

ADOPTED
2013 BUDGET

Elbert County, Colorado

ELBERT COUNTY, COLORADO
SUMMARY
2013 BUDGET AS ADOPTED
WITH 2011 ACTUAL AND 2012 ESTIMATED
For the Years Ended and Ending December 31,

| | ACTUAL 2011 | ESTIMATED 2012 | ADOPTED 2013 |
|---|----------------|-------------------|-----------------|
| BEGINNING FUND BALANCES -Restated | \$ 5,387,455 | \$ 6,632,349 | \$ 6,029,093 |
| REVENUES | | | |
| Taxes | 10,852,338 | 9,361,293 | 9,500,223 |
| Licenses and Permits | 242,335 | 400,000 | 350,000 |
| Intergovernmental | 8,116,729 | 8,123,214 | 8,230,244 |
| Charges for services | 1,427,714 | 1,635,000 | 1,691,055 |
| Interest income | 1,702 | 9,600 | 9,600 |
| Lease proceeds | 781,878 | - | 1,400,000 |
| Miscellaneous | 129,450 | 128,400 | 60,000 |
| Clerk fees held for repayment to Escrow | - | 84,461 | - |
| Total revenues | 21,552,146 | 19,741,968 | 21,241,121 |
| TRANSFERS IN | 532,645 | 166,567 | 137,890 |
| Total funds available | 27,472,246 | 26,540,884 | 27,408,104 |
| EXPENDITURES | | | |
| General Government | 3,949,703 | 3,262,498 | 3,156,709 |
| Public Safety | 3,153,664 | 3,716,387 | 3,562,408 |
| Public Health and Welfare | 4,840,038 | 5,456,675 | 5,593,975 |
| Culture and Recreation | 169,529 | 133,199 | 127,569 |
| Auxiliary Services | 96,470 | 117,556 | 125,699 |
| Retirement | 191,416 | 201,482 | 220,802 |
| Public Works | 3,865,751 | 4,326,725 | 4,970,331 |
| Debt Service - capital leases & other | 800,667 | 796,561 | 888,785 |
| Capital outlay | 2,726,783 | 1,411,967 | 4,392,907 |
| Recreation facilities | - | 200,000 | 610,601 |
| Open space | - | 125,000 | 41,000 |
| Bond payment - Wells Fargo | 513,231 | 508,088 | 504,425 |
| Payment to refunding/insurance escrow | - | 84,461 | 60,000 |
| Contingency | - | 4,625 | 4,000 |
| Total expenditures | 20,307,252 | 20,345,224 | 24,259,211 |
| TRANSFERS OUT | 532,645 | 166,567 | 137,890 |
| Total expenditures and transfers out requiring appropriation | 20,839,897 | 20,511,791 | 24,397,101 |
| ENDING FUND BALANCES | \$ 6,632,349 | \$ 6,029,093 | \$ 3,011,003 |

ELBERT COUNTY, COLORADO
PROPERTY TAX SUMMARY INFORMATION
2013 BUDGET AS ADOPTED

| | ESTIMATED 2012 | ADOPTED 2013 |
|---|---------------------------|-------------------------|
| ASSESSED VALUATION | | |
| Residential | \$ 172,498,170 | \$ 173,277,490 |
| Commercial | 24,063,910 | 24,068,540 |
| Agricultural | 15,164,580 | 15,524,830 |
| Vacant Land | 19,165,910 | 17,260,500 |
| State Assessed | 21,478,500 | 23,321,000 |
| Natural Resources | 4,000,630 | 6,410,360 |
| | <u>256,371,700</u> | <u>259,862,720</u> |
| Adjustments | - | - |
| Certified Assessed Value | <u>\$ 256,371,700</u> | <u>\$ 259,862,720</u> |
| MILL LEVY | | |
| General | 16.314 | 16.314 |
| Road & Bridge | 9.500 | 9.500 |
| Social Services | 1.500 | 1.500 |
| Retirement | 0.703 | 0.703 |
| Temporary Mill Levy Reduction (pursuant to C.R.S.39-5-121) | 0.000 | 0.000 |
| Refund and abatements | 0.120 | 0.073 |
| Total mill levy | <u>28.137</u> | <u>28.090</u> |
| PROPERTY TAXES | | |
| General | \$ 4,182,448 | \$ 4,239,400 |
| Road & Bridge | 2,435,531 | 2,468,696 |
| Social Services | 384,558 | 389,794 |
| Retirement | 180,229 | 182,683 |
| Temporary Mill Levy Reduction | - | - |
| Refund and abatements | 30,765 | 18,970 |
| Levied property taxes | <u>7,213,530</u> | <u>7,299,544</u> |
| Adjustments to actual/rounding | - | - |
| Refunds and abatements | - | - |
| Budgeted property taxes | <u>\$ 7,213,530</u> | <u>\$ 7,299,544</u> |

