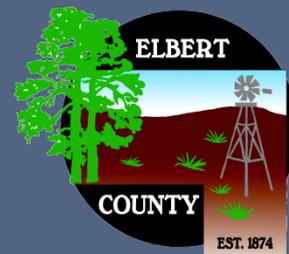


ELBERT COUNTY GOVERNMENT ANNUAL BUDGET

2019

ELBERT COUNTY GOVERNMENT
OFFICE OF FINANCE
215 COMANCHE STREET
KIOWA, CO 80117



Adopted: December 19, 2018



*Elbert County Government
2019 Budget*

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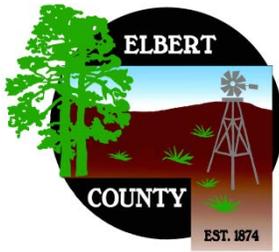
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2019 BUDGET MESSAGE

December 19, 2018

Honorable Board of County Commissioners and Elbert County Citizens,

It is a privilege to present the 2019 Budget for Elbert County, Colorado for the fiscal year January 1, 2019 to December 31, 2019. This budget represents Elbert County's continued commitment to the needs of the county residents, quality services to its citizens, and prudent fiscal management.

The budget has been prepared in accordance with all applicable state and federal laws, internal policies, and with the utmost transparency. Elbert County follows the Governmental Accounting Standards Board (GASB) and its associated accounting pronouncements. GASB Pronouncements are the criteria set forth for the financial accountability of Governmental Organizations of Elected Governing Bodies. The County's policies and procedures follow Generally Accepted Accounting Principles (GAAP) for Government entities. The County uses, as required, the Governmental Fund Financial States and the Modified Accrual Basis of Accounting. The 2019 budget has been prepared under these standards.

The budget is reflective of the Board of County Commissioner's (BOCC) 2019 Budget Goals (at the end of this letter) which supports prudent fiscal management and growth within the county.

2019 Budget Overall Goal Alignment

- Balanced budget
- Ending balance of each fund will support 1st quarter operations
- Maintain and build contingency and stability funds General Fund; Stability Fund increased by \$600,000
- Develop 2019 monthly spend plans to support cash flow analysis and variance reporting –started in 2018, refining reports and processes
- Develop 2020/2021 revenue projections will be a focus in early 2019 with Gallagher limitations of 6.15% for 2020.
- Tie budget to measurable strategic plan goals; has been started, but due to the fact that the Strategic Plan was approved late in the year, this task has not been fully met.

2019 Budget Highlights and Considerations

- Revenues – is budgeted at \$1.4M over 2018 budget. Major changes are:
 - Taxes – up \$650,000
 - Licenses and permits – up \$720,000 due to increase construction
 - Charges for services – down \$200,000
 - Grants – down \$300,000
 - Interest income – up \$120,000
- Expenditures – increased by \$320,000. Major changes are:



Elbert County Government 2019 Budget

- General government up \$650,000
- Public safety up \$120,000
- Human services down \$240,000
- Public works up \$150,000

Key 2019 Budgetary Items

1. Road and Bridge has started a Capital Improvement Plan that will have a five year schedule next year. This year, we have rolled out the major construction projects for 2019.
2. Unfinished projects. We have several major projects that started in 2018 that were not completed but are schedule for 2019. These include:
 - a. Finishing the install of HHS addition. Estimated completion in early 2019, estimated completion cost of \$100,000.
 - b. GIS Data contract. Estimated completion at the end of 2019, estimated completion cost of \$200,000.
3. The restricted Stabilization Fund will be increased by \$600,000 in 2019.
4. Restricted funds set aside for wind tower project inspections is being unrestricted – total amount to be unrestricted is \$430,000. Actual wind tower inspection expense totaled approximately \$115,000 during 2017 and 2018. Of the remaining unused funds, \$50,000 has been budgeted in Other Administration for GIS, and \$50,000 has been budgeted in Other Administration for strategic planning initiatives.
5. Retirement fund may need an allocation adjustment after we close the year. It is currently budgeted at \$20,000 in expenses over revenue.

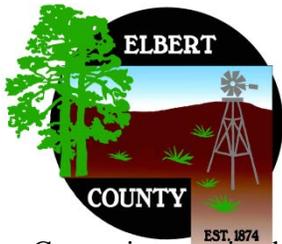
Personnel Additions for 2019

The following new positions are included in the 2019 budget.

- HR/Admin/Legal
- IT (Operations Services Manager)
- Clerk and Recorder
- CDS (Compliance officer)
- CDS (Junior planner)
- Building Department
- 2 Road & Bridge

The 2019 Budget was prepared based upon an understanding of actual revenues and expenses from the previous three years (2016-2018), while accounting for 2018 budget execution, 2019 goals, and anticipated revenue and expenses for the calendar year of 2019.

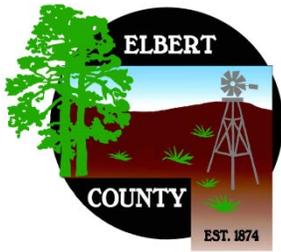
Elbert County manages the budgeting process through a cohesive and teamwork approach. Department management consisting of: Directors, Elected Officials, and Board of County Commissioners work collectively to identify budgets that ensure support of ongoing policy management, fiscal prudence, and adequate service levels to the Citizens of Elbert County. The Budget outlines projected revenues and expenditures. Each department is responsible for developing their budget and associated narratives. These are then reviewed collectively and go through an iterative process to ensure a balanced budget prior to formally presenting the budget to both the Board of County Commissioners and Citizens of Elbert County.



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Elbert County is committed to serving all citizens with ongoing process improvements, sound fiscal management, and quality services. It is the objective of the County Budget Team to be fiscally prudent in all aspects of the county budget.

Thank You,
Samuel W. Albrecht, CAE
County Manager



*Elbert County Government
2019 Budget*

SUMMARY OF SIGNIFICANT ASSUMPTIONS

SERVICES PROVIDED

Elbert County was incorporated in 1874 and is a duly and regularly created, organized and existing political subdivision of the State of Colorado under the Constitution and laws of the State. The County is governed by a three member Board of County Commissioners that exercises the powers granted to the County. The County provides service for general government, public safety, health and welfare, construction and maintenance of roads and bridges.

REVENUES

TAXES

Property Taxes – Property taxes are the primary source of revenues for the County, which statutorily, can only be used for the General Fund, Roads & Bridge Fund, Retirement Fund and Human (Social) Services Fund.

Specific Ownership Taxes (SOT) – SOT taxes are set by the State and collected by the County Clerk Division of Motor Vehicle for car registrations. SOT taxes are allocated to all Funds that collect property taxes through a mill levy.

Highway Users Tax Fund (HUFT) – HUFT funds are collected and allocated by the State for Road and Bridge Services. These funds are allocated to Fund 20 – Road and Bridge.

Sales & Use Tax – A 1% tax, approved by voters, is collected on all applicable sales within the County.

LICENSES AND PERMITS

Building and septic permits for new construction, remodeling, and improvements of commercial and residential units are estimated by taking into account current development activity within the County. The same applies for planning and zoning fees for existing County parcels.

INTERGOVERNMENTAL REVENUE

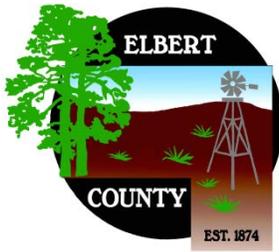
The County receives shared revenue from the State and Federal government from several sources, which include but are not limited to, Highway Users Tax Fund (HUTF), Conservation Trust funds, and Health and Human Service grants and funding.

CHARGES FOR SERVICES

The County collects treasurer fees on property taxes collected by the County which include:

Treasurer Fees – Fees collected by the County from all Special Districts and Funds within the County to cover the administrative costs associated with collecting and dispensing tax monies.

Public Trustee Fee – The Public Trustee collects fees associated with bankruptcies, foreclosures and deeds. By statute, all excess fees at the end of the calendar year are given to the General Fund.



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Sheriff's Fees – Fees associated with the serving of civil documents, writ of possession, concealed handgun permitting, and other associated areas.

Fairgrounds Rental Fees- Fees associated with the rental of Fairgrounds facilities.

INTEREST INCOME

Interest income includes interest earned on the County's investments and delinquent taxes.

EXPENDITURES

GENERAL GOVERNMENT

Estimated expenditures for the general government include, but are not limited to, the following departments: County Commissioners, County Attorney, Clerk and Recorder, Elections, County Treasurer, County Assessor, Maintenance for grounds and buildings, Information Technology, Human Resources, Finance and District Attorney.

PUBLIC SAFETY

Estimated expenditures for public safety include the County Sheriff's Department, County Jail, County Coroner, Judicial Center, Building Inspection, Planning Department, and the Office of Emergency Management. A Law Enforcement Assistance Fund was created in 2011 to account for the revenues and expenditures associated with the Model Traffic Code program.

PUBLIC HEALTH AND WELFARE

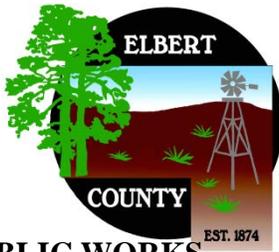
The County maintains the Health Department, the Environmental Health Department, and the Department of Human Services. Estimates for these have been based on prior year's costs/revenues and adjusted for expected activity in 2019.

CULTURE AND RECREATION

Culture and Recreation includes expenditures for the Fairgrounds and Fair Activities.

AUXILLARY SERVICES

Auxiliary Services are made up of the County Extension Office, including the extension staff, travel, and other related expenditures.



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PUBLIC WORKS

The County provides road and bridge maintenance, snow removal, and weed control on all County accepted roads within the boundaries of the County. Estimated costs have been projected based on expected activity in 2019.

DEBT AND LEASES

SPECIAL ASSESSMENT DEBT

The Chaparral Valley Local Improvement District Special Assessment Bonds are to be serviced by special assessments levies against real property in the County, which is specifically benefited by the improvements. The bonds, dated January 2003, were issued in the principal amount of \$350,000. Principal and interest, computed at 6.000% per annum, is payable annually through 2022. In 2015 and 2016 an intergovernmental loan from Fund 020, Road and Bridge was transferred to retire these bonds. The special assessments will be paid back to Fund 020 from the General Fund and the Chaparral Valley Special Assessment Fund beginning in 2017 through 2022.

GENERAL OBLIGATION DEBT

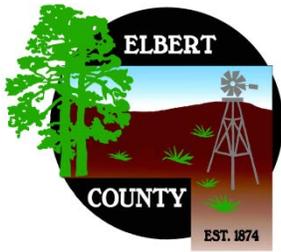
The Meadows Station Subdivision Public Improvement District General Obligation Bonds are to be serviced by imposing a mill levy on all property within the boundaries of the District. The District has imposed a mill levy of 16.0 mills to generate revenue to service the bonds. The bonds, dated December 23, 2004, were issued in the principal amount of \$625,000. Principal and interest, computed at 3.15% - 5.25% per annum, is payable semi-annually on June 1 and December 1.

The Foxwood Estates Public Improvements District General Obligation Bonds are to be serviced by imposing a mill levy on all property within the boundaries of the District. The District has imposed a mill levy of 26.0 mills to generate revenue to service the bonds. The bonds, dated January 27, 2005, were issued in the principal amount of \$345,000. Principal and interest, computed at 3.25% - 5.50% per annum, is payable semi-annually on June 1 and December 1.

The Sun Country Meadows Public Improvements District General Obligation Bonds are to be serviced by imposing a mill levy on all property within the boundaries of the District. The District has imposed a mill levy of 16.784 mills to generate revenue to service the bonds. The bonds, dated April 20, 2018, were issued in the principal amount of \$1,800,000. Principal and interest, computed at 4.20%, is payable semi-annually on June 1 and December 1.

LEASE MORTGAGE REVENUE BONDS

The Elbert County Lease Mortgage Revenue Bond is a series 2016 bond that carries an interest rate of 2.610%. The term of the bond expires in 2030. The bond was issued in March of 2016 in the principal amount of \$5,825,000. Principal and interest are payable semi-annually in March and September.



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CAPITAL LEASES

The capital lease purchase agreements do not constitute general obligation debts of the County as defined by Colorado Revised Statutes as there are annual appropriation clauses in the lease agreements. The County has entered into several lease purchase agreements for equipment and vehicles.

COMMISSIONERS' 2019 BUDGET GOALS

PURPOSE: To guide the development of the preliminary 2019 County Budget. This document serves to supplement the broader goals articulated in the county's finance and strategic planning policies for the upcoming fiscal year.

APPLICABILITY: This document will be referenced by the County Budget Officer and all Offices and Departments throughout the budget development process.

1. OVERALL:

- Balanced Budget (Do not exceed projected income plus 2018 anticipated end balance)
- Ending Balance of each fund will support 1st quarter operations
- Maintain & Build Contingency and Stability Funds separate from carry over fund balances
- Develop 2019 monthly spend plans to support cash flow analysis and variance reporting
- Develop 2020/2021 revenue and expense projections -Assume Gallagher Rate Adjustment to 6.2 (Recognize that rate will not adjust until 2020-reassess in Jun 2018).
- Tie budget to measurable strategic plan goals

2. PERSONNEL

- FTEs
 - Document FTE Requirements, Authorizations, and Anticipated fill rates
 - Identify Impact of additional Office/Department FTE requirements
 - Priorities
 - Critical Statutory Functions
 - Continue to create depth in Key Areas/Eliminate "single points of failure"
 - Increase key service capacities (DMV, Inspections/Compliance, Law Enforcement, Planning)
- Pay & Benefits
 - Examine potential to provide targeted raises (2-5% level) to align with pay plan-Impacts?
 - Assume 10% increase in medical benefit costs.
 - Examine potential to provide increased flexibility in benefits (Increase Cafeteria Allotment, allocation of some of 5% retirement match to other benefits, add College Savings Plans?)
 - Budget for 2015 approved Pay Increases, Full Family Medical Benefit and state mandated COLA for Elected Officials.
 - Accommodate any impacts of 2019 State Minimum Wage increase.
 - Examine cost/benefit to return portions of county to 40 hours and/or 5-day work weeks

3. EFFICIENCIES

- Potential Outsourcing/Insourcing of specific operations/capabilities
 - Temp Manpower for Summer Maintenance
 - Overflow Building Inspections/Development Plan Review
 - Others?
- Equipment Purchases/Leases
 - One-time purchases with ROE of 1 to 2 years
 - Impact of Countywide accounting/payables system

4. CAPITAL INVESTMENT

- Priority to maintaining current taxpayer investments (Roads/Buildings)
- Impact of increased funding to support Fairgrounds Master Plan
- Impact of repair/replace of Simla R&B Shop
- Funding of R&B Capital Improvement Plan
- Funding plan for Increased Jail Capacity
- Funding for Bridge Repair/Replacement
- Examine Bonding Potential of Funding Streams (known and anticipated)

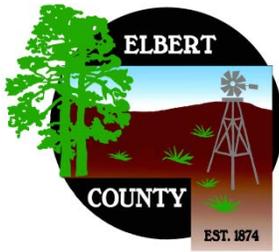
5. POLICY CHANGES

- Investment policy
 - Risk Levels
 - Use of Investment Returns (reinvestment vs. operational expansion)
- County Classification - Examine Cost/Benefit of Raising County Tier from IV to III
- Review/refine depreciation scheduled for all capital assets.

6. BUDGET PRESENTATION

- Add development of annual BOCC budget goals as an item due in January for budget calendar.
- Refine Department Mission Statements and align with Strategic Plans
- Depict 10-year trends
- Separate Documents to show all Revenue Inputs by Fund
 - Example - General Fund: Taxes, SOT, Treasurer Fees, Grants, LEAF, Cost allocations from Fund 20, etc.
- Individual Departments depict revenue allocation and sources for projected expenditures vs. revenues generated by the department in question.
- Break out Department Overhead - Pay & Benefits and other recurring annual costs from one-time project related expenses.

APPROVED: January 31, 2018



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Annual Budget Procedures & Tasks



January

- Create the current year's budget schedule working around statutory deadlines and other county activities.
- Departments are asked to complete a projection worksheet indicating the amounts to be spent or collected in each month of the year for cash flow planning.
- December of previous year variance reports are given to all department heads and elected officials after the month is closed and reconciled on the financial system. These reports show year to date amounts and the percent of budget remaining.
- Commissioners receive the same variance report for all funds and departments county wide.
- File certified, adopted budget with State.



February

- Finance staff and the Treasurer's staff have strategic planning meetings to discuss the future of bonds, leases, special district bonds, retirement funds and to go over any other notable events that happened in the previous year. Short term and long term planning is done.
- Department Heads and Elected Officials are asked to review a final previous year variance report for any items that did not hit the correct departments or general ledgers. Finance staff will assist with corrections to any items using journal entry vouchers.
- January variance reports are given to all department heads and elected officials after the month is closed and reconciled on the financial systems.



March

- Department Heads & Elected Officials begin adding department needs to the "budget notes" document through department weekly updates held with the County Manager
- February variance reports are given to all Departments Heads and Elected Officials after the month is closed and reconciled on the financial systems.



