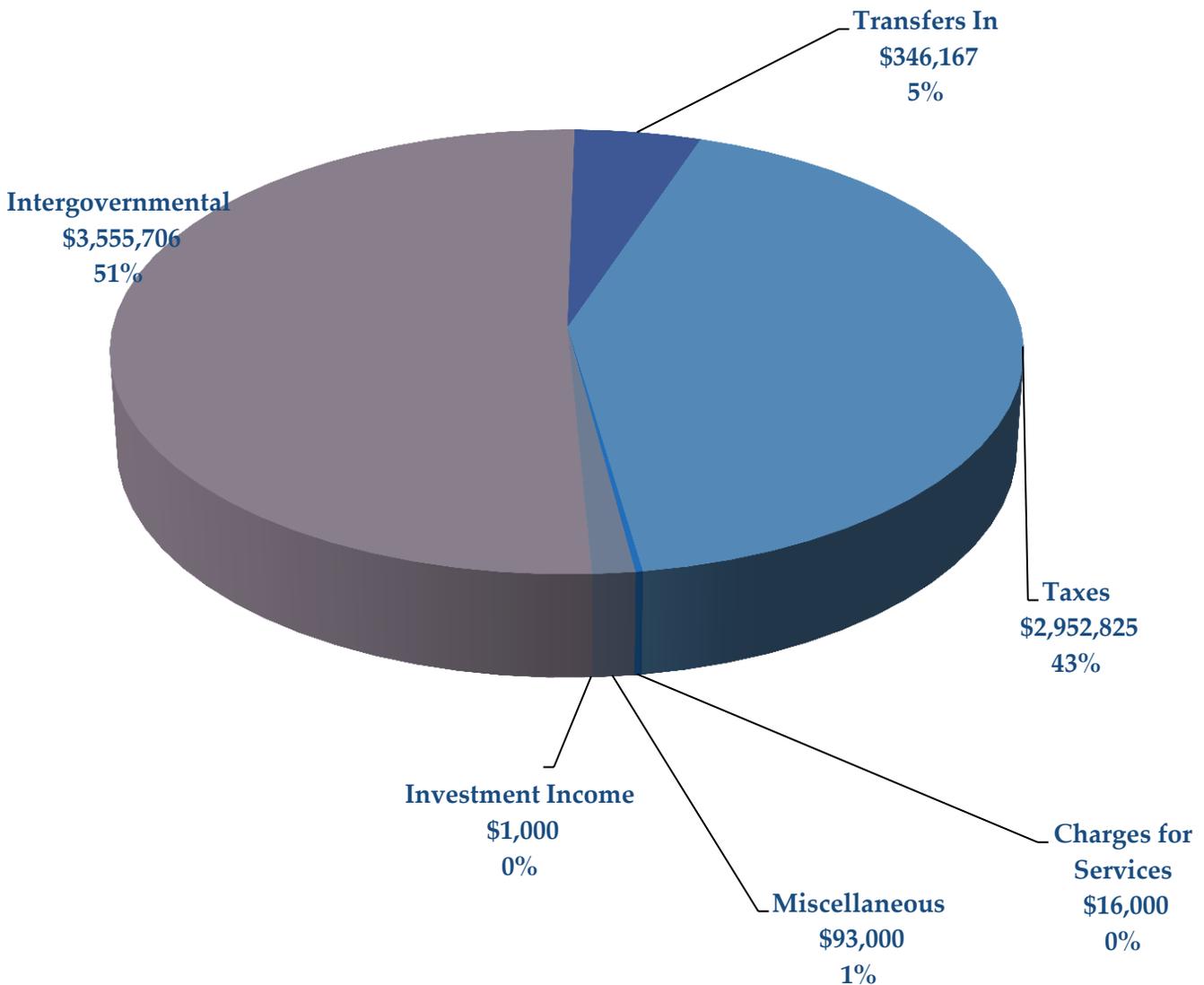


◆ Revenue	\$258,593	\$318,280	\$348,179	\$284,203	\$379,317
■ Expense	\$194,608	\$192,337	\$205,487	\$175,952	\$710,016