ELBERT COUNTY, COLORADO
GENERAL FUND
2013 BUDGET AS ADOPTED
WITH 2011 ACTUAL AND 2012 ESTIMATED
For the Years Ended and Ending December 31,

| | ACTUAL 2011 | ESTIMATED 2012 | ADOPTED 2013 |
|---|----------------|-------------------|-----------------|
| BEGINNING FUND BALANCES - Restated | \$ 49,250 | \$ 46,824 | \$ 26,594 |
| REVENUES | | | |
| Taxes | 6,038,956 | 5,225,000 | 5,258,200 |
| Licenses and Permits | 242,335 | 400,000 | 350,000 |
| Intergovernmental | 118,379 | 235,000 | 200,000 |
| Charges for services | 1,153,549 | 1,310,000 | 1,350,000 |
| Interest income | (1,856) | 7,000 | 7,000 |
| Clerk fees held for repayment to Clerk's Escrow | - | 84,461 | - |
| Miscellaneous | 54,930 | 60,000 | 60,000 |
| Total revenues | 7,606,293 | 7,321,461 | 7,225,200 |
| TRANSFERS IN | | | |
| Conservation Trust | 100,936 | 90,000 | 90,000 |
| Road and Bridge Fund | - | - | 45,644 |
| Total transfers in | 100,936 | 90,000 | 135,644 |
| Total funds available | 7,756,479 | 7,458,285 | 7,387,438 |
| EXPENDITURES | | | |
| General Government | 3,689,879 | 2,995,433 | 2,939,688 |
| Public Safety | 3,153,664 | 3,516,387 | 3,332,408 |
| Culture and Recreation | 124,702 | 133,199 | 127,569 |
| Auxiliary Services | 96,470 | 117,556 | 125,699 |
| Reimbursement to Clerk's/Insurance Escrow | - | 84,461 | 60,000 |
| Bond payment - Wells Fargo | 513,231 | 508,088 | 504,425 |
| Total expenditures | 7,577,946 | 7,355,124 | 7,089,789 |
| TRANSFERS OUT | | | |
| Public Health | 131,709 | 62,000 | - |
| Chaparral Valley | - | - | 2,246 |
| Other funds | - | 14,567 | - |
| Total transfers out | 131,709 | 76,567 | 2,246 |
| Total expenditures and transfers out requiring appropriation | 7,709,655 | 7,431,691 | 7,092,035 |
| ENDING FUND BALANCES | \$ 46,824 | \$ 26,594 | \$ 295,403 |

ELBERT COUNTY, COLORADO
PUBLIC HEALTH & ADMINISTRATION SPECIAL REVENUE FUND
2013 BUDGET AS ADOPTED
WITH 2011 ACTUAL AND 2012 ESTIMATED
For the Years Ended and Ending December 31,

| | ACTUAL 2011 | ESTIMATED 2012 | ADOPTED 2013 |
|---|----------------|-------------------|-----------------|
| BEGINNING FUND BALANCES | \$ - | \$ - | \$ - |
| REVENUES | | | |
| Intergovernmental | 161,201 | 98,194 | 112,200 |
| Miscellaneous | - | - | - |
| Charges for Services | 109,656 | 75,000 | 103,055 |
| Total revenues | <u>270,857</u> | <u>173,194</u> | <u>215,255</u> |
| TRANSFERS IN | | | |
| General Fund | 131,709 | 62,000 | - |
| Total transfers in | <u>131,709</u> | <u>62,000</u> | <u>-</u> |
| Total funds available | <u>402,566</u> | <u>235,194</u> | <u>215,255</u> |
| EXPENDITURES | | | |
| Public Health and Welfare | 402,566 | 235,194 | 215,255 |
| Total expenditures | <u>402,566</u> | <u>235,194</u> | <u>215,255</u> |
| TRANSFERS OUT | | | |
| General Fund | - | - | - |
| Total transfers out | <u>-</u> | <u>-</u> | <u>-</u> |
| Total expenditures and transfers out requiring appropriation | <u>402,566</u> | <u>235,194</u> | <u>215,255</u> |
| ENDING FUND BALANCES | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