April

- Department Heads and Elected Officials continue weekly update meetings to discuss department needs.
- March variance reports are given to all department heads and elected officials after the month is closed and reconciled on the financial systems.
- Each department is given a worksheet containing first quarter actual revenues and expenses and asked to update projections for the year accordingly. These projections are combined into a master worksheet in the Finance Office.



Elbert County Government 2019 Budget



May

- Finance Office updates budget worksheets in preparation to compile budget projections, previous year audit numbers and correct year budget numbers.
- Budget packets are created to be used as tools for Department Heads & Elected Officials to create their budgets.
- Finance Office assists in preparing financials for the auditor.
- Budget schedule is updated as needed.
- April variance reports are given to all Department Heads and Elected Officials after the month is closed and reconciled on the financial systems.



June

- Budget packets are distributed to Department Heads & Elected Officials.
- May variance reports are given to all Department Heads and Elected Officials after the month is closed and reconciled on the financial systems.



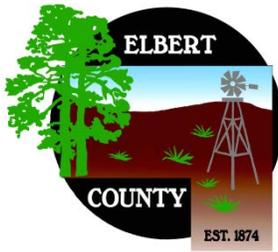
July

- Each department is given a worksheet containing six month actual revenues and expenses and asked to update projections for the year accordingly. These projections are combined into a master worksheet in the Finance Office.
- First draft budgets are due to the finance office from each department.
- The budget spreadsheet is updated with the previous year's audited numbers after the audit is complete.
- Budget schedule is updated as needed.
- June variance reports are given to all Department Heads and Elected Officials after the month is closed and reconciled on the financial systems.



August

- Finance office compiles all budget requests from all departments into one comprehensive document.
- Department budget meetings are scheduled throughout the month.
- July variance reports are given to all Department Heads and Elected Officials after the month is closed and reconciled on the financial systems.



Elbert County Government 2019 Budget



September

- Each department is given a worksheet containing year to date actual revenues and expenses through 8/31 and asked to update projections for the year accordingly. These projections are updated in the master worksheet in the Finance Office.
- Department budget meetings continue.
- A budget workshop study session is scheduled with the BOCC where all departments explain individual budgets and study the overall budget together.
- August variance reports are given to all Department Heads and Elected Officials after the month is closed and reconciled on the financial systems.



October

- The draft budget is submitted to the BOCC. Notice of Budget is published in designated newspaper.
- Each department is given a worksheet containing year-to-date actual revenues and expenses through 9/30 and asked to update projections for the year accordingly. These projections are updated in the master worksheet in the Finance Office.
- September variance reports are given to all department heads and elected officials after the month is closed and reconciled on the financial systems.



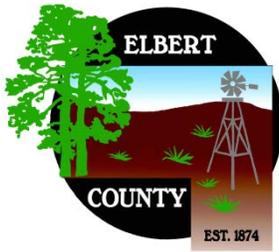
November

- Final adjustments are made to the budget document.
- Department summaries and write ups are completed.
- Meetings are scheduled with departments for follow up as needed.
- Public Hearing is held on the draft budget.
- Budget workshop is scheduled with the BOCC, if warranted or requested, to address any concerns voiced in the public hearing.
- October variance reports are given to all Department Heads and Elected Officials after the month is closed and reconciled on the financial systems.



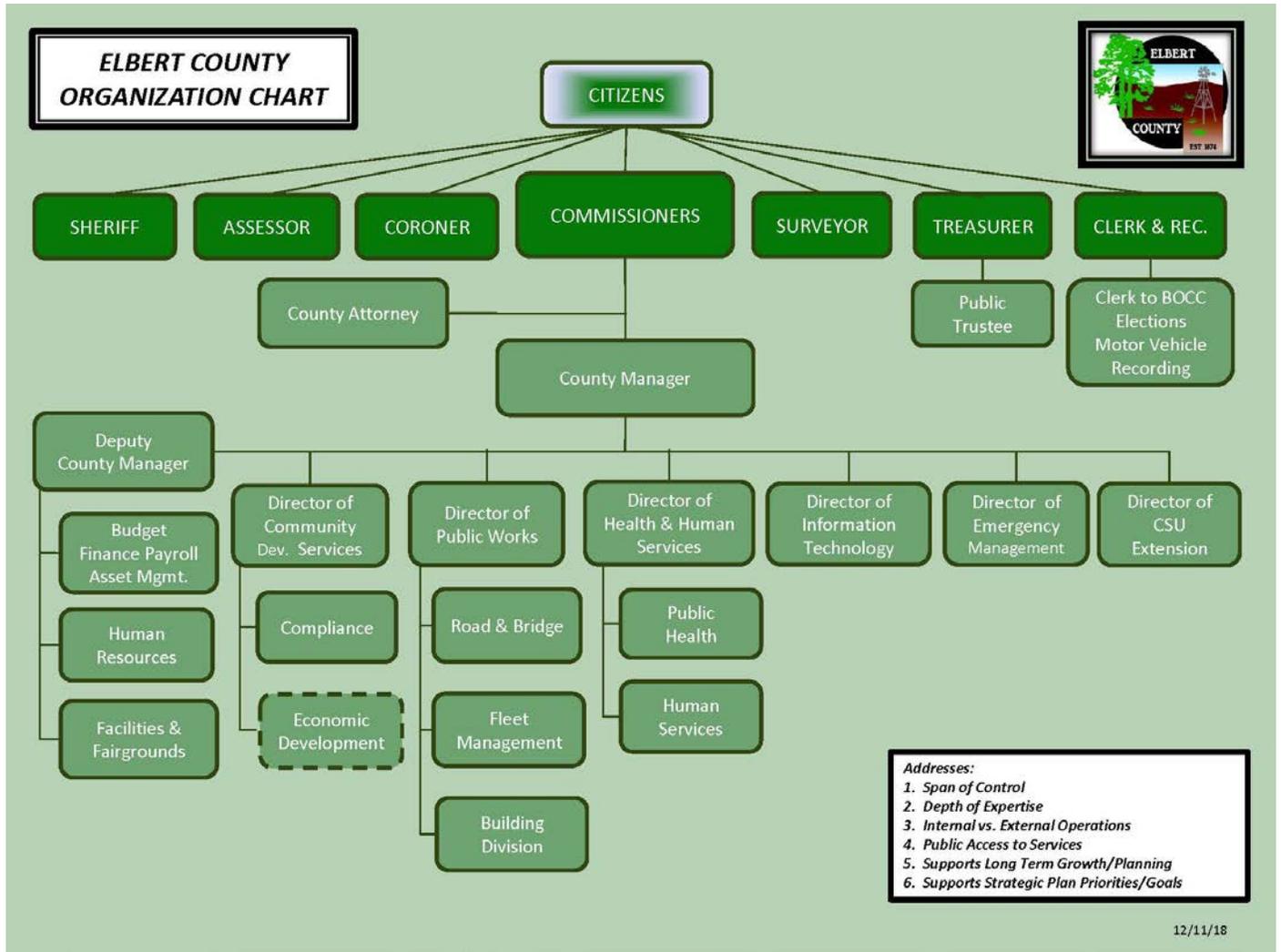
December

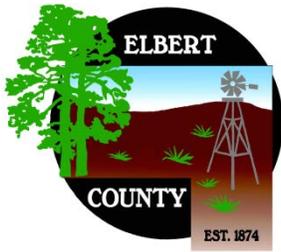
- Assessor change in valuation must be made to the BOCC.
- Certification of mill levies must be made to the BOCC.
- BOCC adopts Budget
- BOCC certifies mill levies.
- Final Budget document is submitted to the State and posted on the website.
- November variance reports are given to all Department Heads and Elected Officials after the month is closed and reconciled on the financial systems.



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ELBERT COUNTY ORGANIZATIONAL CHART





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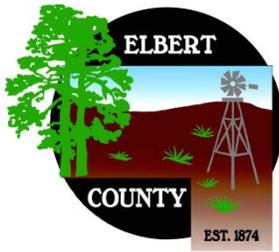
Elbert County Organization Officials

Elected Officials

• Commissioner District 1	Chris Richardson	Current Term: 2017-2021
• Commissioner District 2	Rick Pettitt	Current Term: 2019-2023
• Commisisoner District 3	Grant Thayer	Current Term: 2017-2021
• Sheriff	Tim Norton	Current Term: 2019-2023
• Treasurer/Public Trustee	Sherry Hewlitt	Current Term: 2019-2023
• Assessor	Susan Murphy	Current Term: 2019-2023
• Coroner	Sandy Graeff	Current Term: 2019-2023
• Surveyor	Keith Westfall	Current Term: 2019-2023
• Clerk & Recorder	Dallas Schroeder	Current Term: 2019-2023

Appointed Officials

• County Manager	Sam Albrecht
• County Attorney	Bart Greer



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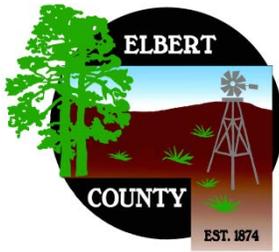
ELBERT COUNTY GOVERNMENT FUND CHART

Governmental accounting is based upon fund accounting. Each separate fund has a unique purpose and must be self-balancing. Required by statute, governmental funds have a spending focus. The Fund chart utilized by Elbert County is detailed below. All Elbert County Funds used Modified Accrual as the basis of accounting.

Fund 010- General Fund

- The General Fund is used to account for all resources associated with traditional government functions that are not required legally or by sound financial management practices to be accounted for in another fund. As the County's main operating fund, the General Fund accounts for general County operations such as public safety, planning and building, parks and recreation, tax assessment and collection, motor vehicle, elections, finance, and administration.

Department 000	Non-Departmental
Department 011	Commissioners
Department 012	Human Resources
Department 015	Other Administration
Department 017	Information Technology
Department 018	Finance Department
Department 020	Clerk & Recorder
Department 021	County Attorney
Department 025	Elections
Department 030	Treasurer
Department 040	Assessor
Department 060	Maintenance
Department 070	General Fund Fleet
Department 170	District Attorney
Department 210	Justice Center
Department 211	Sheriff's Office
Department 213	Coroner's Office
Department 273	Office of Emergency Management
Department 280	Building Division
Department 285	Community Development Services
Department 515	4-H Fair
Department 520	Fairgrounds
Department 525	Fairboard
Department 610	CSU Extension
Department 701	Surveyor



*Elbert County Government
2019 Budget*

Fund 015- Health Fund

- The Health Fund is used to account for monies expended only for the purposes of public and environmental health pursuant Colorado Revised Statutes 25-1-511(1)(2).

Fund 020- Road & Bridge

- The Road and Bridge fund is used to account for the County's share of State revenues that are legally restricted for the maintenance of highways and roads within the County's boundaries and to account for revenues restricted for highway and road purposes.

Fund 025- Sales & Use Tax Fund

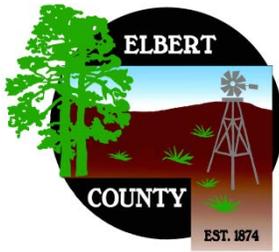
- The Sales and Use Tax fund is used to account for the collection of County sales tax restricted for capital expenditures.

Fund 040- Law Enforcement Assistance Fund

- The Law Enforcement Assistance Fund is used to account for the collection of revenue from law enforcement citations. Revenues in this fund are used for expenses related to law enforcement activities.

Fund 050- Human Services Fund

- The Human Services fund is used to account for the County's State, Federal and property tax revenues that are restricted for providing social services to the residents of the County.



*Elbert County Government
2019 Budget*

Fund 070- Retirement Fund

- The Retirement Fund is used to account for the County's portion of retirement contribution for employees.

Fund 075- Capital Improvement Fund

- The Capital Improvement Fund is used to account for all major capital improvements and investments.

Fund 085- Impact Fund

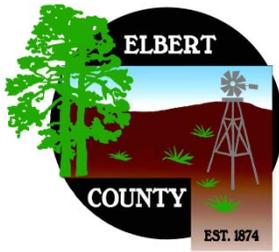
- The Impact Fund is used to account for the collection of impact funds related to development.

Fund 090- Conservation Trust Fund

- The Conservation Trust Fund is used to account for the State of Colorado Lottery funds allocated to the County for recreational uses.

Fund 095- Debt Service Fund

- The Debt Service Fund is used to account for the accumulation of resources of general long-term debt principal and interest associated with the lease mortgage revenue bond.



*Elbert County Government
2019 Budget*

Fund 079- Sun Country Meadows Public Improvement District Fund

- The Sun Country Meadows Public Improvement District Fund is used to account for the mill levy tax collection on all properties within the boundaries of the district for the purpose of paying the future special improvement district general obligation bond.

Fund 082- Chapparral Valley Special District Fund

- The Chapparral Valley Fund is a debt service fund to account for the collection of special assessments in this district for the use of paying the local improvement district bond.

Fund 083- Meadows Station Public Improvement District Fund

- The Meadows Station Fund is used to account for the mill levy tax collection on all properties within the boundaries of the district for the purpose of paying the special improvement district general obligation bond.

Fund 084- Foxwood Estates & Foxwood Ranches Public Improvement District Fund

- The Foxwood Estates Fund is used to account for the mill levy tax collection on all properties within the boundaries of the district for the purpose of paying the special improvement district general obligation bond

ELBERT COUNTY, COLORADO
COUNTY TOTAL SUMMARY
2019 BUDGET
For the Years Ended and Ending December 31

	AUDITED FINANCIALS 2017	ADOPTED BUDGET 2018	PROJECTED FINANCIALS 2018	BUDGET 2019
BEGINNING FUND BALANCE	\$ 8,542,531	\$ 16,205,781	\$ 15,337,176	\$ 16,447,357
REVENUES				
Taxes	13,151,136	14,332,808	14,773,941	15,004,058
Taxes - Public Improvement Districts	100,800	309,774	302,600	305,086
Special Assessments	15,077	12,500	14,500	11,400
Licenses and Permits	5,645,626	997,256	930,420	1,501,000
Intergovernmental	7,446,923	7,514,818	7,763,827	7,438,394
Charges for services	3,331,076	3,046,100	2,575,095	3,062,890
Interest Income	66,919	30,013	14,618	106,970
Miscellaneous	700,703	497,480	575,431	676,487
Total revenues	<u>30,458,261</u>	<u>26,740,748</u>	<u>26,950,431</u>	<u>28,106,285</u>
OTHER FINANCING SOURCES				
Lease Proceeds	2,102,231	-	-	-
Debt Service Financing Proceeds	-	1,800,000	1,800,000	-
Other Financing Sources	373,349	48,000	219,709	35,000
Total other financing sources	<u>2,475,580</u>	<u>1,848,000</u>	<u>2,019,709</u>	<u>35,000</u>
TRANSFERS IN				
Intragovernmental Funds Transfer	1,184,161	1,263,167	1,277,772	1,009,754
Total transfers in	<u>1,184,161</u>	<u>1,263,167</u>	<u>1,277,772</u>	<u>1,009,754</u>
TOTAL REVENUES, OTHER FINANCING SOURCES & TRANSFERS IN	<u>34,118,002</u>	<u>29,851,915</u>	<u>30,247,912</u>	<u>29,151,038</u>
TOTAL FUNDS AVAILABLE	<u>42,660,533</u>	<u>46,057,696</u>	<u>45,585,088</u>	<u>45,598,395</u>
EXPENDITURES				
General Government	4,830,861	5,392,091	5,360,456	6,112,079
Public Safety	5,080,241	5,751,284	5,238,646	6,022,061
Public Health and Welfare - Public Health	246,739	443,314	296,526	433,868
Public Health and Welfare - Human Services	4,001,938	4,572,386	3,996,130	4,336,755
Culture and Recreation	284,461	348,390	273,525	323,236
Auxiliary Services	139,602	142,090	133,845	143,706
Pool Vehicles	18,384	19,500	14,048	18,000
Public Works	4,443,771	6,196,828	6,026,040	5,933,043
Debt Service - Capital Leases, PIDs and Other	1,689,318	2,008,552	2,153,870	1,668,674
Capital outlay	5,403,881	5,507,311	4,372,874	4,307,249
Total expenditures	<u>26,139,195</u>	<u>30,381,746</u>	<u>27,865,959</u>	<u>29,298,672</u>
TRANSFERS OUT	1,184,161	1,272,740	1,271,772	991,629
Total transfers out	<u>1,184,161</u>	<u>1,272,740</u>	<u>1,271,772</u>	<u>991,629</u>
Total expenditures and transfers out requiring appropriation	<u>27,323,356</u>	<u>31,654,486</u>	<u>29,137,731</u>	<u>30,290,301</u>
ENDING BALANCE	<u>\$ 15,337,176</u>	<u>\$ 14,403,211</u>	<u>\$ 16,447,357</u>	<u>\$ 15,308,094</u>
Committed/Restricted Funds	<u>4,180,000</u>	<u>5,083,370</u>	<u>5,350,000</u>	<u>5,350,000</u>
ENDING BALANCE LESS COMMITTED/RESTRICTED FUNDS	<u>\$ 11,157,176</u>	<u>\$ 9,319,841</u>	<u>\$ 11,097,357</u>	<u>\$ 9,958,094</u>