# Fund 20 – Road & Bridge

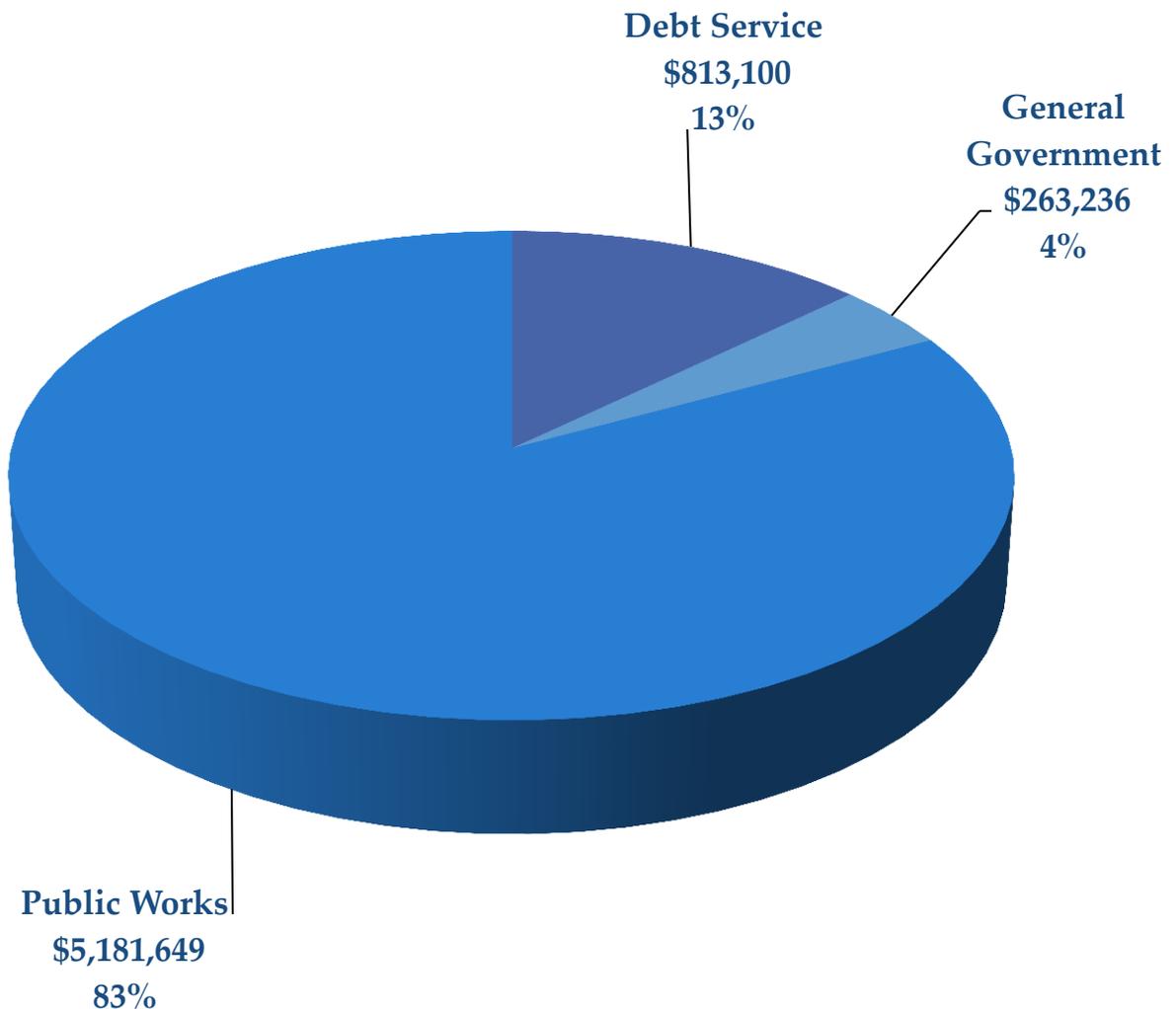
## Source of Funds

Fund 20 Total Revenues & Transfers In:  
\$6,964,697

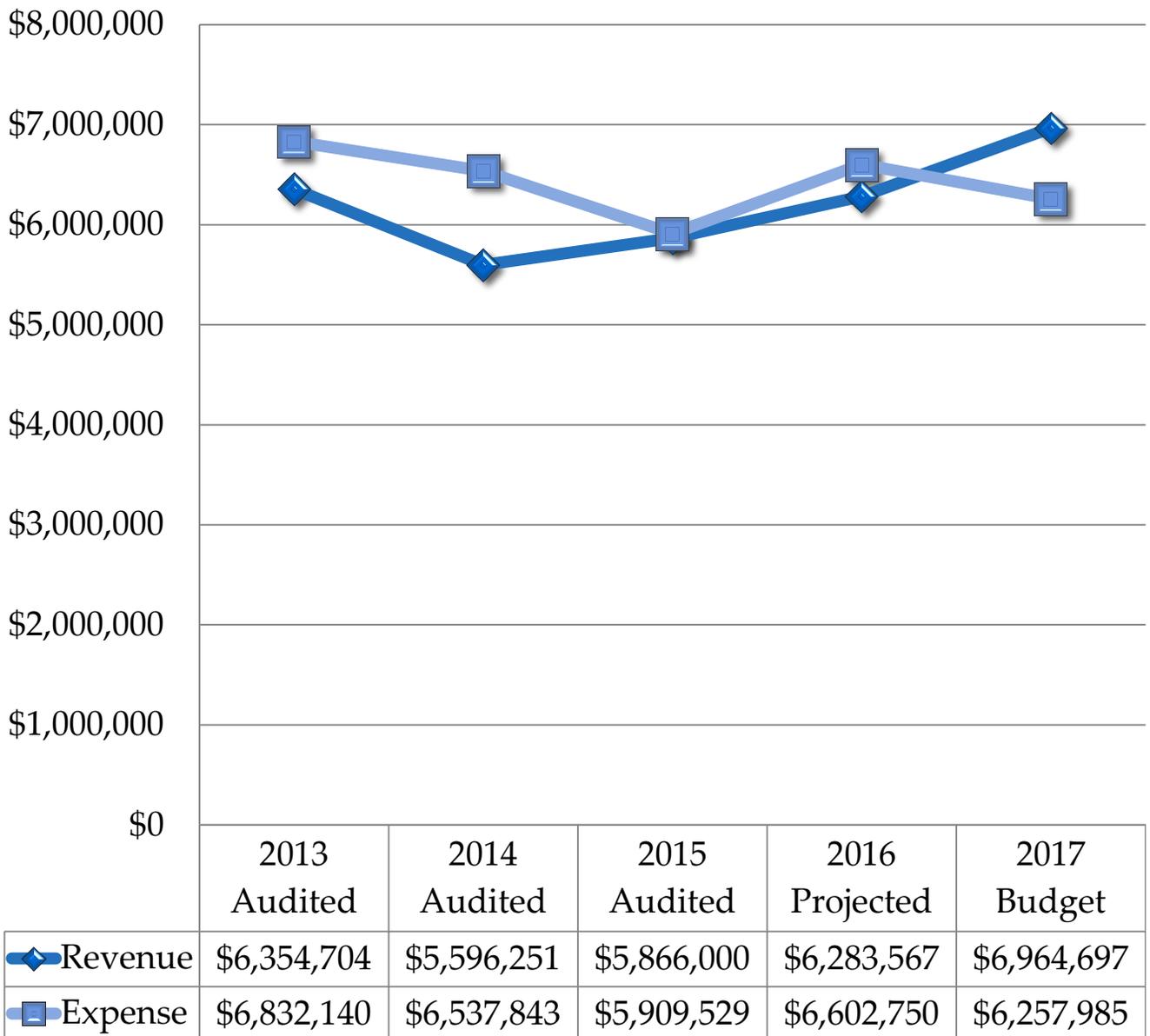


# Fund 20 – Road & Bridge Expenditure Categories

Fund 20 Total Expenses & Transfers Out:  
\$6,257,985

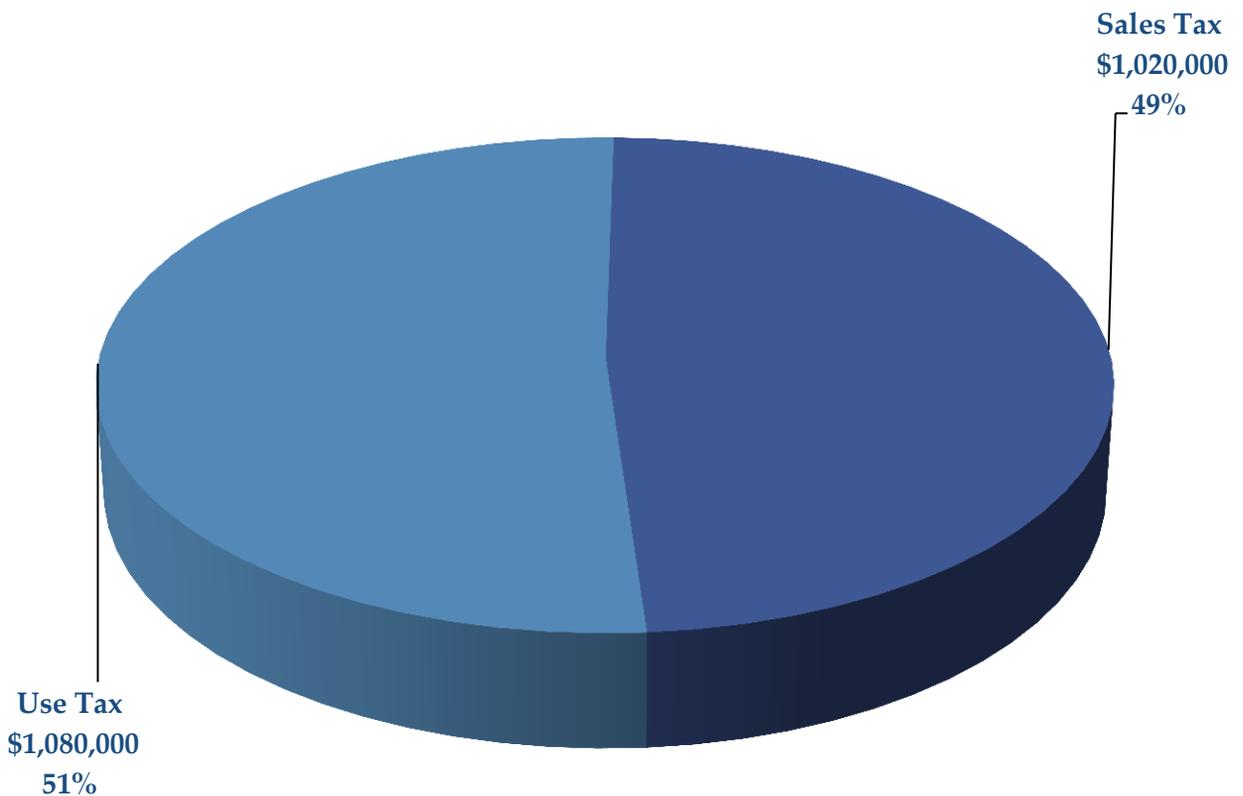


# Fund 20 – Road & Bridge 5 Year Comparison



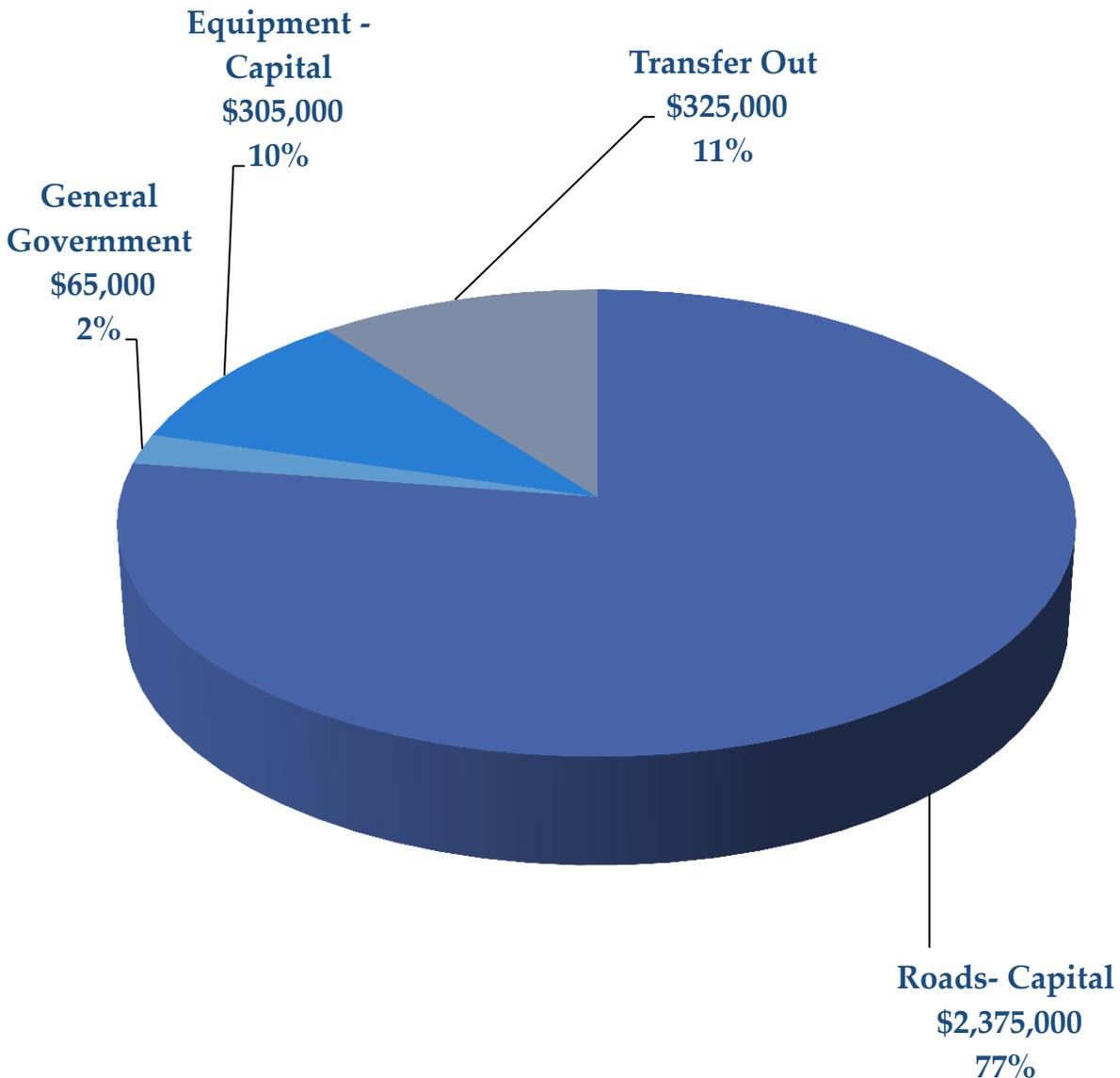
# Fund 25 – Sales & Use Tax Source of Funds