ELBERT COUNTY, COLORADO
ROAD AND BRIDGE FUND
2013 BUDGET AS ADOPTED
WITH 2011 ACTUAL AND 2012 ESTIMATED
For the Years Ended and Ending December 31,

| | ACTUAL 2011 | ESTIMATED 2012 | ADOPTED 2013 |
|---|---------------------|---------------------|---------------------|
| BEGINNING FUND BALANCES | \$ 1,765,318 | \$ 2,381,266 | \$ 2,111,264 |
| REVENUES | | | |
| Taxes | 2,663,976 | 2,435,531 | 2,468,696 |
| Intergovernmental | 2,519,901 | 2,389,644 | 2,401,981 |
| Lease proceeds | 703,870 | - | 1,400,000 |
| Miscellaneous | 65,750 | 68,400 | - |
| Total revenues | <u>5,953,497</u> | <u>4,893,575</u> | <u>6,270,677</u> |
| TRANSFERS IN | | | |
| Impact fund | - | - | - |
| Sales and Use Tax Fund | 300,000 | - | - |
| Total transfers in | <u>300,000</u> | <u>-</u> | <u>-</u> |
| Total funds available | <u>8,018,815</u> | <u>7,274,841</u> | <u>8,381,941</u> |
| EXPENDITURES | | | |
| General Government | 79,886 | 168,350 | 169,789 |
| Public Works | 3,865,751 | 4,326,725 | 4,970,331 |
| Debt Service - Lease/Rental payments | 688,042 | 668,502 | 784,033 |
| Capital Outlay | 1,003,870 | - | 1,400,000 |
| Total expenditures | <u>5,637,549</u> | <u>5,163,577</u> | <u>7,324,153</u> |
| TRANSFERS OUT | | | |
| General Fund | - | - | 45,644 |
| Total transfers out | <u>-</u> | <u>-</u> | <u>45,644</u> |
| Total expenditures and transfers out requiring appropriation | <u>5,637,549</u> | <u>5,163,577</u> | <u>7,369,797</u> |
| ENDING FUND BALANCES | <u>\$ 2,381,266</u> | <u>\$ 2,111,264</u> | <u>\$ 1,012,144</u> |

ELBERT COUNTY, COLORADO
SALES AND USE TAX FUND
2013 BUDGET AS ADOPTED
WITH 2011 ACTUAL AND 2012 ESTIMATED
For the Years Ended and Ending December 31,

| | ACTUAL 2011 | ESTIMATED 2012 | ADOPTED 2013 |
|---|---------------------|---------------------|-------------------|
| BEGINNING FUND BALANCES - Restated | \$ 1,385,751 | \$ 1,886,789 | \$ 2,043,374 |
| REVENUES | | | |
| Sales tax | 750,224 | 700,000 | 700,000 |
| Use tax | 607,150 | 300,000 | 384,000 |
| Intergovernmental | 1,102,412 | 510,552 | 120,000 |
| Total revenues | <u>2,459,786</u> | <u>1,510,552</u> | <u>1,204,000</u> |
| TRANSFERS IN | | | |
| General Fund | - | - | - |
| Total transfers in | <u>-</u> | <u>-</u> | <u>-</u> |
| Total funds available | <u>3,845,537</u> | <u>3,397,341</u> | <u>3,247,374</u> |
| EXPENDITURES | | | |
| General Government | 40,543 | 30,000 | 30,000 |
| Capital outlay | - | - | - |
| Roads | 1,618,205 | 1,243,967 | 2,702,029 |
| Equipment | - | 80,000 | 53,500 |
| Total expenditures | <u>1,658,748</u> | <u>1,353,967</u> | <u>2,785,529</u> |
| TRANSFERS OUT | | | |
| Road and Bridge Fund | 300,000 | - | - |
| Total transfers out | <u>300,000</u> | <u>-</u> | <u>-</u> |
| Total expenditures and transfers out requiring appropriation | <u>1,958,748</u> | <u>1,353,967</u> | <u>2,785,529</u> |
| ENDING FUND BALANCES | <u>\$ 1,886,789</u> | <u>\$ 2,043,374</u> | <u>\$ 461,845</u> |

ELBERT COUNTY, COLORADO
LAW ENFORCEMENT ASSISTANCE FUND
2013 BUDGET AS ADOPTED
WITH 2011 ACTUAL AND 2012 ESTIMATED
For the Years Ended and Ending December 31,

| | ACTUAL 2011 | ESTIMATED 2012 | ADOPTED 2013 |
|---|------------------|-------------------|------------------|
| BEGINNING FUND BALANCES | \$ - | \$ 37,971 | \$ 67,971 |
| REVENUES | | | |
| MTC Fines | 134,334 | 230,000 | 230,000 |
| Lease Proceeds | 78,008 | - | - |
| Miscellaneous | - | - | - |
| Total revenues | <u>212,342</u> | <u>230,000</u> | <u>230,000</u> |
| TRANSFERS IN | | | |
| General Fund | - | - | - |
| Total transfers in | <u>-</u> | <u>-</u> | <u>-</u> |
| Total funds available | <u>212,342</u> | <u>267,971</u> | <u>297,971</u> |
| EXPENDITURES | | | |
| Public Safety | 96,363 | 200,000 | 230,000 |
| Capital Outlay | 78,008 | - | - |
| Total expenditures | <u>174,371</u> | <u>200,000</u> | <u>230,000</u> |
| TRANSFERS OUT | | | |
| General Fund | - | - | - |
| Total transfers out | <u>-</u> | <u>-</u> | <u>-</u> |
| Total expenditures requiring appropriation | <u>174,371</u> | <u>200,000</u> | <u>230,000</u> |
| ENDING FUND BALANCES | <u>\$ 37,971</u> | <u>\$ 67,971</u> | <u>\$ 67,971</u> |