ELBERT COUNTY, COLORADO
PROPERTY TAX SUMMARY
2019 BUDGET
For the Years Ended and Ending December 31

	AUDITED FINANCIALS 2017	ADOPTED BUDGET 2018	PROJECTED FINANCIALS 2018	BUDGET 2019
ASSESSED VALUATION				
Residential	201,659,570	239,959,690	239,959,690	244,655,870
Commercial	25,528,980	27,530,590	27,530,590	26,557,080
Industrial	-	-	-	1,600,450
Agricultural	19,770,150	21,601,440	21,601,440	21,903,830
Vacant Land	13,739,540	20,816,960	20,816,960	20,536,690
State Assessed	39,364,300	42,347,200	42,347,200	41,743,800
Natural Resources	4,168,350	3,589,290	3,589,290	1,353,180
Oil and Gas	-	-	-	2,152,770
Certified Assessed Value	<u>304,230,890</u>	<u>355,845,170</u>	<u>355,845,170</u>	<u>360,503,670</u>
MILL LEVY				
General	16.314	16.314	16.314	16.314
Road & Bridge	9.500	9.500	9.500	9.500
Social Services	1.500	1.500	1.500	1.500
Retirement	0.703	0.703	0.703	0.703
Refund and Abatements	0.048	0.016	0.016	0.029
Total mill levy	<u>28.065</u>	<u>28.033</u>	<u>28.033</u>	<u>28.046</u>
PROPERTY TAXES				
General	4,963,223	5,805,258	5,805,258	5,881,257
Road & Bridge	2,890,193	3,380,529	3,380,529	3,424,785
Social Services	456,346	533,768	533,768	540,756
Retirement	213,874	250,159	250,159	253,434
Refund and abatements	14,603	5,694	5,694	10,455
Levied property taxes	<u>8,538,239</u>	<u>9,975,408</u>	<u>9,975,408</u>	<u>10,110,686</u>
Budgeted property taxes	<u>\$ 8,538,239</u>	<u>\$ 9,975,408</u>	<u>\$ 9,975,408</u>	<u>\$ 10,110,686</u>

ELBERT COUNTY, COLORADO
GENERAL FUND SUMMARY
2019 BUDGET
For the Years Ended and Ending December 31

	AUDITED FINANCIALS 2017	ADOPTED BUDGET 2018	PROJECTED FINANCIALS 2018	BUDGET 2019
BEGINNING FUND BALANCE	\$ 2,246,663	\$ 8,618,682	\$ 8,034,688	\$ 8,781,082
REVENUES				
Taxes	6,655,445	7,414,558	7,520,647	7,532,127
Licenses and Permits	5,645,626	997,256	930,420	1,501,000
Charges for services	1,973,263	1,657,100	1,762,884	2,136,292
Intergovernmental	836,546	354,045	626,742	312,833
Net Investment Income	49,601	26,500	1,115	95,900
Miscellaneous	504,373	487,180	478,185	600,287
Total revenues	<u>15,664,853</u>	<u>10,936,639</u>	<u>11,319,993</u>	<u>12,178,439</u>
OTHER FINANCING SOURCES				
Other Financing Sources	55,574	10,000	44,095	-
Capital Lease Proceeds	45,200	-	-	-
Total other financing sources	<u>100,774</u>	<u>10,000</u>	<u>44,095</u>	<u>-</u>
TRANSFERS IN				
Intragovernmental	-	-	-	-
Total transfers in	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL REVENUES, OTHER FINANCING SOURCES & TRANSFERS IN	<u>15,765,627</u>	<u>10,946,639</u>	<u>11,364,088</u>	<u>12,178,439</u>
TOTAL FUNDS AVAILABLE	<u>18,012,290</u>	<u>19,565,321</u>	<u>19,398,776</u>	<u>20,959,521</u>
EXPENDITURES				
General Government	4,221,826	4,697,894	4,675,922	5,217,217
Public Safety	4,632,137	5,134,542	5,011,737	5,999,137
Public Health & Welfare	22,707	-	-	-
Culture and Recreation	187,699	230,890	192,906	228,236
Auxiliary Services	139,602	142,090	133,845	143,706
Pool Vehicles	18,384	19,500	14,048	18,000
Debt Service	7,480	9,974	9,975	9,974
Capital Outlay	104,437	130,000	52,300	264,000
Total expenditures	<u>9,334,272</u>	<u>10,364,891</u>	<u>10,090,733</u>	<u>11,880,271</u>
TRANSFERS OUT				
Intergovernmental	643,330	511,929	526,961	511,629
Total transfers out	<u>643,330</u>	<u>511,929</u>	<u>526,961</u>	<u>511,629</u>
TOTAL EXPENDITURES & TRANSFERS OUT REQUIRING APPROPRIATIONS	<u>9,977,602</u>	<u>10,876,820</u>	<u>10,617,694</u>	<u>12,391,900</u>
ENDING FUND BALANCE BEFORE RESTRICTED FUNDS	<u>\$ 8,034,688</u>	<u>\$ 8,688,501</u>	<u>\$ 8,781,082</u>	<u>\$ 8,567,621</u>
*Committed Funds	430,000	333,370	-	-
**Contingency Funds	500,000	500,000	500,000	500,000
***Stabilization Funds	3,250,000	3,250,000	3,850,000	3,850,000
ENDING FUND BALANCE LESS COMMITTED FUNDS	<u>\$ 3,854,688</u>	<u>\$ 4,605,131</u>	<u>\$ 4,431,082</u>	<u>\$ 4,217,621</u>

ELBERT COUNTY, COLORADO
SCHEDULE OF GENERAL FUND EXPENDITURES SUMMARY
2019 BUDGET
For the Years Ended and Ending December 31

	AUDITED FINANCIALS 2017	ADOPTED BUDGET 2018	PROJECTED FINANCIALS 2018	BUDGET 2019
EXPENDITURES				
General Government				
Other Administration	\$ 888,008	\$ 913,854	\$ 964,085	\$ 982,393
Office of Commissioners	260,375	281,994	263,083	285,775
Information Technology (IT)	678,517	729,291	812,402	976,801
Finance Department	152,063	175,228	126,933	174,556
County Attorney	349,339	207,596	189,832	241,859
Clerk and Recorder	399,811	612,339	583,933	710,296
Elections	112,668	186,782	192,558	196,268
County Treasurer	211,355	219,406	212,299	211,634
County Assessor	444,257	515,299	497,284	506,160
Maintenance	166,280	269,944	247,352	322,250
District Attorney	559,153	586,161	586,161	609,226
Total General Government	4,221,826	4,697,894	4,675,922	5,217,217
Public Safety				
Sheriff's Office	3,490,201	4,095,780	3,917,665	4,857,331
County Coroner	114,079	156,636	108,717	160,590
Judicial Center	98,607	163,020	98,917	158,160
Community Development Services	839,230	636,761	811,401	743,657
Office of Emergency Management	90,020	82,345	75,037	79,399
Total Public Safety	4,632,137	5,134,542	5,011,737	5,999,137
Public Health and Welfare				
	22,707	-	-	-
	22,707	-	-	-
Culture and Recreation				
Fairgrounds	148,336	177,990	147,711	169,562
4 H Fair	12,563	12,900	11,057	13,674
Fair Board	26,801	40,000	34,138	45,000
Total Culture and Rec	187,699	230,890	192,906	228,236
Auxiliary Services				
Extension Office	139,602	142,090	133,845	143,706
Total Auxiliary Services	139,602	142,090	133,845	143,706
Debt Service				
	7,480	9,974	9,975	9,974
Total Debt Service	7,480	9,974	9,975	9,974
Pool Vehicles				
	18,384	19,500	14,048	18,000
Total Pool Vehicles	18,384	19,500	14,048	18,000
Transfers				
Intragovernmental Per Capita	37,103	34,629	34,629	34,629
Intragovernmental Debt Service	473,727	472,000	472,000	472,000
Intragovernmental Fund Transfer	132,500	5,300	20,332	5,000
Total Transfers	643,330	511,929	526,961	511,629
Capital Outlay/ Other				
Capital Outlay General Government	45,200	130,000	52,300	249,000
Capital Outlay Public Safety	59,237	-	-	15,000
Total Capital Outlay	104,437	130,000	52,300	264,000
Total General Fund Expenditures and Transfers	\$ 9,977,602	\$ 10,876,819	\$ 10,617,694	\$ 12,391,900

ELBERT COUNTY, COLORADO
SCHEDULE OF GENERAL FUND REVENUE SUMMARY
2019 BUDGET

For the Years Ended and Ending December 31

	AUDITED FINANCIALS 2017	ADOPTED BUDGET 2018	PROJECTED FINANCIALS 2018	BUDGET 2019
REVENUES				
Taxes				
Property Tax	4,973,296	5,807,558	5,825,683	5,883,627
Specific Ownership Tax	1,672,691	1,600,000	1,685,964	1,640,000
Cigarette Tax	9,458	7,000	9,000	8,500
Subtotal - Taxes	<u>6,655,445</u>	<u>7,414,558</u>	<u>7,520,647</u>	<u>7,532,127</u>
Licenses and Permits				
Building Permits	5,643,818	996,506	929,404	1,500,000
Liquor	1,808	750	1,016	1,000
Subtotal - Licenses and Permits	<u>5,645,626</u>	<u>997,256</u>	<u>930,420</u>	<u>1,501,000</u>
Charges for Services				
Treasurer's Fees	550,785	615,500	641,652	635,800
County Clerk Fees	800,070	810,800	729,200	1,035,500
Sheriff Fees	92,824	69,500	87,805	72,500
Public Trustee Fees	63,916	18,000	24,560	25,000
Other Fees	465,668	143,300	279,667	367,492
Subtotal - Charges for Services	<u>1,973,263</u>	<u>1,657,100</u>	<u>1,762,884</u>	<u>2,136,292</u>
Intergovernmental				
VALE Grant	57,122	58,000	69,769	58,000
Other Intergovernmental Revenues	779,424	296,045	556,973	254,833
Subtotal - Intergovernmental	<u>836,546</u>	<u>354,045</u>	<u>626,742</u>	<u>312,833</u>
Interest				
Interest Income	49,601	26,500	1,115	95,900
Subtotal - Interest	<u>49,601</u>	<u>26,500</u>	<u>1,115</u>	<u>95,900</u>
Miscellaneous				
Fair/Fairgrounds Receipts	66,904	63,500	54,431	64,450
Administrative Cost Allocation	277,655	388,380	346,769	505,837
Leased Mineral Rights	-	-	33,540	-
Other	159,814	35,300	43,445	30,000
Subtotal-Miscellaneous	<u>504,373</u>	<u>487,180</u>	<u>478,185</u>	<u>600,287</u>
Total General Fund Revenue	<u>\$ 15,664,853</u>	<u>\$ 10,936,639</u>	<u>\$ 11,319,993</u>	<u>\$ 12,178,439</u>
Other Financing Sources				
Sale of Assets	12,101	10,000	2,596	-
Insurance Recoveries	43,473	-	41,499	-
Capital Lease Proceeds	45,200	-	-	-
Subtotal-Other Financing Sources	<u>100,774</u>	<u>10,000</u>	<u>44,095</u>	<u>-</u>
Total Other Financing Sources	<u>\$ 100,774</u>	<u>\$ 10,000</u>	<u>\$ 44,095</u>	<u>\$ -</u>
Total Revenue and Transfer In	<u>\$ 15,765,627</u>	<u>\$ 10,946,639</u>	<u>\$ 11,364,088</u>	<u>\$ 12,178,439</u>

ELBERT COUNTY, COLORADO
PUBLIC HEALTH & ADMINISTRATION FUND SUMMARY
2019 BUDGET
For the Years Ended and Ending December 31

	AUDITED FINANCIALS 2017	ADOPTED BUDGET 2018	PROJECTED FINANCIALS 2018	BUDGET 2019
BEGINNING FUND BALANCE	\$ 366,801	\$ 258,790	\$ 215,194	167,628
REVENUES				
Intergovernmental	105,888	153,685	75,509	172,116
Charges for Services	209,194	226,000	139,029	223,998
Total revenues	<u>315,082</u>	<u>379,685</u>	<u>214,538</u>	<u>396,114</u>
OTHER FINANCING SOURCES				
Sale of Assets	42,500	-	-	-
Insurance Recoveries	4,094	-	-	-
Total other financing sources	<u>46,594</u>	<u>-</u>	<u>-</u>	<u>-</u>
TRANSFERS IN				
Interdepartmental - General Fund Per Capita	37,103	34,629	34,629	37,754
Total Transfers In	<u>37,103</u>	<u>34,629</u>	<u>34,629</u>	<u>37,754</u>
TOTAL REVENUES, OTHER FINANCING SOURCES & TRANSFERS IN	<u>398,779</u>	<u>414,314</u>	<u>249,167</u>	<u>433,868</u>
TOTAL FUNDS AVAILABLE	<u>765,580</u>	<u>673,104</u>	<u>464,361</u>	<u>601,496</u>
EXPENDITURES				
Health and Environment	224,032	443,314	296,526	433,868
Capital Outlay	326,354	-	207	-
Total Expenditures	<u>550,386</u>	<u>443,314</u>	<u>296,733</u>	<u>433,868</u>
TRANSFERS OUT				
Intragovernmental	-	-	-	-
Total Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES & TRANSFERS OUT REQUIRING APPROPRIATION	<u>550,386</u>	<u>443,314</u>	<u>296,733</u>	<u>433,868</u>
ENDING FUND BALANCES	\$ 215,194	\$ 229,790	\$ 167,628	\$ 167,628

ELBERT COUNTY, COLORADO
ROAD AND BRIDGE FUND SUMMARY
2019 BUDGET
For the Years Ended and Ending December 31

	AUDITED FINANCIALS 2017	ADOPTED BUDGET 2018	PROJECTED FINANCIALS 2018	BUDGET 2019
BEGINNING FUND BALANCE	\$ 2,270,496	\$ 2,606,263	\$ 2,269,142	\$ 2,805,548
REVENUES				
Taxes	3,047,743	3,538,629	3,546,370	3,592,285
Intergovernmental	2,766,062	2,800,000	3,013,709	2,900,000
Charges for Service	207,542	205,000	255,378	230,000
Interest Income	6,236	2,500	4,001	5,000
Miscellaneous	99,588	10,000	34,328	10,800
Total Revenues	<u>6,127,172</u>	<u>6,556,129</u>	<u>6,853,786</u>	<u>6,738,085</u>
OTHER FINANCING SOURCES				
Capital Lease Proceeds	1,342,211	-	-	-
Other Financing	80,743	30,000	130,754	35,000
Total other financing sources	<u>1,422,954</u>	<u>30,000</u>	<u>130,754</u>	<u>35,000</u>
TRANSFERS IN				
Intragovernmental -Sales and Use Tax Fund	-	450,000	450,000	450,000
Total Transfers In	<u>-</u>	<u>450,000</u>	<u>450,000</u>	<u>450,000</u>
TOTAL REVENUES, OTHER FINANCING SOURCES & TRANSFERS IN	<u>7,550,127</u>	<u>7,036,129</u>	<u>7,434,540</u>	<u>7,223,085</u>
TOTAL FUNDS AVAILABLE	<u>9,820,623</u>	<u>9,642,392</u>	<u>9,703,682</u>	<u>10,028,633</u>
EXPENDITURES				
General Government	264,137	309,153	307,140	447,905
Public Works	4,180,023	5,726,828	5,598,185	5,858,043
Debt Service - Capital Lease	932,032	987,497	992,809	767,145
Capital Outlay	833,077	-	-	-
Capital Outlay - Related to Capital Lease	1,342,211	-	-	-
Total Expenditures	<u>7,551,480</u>	<u>7,023,478</u>	<u>6,898,134</u>	<u>7,073,093</u>
TRANSFERS OUT				
Intragovernmental	-	-	-	-
Total Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES & TRANSFERS OUT REQUIRING APPROPRIATION	<u>7,551,480</u>	<u>7,023,478</u>	<u>6,898,134</u>	<u>7,073,093</u>
ENDING FUND BALANCE BEFORE COMMITTED FUNDS	<u>\$ 2,269,142</u>	<u>\$ 2,618,914</u>	<u>\$ 2,805,548</u>	<u>\$ 2,955,541</u>
*Contingency Funds	<u>-</u>	<u>1,000,000</u>	<u>1,000,000</u>	<u>1,000,000</u>
ENDING FUND BALANCE WITH COMMITTED FUNDS	<u>\$ 2,269,142</u>	<u>\$ 1,618,914</u>	<u>\$ 1,805,548</u>	<u>\$ 1,955,541</u>

ELBERT COUNTY, COLORADO
SALES & USE TAX FUND SUMMARY
2019 BUDGET
For the Years Ended and Ending December 31