Fund 25 Total Revenues & Transfers In:  
\$2,100,000

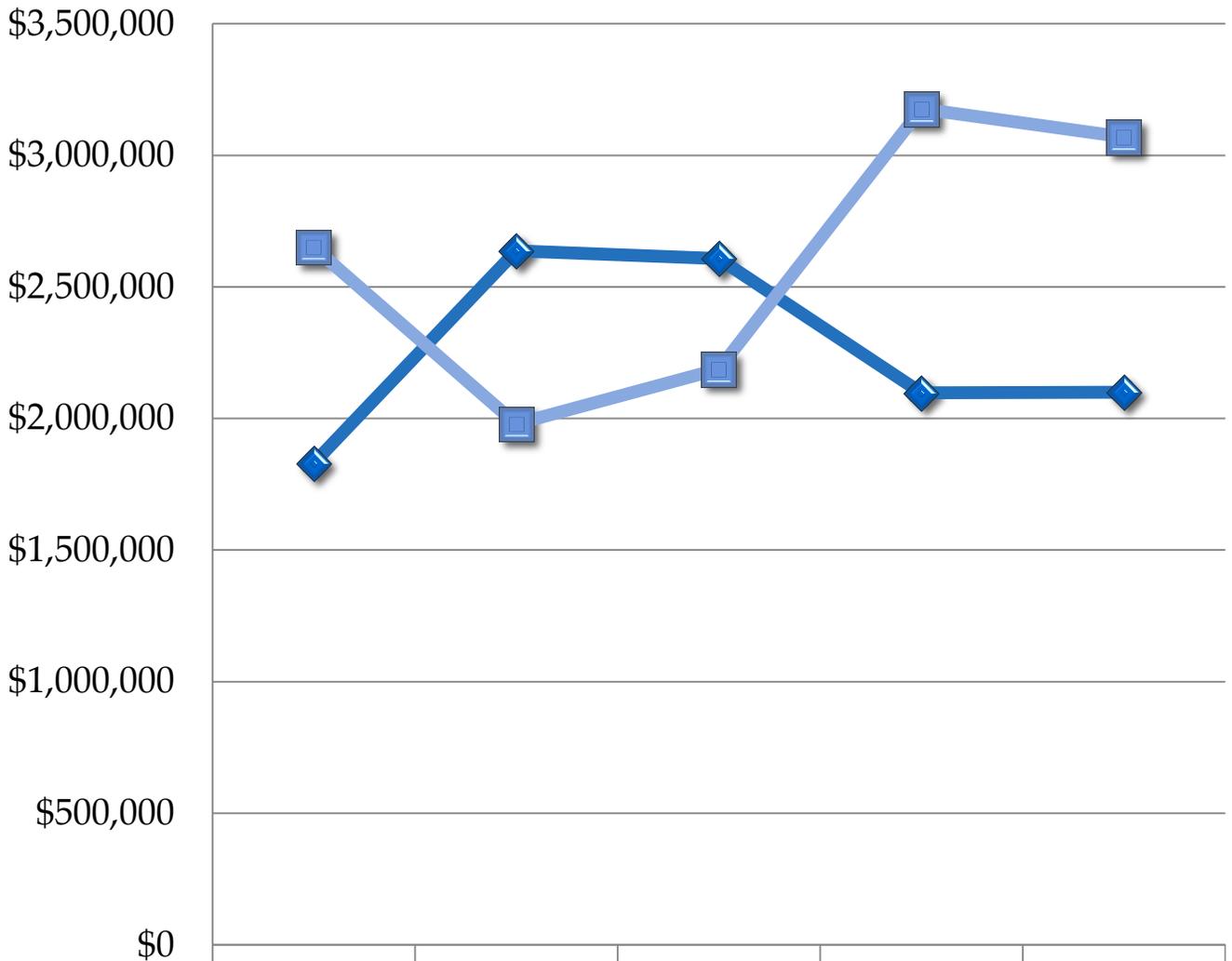


# Fund 25 - Sales & Use Tax Expenditure Categories

Fund 25 Total Expenses & Transfers Out:  
\$3,070,000



# Fund 25 - Sales & Use Tax 5 Year Comparison

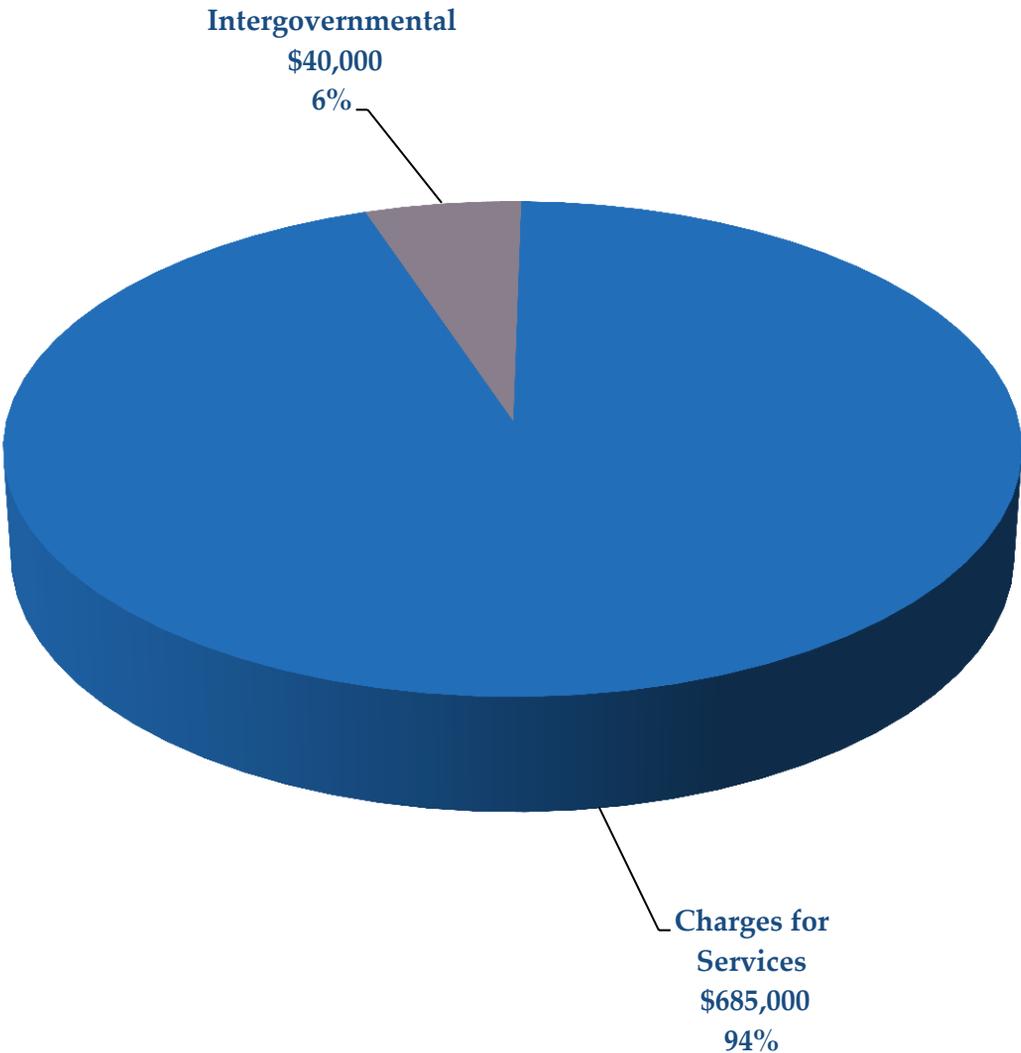


	2013 Audited	2014 Audited	2015 Audited	2016 Projected	2017 Budget
Revenue	\$1,829,399	\$2,637,390	\$2,607,681	\$2,097,444	\$2,100,000
Expense	\$2,650,417	\$1,979,580	\$2,187,168	\$3,176,608	\$3,070,000