ELBERT COUNTY, COLORADO
DEPARTMENT OF HUMAN SERVICES FUND
2013 BUDGET AS ADOPTED
WITH 2011 ACTUAL AND 2012 ESTIMATED
For the Years Ended and Ending December 31,

| | ACTUAL 2011 | ESTIMATED 2012 | ADOPTED 2013 |
|---|-------------------|-------------------|-------------------|
| BEGINNING FUND BALANCES - Restated | \$ 689,139 | \$ 747,918 | \$ 673,370 |
| REVENUES | | | |
| Taxes | 420,582 | 384,558 | 389,794 |
| IOG | - | - | 50,000 |
| Intergovernmental | 4,088,105 | 4,774,824 | 4,991,490 |
| Total revenues | <u>4,508,687</u> | <u>5,159,382</u> | <u>5,431,284</u> |
| TRANSFERS IN | | | |
| General Fund | - | - | - |
| Total transfers in | <u>-</u> | <u>-</u> | <u>-</u> |
| Total funds available | <u>5,197,826</u> | <u>5,907,300</u> | <u>6,104,654</u> |
| EXPENDITURES | | | |
| General Government | 12,436 | 12,449 | 9,000 |
| IOG | - | - | 50,000 |
| Public Health and Welfare | 4,437,472 | 5,221,481 | 5,328,720 |
| Total expenditures | <u>4,449,908</u> | <u>5,233,930</u> | <u>5,387,720</u> |
| TRANSFERS OUT | | | |
| General Fund | - | - | - |
| Total transfers out | <u>-</u> | <u>-</u> | <u>-</u> |
| Total expenditures requiring appropriation | <u>4,449,908</u> | <u>5,233,930</u> | <u>5,387,720</u> |
| ENDING FUND BALANCES | <u>\$ 747,918</u> | <u>\$ 673,370</u> | <u>\$ 716,934</u> |

ELBERT COUNTY, COLORADO
CONTINGENCY FUND
2013 BUDGET AS ADOPTED
WITH 2011 ACTUAL AND 2012 ESTIMATED
For the Years Ended and Ending December 31,

| | ACTUAL 2011 | ESTIMATED 2012 | ADOPTED 2013 |
|---|------------------|-------------------|------------------|
| BEGINNING FUND BALANCES | \$ 23,880 | \$ 23,880 | \$ 23,880 |
| REVENUES | | | |
| Taxes | - | - | - |
| Intergovernmental | - | - | - |
| Miscellaneous | - | - | - |
| Total revenues | <u>-</u> | <u>-</u> | <u>-</u> |
| TRANSFERS IN | | | |
| General fund | - | - | - |
| Total transfers in | <u>-</u> | <u>-</u> | <u>-</u> |
| Total funds available | <u>23,880</u> | <u>23,880</u> | <u>23,880</u> |
| EXPENDITURES | | | |
| Contingency | - | - | - |
| Total expenditures | <u>-</u> | <u>-</u> | <u>-</u> |
| TRANSFERS OUT | | | |
| General Fund | - | - | - |
| Total transfers out | <u>-</u> | <u>-</u> | <u>-</u> |
| Total expenditures requiring appropriation | <u>-</u> | <u>-</u> | <u>-</u> |
| ENDING FUND BALANCES | <u>\$ 23,880</u> | <u>\$ 23,880</u> | <u>\$ 23,880</u> |

ELBERT COUNTY, COLORADO
RETIREMENT FUND
2013 BUDGET AS ADOPTED
WITH 2011 ACTUAL AND 2012 ESTIMATED
For the Years Ended and Ending December 31,