	AUDITED FINANCIALS 2017	ADOPTED BUDGET 2018	PROJECTED FINANCIALS 2018	BUDGET 2019
BEGINNING FUND BALANCE	\$ 1,559,857	\$ 1,962,449	\$ 2,242,003	\$ 1,727,618
REVENUES				
Sales Tax	1,279,417	1,400,000	1,414,513	1,430,000
Use Tax	1,438,759	1,160,000	1,460,430	1,600,000
Total Revenues	<u>2,718,176</u>	<u>2,560,000</u>	<u>2,874,943</u>	<u>3,030,000</u>
TRANSFERS IN				
Intragovernmental	-	-	-	-
Total Transfers In	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL REVENUES & TRANSFERS IN	<u>2,718,176</u>	<u>2,560,000</u>	<u>2,874,943</u>	<u>3,030,000</u>
TOTAL FUNDS AVAILABLE	<u>4,278,033</u>	<u>4,522,449</u>	<u>5,116,946</u>	<u>4,757,618</u>
EXPENDITURES				
General Government	79,288	76,500	85,113	90,000
Public Works	160,747	-	-	-
Capital Outlay	1,755,165	2,805,000	2,589,404	2,749,000
Total Expenditures	<u>1,995,200</u>	<u>2,881,500</u>	<u>2,674,517</u>	<u>2,839,000</u>
TRANSFERS OUT				
Intragovernmental - Road and Bridge	40,831	450,000	450,000	450,000
Intragovernmental - Loan to Other Funds	-	264,811	264,811	-
Total Transfers Out	<u>40,831</u>	<u>714,811</u>	<u>714,811</u>	<u>450,000</u>
TOTAL EXPENDITURES & TRANSFERS OUT REQUIRING APPROPRIATION	<u>2,036,031</u>	<u>3,596,311</u>	<u>3,389,328</u>	<u>3,289,000</u>
ENDING FUND BALANCE	<u>\$ 2,242,003</u>	<u>\$ 926,138</u>	<u>\$ 1,727,618</u>	<u>\$ 1,468,618</u>

ELBERT COUNTY, COLORADO
LAW ENFORCEMENT ASSISTANCE FUND SUMMARY
2019 BUDGET
For the Years Ended and Ending December 31

	AUDITED FINANCIALS 2017	ADOPTED BUDGET 2018	PROJECTED FINANCIALS 2018	BUDGET 2019
BEGINNING FUND BALANCE	\$ 187,331	\$ 214,713	\$ 693,148	\$ 304,765
REVENUES				
Charges for Service	603,467	685,000	317,325	300,000
Intergovernmental	55,724	-	-	-
Interest Income	106	-	-	-
Total Revenues	<u>659,297</u>	<u>685,000</u>	<u>317,325</u>	<u>300,000</u>
OTHER FINANCING SOURCES				
Lease Proceeds	714,820	-	-	-
Sale of Assets	-	8,000	44,860	-
Total other financing sources	<u>714,820</u>	<u>8,000</u>	<u>44,860</u>	<u>-</u>
TRANSFERS IN				
Intragovernmental	40,831	40,000	51,032	40,000
Total Transfers In	<u>40,831</u>	<u>40,000</u>	<u>51,032</u>	<u>40,000</u>
TOTAL REVENUES, OTHER FINANCING SOURCES & TRANSFERS IN	<u>1,414,948</u>	<u>733,000</u>	<u>413,217</u>	<u>340,000</u>
TOTAL FUNDS AVAILABLE	<u>1,602,279</u>	<u>947,713</u>	<u>1,106,365</u>	<u>644,765</u>
EXPENDITURES				
Public Safety	381,104	481,742	226,909	22,924
Capital Outlay	341,934	-	121,135	171,000
Debt Service	186,092	286,774	453,556	197,952
Total Expenditures	<u>909,131</u>	<u>768,516</u>	<u>801,600</u>	<u>391,876</u>
TRANSFERS OUT	-	-	-	-
Intragovernmental	-	-	-	-
Total Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES & TRANSFERS OUT REQUIRING APPROPRIATION	<u>909,131</u>	<u>768,516</u>	<u>801,600</u>	<u>391,876</u>
ENDING FUND BALANCES	<u>\$ 693,148</u>	<u>\$ 179,197</u>	<u>\$ 304,765</u>	<u>\$ 252,889</u>

ELBERT COUNTY, COLORADO
HUMAN SERVICES FUND SUMMARY
2019 BUDGET
For the Years Ended and Ending December 31

	AUDITED FINANCIALS 2017	ADOPTED BUDGET 2018	PROJECTED FINANCIALS 2018	BUDGET 2019
BEGINNING FUND BALANCE	\$ 511,242	\$ 876,004	\$ 581,623	931,074
REVENUES				
Taxes	455,659	533,768	537,531	542,444
Intergovernmental	3,531,671	4,051,532	3,891,534	3,897,889
Miscellaneous	84,323	300	41,420	45,400
Interest Income	666	-	96	-
Total Revenues	<u>4,072,319</u>	<u>4,585,600</u>	<u>4,470,581</u>	<u>4,485,733</u>
TRANSFERS IN				
Intragovernmental	-	-	-	-
Total Transfers In	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL REVENUES & TRANSFERS IN	<u>4,072,319</u>	<u>4,585,600</u>	<u>4,470,581</u>	<u>4,485,733</u>
TOTAL FUNDS AVAILABLE	<u>4,583,561</u>	<u>5,461,604</u>	<u>5,052,204</u>	<u>5,416,806</u>
EXPENDITURES				
Public Health and Welfare	4,001,938	4,572,386	3,996,130	4,336,755
Capital Outlay	-	125,000	125,000	155,000
Total Expenditures	<u>4,001,938</u>	<u>4,697,386</u>	<u>4,121,130</u>	<u>4,491,755</u>
TRANSFERS OUT				
Intragovernmental	-	-	-	-
Total Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES & TRANSFERS OUT REQUIRING APPROPRIATION	<u>4,001,938</u>	<u>4,697,387</u>	<u>4,121,130</u>	<u>4,491,755</u>
ENDING FUND BALANCE	<u>\$ 581,623</u>	<u>\$ 764,217</u>	<u>\$ 931,074</u>	<u>\$ 925,051</u>

ELBERT COUNTY, COLORADO
RETIREMENT FUND SUMMARY
2019 BUDGET
For the Years Ended and Ending December 31

	AUDITED FINANCIALS 2017	ADOPTED BUDGET 2018	PROJECTED FINANCIALS 2018	BUDGET 2019
BEGINNING FUND BALANCE	\$ 141,973	\$ 150,514	\$ 169,436	202,421
REVENUES				
Taxes	274,113	285,853	294,450	307,202
Miscellaneous Income	12,130	-	21,498	20,000
Total Revenues	<u>286,242</u>	<u>285,853</u>	<u>315,948</u>	<u>327,202</u>
TRANSFERS IN				
Intragovernmental	-	-	-	-
Total Transfers In	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL REVENUES & TRANSFERS IN	<u>286,242</u>	<u>285,853</u>	<u>315,948</u>	<u>327,202</u>
TOTAL FUNDS AVAILABLE	<u>428,215</u>	<u>436,367</u>	<u>485,384</u>	<u>529,623</u>
EXPENDITURES				
General Government	6,674	7,500	7,492	7,500
General Government - Retirement	252,104	291,644	275,471	340,357
Total Expenditures	<u>258,779</u>	<u>299,144</u>	<u>282,963</u>	<u>347,857</u>
TRANSFERS OUT				
Intragovernmental	-	-	-	-
Total Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES & TRANSFERS OUT REQUIRING APPROPRIATION	<u>258,779</u>	<u>299,144</u>	<u>282,963</u>	<u>347,857</u>
ENDING FUND BALANCE	\$ 169,436	\$ 137,222	\$ 202,421	\$ 181,765

ELBERT COUNTY, COLORADO
CAPITAL IMPROVEMENT FUND SUMMARY
2019 BUDGET
For the Years Ended and Ending December 31

	AUDITED FINANCIALS 2017	ADOPTED BUDGET 2018	PROJECTED FINANCIALS 2018	BUDGET 2019
BEGINNING FUND BALANCE	\$ -	\$ 234,740	\$ 170,055	68,229
REVENUES				
Miscellaneous	290	-	-	-
Total Revenues	<u>290</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES				
Sale of Assets	190,438	-	-	-
Total other financing sources	<u>190,438</u>	<u>-</u>	<u>-</u>	<u>-</u>
TRANSFERS IN				
Intragovernmental -General Fund	622,500	-	-	-
Total Transfers In	<u>622,500</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL REVENUES, OTHER FINANCING SOURCES & TRANSFERS IN	<u>813,228</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FUNDS AVAILABLE	<u>813,228</u>	<u>234,740</u>	<u>170,055</u>	<u>68,229</u>
EXPENDITURES				
General Government	3,662	-	-	-
Capital Outlay	639,511	195,000	101,826	68,229
Total Expenditures	<u>643,173</u>	<u>195,000</u>	<u>101,826</u>	<u>68,229</u>
TRANSFERS OUT				
Intragovernmental	-	-	-	-
Total Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES & TRANSFERS OUT REQUIRING	<u>643,173</u>	<u>195,000</u>	<u>101,826</u>	<u>68,229</u>
ENDING FUND BALANCE	<u>\$ 170,055</u>	<u>\$ 39,740</u>	<u>\$ 68,229</u>	<u>\$ (0)</u>

ELBERT COUNTY, COLORADO
IMPACT FUND SUMMARY
2019 BUDGET
For the Years Ended and Ending December 31

	AUDITED FINANCIALS 2017	ADOPTED BUDGET 2018	PROJECTED FINANCIALS 2018	BUDGET 2019
BEGINNING FUND BALANCE	\$ 495,829	\$ 613,243	\$ 650,150	\$ 293,598
REVENUES				
Charges for Services	337,610	273,000	100,479	172,600
Interest Income	7,467	-	5,599	5,000
Total Revenues	<u>345,078</u>	<u>273,000</u>	<u>106,078</u>	<u>177,600</u>
TRANSFERS IN				
Intragovernmental	-	-	-	-
Total Transfers In	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL REVENUES & TRANSFERS IN	<u>345,078</u>	<u>273,000</u>	<u>106,078</u>	<u>177,600</u>
TOTAL FUNDS AVAILABLE	<u>840,907</u>	<u>886,243</u>	<u>756,228</u>	<u>471,198</u>
EXPENDITURES				
Public Safety	67,000	135,000	-	-
Public Works	103,002	470,000	427,855	75,000
Capital Outlay	20,755	27,500	34,775	-
Total Expenditures	<u>190,757</u>	<u>632,500</u>	<u>462,630</u>	<u>75,000</u>
TRANSFERS OUT				
Intragovernmental	-	-	-	-
Total Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES & TRANSFERS OUT REQUIRING APPROPRIATION	<u>190,757</u>	<u>632,500</u>	<u>462,630</u>	<u>75,000</u>

ELBERT COUNTY, COLORADO
CONSERVATION TRUST FUND SUMMARY
2019 BUDGET
For the Years Ended and Ending December 31

	AUDITED FINANCIALS 2017	ADOPTED BUDGET 2018	PROJECTED FINANCIALS 2018	BUDGET 2019
BEGINNING FUND BALANCE	\$ 341,721	\$ 280,342	\$ 358,330	\$ 349,345
REVENUES				
Intergovernmental	151,032	155,556	156,333	155,556
Interest Income	2,774	1,013	3,737	1,000
Total Revenues	<u>153,806</u>	<u>156,569</u>	<u>160,070</u>	<u>156,556</u>
TRANSFERS IN				
Intragovernmental	-	-	-	-
Total Transfers In	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL REVENUES & TRANSFERS IN	<u>153,806</u>	<u>156,569</u>	<u>160,070</u>	<u>156,556</u>
TOTAL FUNDS AVAILABLE	<u>495,527</u>	<u>436,911</u>	<u>518,400</u>	<u>505,901</u>
EXPENDITURES				
Culture and Recreation	96,762	117,500	80,619	95,000
Capital Outlay	40,436	130,000	88,436	95,000
Total Expenditures	<u>137,197</u>	<u>247,500</u>	<u>169,055</u>	<u>190,000</u>
TRANSFERS OUT				
Intragovernmental	-	-	-	-
Total Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES & TRANSFERS OUT REQUIRING	<u>137,197</u>	<u>247,500</u>	<u>169,055</u>	<u>190,000</u>
ENDING FUND BALANCE	\$ 358,330	\$ 189,411	\$ 349,345	\$ 315,901

ELBERT COUNTY, COLORADO
BOND SERVICE FUND SUMMARY
2019 BUDGET
For the Years Ended and Ending December 31

	AUDITED FINANCIALS 2017	ADOPTED BUDGET 2018	PROJECTED FINANCIALS 2018	BUDGET 2019
BEGINNING FUND BALANCE	\$ 501,284	\$ 1,285	\$ 3,285	\$ 3,559
REVENUES				
Proceeds from Bond Refinance	-	-	-	-
Total Revenues	-	-	-	-
TRANSFERS IN				
Intragovernmental - General Fund	473,727	473,727	472,000	472,000
Total Transfers In	473,727	473,727	472,000	472,000
TOTAL REVENUES & TRANSFERS IN	473,727	473,727	472,000	472,000
TOTAL FUNDS AVAILABLE	975,011	475,012	475,285	475,559
EXPENDITURES				
General Government	-	-	-	-
Debt Service - Bond Payment	471,726	473,726	471,726	471,726
Payment to Bond Escrow Agent	-	-	-	-
Total Expenditures	471,726	473,726	471,726	471,726
TRANSFERS OUT				
Intragovernmental - Capital Projects Fund	500,000	-	-	-
Total Transfers Out	500,000	-	-	-
TOTAL EXPENDITURES & TRANSFERS OUT REQUIRING APPROPRIATION	971,726	473,726	471,726	471,726
ENDING FUND BALANCE	\$ 3,285	\$ 1,286	\$ 3,559	\$ 3,833

ELBERT COUNTY, COLORADO
CHAPARRAL VALLEY SPECIAL ASSESSMENT FUND SUMMARY
2019 BUDGET
For the Years Ended and Ending December 31

	AUDITED FINANCIALS 2017	ADOPTED BUDGET 2018	PROJECTED FINANCIALS 2018	BUDGET 2019
BEGINNING FUND BALANCE	\$ (123,131)	\$ 4,302	\$ (98,506)	\$ (79,206)
REVENUES				
Special Assessments	15,077	12,500	14,500	11,400
Total Revenues	<u>15,077</u>	<u>12,500</u>	<u>14,500</u>	<u>11,400</u>
TRANSFERS IN				
Intragovernmental	10,000	-	5,300	10,000
Total Transfers In	<u>10,000</u>	<u>-</u>	<u>5,300</u>	<u>10,000</u>
TOTAL ADVANCEMENTS, REVENUES & TRANSFERS IN	<u>25,077</u>	<u>12,500</u>	<u>19,800</u>	<u>21,400</u>
TOTAL FUNDS AVAILABLE	<u>(98,054)</u>	<u>16,802</u>	<u>(78,706)</u>	<u>(57,806)</u>
EXPENDITURES				
General Government	452	400	500	500
Bond Principal	-	-	-	-
Total Expenditures	<u>452</u>	<u>400</u>	<u>500</u>	<u>500</u>
TRANSFERS OUT				
Intragovernmental	-	16,000	-	-
Total Transfers Out	<u>-</u>	<u>16,000</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES & TRANSFERS OUT REQUIRING APPROPRIATION	<u>452</u>	<u>16,400</u>	<u>500</u>	<u>500</u>
ENDING FUND BALANCE	<u>\$ (98,506)</u>	<u>\$ 402</u>	<u>\$ (79,206)</u>	<u>\$ (58,306)</u>

ELBERT COUNTY, COLORADO
SUN COUNTRY MEADOWS GENERAL OBLIGATION SERVICE TAX SUMMARY
2019 BUDGET
For the Years Ended and Ending December 31

	AUDITED FINANCIALS 2017	ADOPTED BUDGET 2018	PROJECTED FINANCIALS 2018	BUDGET 2019
ASSESSED VALUATION				
Residential	-	11,215,300	11,215,300	11,275,730
	-	11,215,300	11,215,300	11,275,730
Certified Assessed Value	-	11,215,300	11,215,300	11,275,730
MILL LEVY				
Debt Service Fund - Sun Country	-	16.850	16.850	16.784
Total Mill Levy	-	-	16.850	16.784
PROPERTY TAXES				
Debt Service Fund - Sun Country	-	188,978	188,978	189,252
Levied Property Taxes	-	188,978	188,978	189,252
Budgeted Property Taxes	\$ -	\$ 188,978	\$ 188,978	\$ 189,252

ELBERT COUNTY, COLORADO
SUN COUNTRY MEADOWS GENERAL OBLIGATION SERVICE FUND SUMMARY
2018 BUDGET
For the Years Ended and Ending December 31