# Fund 40 – LEAF (MTC)

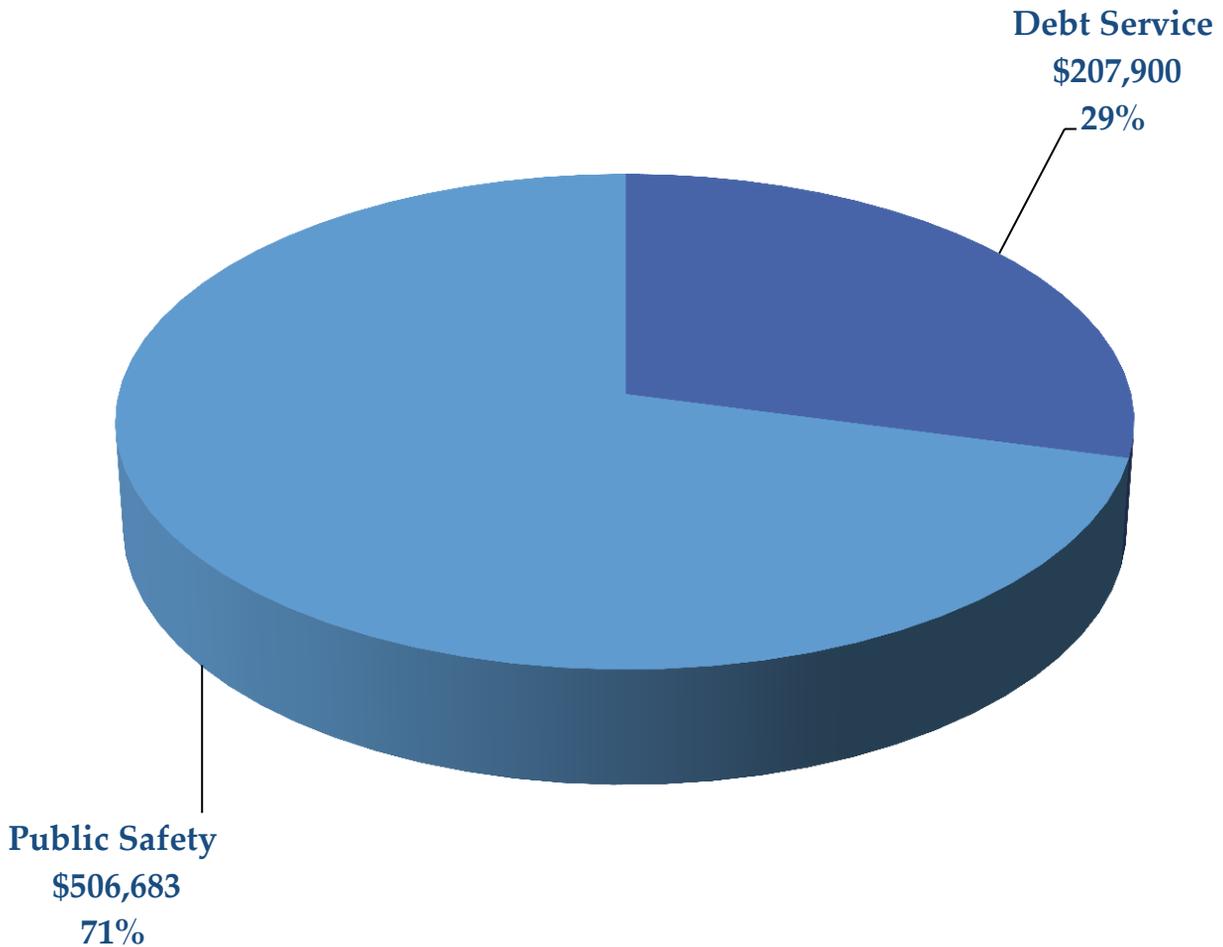
## Source of Funds

Fund 40 Total Revenues & Transfers In:  
\$725,000

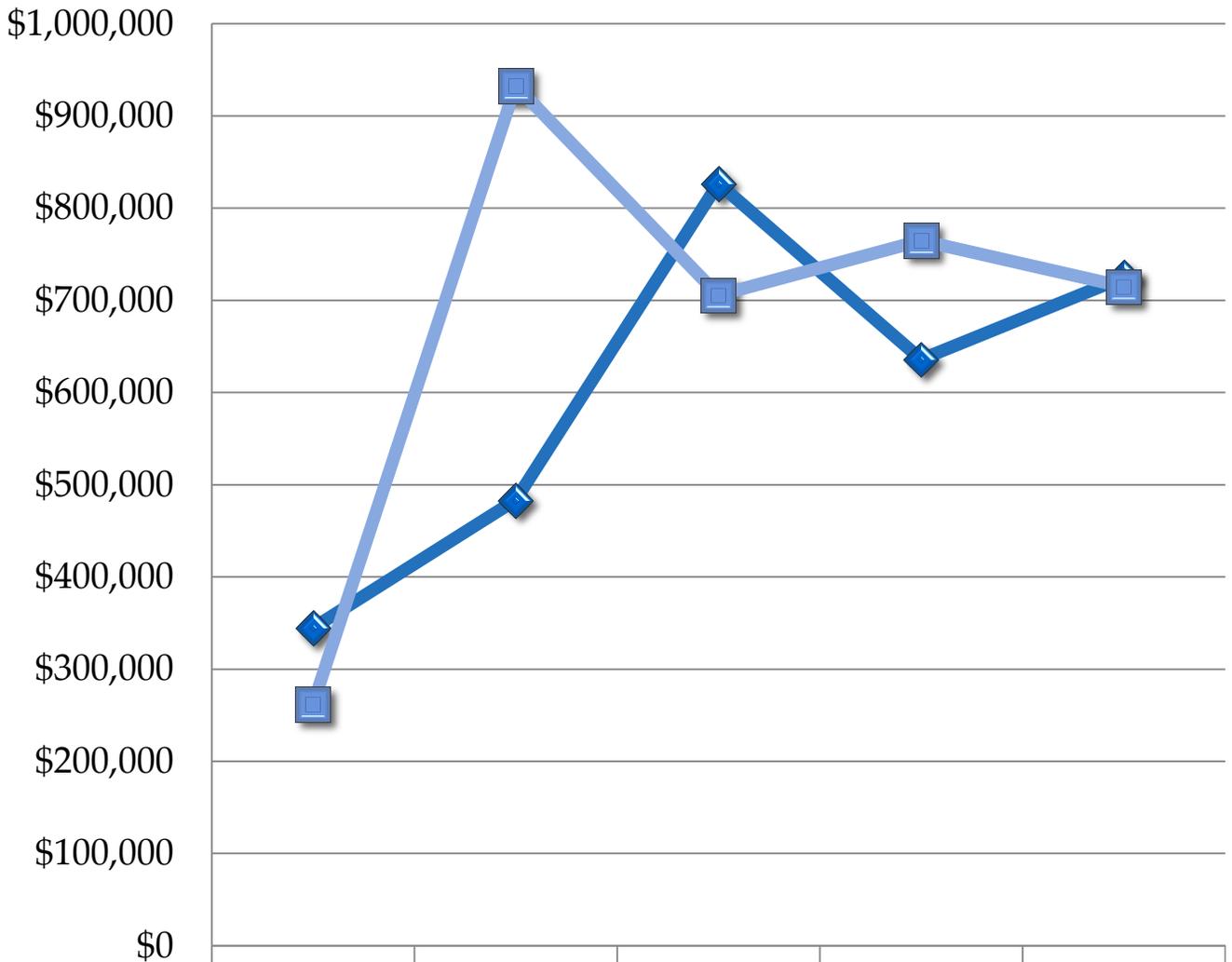


# Fund 40 – LEAF (MTC) Expenditure Categories

Fund 40 Total Expenses & Transfers Out:  
\$714,583



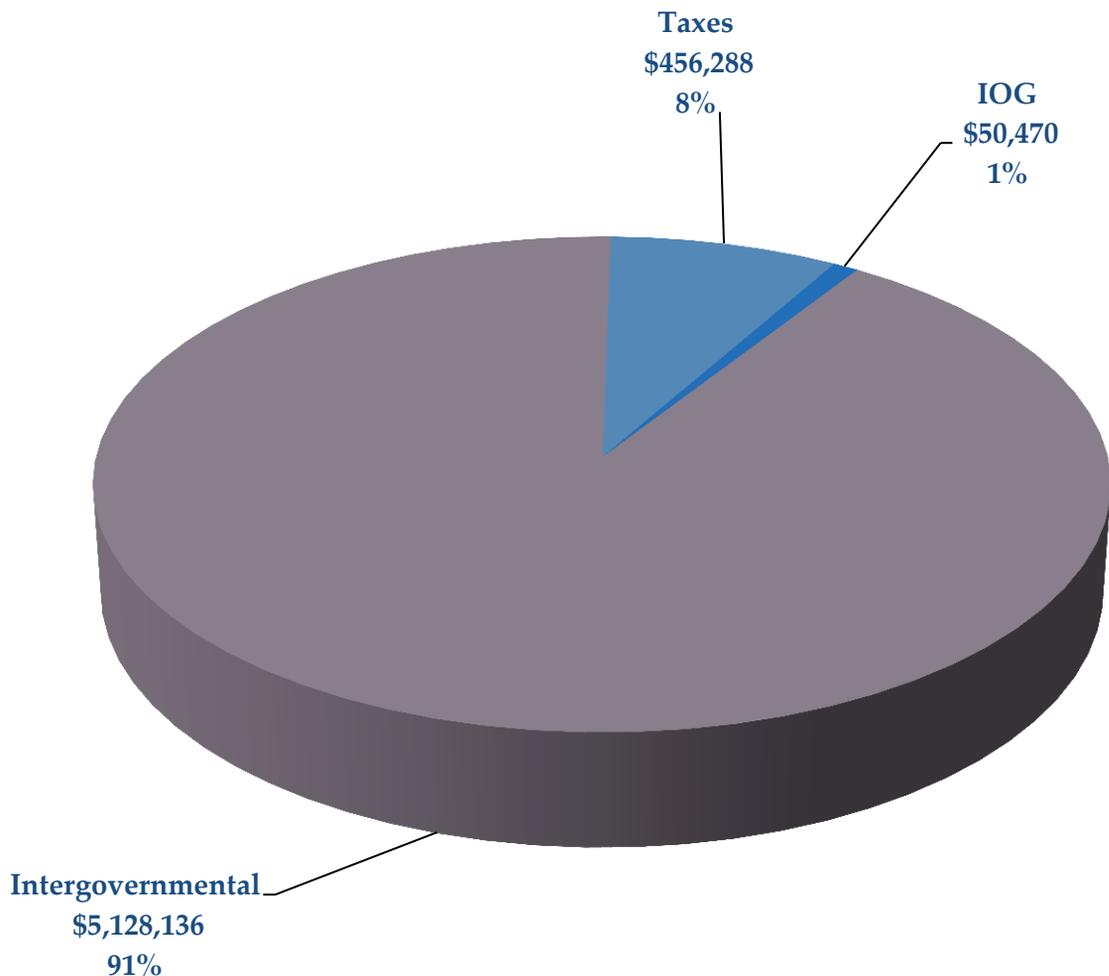
# Fund 40 - Law Enforcement Assistance 5 Year Comparison



◆ Revenue	\$344,527	\$483,632	\$827,035	\$635,956	\$725,000
■ Expense	\$261,786	\$933,054	\$705,665	\$764,930	\$714,583

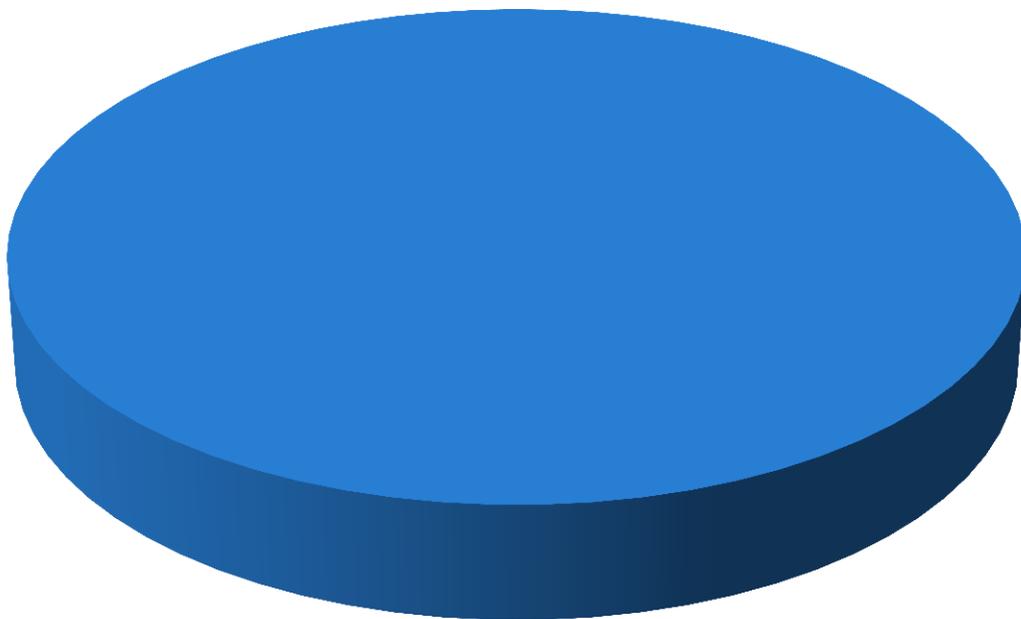
# Fund 50 – Human Services Source of Funds

Fund 50 Total Revenues & Transfers In:  
\$5,634,894



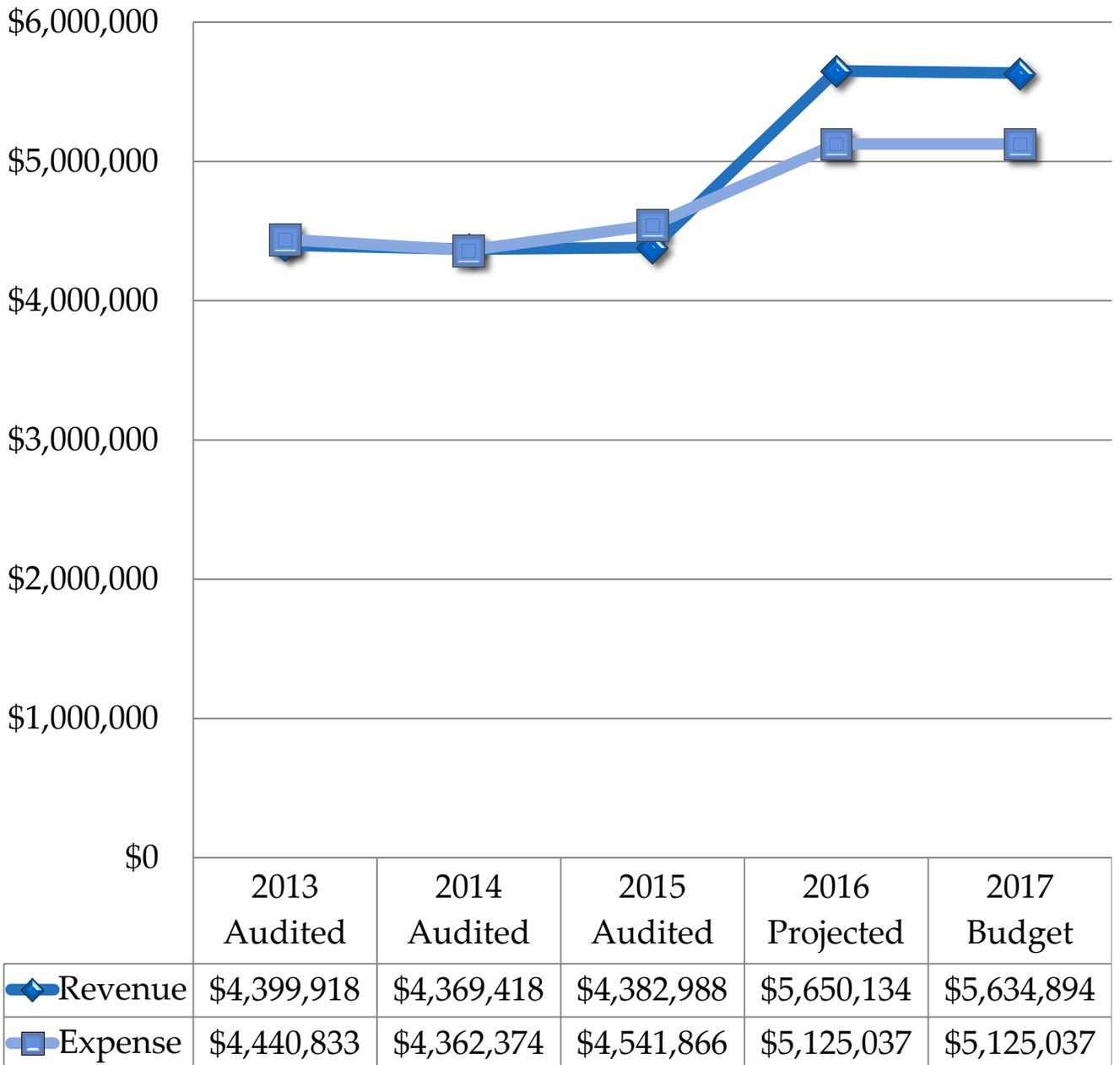
# Fund 50 - Human Services Expenditure Categories