| | ACTUAL 2011 | ESTIMATED 2012 | ADOPTED 2013 |
|---|------------------|-------------------|-----------------|
| BEGINNING FUND BALANCES | \$ - | \$ 25,129 | \$ 25,684 |
| REVENUES | | | |
| Taxes | 222,260 | 207,439 | 201,653 |
| Miscellaneous | 115 | - | - |
| Total revenues | <u>222,375</u> | <u>207,439</u> | <u>201,653</u> |
| TRANSFERS IN | | | |
| General fund | - | - | - |
| Total transfers in | <u>-</u> | <u>-</u> | <u>-</u> |
| Total funds available | <u>222,375</u> | <u>232,568</u> | <u>227,337</u> |
| EXPENDITURES | | | |
| General Government | 5,830 | 5,402 | 6,052 |
| Retirement | 191,416 | 201,482 | 220,802 |
| Total expenditures | <u>197,246</u> | <u>206,884</u> | <u>226,854</u> |
| TRANSFERS OUT | | | |
| Capital Projects Fund | - | - | - |
| Total transfers out | <u>-</u> | <u>-</u> | <u>-</u> |
| Total expenditures requiring appropriation | <u>197,246</u> | <u>206,884</u> | <u>226,854</u> |
| ENDING FUND BALANCES | <u>\$ 25,129</u> | <u>\$ 25,684</u> | <u>483</u> |

ELBERT COUNTY, COLORADO
IMPACT FUND
2013 BUDGET AS ADOPTED
WITH 2011 ACTUAL AND 2012 ESTIMATED
For the Years Ended and Ending December 31,

| | ACTUAL 2011 | ESTIMATED 2012 | ADOPTED 2013 |
|---|-------------------|-------------------|-------------------|
| BEGINNING FUND BALANCES | \$ 557,096 | \$ 547,451 | \$ 430,051 |
| REVENUES | | | |
| Charges for services | 30,175 | 20,000 | 8,000 |
| Investment income | 1,402 | 600 | 600 |
| Miscellaneous | 8,655 | - | - |
| Total revenues | <u>40,232</u> | <u>20,600</u> | <u>8,600</u> |
| TRANSFERS IN | | | |
| General Fund | - | - | - |
| Total transfers in | <u>-</u> | <u>-</u> | <u>-</u> |
| Total funds available | <u>597,328</u> | <u>568,051</u> | <u>438,651</u> |
| EXPENDITURES | | | |
| General government | 23,177 | 50,000 | 1,550 |
| Capital outlay | | | |
| Sheriff capital outlay | - | 10,000 | 1,190 |
| Recreation improvements | - | 68,000 | 98,260 |
| Other | 26,700 | 10,000 | 137,928 |
| Total expenditures | <u>49,877</u> | <u>138,000</u> | <u>238,928</u> |
| TRANSFERS OUT | | | |
| General fund | - | - | - |
| Road & Bridge fund | - | - | - |
| Total transfers out | <u>-</u> | <u>-</u> | <u>-</u> |
| Total expenditures requiring appropriation | <u>49,877</u> | <u>138,000</u> | <u>238,928</u> |
| ENDING FUND BALANCES | <u>\$ 547,451</u> | <u>\$ 430,051</u> | <u>\$ 199,723</u> |

ELBERT COUNTY, COLORADO
CONSERVATION TRUST FUND
2013 BUDGET AS ADOPTED
WITH 2011 ACTUAL AND 2012 ESTIMATED
For the Years Ended and Ending December 31,

| | ACTUAL 2011 | ESTIMATED 2012 | ADOPTED 2013 |
|---|----------------|-------------------|-----------------|
| BEGINNING FUND BALANCES | \$ 793,573 | \$ 804,813 | \$ 506,813 |
| REVENUES | | | |
| Taxes | - | - | - |
| Intergovernmental | 126,731 | 115,000 | 404,573 |
| Investment income | 2,156 | 2,000 | 2,000 |
| Total revenues | 128,887 | 117,000 | 406,573 |
| TRANSFERS IN | | | |
| Other Funds | - | - | - |
| Total transfers in | - | - | - |
| Total funds available | 922,460 | 921,813 | 913,386 |
| EXPENDITURES | | | |
| Facilities | - | 200,000 | 610,601 |
| Culture and Recreation | 44,827 | 125,000 | 41,000 |
| Contingency | - | - | - |
| Total expenditures | 44,827 | 325,000 | 651,601 |
| TRANSFERS OUT | | | |
| General Fund | 72,820 | 90,000 | 90,000 |
| Total transfers out | 72,820 | 90,000 | 90,000 |
| Total expenditures requiring appropriation | 117,647 | 415,000 | 741,601 |
| ENDING FUND BALANCES | \$ 804,813 | \$ 506,813 | \$ 171,785 |