	AUDITED FINANCIALS 2017	ADOPTED BUDGET 2018	PROJECTED FINANCIALS 2018	BUDGET 2019
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ 851,844
REVENUES				
Taxes	-	188,978	188,978	189,252
SOT Taxes	-	34,000	26,268	30,000
Interest Apportionment	-	-	70	70
Total Revenues	<u>-</u>	<u>222,978</u>	<u>215,316</u>	<u>219,322</u>
OTHER FINANCING SOURCES				
Bond Proceeds	-	1,800,000	1,800,000	-
Total other financing sources	<u>-</u>	<u>1,800,000</u>	<u>1,800,000</u>	<u>-</u>
TRANSFERS IN				
Intragovernmental	-	264,811	264,811	-
Total Transfers In	<u>-</u>	<u>264,811</u>	<u>264,811</u>	<u>-</u>
TOTAL REVENUES, OTHER FINANCING SOURCES & TRANSFERS IN	<u>-</u>	<u>2,287,789</u>	<u>2,280,127</u>	<u>219,322</u>
TOTAL FUNDS AVAILABLE	<u>-</u>	<u>2,287,789</u>	<u>2,280,127</u>	<u>1,071,166</u>
EXPENDITURES				
General Government	-	5,800	5,787	5,800
Capital Outlay	-	2,094,811	1,259,791	805,020
Debt Service	-	156,000	132,705	132,706
Total Expenditures	<u>-</u>	<u>2,256,611</u>	<u>1,398,283</u>	<u>943,526</u>
TRANSFERS OUT				
Intragovernmental	-	30,000	30,000	30,000
Total Transfers Out	<u>-</u>	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>
TOTAL EXPENDITURES & TRANSFERS OUT REQUIRING APPROPRIATION	<u>-</u>	<u>2,286,611</u>	<u>1,428,283</u>	<u>973,526</u>
ENDING FUND BALANCE	<u>\$ -</u>	<u>\$ 1,178</u>	<u>\$ 851,844</u>	<u>\$ 97,640</u>

ELBERT COUNTY, COLORADO
MEADOW STATION DEBT SERVICE FUND TAX SUMMARY
2019 BUDGET
For the Years Ended and Ending December 31

	AUDITED FINANCIALS 2017	BUDGET 2018	PROJECTED FINANCIALS 2018	BUDGET 2019
ASSESSED VALUATION				
Residential	2,684,770	2,939,750	2,939,750	2,949,480
Certified Assessed Value	<u>2,684,770</u>	<u>2,939,750</u>	<u>2,939,750</u>	<u>2,949,480</u>
MILL LEVY				
Debt Service fund - Meadows Station	22.000	16.000	16.000	16.000
Total Mill Levy	<u>22.000</u>	<u>16.000</u>	<u>16.000</u>	<u>16.000</u>
PROPERTY TAXES				
Debt Service Fund - Meadows Station	59,065	47,036	47,036	47,192
Levied Property Taxes	59,065	47,036	47,036	47,192
Budgeted Property Taxes	<u>\$ 59,065</u>	<u>\$ 47,036</u>	<u>\$ 47,036</u>	<u>\$ 47,192</u>

ELBERT COUNTY, COLORADO
MEADOW STATION DEBT SERVICE FUND SUMMARY
2019 BUDGET
For the Years Ended and Ending December 31

	AUDITED FINANCIALS 2017	BUDGET 2018	PROJECTED FINANCIALS 2018	BUDGET 2019
BEGINNING FUND BALANCE	\$ 27,650	\$ 27,972	\$ 30,024	\$ 21,262
REVENUES				
Taxes	70,957	57,536	57,500	55,692
Net Investment Income	18	-	-	-
Total Revenues	<u>70,975</u>	<u>57,536</u>	<u>57,500</u>	<u>55,692</u>
TRANSFERS IN				
Intragovernmental	-	-	-	-
Total Transfers In	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL REVENUES & TRANSFERS IN	<u>70,975</u>	<u>57,536</u>	<u>57,500</u>	<u>55,692</u>
TOTAL FUNDS AVAILABLE	<u>98,625</u>	<u>85,508</u>	<u>87,524</u>	<u>76,954</u>
EXPENDITURES				
General Government	1,828	2,200	2,200	1,800
Debt Service	66,773	65,093	64,063	61,411
Total Expenditures	<u>68,600</u>	<u>67,293</u>	<u>66,263</u>	<u>63,211</u>
TRANSFERS OUT				
Intragovernmental	-	-	-	-
Total Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES & TRANSFERS OUT REQUIRING APPROPRIATION	<u>68,600</u>	<u>67,293</u>	<u>66,263</u>	<u>63,211</u>
ENDING FUND BALANCE	\$ 30,024	\$ 18,215	\$ 21,262	\$ 13,743

ELBERT COUNTY, COLORADO
FOXWOOD ESTATES DEBT SERVICE TAX SUMMARY
2019 BUDGET
For the Years Ended and Ending December 31

	AUDITED FINANCIALS 2017	BUDGET 2018	PROJECTED FINANCIALS 2018	BUDGET 2019
ASSESSED VALUATION				
Residential	828,050	971,530	971,530	982,400
	<u>828,050</u>	<u>971,530</u>	<u>971,530</u>	<u>982,400</u>
Certified Assessed Value	<u>828,050</u>	<u>971,530</u>	<u>971,530</u>	<u>982,400</u>
MILL LEVY				
Debt Service Fund - Foxwood Estates	30.000	26.000	26.000	26.000
Total Mill Levy	<u>30.000</u>	<u>26.000</u>	<u>26.000</u>	<u>26.000</u>
PROPERTY TAXES				
Debt Service Fund - Foxwood Estates	24,842	25,260	25,260	25,542
Levied Property Taxes	24,842	25,260	25,260	25,542
Budgeted Property Taxes	<u>\$ 24,842</u>	<u>\$ 25,260</u>	<u>\$ 25,260</u>	<u>\$ 25,542</u>

ELBERT COUNTY, COLORADO
FOXWOOD ESTATE DEBT SERVICE FUND SUMMARY
2019 BUDGET
For the Years Ended and Ending December 31

	AUDITED FINANCIALS 2017	BUDGET 2018	PROJECTED FINANCIALS 2018	BUDGET 2019
BEGINNING FUND BALANCE	\$ 14,815	\$ 14,692	\$ 18,604	\$ 18,591
REVENUES				
Taxes	29,843	29,260	29,854	30,142
Net Investment Income	50	-	-	-
Total Revenues	<u>29,893</u>	<u>29,260</u>	<u>29,854</u>	<u>30,142</u>
TRANSFERS IN				
Intragovernmental	-	-	-	-
Total Transfers In	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL REVENUES & TRANSFERS IN	<u>29,893</u>	<u>29,260</u>	<u>29,854</u>	<u>30,142</u>
TOTAL FUNDS AVAILABLE	<u>44,708</u>	<u>43,952</u>	<u>48,458</u>	<u>48,733</u>
EXPENDITURES				
General Government	890	1,000	831	1,000
Debt Service	25,215	29,488	29,036	27,760
Total Expenditures	<u>26,105</u>	<u>30,488</u>	<u>29,867</u>	<u>28,760</u>
TRANSFERS OUT				
Intragovernmental	-	-	-	-
Total Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES & TRANSFERS OUT REQUIRING APPROPRIATION	<u>26,105</u>	<u>30,488</u>	<u>29,867</u>	<u>28,760</u>
ENDING FUND BALANCE	<u>\$ 18,604</u>	<u>\$ 13,464</u>	<u>\$ 18,591</u>	<u>\$ 19,973</u>

Fund 010 - General Fund

Department 000 - Non Departmental

Narrative

MISSION:	Department 000 is non-departmental. This department accounts for General Fund revenues and expenses that are not directly related to any one department within the general fund. General Fund taxes that support all departments are accounted for in department 000.
PERSONNEL:	2019: 0 FTE 2018: 0 FTE
SOURCE OF REVENUE:	Taxes are the largest portion of revenue reflected in this department. Taxes increased in 2018 roughly \$843,000 from 2017. Specific Ownership Taxes (SOT) are also expected to increase in 2018 by roughly \$600,000 from the 2017 budgeted amount. SOT taxes are taxes collected on all newly registered vehicles within the County. Miscellaneous revenue accounts for day-to-day revenue including revenue from copies made, open records requests, revenue received from the state and 18 th Judicial District from fines and penalties collected from various court cases. A Colorado Human Services (HS) cost allocation is paid to this County department to supplement personnel, supplies, utilities and other eligible costs spent in support of HS operations.
EXPENDITURES:	2019 Budget: \$1,081,790 2018 Budget: \$1,199,129
ACCOMPLISHMENTS IN 2018:	The County conducted a GIS data analysis that provided important information on the quality of the current GIS data.
GOALS FOR 2019:	Phase 2 of the GIS project will be to correct errors and provide a more robust GIS system.
SIGNIFICANT BUDGET CHANGES:	There are no significant budget changes in 2019.

Fund 010 - General Fund

Department 000 - Non Departmental

Line Item Budget Comparison

REVENUE DEPARTMENT 000 NON-DEPARTMENTAL	2017 ACTUAL	2018 BUDGET	2018 PROJECTED	2019 BUDGET
Taxes	\$ 4,825,834	\$ 5,805,258	\$ 5,825,000	\$ 5,881,527
SOT Taxes	1,672,691	1,600,000	1,685,964	1,640,000
Other Taxes	170,798	17,000	33,063	31,600
Interest on Accounts	50,006	26,500	1,115	95,900
Miscellaneous Revenue	40,602	35,000	81,390	41,700
Fees & Charges	577,621	634,000	666,812	661,600
Intergovernmental Revenue	70,711	93,000	52,039	86,000
Rent	6,000	-	-	-
Cost Allocations	79,244	25,000	36,966	21,455
Transfers In	28,627	-	-	-
Capital Lease Proceeds	45,200	-	-	-
Grants Revenue	181,299	-	243,660	-
Sale of Assets	12,101	10,000	2,596	-
	\$ 7,760,733	\$ 8,245,758	\$ 8,628,605	\$ 8,459,782

EXPENSE DEPARTMENT 000 NON-DEPARTMENTAL	2017 ACTUAL	2018 BUDGET	2018 PROJECTED	2019 BUDGET
Treasurer Fee	\$ 144,997	\$ 175,000	\$ 174,950	\$ 174,200
Operating Expense	24,559	61,600	1,697	4,087
VSO Expenses	-	-	-	11,700
Project Monitoring Expenses	-	-	11,512	38,605
Public Health and Welfare	22,706	-	-	-
Bond Issuance Costs	-	-	143,638	-
Grant Expense	164,557	500	26,833	-
Insurance Bonds	47,802	55,000	60,522	80,000
EAP Program	3,655	4,500	148	4,500
Legal	150,000	-	-	-
Audit and Accounting	161,503	145,000	145,000	137,200
Bank Fees	16,668	10,000	10,000	849
Postage	4,467	15,600	14,352	12,020
Advancement Payoff to Fund 20				
Strategic Initiatives	-	-	-	50,000
Professional Services	18,372	48,000	48,000	56,000
Write Offs	11,750	-	135	1,000
Transfers Out	643,330	511,929	526,961	511,629
Capital Outlay	45,200	172,000	-	-
	\$ 1,459,567	\$ 1,199,129	\$ 1,163,748	\$ 1,081,790

Fund 010 - General Fund

Department 011 - Commissioners

Line Item Budget Comparison

EXPENSE DEPARTMENT 011 COMMISSIONERS	2017 ACTUAL	2018 BUDGET	2018 PROJECTED	2019 BUDGET
Payroll Expense	\$ 214,485	\$ 234,994	\$ 222,750	\$ 238,775
Operating Supplies	-	2,000	2,260	2,000
Dues, Meetings, Trainings	42,117	41,000	30,731	41,000
Equipment	708	-	-	-
Office Supplies	1,131	500	5,823	500
Travel & Transportation	1,934	3,500	1,519	3,500
	\$ 260,375	\$ 281,994	\$ 263,083	\$ 285,775

Fund 010 - General Fund

Department 012 - Human Resources

Narrative (Continued)

<i>GOALS FOR 2019:</i>	The Human Resources Department supports Elbert County Strategic Objectives 2.1, 2.2 and 2.3 through personnel recruitment and retention. Goals for 2019 include maintaining good employees through improved benefits and leadership. Health benefits will be effective sooner so employees are not left without coverage and retirement vesting will be over four years down from previously five years. Guidelines and training will be implemented for supervisory staff to improve employee performance and job satisfaction. There are plans to review and improve the evaluation process and form. An audit of position classifications per FLSA guidelines is also a goal of 2019.
<i>SIGNIFICANT BUDGET CHANGES:</i>	An additional 2019 FTE was funded to meet Strategic Objectives and maintain Human Resources support to all departments.

Fund 010 - General Fund

Department 012 - Human Resources

Line Item Budget Comparison

REVENUE DEPARTMENT 012 HUMAN RESOURCES	2017 ACTUAL	2018 BUDGET	2018 PROJECTED	2019 BUDGET
Indirect Cost Allocation	\$ 13,235	\$ 26,869	\$ 26,869	\$ 28,016
	\$ 13,235	\$ 26,869	\$ 26,869	\$ 28,016

EXPENSE DEPARTMENT 012 HUMAN RESOURCES	2017 ACTUAL	2018 BUDGET	2018 PROJECTED	2019 BUDGET
Payroll Expense	\$ 61,991	\$ 67,285	\$ 68,010	\$ 116,359
Operating Supplies	61	1,200	455	1,700
Office Supplies	830	1,000	1,701	3,000
Dues, Meetings, Trainings	5,645	2,000	1,054	2,500
Professional Services	10,165	16,100	21,749	15,350
	\$ 78,692	\$ 87,585	\$ 92,969	\$ 138,909

Fund 010 - General Fund

Department 015 - Other Administration

Narrative

MISSION:	<p>Other Administration is primarily for activities associated with the administrative efforts of the general fund including the personnel of County Manager and Deputy County Manager. This fund also incorporates several expenses that support functions of all County Government including expenses for audit and accounting contracts, postage machine contract, analyzed business checking fees, and insurance for property and vehicles. The County Manager is the direct supervisor of the Deputy County Manager, the Director of Public Works, the Office of Emergency Management, the Director of Health and Human Services, the Director of Community Development Services and the CSU Extension Office. The County Manager is tasked with implementing the overall strategic direction of the county. The County Manger will work closely with elected officials to ensure the vision and mission of the County is fulfilled in all activities. The Deputy County Manager will directly supervise the following departments: Finance, Human Resources, and Facilities. The Director of Administration is tasked with ensuring the employees of the County receive payment and benefits in order to meet the mission and within the budget; revenue/expenses are tracked to the budget and narratives prepared. The Director of Administration will ensure that county policies and procedures are written, updated and being followed.</p>	
PERSONNEL:	2019: 2 FTE	2018: 2 FTE
SOURCE OF REVENUE:	<p>Revenues in Department 015 are received via intragovernmental transfers from Fund 15, Fund 20 and Fund 40 for indirect cost allocations. The indirect cost allocations are prepared by an outside consultant who performs an analysis for costs associated with the administration provided by the General Fund to these other funds. The analysis is a state approved, formula based program.</p>	
EXPENDITURES:	2019 Budget: \$260,876	2018 Budget: \$228,189

Fund 010 - General Fund

Department 015 - Other Administration

Narrative (Continued)

ACCOMPLISHMENTS IN 2018:	A Director of Administration was hired and began strategic projects for HR, Finance, and Facilities. This position has been converted to the Deputy County Manager.
GOALS FOR 2019:	Ensure full staffing for all departments. Prioritize projects, seek out efficiencies, and ensure policies and procedures are in place. Finish the planning activities that have been started in 2017 to achieve long term vision and mission success. Working with Elected Officials and other Directors, implement the County Strategic Plan. Increase public communications.
SIGNIFICANT BUDGET CHANGES:	Operating expenses have been increased to allow for communications/PIO functions.