Fund 50 Total Expenses & Transfers Out:  
\$5,125,037



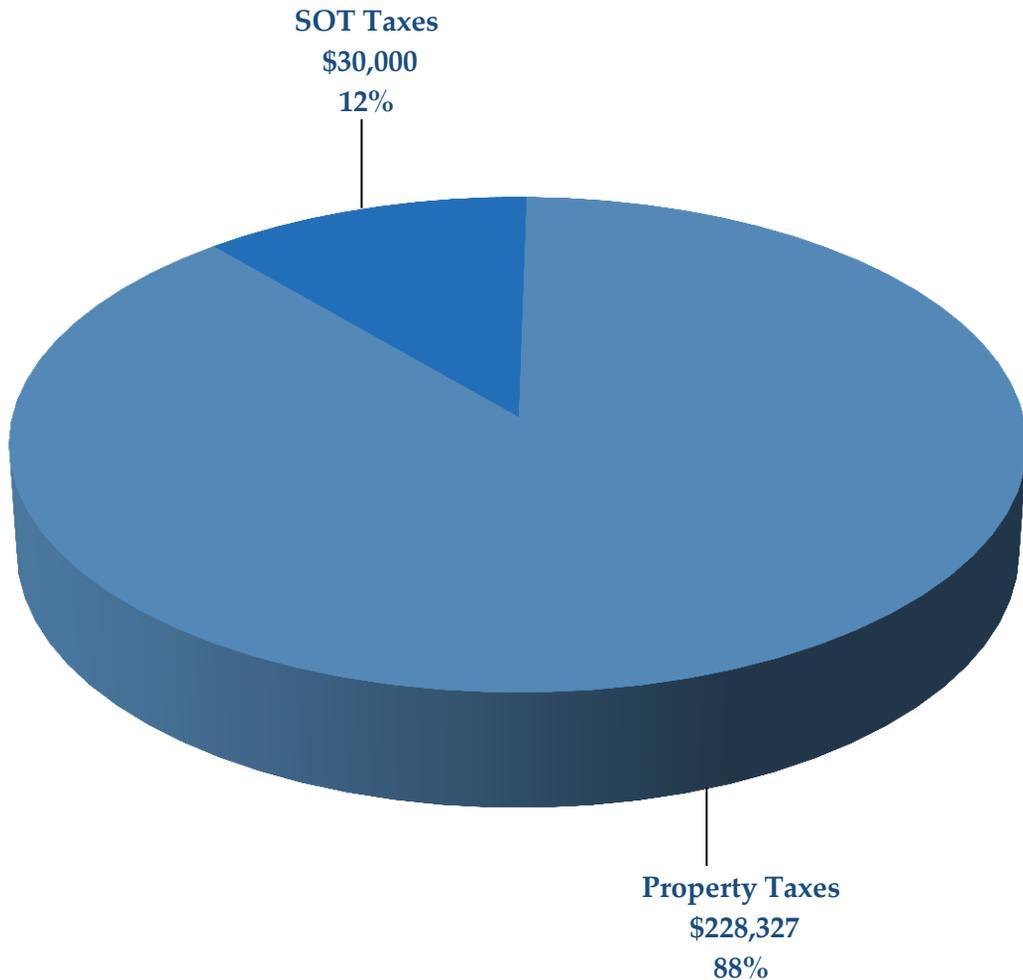
Human  
Services  
\$5,125,037  
100%

# Fund 50 – Human Services 5 Year Comparison



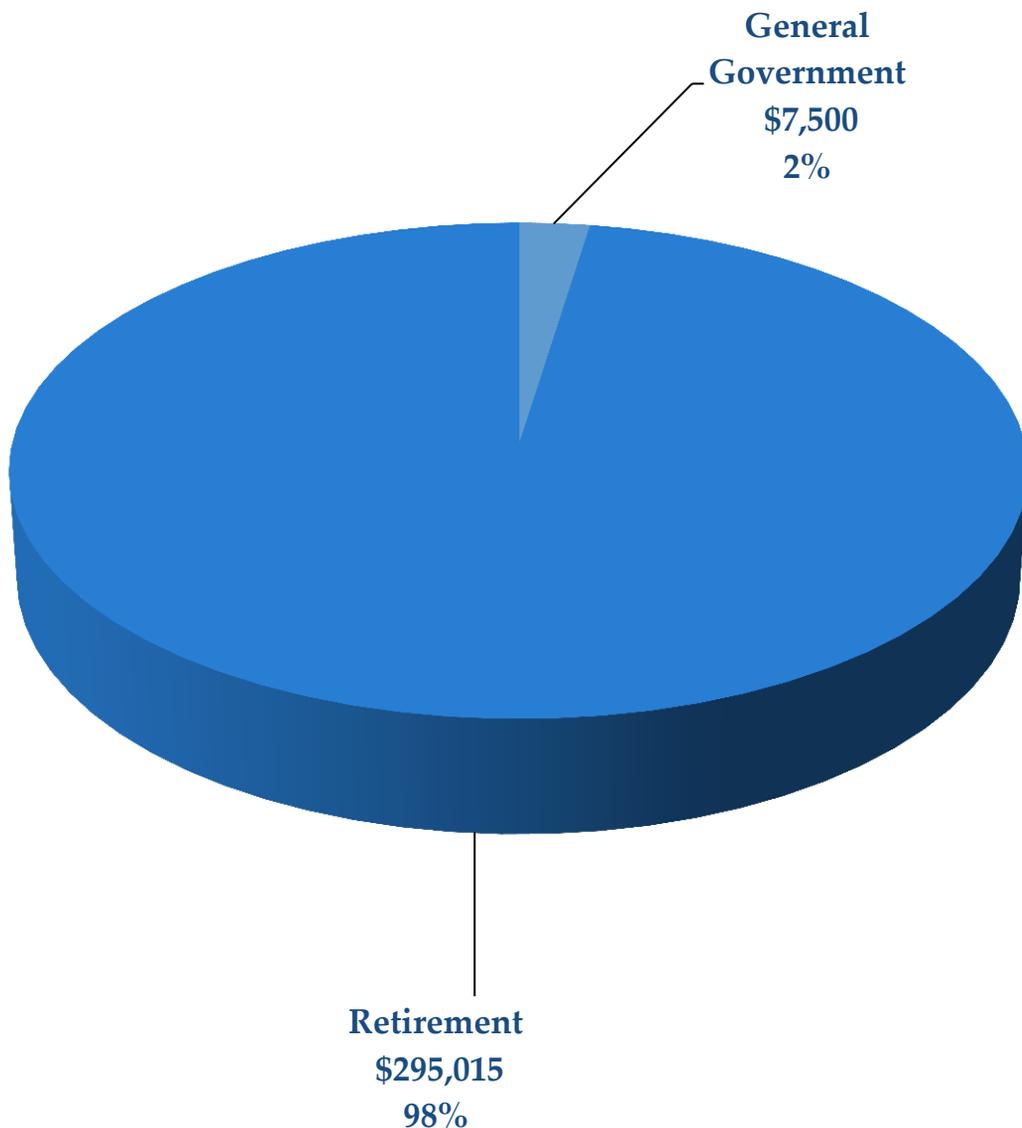
# Fund 70 - Retirement Source of Funds

Fund 70 Total Revenues & Transfers In:  
\$258,327