ELBERT COUNTY, COLORADO
AMANDA PINES SPECIAL ASSESSMENT FUND
2013 BUDGET AS ADOPTED
WITH 2011 ACTUAL AND 2012 ESTIMATED
For the Years Ended and Ending December 31,

| | ACTUAL 2011 | ESTIMATED 2012 | ADOPTED 2013 |
|---|----------------|-------------------|-----------------|
| BEGINNING FUND BALANCES | \$ 15,625 | \$ - | \$ - |
| REVENUES | | | |
| Special assessments | 12,877 | - | - |
| Total revenues | <u>12,877</u> | <u>-</u> | <u>-</u> |
| TRANSFERS IN | | | |
| Total transfers in | <u>-</u> | <u>-</u> | <u>-</u> |
| Total funds available | <u>28,502</u> | <u>-</u> | <u>-</u> |
| EXPENDITURES | | | |
| General Government | 386 | - | - |
| Bond expense | - | - | - |
| Contingency | - | - | - |
| Total expenditures | <u>386</u> | <u>-</u> | <u>-</u> |
| TRANSFERS OUT | | | |
| General Fund | 28,116 | - | - |
| Total transfers out | <u>28,116</u> | <u>-</u> | <u>-</u> |
| Total expenditures requiring appropriation | <u>28,502</u> | <u>-</u> | <u>-</u> |
| ENDING FUND BALANCES | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

ELBERT COUNTY, COLORADO
ROLLING HILLS SPECIAL ASSESSMENT FUND
2013 BUDGET AS ADOPTED
WITH 2011 ACTUAL AND 2012 ESTIMATED
For the Years Ended and Ending December 31,

| | ACTUAL 2011 | ESTIMATED 2012 | ADOPTED 2013 |
|---|-----------------|-------------------|-----------------|
| BEGINNING FUND BALANCES | \$ 11,176 | \$ 3,758 | \$ - |
| REVENUES | | | |
| Special assessments | 10,600 | 7,828 | - |
| Total revenues | <u>10,600</u> | <u>7,828</u> | <u>-</u> |
| TRANSFERS IN | | | |
| Total transfers in | <u>-</u> | <u>14,567</u> | <u>-</u> |
| Total funds available | <u>21,776</u> | <u>26,153</u> | <u>-</u> |
| EXPENDITURES | | | |
| General Government | 318 | 234 | |
| Bond expense | 17,700 | 25,919 | - |
| Contingency | - | - | |
| Total expenditures | <u>18,018</u> | <u>26,153</u> | <u>-</u> |
| TRANSFERS OUT | | | |
| Capital Projects Fund | - | - | - |
| Total transfers out | <u>-</u> | <u>-</u> | <u>-</u> |
| Total expenditures requiring appropriation | <u>18,018</u> | <u>26,153</u> | <u>-</u> |
| ENDING FUND BALANCES | <u>\$ 3,758</u> | <u>\$ -</u> | <u>\$ -</u> |

ELBERT COUNTY, COLORADO
CHAPARRAL VALLEY SPECIAL ASSESSMENT FUND
2013 BUDGET AS ADOPTED
WITH 2011 ACTUAL AND 2012 ESTIMATED
For the Years Ended and Ending December 31,

| | ACTUAL 2011 | ESTIMATED 2012 | ADOPTED 2013 |
|---|------------------|-------------------|-----------------|
| BEGINNING FUND BALANCES | \$ 5,825 | \$ 15,494 | \$ 7,664 |
| REVENUES | | | |
| Special assessments | 29,504 | 21,000 | 18,020 |
| Total revenues | <u>29,504</u> | <u>21,000</u> | <u>18,020</u> |
| TRANSFERS IN | | | 2,246 |
| Total transfers in | <u>-</u> | <u>-</u> | <u>2,246</u> |
| Total funds available | <u>35,329</u> | <u>36,494</u> | <u>27,930</u> |
| EXPENDITURES | | | |
| General Government | 885 | 630 | 630 |
| Bond expense | 18,950 | 28,200 | 27,300 |
| Contingency | - | - | - |
| Total expenditures | <u>19,835</u> | <u>28,830</u> | <u>27,930</u> |
| TRANSFERS OUT | | | |
| Other Funds | - | - | - |
| Total transfers out | <u>-</u> | <u>-</u> | <u>-</u> |
| Total expenditures requiring appropriation | <u>19,835</u> | <u>28,830</u> | <u>27,930</u> |
| ENDING FUND BALANCES | <u>\$ 15,494</u> | <u>\$ 7,664</u> | <u>\$ -</u> |

ELBERT COUNTY, COLORADO
MEADOWS STATION
2013 BUDGET AS ADOPTED
For the Years Ended and Ending December 31,