Fund 010 - General Fund

Department 015 - Other Administration

Line Item Budget Comparison

REVENUE DEPARTMENT 015	2017 ACTUAL	2018 BUDGET	2018 PROJECTED	2019 BUDGET
Indirect Cost Allocation	\$ 62,124	\$ 72,645	\$ 72,645	\$ 129,494
Direct Cost Allocation	6,043	-	-	-
	\$ 68,167	\$ 72,645	\$ 72,645	\$ 129,494

EXPENSE DEPARTMENT 015 OTHER ADMINISTRATION	2017 ACTUAL	2018 BUDGET	2018 PROJECTED	2019 BUDGET
Payroll Expense	\$ 156,840	\$ 222,289	\$ 212,193	\$ 214,210
Operating Expense	11,250	200	904	33,416
Dues, Meetings, Trainings	2,787	2,200	4,751	7,000
Employee Appreciation	-	-	2,272	3,000
Office Supplies	1,672	500	1,640	500
Postage	1,396	3,000	1,701	2,750
	\$ 173,944	\$ 228,189	\$ 223,461	\$ 260,876

Fund 010 - General Fund

Department 017 - Information Technology

Narrative

<p>MISSION:</p>	<p>The Information Technology Department provides secure, reliable, and integrated technology solutions in alignment with the goals of county offices in provision of services to public. IT strives to increase efficiencies countywide through increased security, integrity, and availability of data and resources. This Department collaborates with county leadership and employees to understand the information technology needs of elected officials, staff, and public. IT provides leadership and planning for the effective and strategic use of emerging technologies and demonstrates technical and operational excellence through a commitment to professionalism and continuous improvement.</p>
<p>PERSONNEL:</p>	<p style="text-align: center;">2019: 2 FTE 2018: 2 FTE</p>
<p>SOURCE OF REVENUE:</p>	<p>Revenues in Department 017 are received via intragovernmental transfers from Fund 15, Fund 20 and Fund 40 for indirect cost allocations. The indirect cost allocations are prepared by an outside consultant who performs an analysis for costs associated with the administration provided by the General Fund to these other funds. The analysis is a State approved, formula based program. Direct cost allocations are also recieved by outside funds for expenses that are maintained and administered by the IT department including software, hardware, copier and phone.</p>
<p>EXPENDITURES:</p>	<p style="text-align: center;">2019 Budget: \$1,011,801 2018 Budget: \$729,291</p>
<p>ACCOMPLISHMENTS IN 2018:</p>	<p>Completed rollout and implementation of new technologies and network features to assist with increasing efficiencies of the County’s limited workforce. Continued improvement of efficiencies through life-cycle services. Continued website redesign and restructure. Worked with County and State Emergency Management and Election teams to identify risks (physical and cyber) and to develop plans for continuity of operations, cyber-incident response, and cyber-related threat assessment. Provided elected officials, staff and public with secure, reliable, and integrated technology solutions in alignment with county government responsibilities and goals. Increased efficiencies through secure and available data and resources. Provided leadership and planning for effective and strategic use of emerging technologies. Performed triage and mitigation of potential damages or data loss when software/hardware introduced without prior IT involvement.</p>

Fund 010 - General Fund

Department 017 - Information Technology

Narrative (Continued)

<p><i>GOALS FOR 2019:</i></p>	<p>Migration of applicable systems from hardware reliant to software reliant systems to increase functionality and efficiencies according to goal of County Strategic Plan. Continue to work with County and State Emergency Management and Election teams to identify risks (physical and cyber) and to develop plans for continuity of operations, cyber-incident response, and cyber-related threat assessment. Continued hardware replacement through life-cycle services. Constant and consistent network monitoring and adjustment to provide overall network stability. Continued software and server management and upkeep to ensure reliability, availability and serviceability. Enforce user compliance to ensure reliability, availability and serviceability. Provide elected officials, staff and public with secure, reliable, and integrated technology solutions in alignment with county government responsibilities and goals. Increase efficiencies through secure and available data and resources. Provide leadership and planning for effective and strategic use of emerging technologies. Demonstrate technical and operational excellence through a commitment to professionalism and continuous improvement.</p>
<p><i>SIGNIFICANT BUDGET CHANGES:</i></p>	<p>The 2018 Budget includes increases in payroll & benefits for additional staff, additional usage increases in copier line, increased support costs based on significant increase in volume of devices, additional number of devices requiring hardware replacement next year, additional telephone and network costs due to added building, and anticipated software maintenance charges based on necessary number of licenses.</p>

Fund 010 - General Fund

Department 017 - Information Technology

Line Item Budget Comparison

REVENUE DEPARTMENT 017 INFORMATION TECHNOLOGY	2017 ACTUAL	2018 BUDGET	2018 PROJECTED	2019 BUDGET
Indirect Cost Allocation	\$ 41,436	\$ 72,318	\$ 72,318	\$ 130,563
Direct Cost Allocation	53,436	26,300	26,220	30,000
	\$ 94,872	\$ 98,618	\$ 98,538	\$ 160,563

EXPENSE DEPARTMENT 017 INFORMATION TECHNOLOGY	2017 ACTUAL	2018 BUDGET	2018 PROJECTED	2019 BUDGET
Payroll Expense	\$ 92,796	\$ 142,223	\$ 98,329	\$ 165,299
Copier Expense	56,661	53,000	58,413	60,000
Equipment	67,275	88,000	131,489	92,500
Network Operating	131,819	186,400	221,042	290,400
Office Supplies	1,792	500	6,969	1,000
Telephone Expense	94,912	70,000	99,882	70,000
Dues, Meetings, Trainings	2,008	2,500	1,719	5,500
Travel & Transportation	-	200	183	200
Repairs & Maintenance	10,369	500	500	500
Software Support	220,886	185,968	193,876	291,402
Capital Outlay	-	-	23,000	35,000
	\$ 678,517	\$ 729,291	\$ 835,402	\$ 1,011,801

Fund 010 - General Fund

Department 018 - Finance

Narrative (Continued)

GOALS FOR 2019:	<ul style="list-style-type: none"> • Continue to streamline processes that make the County more efficient. • Begin transitioning year-end financial reporting from external professionals to within the department. • Increase staff training and continuing education to ensure a smooth transition of financial reporting from external professionals to within the department. • Continue to pursue a system for central processing of revenues collected from other departments. • Perform an analysis on the current accounting system to determine if there is a need to upgrade the system to increase efficiencies and effectiveness of the department.
SIGNIFICANT BUDGET CHANGES:	There are no significant budget changes in 2019.

Fund 010 - General Fund

Department 018 - Finance

Line Item Budget Comparison

REVENUE DEPARTMENT 018 FINANCE	2017 ACTUAL	2018 BUDGET	2018 PROJECTED	2019 BUDGET
Indirect Cost Allocation	\$ 63,759	\$ 64,685	\$ 64,685	\$ 54,640
	\$ 63,759	\$ 64,685	\$ 64,685	\$ 54,640

EXPENSE DEPARTMENT 018 FINANCE	2017 ACTUAL	2018 BUDGET	2018 PROJECTED	2019 BUDGET
Payroll Expense	\$ 120,805	\$ 148,128	\$ 103,399	\$ 143,231
Operating Supplies	148	600	281	600
Dues, Meetings, Trainings	1,510	1,500	1,210	3,950
Advertising	2,125	1,500	1,363	1,500
Office Supplies	3,915	7,000	3,266	5,000
Travel	-	500	1,500	2,275
Professional Services	23,561	16,000	15,914	18,000
	\$ 152,063	\$ 175,228	\$ 126,933	\$ 174,556

Fund 010 - General Fund

Department 020 - Clerk & Recorder

Narrative

MISSION:	The Clerk and Recorder's Department is comprised of the Recording Department, Motor Vehicle Department and is responsible for supplying the Clerk to the BOCC. The Elections Department also falls under the Clerk and Recorder but is reported separately as that department has its own Budget line item.
PERSONNEL:	2019: 11 FTE 2018: 9 FTE, 1 PTE
SOURCE OF REVENUE:	The Recording Department receives money based on fees charged for the filing of documents and subscription fees for remote access to the online documents. The Motor Vehicle Department collects fees and taxes for renewing and registering vehicles. This money is dispersed by the Treasurer's Office to the appropriate entities.
EXPENDITURES:	2019 Budget: \$710,296 2018 Budget: \$612,339
ACCOMPLISHMENTS IN 2018:	The Clerk and Recorder worked with the Department of Revenue to implement a Motor Vehicle program for vehicle registrations and renewals. This started in January, was implemented in August, and continued to work with DOR on challenges with the system to make in more proficient. 2. Staffing level increased to be able to keep Recording Office staffed over the lunch hour. A new meeting management system was implemented for County Commissioner meetings, called Civic Clerk that will greatly assist in Agenda Preparation, Minutes Production, Document Flow and transparency to the public.
GOALS FOR 2019:	2019 will be a stabilizing year for the Clerk and Recorder. We will continue to work with the Department of Revenue on the new Motor Vehicle system. Looking on the horizon, we also are preparing in the Recording Office and Motor Vehicle Department to be ready for the expected growth to take place in 2019 and 2020. This includes increased staffing and cross-training to have more clerks be available in different departments.
SIGNIFICANT BUDGET CHANGES:	The significant Budget Changes from 2018 to 2019 is primarily related to increased personnel costs.

Fund 010 - General Fund

Department 020 - Clerk & Recorder

Line Item Budget Comparison

REVENUE DEPARTMENT 020 CLERK & RECORDER	2017 ACTUAL	2018 BUDGET	2018 PROJECTED	2019 BUDGET
Clerk Fees	\$ 758,554	\$ 780,800	\$ 709,740	\$ 1,001,500
Surcharge Fee for Tech	29,461	20,000	4,900	24,000
Liquor License	1,808	750	1,016	1,000
Reimbursement from State	-	20,500	6,947	-
	\$ 789,823	\$ 822,050	\$ 722,603	\$ 1,026,500

EXPENSE DEPARTMENT 020 CLERK & RECORDER	2017 ACTUAL	2018 BUDGET	2018 PROJECTED	2019 BUDGET
Payroll Expense	\$ 361,536	\$ 522,264	\$ 505,586	\$ 637,096
Operating Expenses	3,548	7,275	1,999	7,200
Dues, Meetings, Trainings	3,157	3,300	2,126	4,500
Clerk Special DRIVES Training	-	-	26,191	-
Office Supplies	1,557	4,000	2,963	4,000
Postage	15,180	18,600	12,216	16,000
Motor Vehicle Renewal Card	14,183	15,500	12,607	16,500
Travel & Transportation	649	21,400	1,411	1,000
\$1 Surcharge for Tech Fee	18,833	20,000	18,834	24,000
	\$ 418,644	\$ 612,339	\$ 583,933	\$ 710,296

Fund 010 - General Fund

Department 021 - Attorney

Narrative

MISSION:	The Legal Department provides legal counsel to all departments and funds in the County. Legal counsel is provided to elected officials and department heads, and legal advice is given in many areas including employment, termination, contracts for service, policies and procedures, election procedures and ballot requirements, litigation for outside lawsuits and managing outside contract counsel, as well as counsel in many other areas as they arise. Compliance with statutory and legal requirements, risk management, and reduction of liability for the County departments and officials are the goals of this department.	
PERSONNEL:	2019: 1 FTE	2018: 1 FTE
SOURCE OF REVENUE:	Revenues in Department 021 are received via intragovernmental transfers from Fund 15, Fund 20 and Fund 40 for indirect cost allocations. The indirect cost allocations are prepared by an outside consultant who performs an analysis for costs associated with the administration provided by the General Fund to these other funds. The analysis is a state approved, formula based program.	
EXPENDITURES:	2019 Budget: \$241,859	2018 Budget: \$207,596
ACCOMPLISHMENTS IN 2018:	<ul style="list-style-type: none"> • Researched and provided legal advice to Elbert County elected officials, boards, department heads, agencies, and employees on topics ranging from election law, employment law, statutory and legislative interpretation, drafting, and implementation. • Performed research on legal issues and provided legal opinions on a wide array of topics germane to County operations or exercise of County authority. • Assisted in drafting policies and implementing risk management procedures to limit liability exposure to the County. • Drafted letters and other legal documents, while also representing the County in litigation, administrative actions. • Reviewed County policies, insurance requirements and benefits coverage to limit liability exposure and maximize benefits received by the county. • Managed the communication between and integration of outside counsel during specialized litigation involving the County or County staff. 	

Fund 010 - General Fund

Department 021 - Attorney

Narrative (Continued)

<p><i>GOALS FOR 2019:</i></p>	<ul style="list-style-type: none"> • Continue to provide guidance to Elbert County elected officials and personnel. • Assist with developing, updating, and streamlining processes, rules, and regulations for the County that impact Constitutional or Statutory obligations of the County – in particular those involving the County’s role in safeguarding public health, safety, and welfare. • Engage in any ongoing litigation by managing outside counsel, contracting for specific services, or engaging in pre, mid, or post litigation on behalf of the County. • Continue to assist in the development of policies, procedures, practices, and regulation which comply with the statutory, constitutional, or policy mandates of the County. • Assist with managing or minimize the level of risk exposure to the County while also endeavoring to maximize efficiency of County operations for both County staff and residents.
<p><i>SIGNIFICANT BUDGET CHANGES:</i></p>	<p>Budgeted contract services are increasing in 2019 as a reserve for additional legal services that may be required.</p>

Fund 010 - General Fund

Department 021 - Attorney

Line Item Budget Comparison

REVENUE DEPARTMENT 021 ATTORNEY	2017 ACTUAL	2018 BUDGET	2018 PROJECTED	2019 BUDGET
Indirect Cost Allocation	\$ 40,551	\$ 43,265	\$ 43,265	\$ 42,620
	\$ 40,551	\$ 43,265	\$ 43,265	\$ 42,620

EXPENSE DEPARTMENT 021 ATTORNEY	2017 ACTUAL	2018 BUDGET	2018 PROJECTED	2019 BUDGET
Payroll Expense	\$ 114,334	\$ 100,396	\$ 103,914	\$ 117,159
Operating Expense	834	1,000	91	200
Dues, Meetings, Trainings	1,675	5,500	3,692	3,800
Office Supplies	2,408	200	222	200
Travel	1,108	500	941	500
Intergovernmental	30,000	-	-	-
Contract Services	48,980	100,000	80,972	120,000
	\$ 199,339	\$ 207,596	\$ 189,832	\$ 241,859

Fund 010 - General Fund

Department 025 - Elections

Line Item Budget Comparison

REVENUE DEPARTMENT 025 ELECTIONS	2017 ACTUAL	2018 BUDGET	2018 PROJECTED	2019 BUDGET
Election Fees	\$ 30,888	\$ 10,000	\$ 14,560	\$ 10,000
Sec. State Reimbursement	-	14,000	15,000	15,000
	\$ 30,888	\$ 24,000	\$ 29,560	\$ 25,000

EXPENSE DEPARTMENT 025 ELECTIONS	2017 ACTUAL	2018 BUDGET	2018 PROJECTED	2019 BUDGET
Payroll Expense	\$ 50,686	\$ 62,679	\$ 62,484	\$ 66,199
Election Judges	4,359	18,000	17,924	12,000
Operating Expense	446	2,650	2,498	2,650
Dues, Meetings, Trainings	1,625	2,300	719	2,550
Advertising	31	200	108	100
Equipment	-	4,000	1,687	3,000
Office Supplies	1,047	1,500	1,050	1,000
Postage	14,788	25,200	35,428	32,000
Forms	5,762	5,000	5,000	12,000
Ballots	7,351	38,000	39,052	17,000
Travel & Transportation	1,326	1,500	855	1,500
Equipment License Fee	25,248	25,753	25,753	26,269
Recall Election Initiative	-	-	-	20,000
	\$ 112,668	\$ 186,782	\$ 192,558	\$ 196,268

Fund 010 - General Fund

Department 030 - Treasurer

Line Item Budget Comparison

EXPENSE DEPARTMENT 030 TREASURER	2017 ACTUAL	2018 BUDGET	2018 PROJECTED	2019 BUDGET
Payroll Expense	\$ 166,051	\$ 181,656	\$ 190,014	\$ 184,384
Operating Supplies	241	12,650	716	650
Miscellaneous	28,664	-	-	-
Dues, Meetings, Trainings	734	1,300	1,290	1,300
Advertising and Legal	3,892	6,000	5,113	6,500
Office Supplies	1,941	500	431	500
Postage	8,938	10,900	9,451	10,900
Printing	-	4,000	4,276	5,000
Travel & Transportation	595	1,200	708	1,200
Professional Services	300	1,200	300	1,200
	\$ 211,355	\$ 219,406	\$ 212,299	\$ 211,634

Fund 010 - General Fund

Department 040 - Assessor

Line Item Budget Comparison

REVENUE DEPARTMENT 040 ASSESSOR	2017 ACTUAL	2018 BUDGET	2018 PROJECTED	2019 BUDGET
Maps	\$ 1,586	\$ 7,000	\$ 3,457	\$ 5,692
Copies	4,010	3,000	3,000	-
	\$ 5,596	\$ 10,000	\$ 6,457	\$ 5,692

EXPENSE DEPARTMENT 040 ASSESSOR	2017 ACTUAL	2018 BUDGET	2018 PROJECTED	2019 BUDGET
Payroll Expense	\$ 415,807	\$ 479,749	\$ 471,552	\$ 475,234
Operating Expense	2,431	2,000	2,000	2,001
Dues, Meetings, Trainings	5,390	10,050	10,050	10,405
Office Supplies	1,399	4,000	4,675	3,016
Postage	7,883	8,000	3,996	8,000
Printed Forms	2,422	7,000	511	3,000
Manuals	984	1,000	1,000	1,004
Appraiser Travel	930	3,500	3,500	3,500
	\$ 437,246	\$ 515,299	\$ 497,284	\$ 506,160

Fund 010 - General Fund

Department 060 - Maintenance

Narrative

MISSION:	The Facility Maintenance Department provides continuing maintenance and repairs of the County's many buildings and sites, as well as assisting in providing a safe, and productive environment for the County staff and visiting public. The Facilities Department strives to maximize the expected life cycle of County assets as much as possible through a constantly developing preventative maintenance program, while at the same time ensuring that the equipment is properly suited to fit the growing needs of our various County departments. The County's many aging assets are challenging to maintain, and we continue to develop a replacement program to address these assets as they reach the end of their expected serviceability. This department works continuously with Administration as well as the various department heads and elected officials to ensure that we are doing everything possible to meet the needs of our growing County and County government.	
PERSONNEL:	2019: 2 FTE	2018: 2 FTE
SOURCE OF REVENUE:	Revenues in Department 060 are received via intragovernmental transfers from Fund 15, Fund 20 and Fund 40 for indirect cost allocations. The indirect cost allocations are prepared by an outside consultant who performs an analysis for costs associated with the administration provided by the General Fund to these other funds. The analysis is a state approved, formula based program.	
EXPENDITURES:	2019 Budget: \$471,250	2018 Budget: \$269,944
ACCOMPLISHMENTS IN 2018:	We have finished the lock and key program which will better protect County owned properties and provide better security. We have almost completed a major installation of additional modular space for HHS. We added an election vote counting room in the basement of the SEB.	
GOALS FOR 2019:	Expanding the County Facility Asset management system to ensure that all units are properly identified, that all units are associated with an active PM program, that all units have been assigned an estimated end-use date, and that we have begun proper budgeting for replacement. We hope to complete the HHS addition in early 2019 and focus on remodel of the SEB after that.	
SIGNIFICANT BUDGET CHANGES:	The 2019 Budget has slight increases based on utility estimates as well as increased contractor pricing seen in 2018.	