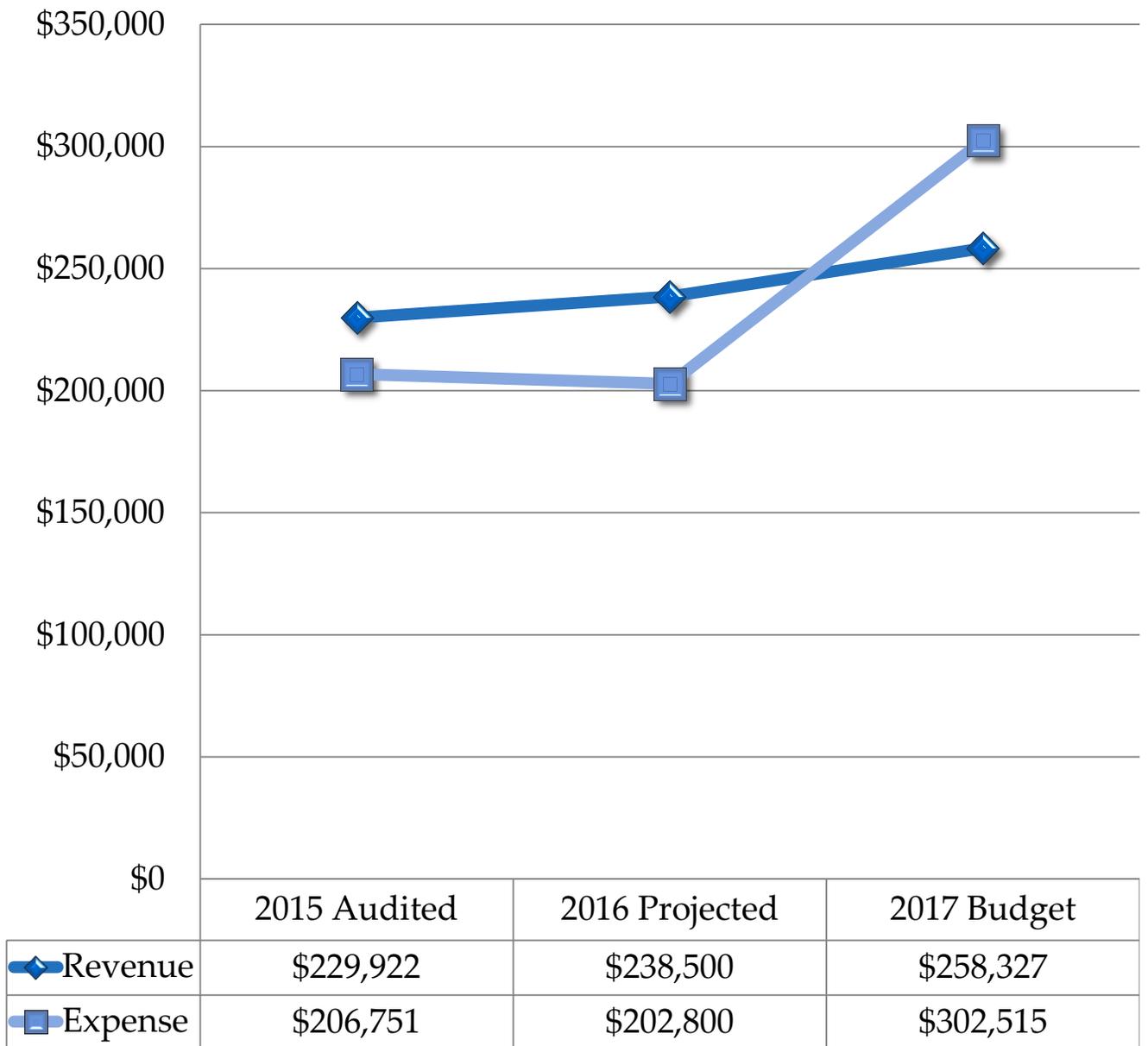


# Fund 70 - Retirement Expenditure Categories

Fund 70 Total Expenses & Transfers Out:  
\$302,515

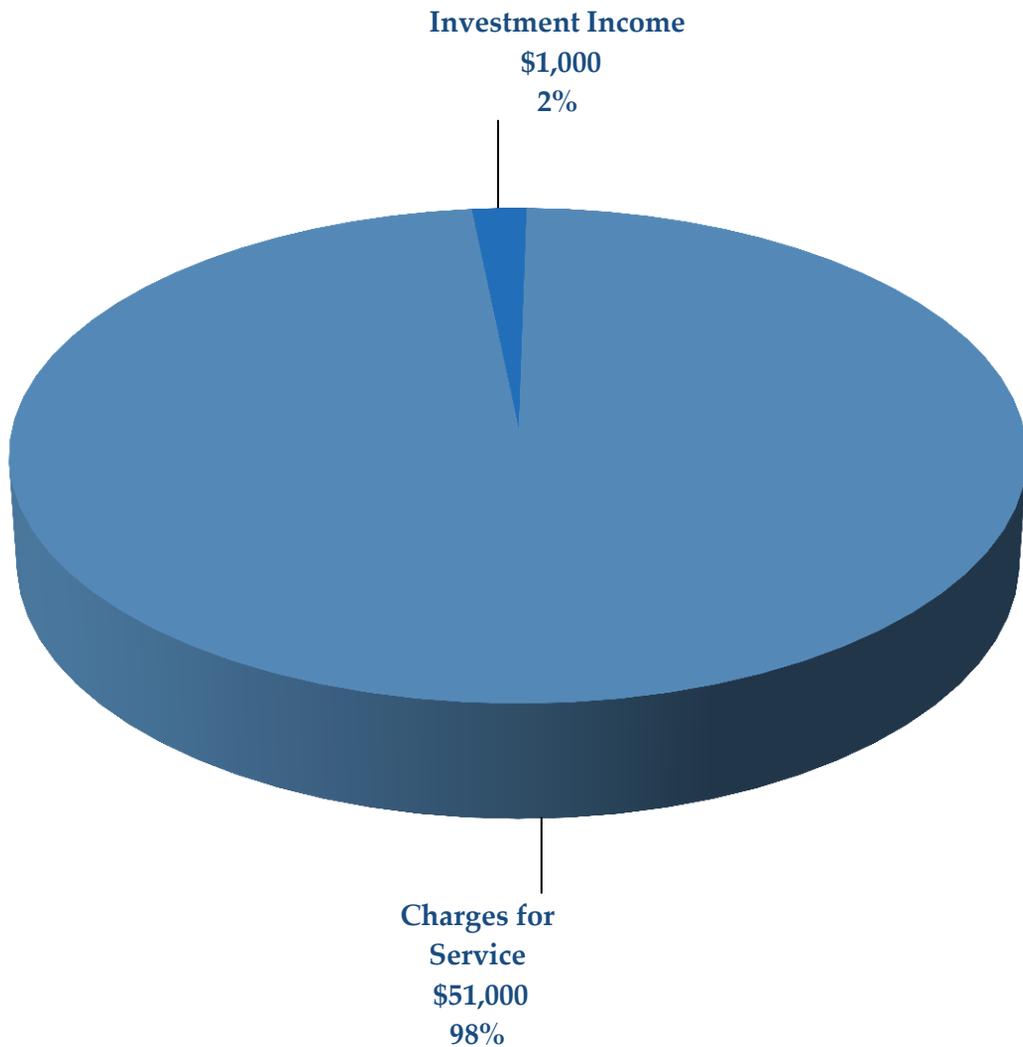


# Fund 70 – Retirement 3 Year Comparison



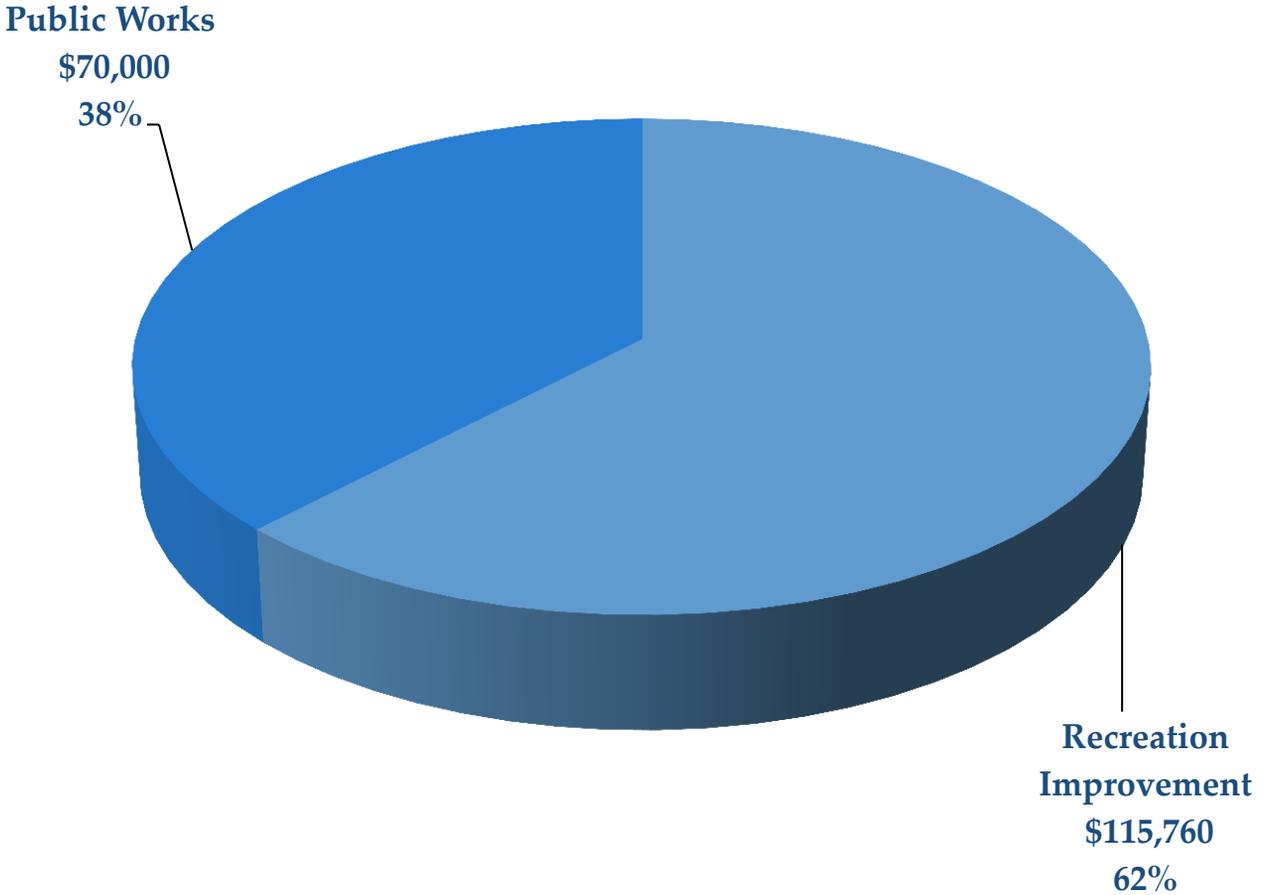
# Fund 85 - Impact Source of Funds

Fund 85 Total Revenues & Transfers In:  