| | ACTUAL 2011 | ESTIMATED 2012 | ADOPTED 2013 |
|---|---------------------|---------------------|---------------------|
| ASSESSED VALUATION | | | |
| Residential | \$ 2,502,140 | \$ 2,420,070 | \$ 2,423,970 |
| Commercial | - | - | - |
| Agricultural | - | - | - |
| Vacant Land | - | - | - |
| State Assessed | - | - | - |
| Natural Resources | - | - | - |
| | <u>2,502,140</u> | <u>2,420,070</u> | <u>2,423,970</u> |
| Certified Assessed Value | <u>\$ 2,502,140</u> | <u>\$ 2,420,070</u> | <u>\$ 2,423,970</u> |
| MILL LEVY | | | |
| Debt Service fund - Meadows Station | 22.000 | 22.000 | 22.000 |
| Temporary Mill Levy Reduction (pursuant to C.R.S.39-5-121) | 0.000 | 0.000 | 0.000 |
| Refund and abatements | 0.000 | 0.000 | 0.000 |
| Total mill levy | <u>22.000</u> | <u>22.000</u> | <u>22.000</u> |
| PROPERTY TAXES | | | |
| Debt Service fund - Meadows Station | \$ 55,047 | \$ 53,242 | \$ 53,327 |
| Temporary Mill Levy Reduction | - | - | - |
| Refund and abatements | - | - | - |
| Levied property taxes | <u>55,047</u> | <u>53,242</u> | <u>53,327</u> |
| Adjustments to actual/rounding | - | (2) | 3 |
| Refunds and abatements | - | - | - |
| Budgeted property taxes | <u>\$ 55,047</u> | <u>\$ 53,240</u> | <u>\$ 53,330</u> |

ELBERT COUNTY, COLORADO
MEADOWS STATION DEBT SERVICE FUND
2013 BUDGET AS ADOPTED
WITH 2011 ACTUAL AND 2012 ESTIMATED
For the Years Ended and Ending December 31,

| | ACTUAL 2011 | ESTIMATED 2012 | ADOPTED 2013 |
|---|------------------|-------------------|------------------|
| BEGINNING FUND BALANCES | \$ 50,143 | \$ 63,180 | \$ 65,445 |
| REVENUES | | | |
| Taxes | 62,857 | 53,240 | 53,330 |
| Total revenues | <u>62,857</u> | <u>53,240</u> | <u>53,330</u> |
| TRANSFERS IN | | | |
| Meadows Station Capital Projects Fund | - | - | - |
| Total transfers in | <u>-</u> | <u>-</u> | <u>-</u> |
| Total funds available | <u>113,000</u> | <u>116,420</u> | <u>118,775</u> |
| EXPENDITURES | | | |
| Bond principal | 25,000 | 25,000 | 30,000 |
| Bond interest | 24,820 | 23,495 | 22,432 |
| Contingency | - | 2,480 | 2,000 |
| Total expenditures | <u>49,820</u> | <u>50,975</u> | <u>54,432</u> |
| TRANSFERS OUT | | | |
| Meadows Station Capital Projects Fund | - | - | - |
| Total transfers out | <u>-</u> | <u>-</u> | <u>-</u> |
| Total expenditures and transfers out requiring appropriation | <u>49,820</u> | <u>50,975</u> | <u>54,432</u> |
| ENDING FUND BALANCES | <u>\$ 63,180</u> | <u>\$ 65,445</u> | <u>\$ 64,343</u> |

ELBERT COUNTY, COLORADO
FOXWOOD ESTATES
2013 BUDGET AS ADOPTED
For the Years Ended and Ending December 31,

| ACTUAL 2011 | ESTIMATED 2012 | ADOPTED 2013 |
|----------------|-------------------|-----------------|
|----------------|-------------------|-----------------|

ASSESSED VALUATION

| | | | |
|--------------------------|------------|------------|------------|
| Certified Assessed Value | \$ 916,180 | \$ 889,900 | \$ 884,360 |
|--------------------------|------------|------------|------------|

MILL LEVY

| | | | |
|---|--------|--------|--------|
| Debt Service fund - Foxwood Estates | 30.000 | 30.000 | 30.000 |
| Temporary Mill Levy Reduction (pursuant to C.R.S.39-5-121) | 0.000 | 0.000 | 0.000 |
| Refund and abatements | 0.000 | 0.000 | 0.000 |
| Total mill levy | 30.000 | 30.000 | 30.000 |

PROPERTY TAXES

| | | | |
|-------------------------------------|-----------|-----------|-----------|
| Debt Service fund - Foxwood Estates | \$ 27,485 | \$ 26,697 | \$ 26,531 |
| Temporary Mill Levy Reduction | - | - | - |
| Refund and abatements | - | - | - |
| Levied property taxes | 27,485 | 26,697 | 26,531 |
| Adjustments to actual/rounding | - | - | (1) |
| Refunds and abatements | - | - | - |
| Budgeted property taxes | \$ 27,485 | \$ 26,697 | \$ 26,530 |