Fund 010 - General Fund

Department 060 - Maintenance

Line Item Budget Comparison

REVENUE DEPARTMENT 060 MAINTENANCE	2017 ACTUAL	2018 BUDGET	2018 PROJECTED	2019 BUDGET
Indirect Cost Allocation	\$ 7,598	\$ 7,598	\$ 7,598	\$ 22,504
	\$ 7,598	\$ 7,598	\$ 7,598	\$ 22,504

EXPENSE DEPARTMENT 060 MAINTENANCE	2017 ACTUAL	2018 BUDGET	2018 PROJECTED	2019 BUDGET
Payroll Expense	\$ 70,635	\$ 114,564	\$ 125,923	\$ 141,950
Elevator Contract	1,954	2,700	6,710	2,700
Maintenance HVAC	-	8,000	9,919	12,000
Generator Maintenance	1,150	3,500	2,875	4,500
Operating Supplies	322	1,000	2,000	500
Office Supplies	1,287	500	373	500
Safety Supplies	7,768	8,000	4,047	5,000
Janitorial Supplies	7,467	8,500	5,340	12,000
Building Maintenance	29,815	35,000	39,708	54,000
Grounds Maintenance	-	3,500	3,227	10,000
Training	4	500	-	3,000
Uniforms and Mats	5,455	4,100	4,351	4,100
Utilities	40,422	80,080	42,879	72,000
Capital Outlay	-	-	-	149,000
	\$ 166,280	\$ 269,944	\$ 247,352	\$ 471,250

Fund 010 - General Fund

Department 070 - Fleet

Narrative

MISSION:	The fleet department is the tracking mechanism for all fuel and repair costs associated with the pool vehicles within the General Fund. Only General Fund owned vehicles are accounted for in department 070.
PERSONNEL:	2019: 0 FTE 2018: 0 FTE
SOURCE OF REVENUE:	If items are deemed unusable for the business needs of the General Fund the item is surplus. Elbert County utilizes Govbids.com to surplus all unneeded equipment and vehicles.
EXPENDITURES:	2019 Budget: \$98,000 2018 Budget: \$49,500
ACCOMPLISHMENTS IN 2018:	<ul style="list-style-type: none"> • Rearranged the Kiowa shop for greater utilization of space. • Upgraded shop equipment to allow for in-house diagnostics and repairs. • Reorganized the Simla shop to function as a satellite shop for equipment maintenance and small repairs. • Reduced inventory on-hand, as delivery and availability of parts increased. • Upgraded fleet equipment to reduce costs of maintenance and downtime associated with aging equipment.
GOALS FOR 2019:	<ul style="list-style-type: none"> • Continue upgrades of aging equipment. • Perform facility upgrades to increase safety, efficiency, productivity and morale. • Provide additional training to employees to keep up with new technology.
SIGNIFICANT BUDGET CHANGES:	The increase in budgeted expenses from 2018 to 2019 is due to planned equipment and shop upgrades.

Fund 010 - General Fund

Department 070 - Fleet

Line Item Budget Comparison

EXPENSE DEPARTMENT 070 FLEET	2017 ACTUAL	2018 BUDGET	2018 PROJECTED	2019 BUDGET
Fuel	\$ 6,717	\$ 8,500	\$ 13,189	\$ 10,000
Pool Car Repair	11,667	11,000	859	8,000
Capital Outlay	-	30,000	29,300	80,000
	\$ 18,384	\$ 49,500	\$ 43,348	\$ 98,000

Fund 010 - General Fund

Department 170 - District Attorney

Narrative

MISSION:	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).	
PERSONNEL:	2019: 0 FTE	2018: 0 FTE
SOURCE OF REVENUE:	The County typically receives around \$25,000 in rebates from the District Attorney for surplus charges received from restitution payments from cases that have effected Elbert County in the past year.	
EXPENDITURES:	2019 Budget: \$609,226	2018 Budget: \$586,161
SIGNIFICANT BUDGET CHANGES:	The District Attorney provides a detailed report on the budget requests from each of the Counties within the 18th Judicial District. We typically see around a 5% increase each year. In 2019 the increase in expense is closer to 4%.	

Fund 010 - General Fund

Department 170 - District Attorney

Line Item Budget Comparison

REVENUE DEPARTMENT 170 DISTRICT ATTORNEY	2017 ACTUAL	2018 BUDGET	2018 PROJECTED	2019 BUDGET
DA Revenue	\$ 31,264	\$ 25,000	\$ 25,000	\$ 25,000
	\$ 31,264	\$ 25,000	\$ 25,000	\$ 25,000

EXPENSE DEPARTMENT 170 DISTRICT ATTORNEY	2017 ACTUAL	2018 BUDGET	2018 PROJECTED	2019 BUDGET
DA Annual Expense	\$ 559,153	\$ 586,161	\$ 586,161	\$ 609,226
	\$ 559,153	\$ 586,161	\$ 586,161	\$ 609,226

Fund 010 - General Fund

Department 210 - Justice Center

Narrative

<i>MISSION:</i>	The role of the Facilities Department at the Justice Center is to provide maintenance support for the Sheriff’s Office, Jail, OEM, as well as the District and State Courts housed in this complex. We continue to nurture our relationship with the Elbert County Sheriff and his various departments to ensure that the County is doing everything possible to assist in providing the facilities and environment that the Sheriff is mandated to provide for his staff, inmates, as well as the general public. We continue to develop our preventative maintenance program for the assets at this facility, as well as develop a plan to provide scheduled funding for major asset replacement as it reaches its life expectancy, and funding for unexpected major asset failure.
<i>PERSONNEL:</i>	2019: 0 FTE 2018: 0 FTE
<i>SOURCE OF REVENUE:</i>	Department 210 is non revenue generating department
<i>EXPENDITURES:</i>	2019 Budget: \$158,160 2018 Budget: \$163,020
<i>ACCOMPLISHMENTS IN 2018:</i>	Clarification of roles and responsibilities with respect to the Justice Center and the Sheriff's Office.
<i>GOALS FOR 2019:</i>	We want to work closely with the new Sheriff and Under Sheriff in order to ensure continued support.
<i>SIGNIFICANT BUDGET CHANGES:</i>	There are no significant changes expected in 2019.

Fund 010 - General Fund

Department 210 - Justice Center

Line Item Budget Comparison

EXPENSE DEPARTMENT 210 JUSTICE CENTER	2017 ACTUAL	2018 BUDGET	2018 PROJECTED	2019 BUDGET
HVAC Maintenance	\$ 2,653	\$ 26,500	\$ 10,764	\$ 30,000
Gen. Maintenance	1,625	1,260	2,207	1,260
Fire Alarm Maintenance	1,196	600	1,350	1,200
Operating Supplies	1,301	2,000	1,591	1,000
Janitorial Supplies	-	-	377	-
Repairs and Maintenance	18,445	31,500	9,942	24,500
Utilities - Natural Gas	68,928	98,460	62,125	87,700
Contract Services	4,460	2,700	10,561	12,500
Capital Outlay	16,558	-	-	-
	\$ 115,166	\$ 163,020	\$ 98,917	\$ 158,160

Fund 010 - General Fund

Department 211 - Sheriff's Office

Narrative

<p>MISSION:</p>	<p>The Sheriff's office is responsible for law-enforcement, investigations and Detentions within Elbert County. The Elbert County Sheriff's office works with the community members and leaders to provide protection and service to our community as a whole. By handling over 16,000 calls for service from the residents of Elbert County as well as providing mutual aid to other agencies and counties, the Sheriff's office protects and improve the quality of life for citizens of the county by reducing crime. Elbert County covers 1854 square miles and has approximately 23,287 residence. The Elbert County Sheriff's office has primary jurisdiction over the following areas/cities: unincorporated areas of Elbert County, Elizabeth, Kiowa and Simla and is currently the only agency that is operated 24/7. The Sheriff's office also has many statutory requirements: to keep a jail and transport prisoners, act as fire warden, execute writs and serve process, preserve the peace and command aid, courthouse security, victims' rights as well as enforcement of county ordinances. The Sheriff's office currently employs 54 individuals. Those individuals make up our administrative support staff, patrol division, investigations unit, and detentions division. We also have 23 active posse members that provided 6,598 person-hours in 2018. Our posse members assist with court security, fingerprinting, patrol functions, administrative duties, and special events and security.</p>
<p>PERSONNEL:</p>	<p>2019: 52 FTE, 2 PTE 2018: 44 FTE, 2 PTE</p>
<p>SOURCE OF REVENUE:</p>	<p>CCW permit fees, civil process, ECCA reimbursement and grants.</p>
<p>EXPENDITURES:</p>	<p>2019 Budget: \$4,857,331 2018 Budget: \$4,095,781</p>
<p>SIGNIFICANT BUDGET CHANGES:</p>	<p>The 2019 budgeted expenses are expected to increase for the following reasons:</p> <ul style="list-style-type: none"> • Increase in Mental Health services. • Accounts for the overcrowding of our jail, which results in housing inmates at alternative jail locations. • All personnel will be budgeted out of Department 211 in the General Fund. This is an increase in 6 FTE's that were previously budgeted in Fund 40, Law Enforcement Assistance Fund.

Fund 010 - General Fund

Department 211 - Sheriff's Office

Narrative (Continued)

<p><i>ACCOMPLISHMENTS IN 2018:</i></p>	<ul style="list-style-type: none">• Completed a Feasibility study for a new jail.• Nursing staff increased from 6 hrs/5days a week to 10 hrs/7days a week.• Continued to update cameras with our analog CCTV system enhance capability and resolution.• Continued to Increase staffing levels in all divisions.• Replaced failing or outdated equipment.• Created a secure records room.• Conducted community outreach programs on crime prevention topics, and defensive thinking classes for county staff, court staff, SO Admin staff, HOA citizens and local school staff.• Obtained over \$90K in Black and Gray Grant funding.• Received grants from Shield616, Parker Adventist Hospital, and State Patrol.• Purchased a Ballistic Shied to protect officers.• Conducted ten CHP classes and nine Alive @ 5 classes.• Created a transition document for the new administration
<p><i>GOALS FOR 2019:</i></p>	<ul style="list-style-type: none">• Continue to participate in joint DEA operations.• Update our analog CCTV system to enhance capability and resolution to capture events that happen near the justice center.• Scan all old jail files.• Increase staffing levels in all divisions. This will reduce the time deputies' work in unsafe situations, which could result in injury to staff or inmates.• Continue replacement of failing or outdated equipment.

Fund 010 - General Fund

Department 211 - Sheriff's Office

Line Item Budget Comparison

REVENUE DEPARTMENT 211 SHERRIF'S OFFICE	2017 ACTUAL	2018 BUDGET	2018 PROJECTED	2019 BUDGET
Charges and Fees	\$ 114,299	\$ 69,500	\$ 88,080	\$ 72,500
Grant Revenue	430,486	71,845	102,460	90,678
Intergovernmental Reimbursement	96,384	92,000	94,117	92,000
Miscellaneous Revenue	43,604	-	41,799	-
	\$ 684,773	\$ 233,345	\$ 326,456	\$ 255,178

EXPENSE DEPARTMENT 211 SHERRIF'S OFFICE	2017 ACTUAL	2018 BUDGET	2018 PROJECTED	2019 BUDGET
Payroll Expense	\$ 2,315,817	\$ 2,931,027	\$ 2,859,104	\$ 3,584,903
Black & Gray Expense	201,973	-	-	-
Operating	36,360	22,300	35,718	22,300
Fuel	78,681	90,000	93,650	90,000
Dues, Meetings, Trainings	35,963	57,500	45,623	57,500
Concealed Handgun Training	35,362	25,000	55,065	25,000
CBI Hotline	1,669	-	-	-
Equipment - Purchase & Maintenance	134,509	101,508	102,046	101,508
Office Supplies	6,916	13,000	10,997	13,000
Vest Grant Expense	6,247	4,000	4,414	4,000
Telephone	43,310	45,500	42,979	49,600
Postage	1,568	2,000	1,575	2,000
Professional Services Agreements	175,316	18,400	3,001	18,400
Dispatch Services	-	163,000	162,536	178,475
Inmate Housing	13,790	98,550	30,574	98,550
Auto Repairs	86,138	74,000	46,670	74,000
Travel	9,160	7,000	10,026	10,444
Uniforms	19,877	18,200	23,709	18,200
Contract Services	8,225	10,000	-	10,000
Detention Youth Services	9,299	8,361	8,361	8,361
Software Maintenance	6,213	23,252	29,068	48,762
Inmate Medical	162,621	245,000	245,510	264,320
Blood Alcohol/Drug Analysis	9,147	21,000	9,854	21,000
VOCA Expense	985	5,805	391	5,805
JAG GRANT EXPENSE	22,406	5,468	-	5,468
Dog Control	-	1,000	-	1,000
Canine Unit	5,950	11,500	2,488	11,500
Prisoner Meals	58,683	85,410	62,683	125,235
Warrant Extradition	4,017	8,000	31,622	8,000
Capital Outlay	42,679	-	-	-
	\$ 3,532,880	\$ 4,095,781	\$ 3,917,665	\$ 4,857,331

Fund 010 - General Fund

Department 273 - Office of Emergency Management

Narrative (Continued)

<i>GOALS FOR 2019:</i>	Maximize effectiveness of OEM through a wide spectrum of meetings, public/government outreach, refinement of response/coordination plans, training exercises etc. Build stronger relationships with response partners, neighboring County OEMs, Fire Chiefs, Law Enforcement agencies, school admin, churches, businesses, etc. Develop a robust training and exercise plan that incorporates EOC/MAC/LEPC. Review EOP and develop updates in order to keep pace with changes within County. Develop and implement Disaster Recovery plan.
<i>SIGNIFICANT BUDGET CHANGES:</i>	There are no significant budget changes for 2019.

Fund 010 - General Fund

Department 273 - Office of Emergency Management

Line Item Budget Comparison

REVENUE DEPARTMENT 273 OEM	2017 ACTUAL	2018 BUDGET	2018 PROJECTED	2019 BUDGET
Grant revenue	\$ 28,000	\$ 39,800	\$ 43,850	\$ 39,000
Intergovernmental Reimbursement	-	-	-	-
	\$ 28,000	\$ 39,800	\$ 43,850	\$ 39,000

REVENUE DEPARTMENT 273 OEM	2017 ACTUAL	2018 BUDGET	2018 PROJECTED	2019 BUDGET
Payroll Expense	\$ 55,571	\$ 64,802	\$ 60,791	\$ 61,856
Operating Expenses	2,203	2,160	2,692	2,160
Dues, Meetings, Trainings	1,191	1,805	2,198	1,805
Equipment	2,511	1,500	3,111	1,500
Postage	9	100	5	100
Office Supplies	1,297	700	809	700
Communication Supplies	131	1,650	131	1,650
Travel and Transportation	182	300	-	300
BOLD COOP Planning	-	628	-	628
Wildfire Emergency Relief Insurance	10,150	4,900	4,900	4,900
L.E.P.C. Expense	-	800	400	800
Hazard Mitigation Plan Update	16,774	-	-	-
Emergency Response Team Ops.	-	3,000	-	3,000
	\$ 90,020	\$ 82,345	\$ 75,037	\$ 79,399

Fund 010 - General Fund

Department 280 - Building Department

Narrative

MISSION:	The Building Department provides all services related to permitting and building in Elbert County. This includes plans examination for new structures and inspections at various stages of construction. When necessary, we draft updates and amendments to adopted building codes and fee schedules, for BOCC approval. We attempt to provide a 2 week turn around for permit submittals and next day inspections for buildings already under construction, with the exception of inspection requests that are received on Fridays and weekends. Those inspections are spread over the following Monday and Tuesday routes. Our current Building Official is responsible for inspections in the entire unincorporated Elbert County.
PERSONNEL:	2019: 4 FTE 2018: 3 FTE
SOURCE OF REVENUE:	Building permits and plan reviews.
EXPENDITURES:	2019 Budget: \$262,614 2018 Budget: \$352,239
ACCOMPLISHMENTS IN 2018:	We began the process to adopt a new building code (2018). Amendments were complete, in draft form, and prepared for review. We created and implemented a tracking procedure for code violations that is now in use. With this procedure we are better able to follow the progress of code violations from notification to resolution. We updated and revised the building department fee schedule and building valuation tables, though this is still in draft form, it should result in a positive impact on 2019 revenue.
GOALS FOR 2019:	Adoption and implementation of the 2018 I Codes. We expect to see improvement in the resolution of building code violations, based on the procedure created in 2018. This, we hope, will be easily recognizable by the citizens of Elbert County, helping the building department to regain some confidence from the community. We will be working on processes and procedures to implement contractor licensing. Contractor licensing will give the building department a trackable system for contractors that are in good standing with the county. This information can be shared with citizens when trying to select a contractor for their projects. The goal in this is to offer more protection to the citizens, giving them a tool to research contractor's track
SIGNIFICANT BUDGET CHANGES:	Manuals and Code books will be a more significant expense this year. This is a necessary expense that is a direct result of adopting new codes. Operating expenses should increase as well, as we make accommodations to meet the expectations for new internal processes and procedures.