\$52,000

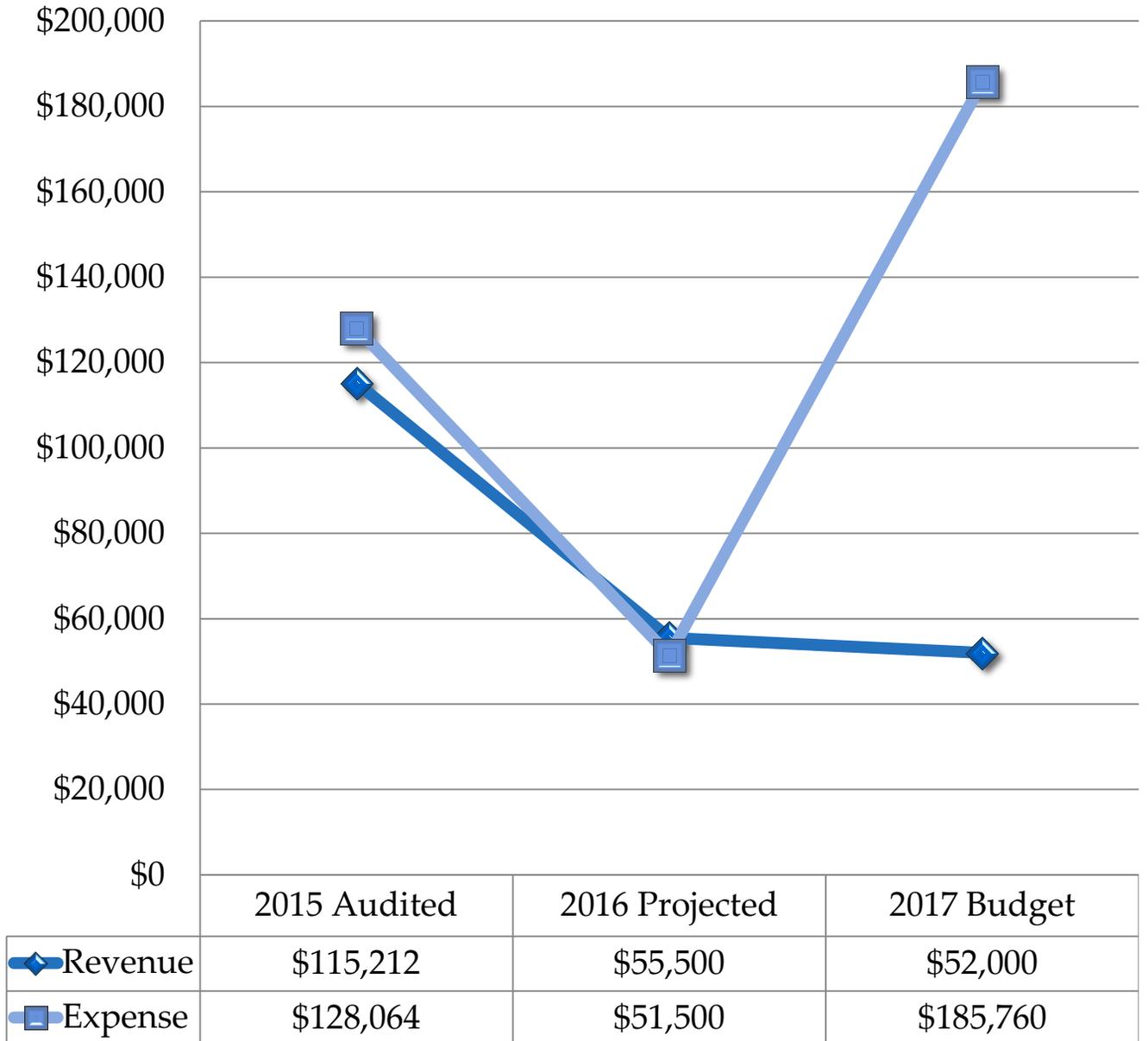


# Fund 85 - Impact Expenditure Categories

Fund 85 Total Expenses & Transfers Out:  
\$185,760

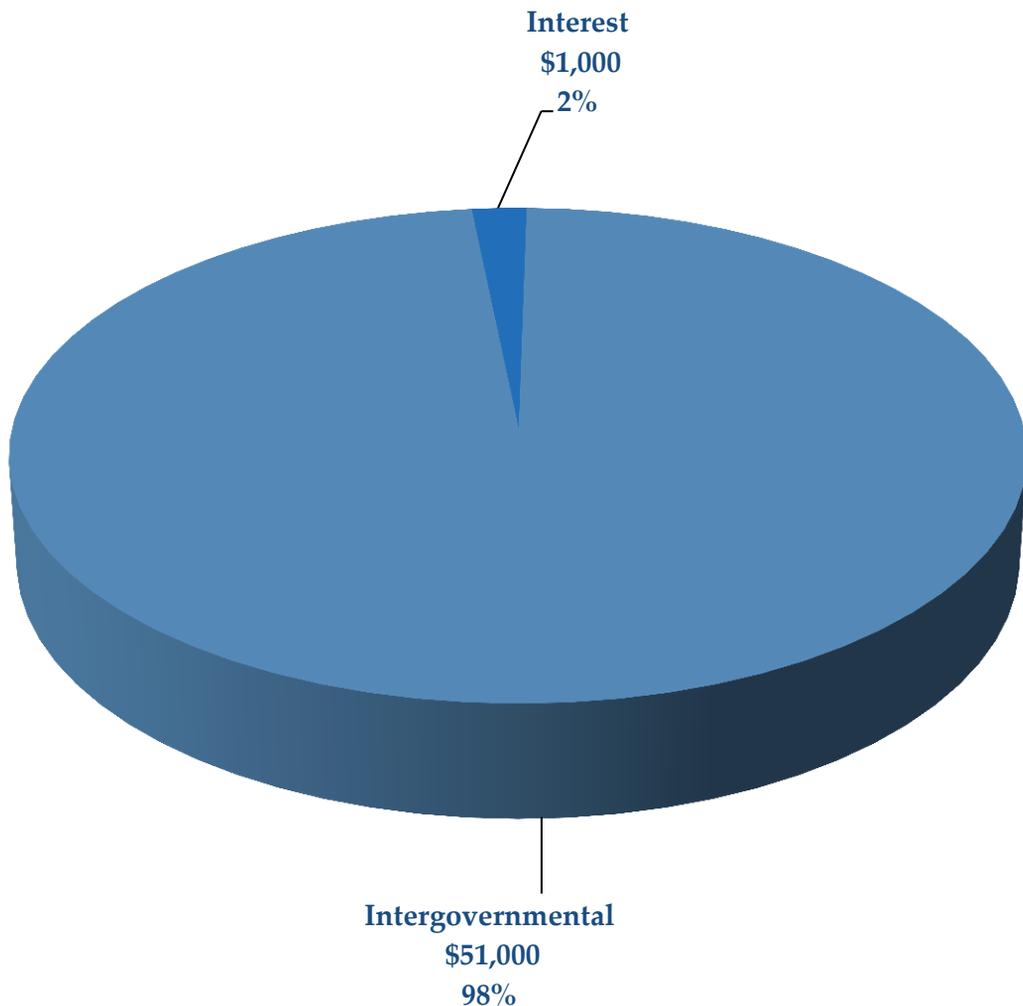


# Fund 85 - Impact 3 Year Comparison



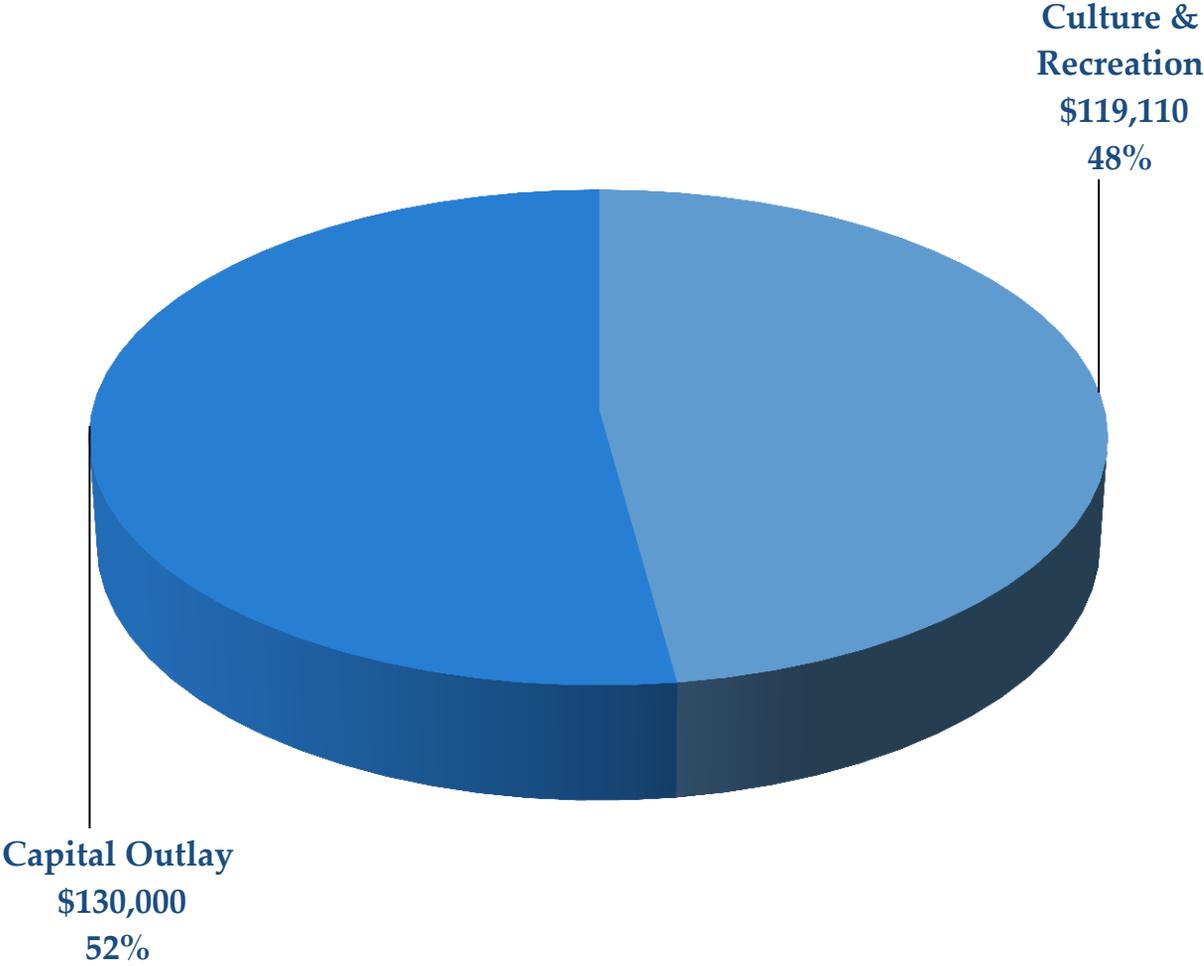
# Fund 90 - Conservation Trust Fund Source of Funds