ELBERT COUNTY, COLORADO
FOXWOOD ESTATES DEBT SERVICE FUND
2013 BUDGET AS ADOPTED
WITH 2011 ACTUAL AND 2012 ESTIMATED
For the Years Ended and Ending December 31,

| | ACTUAL 2011 | ESTIMATED 2012 | ADOPTED 2013 |
|---|------------------|-------------------|------------------|
| BEGINNING FUND BALANCES | \$ 40,679 | \$ 47,878 | \$ 46,985 |
| REVENUES | | | |
| Taxes | 33,354 | 26,697 | 26,530 |
| Total revenues | <u>33,354</u> | <u>26,697</u> | <u>26,530</u> |
| TRANSFERS IN | | | |
| Foxwood Estates Capital Projects Fund | - | - | - |
| Total transfers in | <u>-</u> | <u>-</u> | <u>-</u> |
| Total funds available | <u>74,033</u> | <u>74,575</u> | <u>73,515</u> |
| EXPENDITURES | | | |
| Bond principal | 10,000 | 10,000 | 10,000 |
| Bond interest | 16,005 | 15,445 | 15,020 |
| Contingency | 150 | 2,145 | 2,000 |
| Total expenditures | <u>26,155</u> | <u>27,590</u> | <u>27,020</u> |
| TRANSFERS OUT | | | |
| Foxwood Estates Capital Projects Fund | - | - | - |
| Total transfers out | <u>-</u> | <u>-</u> | <u>-</u> |
| Total expenditures and transfers out requiring appropriation | <u>26,155</u> | <u>27,590</u> | <u>27,020</u> |
| ENDING FUND BALANCES | <u>\$ 47,878</u> | <u>\$ 46,985</u> | <u>\$ 46,495</u> |

ELBERT COUNTY, COLORADO
SCHEDULE OF GENERAL FUND EXPENDITURES
2013 BUDGET AS ADOPTED
WITH 2011 ACTUAL AND 2012 ESTIMATED
For the Years Ended and Ending December 31,

| ACTUAL | ESTIMATED | ADOPTED |
|--------|-----------|---------|
| 2011 | 2012 | 2013 |

EXPENDITURES

General Government

| | | | |
|--------------------------------------|-----------|-----------|-----------|
| Office of Commissioners | 248,367 | 273,004 | 277,090 |
| Clerk of the Board | 45,155 | 39,284 | 47,811 |
| County Attorney | 153,848 | 149,406 | 111,516 |
| Clerk and Recorder | 282,505 | 337,280 | 370,196 |
| Clerk and Recorder - Elections | 63,270 | 145,671 | 68,071 |
| County Treasurer | 193,401 | 221,700 | 238,820 |
| County Assessor | 324,928 | 348,298 | 408,017 |
| Maintenance of Grounds and Buildings | 281,919 | 224,345 | 218,238 |
| Information Technology (IT) | 292,352 | 269,296 | 205,280 |
| Other Administration | 1,200,985 | 337,885 | 273,100 |
| Commissioners Resolution | 42,636 | - | - |
| Finance and Human Resources | 116,687 | 139,448 | 211,733 |
| District Attorney | 443,826 | 509,816 | 509,816 |
| Total general government | 3,689,879 | 2,995,433 | 2,939,688 |

Public Safety

| | | | |
|---|-----------|-----------|-----------|
| Sheriff's Office | 2,419,166 | 2,809,825 | 2,612,511 |
| County Coroner | 84,879 | 102,366 | 110,525 |
| Judicial Center | 111,659 | 104,476 | 108,928 |
| Community Development Services | 300,456 | 339,786 | 341,239 |
| Planning Commission | 2,733 | 6,000 | 7,000 |
| Office of Emergency Mgmt/Communications | 72,588 | 92,440 | 89,529 |
| Emergency Communications and Operations | 162,183 | 61,494 | 62,676 |
| Total public safety | 3,153,664 | 3,516,387 | 3,332,408 |

Culture and Recreation

| | | | |
|--|---------|---------|---------|
| | 124,702 | 133,199 | 127,569 |
|--|---------|---------|---------|

Auxiliary Services

| | | | |
|--------------------------|--------|---------|---------|
| Extension office | 96,470 | 117,556 | 125,699 |
| Total auxiliary services | 96,470 | 117,556 | 125,699 |

Transfers

| | | | |
|--|---------|--------|-------|
| Public Health Fund | 131,708 | 62,000 | - |
| Chaparral Valley Special Assessment Fund | - | - | 2,246 |
| Other Funds | - | 14,567 | - |
| Total transfers | 131,708 | 76,567 | 2,246 |

| | | | |
|-----------------------------------|---------|---------|---------|
| Bond payment - Wells Fargo | 513,231 | 508,088 | 504,425 |
| Reimbursement to Clerk's Escrow | - | 84,461 | - |
| Reimbursement to Insurance Escrow | - | - | 60,000 |

Total General Fund expenditures

| | | |
|--------------|--------------|--------------|
| \$ 7,709,654 | \$ 7,431,691 | \$ 7,092,035 |
|--------------|--------------|--------------|