Fund 90 Total Revenues & Transfers In:  
\$147,200

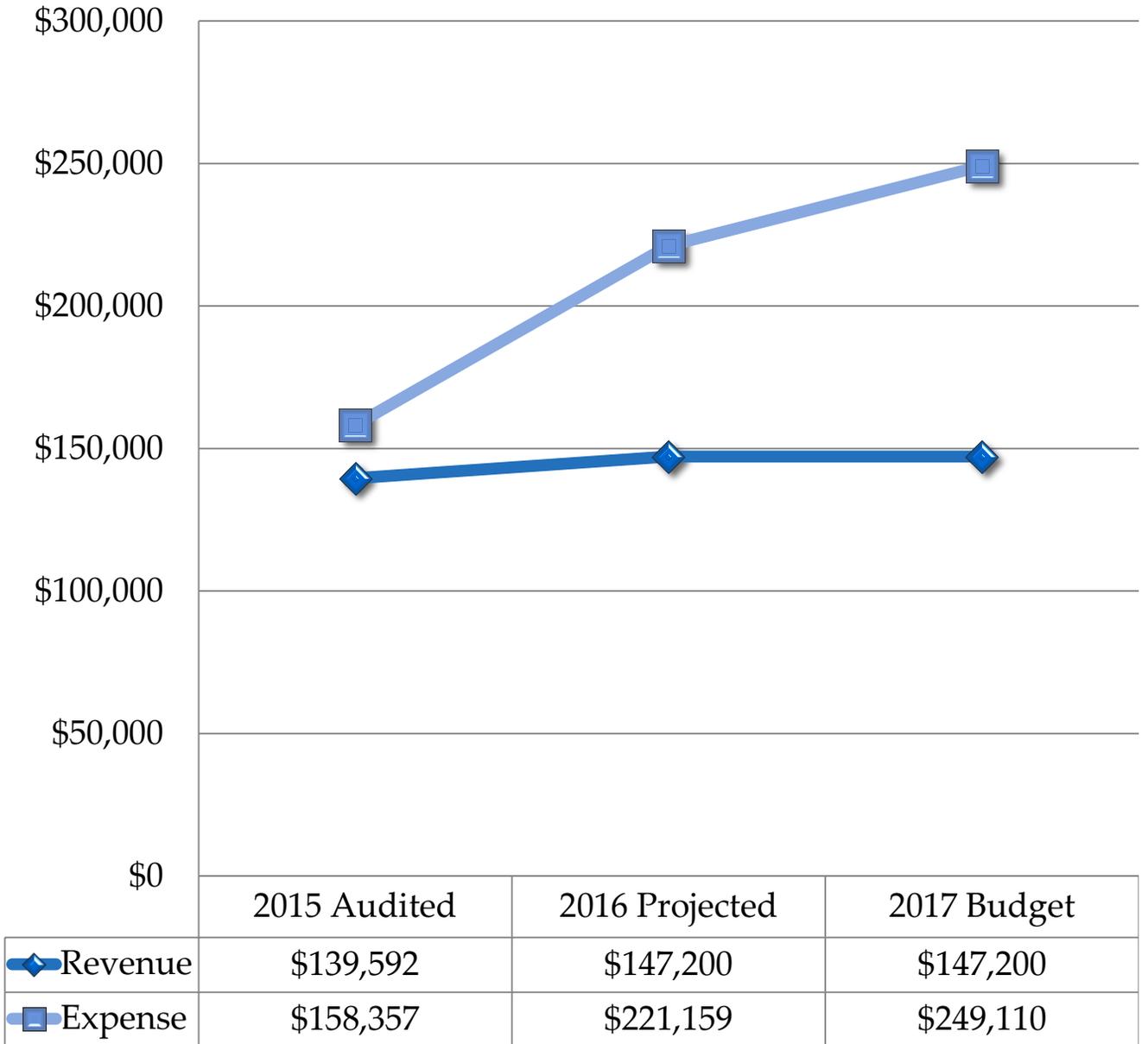


# Fund 90 - Conservation Trust Fund Expenditure Categories

Fund 90 Total Expenses & Transfers Out:  
\$249,110

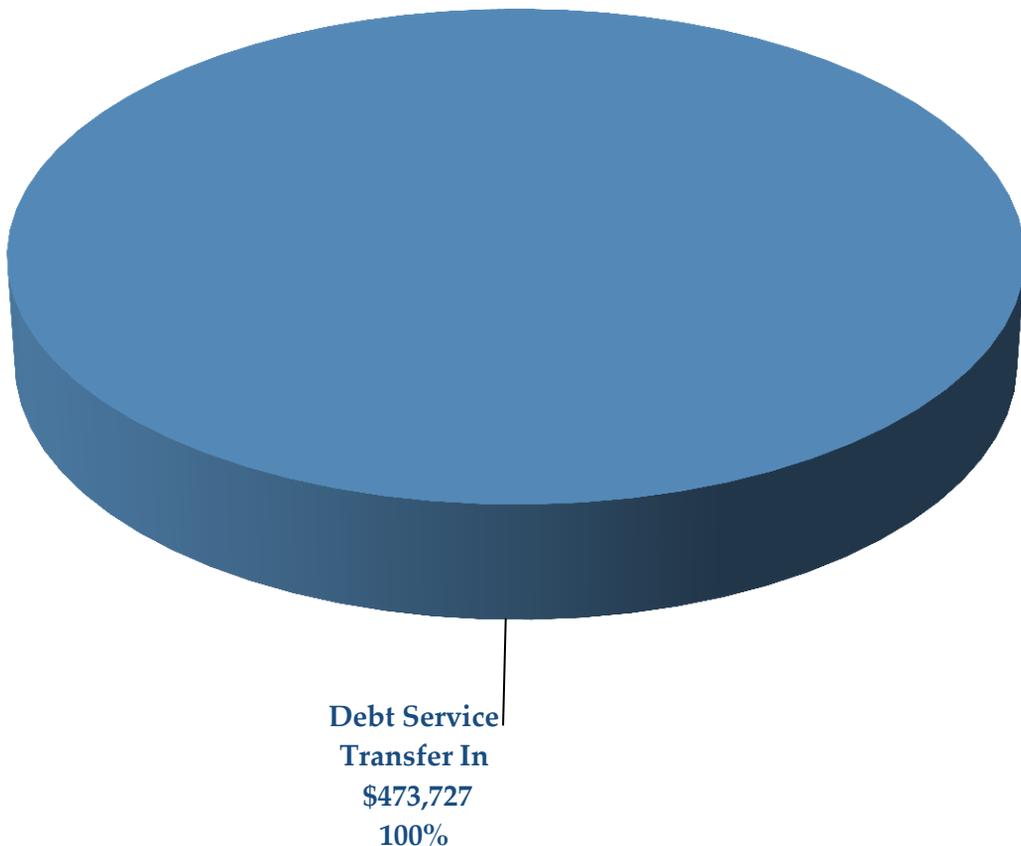


# Fund 90 – Conservation Trust Fund 3 Year Comparison



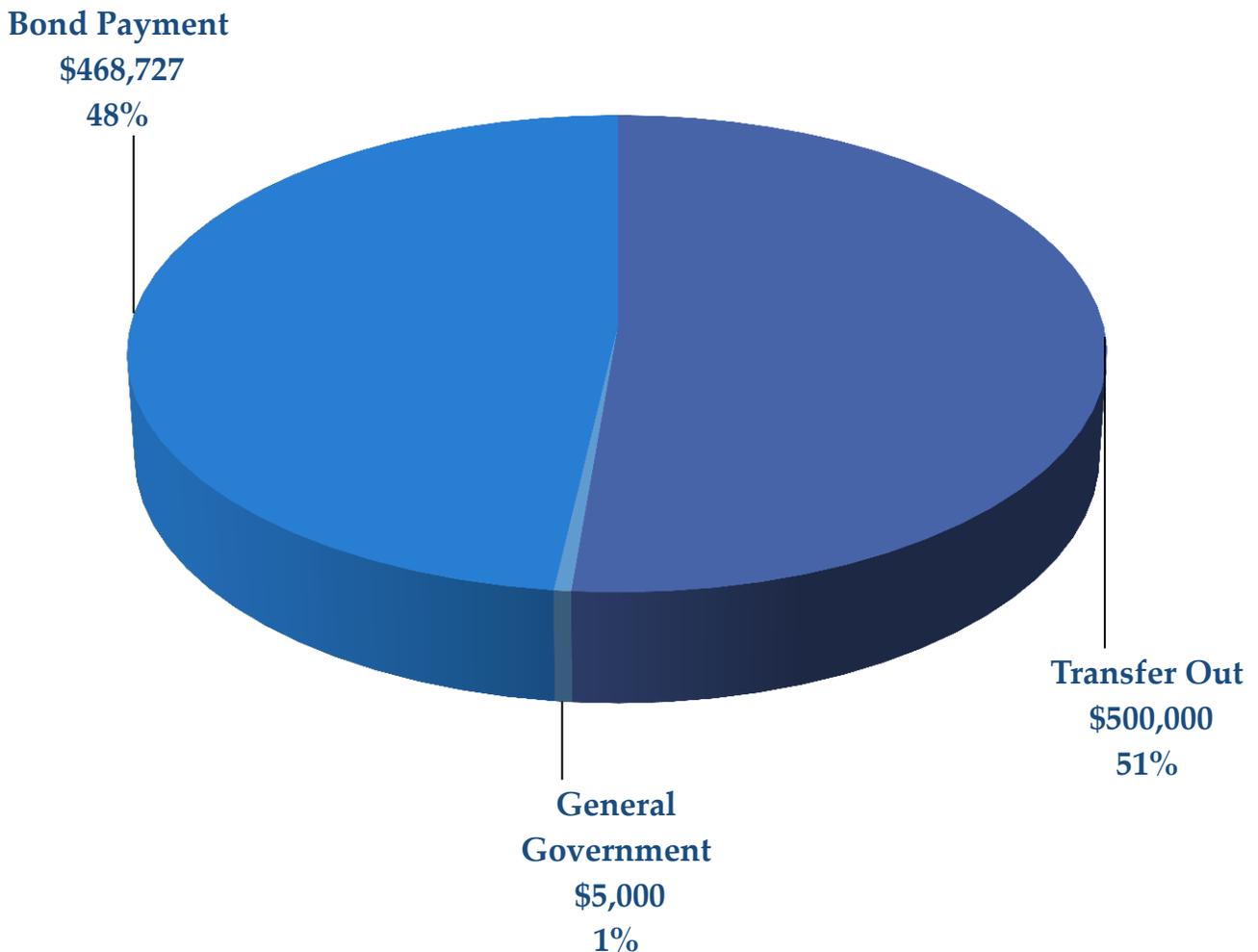
# Fund 95 - Bond Service Fund Source of Funds

Fund 95 Total Revenues & Transfers In:  
\$473,727

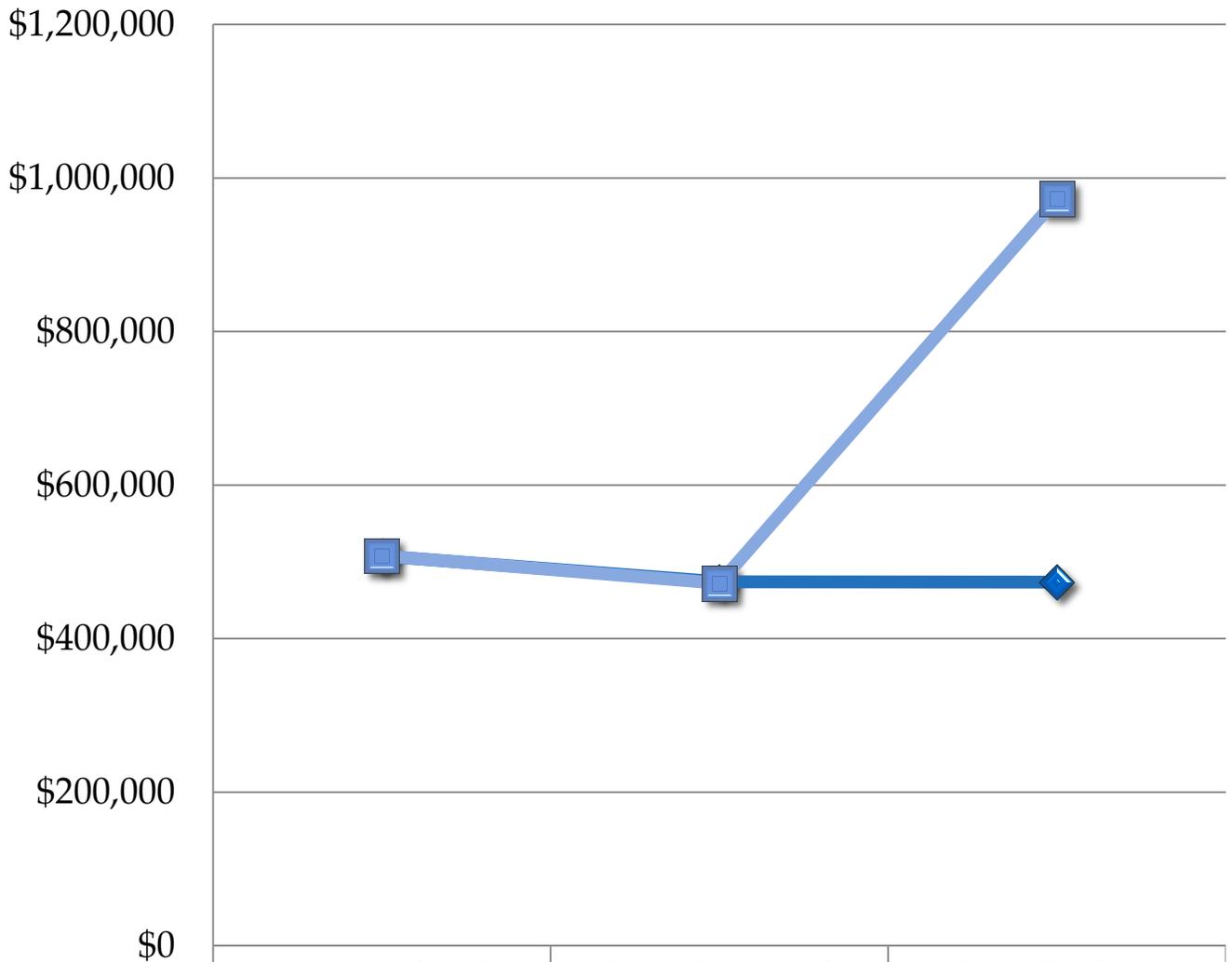


# Fund 95 - Bond Service Fund Expenditure Categories

Fund 95 Total Expenses & Transfers Out:  
\$973,727



# Fund 95 - Bond Service Fund 3 Year Comparison



	2015 Audited	2016 Projected	2017 Budget
◆ Revenue	\$507,538	\$473,831	\$473,727
■ Expense	\$507,967	\$472,123	\$973,727