Fund 010 - General Fund

Department 280 - Building Department

Line Item Budget Comparison

REVENUE DEPARTMENT 280 BUILDING DEPARTMENT	2017 ACTUAL	2018 BUDGET	2018 PROJECTED	2019 BUDGET
Building Inspections and Permits	\$ 5,643,787	\$ 996,506	\$ 929,404	\$ 1,500,000
	\$ 5,643,787	\$ 996,506	\$ 929,404	\$ 1,500,000

REVENUE DEPARTMENT 280 BUILDING DEPARTMENT	2017 ACTUAL	2018 BUDGET	2018 PROJECTED	2019 BUDGET
Payroll Expense	\$ 139,613	\$ 206,239	\$ 207,169	\$ 252,514
Operating expense	418	1,700	1,788	2,700
Dues, Meetings, Trainings	496	2,600	1,912	5,000
Office Supplies	1,215	900	1,468	1,200
Travel	901	800	100	1,200
Inspections	98,270	140,000	46,461	-
	\$ 240,914	\$ 352,239	\$ 258,898	\$ 262,614

Fund 010 - General Fund

Department 285 - Community Development Services

Line Item Budget Comparison

REVENUE DEPARTMENT 285 CDS	2017 ACTUAL	2018 BUDGET	2018 PROJECTED	2019 BUDGET
Planning Review Revenue	\$ 408,487	\$ 110,100	\$ 249,230	\$ 325,000
Oil and Gas Permit Revenue	-	15,000	-	15,000
Grant Revenues	27,191	47,900	34,892	-
	\$ 435,678	\$ 173,000	\$ 284,122	\$ 340,000

REVENUE DEPARTMENT 285 CDS	2017 ACTUAL	2018 BUDGET	2018 PROJECTED	2019 BUDGET
Planning Review Expense	\$ 400,100	\$ 90,000	\$ 397,754	\$ 170,000
Payroll Expense	135,962	142,482	116,750	272,343
Operating expense	579	4,440	2,364	6,200
Dues, Meetings, Trainings	785	2,900	759	5,000
Office Supplies	654	1,000	12,006	1,500
Master Plan Grant Expense	50,351	25,000	16,725	-
Travel	-	900	240	1,000
Contract Services	-	1,000	-	1,000
Planning Commission	9,885	16,800	5,905	24,000
	\$ 598,317	\$ 284,522	\$ 552,503	\$ 481,043

Fund 010 - General Fund

Department 515 - 4-H Fair

Narrative

<p>MISSION:</p>	<p>The Elbert County Fair is an annual event sponsored by the Elbert County Fair Board and Elbert County Government, in conjunction with the Elbert County Extension Office. The 4-H events and programs allow the county's youth to shine, demonstrating the value of 4-H and the fair as a venue to display leadership, healthy competition, sportsmanship, and general camaraderie. 4-H member are highly encouraged to show at county fair as the fair is the “showcase” of their annual efforts to the general public. Pre-fair specialty contests are also held to determine state fair participation for the fashion revue, cake decorating, creative cooks, performing and speech arts, rocketry, robotics, dog and shooting sports projects.</p>
<p>PERSONNEL:</p>	<p>2019: 0 FTE 2018: 0 FTE</p>
<p>SOURCE OF REVENUE:</p>	<p>Fair entry fees.</p>
<p>EXPENDITURES:</p>	<p>2019 Budget: \$13,674 2018 Budget: \$12,900</p>
<p>ACCOMPLISHMENTS IN 2018:</p>	<p>Our overall 4-H enrollment in 2018 increased to 397 active members. With just over 300 members entering fair exhibits, there were almost 2,400 individual 4-H entries at the Elbert County Fair in both general and animal projects. There were 108 entries of general projects that competed at the Colorado State Fair as well as 25 market animal entries, with two members making the Junior Livestock Sale. 64 Elbert County 4-H members participated in the 4-H State Shoots in multiple venues. For the State Specialty contests; three members participated in the Fashion Revue, six participated in cake decorating, one in creative cooking, nine competed in the Public Presentations and Performing Arts Contests, six exhibitors in the Rocket Fly Day, and four competed at the Robotics Challenge Tournament. Additionally, there were 18 entries from Elbert County in the 4-H Dog Show, nine in the 4-H Cat contest, as well as two members in the State 4-H Horse Show. The quality of the Elbert County Fair prepares the 4-H youth to be active and competitive on a state level.</p>
<p>GOALS FOR 2019:</p>	<p>The Elbert County Extension office will continue to support and sustain the high quality programming in conjunction with the Elbert County Fair Board. We will continue to share judges with other counties, not only to share in expenses, but to also gain more knowledgeable and out-of-state judges. We will continue to expand our programming and educational opportunities at the Elbert County Fair. The high quality experience, competition, and achievements at the Fair allows our youth successful participation at the state and national level.</p>
<p>SIGNIFICANT BUDGET CHANGES:</p>	<p>There are no significant budget changes in 2019.</p>

Fund 010 - General Fund

Department 515 - 4-H Fair

Line Item Budget Comparison

REVENUE DEPARTMENT 515 4-H FAIR	2017 ACTUAL	2018 BUDGET	2018 PROJECTED	2019 BUDGET
Premiums	\$ 1,741	\$ 1,750	\$ 1,832	\$ 2,700
	\$ 1,741	\$ 1,750	\$ 1,832	\$ 2,700

EXPENSE DEPARTMENT 515 4-H FAIR	2017 ACTUAL	2018 BUDGET	2018 PROJECTED	2019 BUDGET
Project Judges	\$ 4,769	\$ 4,769	\$ 4,250	\$ 5,000
Judge's Mileage	1,490	1,490	1,029	1,755
Operating Expense	1,434	1,771	1,309	1,584
Awards	2,185	2,185	1,571	2,185
Travel	185	185	198	450
Professional Services	-	-	-	-
Award Premiums	2,500	2,500	2,700	2,700
	\$ 12,563	\$ 12,900	\$ 11,057	\$ 13,674

Fund 010 - General

Department 520 - Fairgrounds

Narrative

MISSION:	The role of the Facilities Department at the Fairgrounds is to provide safe, usable facilities for use by the general public, 4-H, numerous community civic groups and organizations, as well as many County departments. The Facilities Department continues to maximize the available funds as well as grants and alternative funding to support upgrades and improvements to our aging grounds and buildings. Fairgrounds staff also provide maintenance support to the Elbert County Fair board for our annual County Fair.
PERSONNEL:	2019: 2 FTE, 1 PTE 2018: 2 FTE, 1 PTE
SOURCE OF REVENUE:	The fairgrounds generates revenue through building and grounds rentals, as well as space rental in the Fairgrounds Campground.
EXPENDITURES:	2019 Budget: \$169,562 2018 Budget: \$177,990
ACCOMPLISHMENTS IN 2018:	We have begun the process of hiring a design firm to conceptualize the campgrounds. Flag poles have been installed at the entrance and fencing along the Kiowa Bennet Road has been replaced by volunteers. We have done some ground work to smooth out roads and increase drainage.
GOALS FOR 2019:	Complete the campground remodel items that could not be done during the winter months.
SIGNIFICANT BUDGET CHANGES:	There are no significant budget changes for 2019.

Fund 010 - General

Department 520 - Fairgrounds

Line Item Budget Comparison

REVENUE DEPARTMENT 520 FAIRGROUNDS	2017 ACTUAL	2018 BUDGET	2018 PROJECTED	2019 BUDGET
Fees & Charges	\$ 45,640	\$ 45,000	\$ 30,014	\$ 45,000
	\$ 45,640	\$ 45,000	\$ 30,014	\$ 45,000

EXPENSE DEPARTMENT 520 FAIRGROUNDS	2017 ACTUAL	2018 BUDGET	2018 PROJECTED	2019 BUDGET
Payroll Expense	\$ 113,078	\$ 137,650	\$ 126,578	\$ 126,322
Operating Supplies	311	1,000	500	800
Building/Grounds Maintenance	3,838	2,900	1,361	6,000
Utilities - Trash	2,760	2,760	2,300	2,760
Utilities - Propane	1,695	2,400	2,120	2,400
Utilities - Electric	11,978	12,000	8,771	12,000
Utilities- Natural Gas	5,323	5,280	1,121	5,280
Utilities - Water/Sewer	9,353	14,000	4,960	14,000
	\$ 148,336	\$ 177,990	\$ 147,711	\$ 169,562

Fund 010 - General Fund

Department 525 - Fair Board

Line Item Budget Comparison

REVENUE DEPARTMENT 525 FAIRBOARD	2017 ACTUAL	2018 BUDGET	2018 PROJECTED	2019 BUDGET
Royalty Sponsorships	\$ 1,615	\$ 1,250	\$ 2,427	\$ 1,250
Fair Sponsorships	17,908	12,500	14,579	12,500
Sales	-	1,000	-	1,000
Vendors	-	2,000	5,579	2,000
	\$ 19,523	\$ 16,750	\$ 22,585	\$ 16,750

REVENUE DEPARTMENT 525 FAIRBOARD	2017 ACTUAL	2018 BUDGET	2018 PROJECTED	2019 BUDGET
Fair Event Expenses	\$ 26,801	\$ 40,000	\$ 34,138	\$ 45,000
Sponsorship Carryover	-	-	-	-
	\$ 26,801	\$ 40,000	\$ 34,138	\$ 45,000

Fund 010 - General Fund

Department 610 - CSU Extension

Narrative

<i>MISSION:</i>	The Elbert County Extension Office is the off-campus, informal educational arm of Colorado State University. Our goal is to provide unbiased, practical, 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 and natural resources, livestock and family living as well as the 4-H Youth Development program. 4-H is a youth development program teaching leadership, citizenship, and life skills. All Extension programs provide opportunities for volunteer development through training. These volunteers are active in leadership, education, positive mentorship, and more. Local businesses and individuals provide strong support for the 4-H program and Extension as a whole in addition to the Elbert County Fair. The Elbert County Fair is the annual showcase for 4-H members' annual projects.	
<i>PERSONNEL:</i>	2019: 2 FTE	2018: 2 FTE
<i>SOURCE OF REVENUE:</i>	Department 610 is a non revenue generating department.	
<i>EXPENDITURES:</i>	2019 Budget: \$143,706	2018 Budget: \$142,090

Fund 010 - General Fund

Department 610 - CSU Extension

Narrative (Continued)

<p><i>ACCOMPLISHMENTS IN 2018:</i></p>	<p>We helped support and facilitate one of the finest 4-H and volunteer-based programs in the state. The financial support of the County provides the salaries and benefits of two FTE, formula funding for two CSU Extension agents, as well as opportunities for professional development for all staff. Additional funding ensures different volunteer-based programs have support and supplies needed. Due to this, programs in Elbert County have thrived. The County was able to fill the open agent position in a timely manner with a high quality employee. The Elbert County 4-H Youth Council placed third in the state for pickup raffle sales and earned a monetary bonus for placing in the top three. The 4-H Youth Council and 4-H Leaders' Council financially supported numerous members to attend leadership opportunities for district, state and national events and competitions (over \$13,000). Additionally, the Leaders' Council was able to award \$4,000 in scholarships to graduating seniors. Of the 18 graduating senior 4-H members, 14 have been accepted and enrolled in post-secondary education. 4-H enrollment in 2018 reached 397 members, almost 6% of the county population of eligible youth. 4-H members have been recognized on county, district, state, and national levels for their accomplishments, dedication, and leadership. The Certified and CSU Trained Master Gardener Volunteers and Master Food Safety Advisors hosted nine different community seminars that were well attended and received positive evaluations, indicating positive behavior change. The real accomplishments of this department is the retention and support of an extremely dedicated volunteer base.</p>
<p><i>GOALS FOR 2019:</i></p>	<p>Our goals for 2019 will focus on maintaining and strengthening programming. This will be accomplished by training the new CSU Extension Agent as well as supporting professional development of all staff. Also, offering more training and educational opportunities for the certified volunteers for various programs, as well as increasing visibility and awareness of programming to the public. This will be accomplished by offering seminars, workshops, and other outreach efforts. Communication will be focused on by evaluating currently utilized tools, with possibly consolidating or updating platforms in order focus on high quality and frequent messages. Additionally, the Extension Office will be reinstating an Extension Advisory Committee in order receive guidance for programmatic needs of the community. Finally, we will continue to forge working relationships with external partners in order better collaborate programming efforts.</p>
<p><i>SIGNIFICANT BUDGET CHANGES:</i></p>	<p>There are no significant budget changes in 2019.</p>

Fund 010 - General Fund

Department 610 - CSU Extension

Line Item Budget Comparison

EXPENSE DEPARTMENT 610 CSU EXTENSION	2017 ACTUAL	2018 BUDGET	2018 PROJECTED	2019 BUDGET
Payroll Expense	\$ 106,887	\$ 106,105	\$ 107,078	\$ 107,106
Extension Agents Cost Allocation	26,600	27,400	19,564	27,400
Operating Expense	709	1,400	630	1,450
Dues, Meetings, Trainings	495	535	775	600
Office Supplies	1,011	1,900	1,508	1,900
Postage	593	900	590	900
Printing	-	350	200	350
Travel	3,306	3,500	3,500	4,000
	\$ 139,602	\$ 142,090	\$ 133,845	\$ 143,706

Fund 010 - General Fund

Department 701 - Surveyor

Narrative

MISSION:	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.
PERSONNEL:	2019: 1 PTE 2018: 1 PTE
SOURCE OF REVENUE:	Department 701 is a non revenue generating department.
EXPENDITURES:	2019 Budget: \$12,447 2018 Budget: \$10,880
SIGNIFICANT BUDGET CHANGES:	There are no significant budget changes in 2019.

Fund 010 - General Fund

Department 701 - Surveyor

Line Item Budget Comparison

EXPENSE DEPARTMENT 701 SURVEYOR	2017 ACTUAL	2018 BUDGET	2018 PROJECTED	2019 BUDGET
Payroll Expense	\$ 2,508	\$ 10,880	\$ 10,868	\$ 12,447
	\$ 2,508	\$ 10,880	\$ 10,868	\$ 12,447

Fund 15 - Public Health Fund

Narrative

MISSION:	The Health Department is responsible for providing programs in Maternal Child Health, Child Fatality Review, Vital Statistics, Tobacco Prevention, Consumer Protection, OWTS, and Epidemiologic monitoring and reporting.
PERSONNEL:	2019: 3 FTE, 1 PTE 2018: 2 FTE, 1 PTE
SOURCE OF REVENUE:	Federal and State funds with optional grant funding for specific programs; OWTS permit fees; Food Service Licensing fees; County General Fund at \$1.50 per Capita
EXPENDITURES:	2019 Budget: \$433,868 2018 Budget: \$443,314
ACCOMPLISHMENTS IN 2018:	<ul style="list-style-type: none"> • Filled Public Health and Environment Administrator and Environmental Health Specialist positions. • Added needed office space for improved work environment and service delivery. • Completed 700+ Onsite Wastewater Treatment System permits. • Completed 77 food inspections. • Tobacco Prevention program collaboration with county school partners.
GOALS FOR 2019:	<ul style="list-style-type: none"> • Completion of the five year Community Health Assessment Plan (CHAPS). • Hiring of a credentialed Senior Environmental Health Specialist . • Partner with Tri County Health Department and Colorado Department of Public Health and Environment for the training of the Environmental Health Specialist & Public Health and Environment Administrator. • Finalization of office remodel for improved service delivery.
SIGNIFICANT BUDGET CHANGES:	There are no significant budget changes in 2019.

Fund 15 - Public Health Fund

Line Item Budget Comparison

REVENUE FUND 15 PUBLIC HEALTH	2017 ACTUAL	2018 BUDGET	2018 PROJECTED	2019 BUDGET
Metro Waste Water Contract	\$ -	\$ 40,000	\$ -	\$ 40,000
Per Capita	37,103	34,629	34,629	37,754
Environmental Health/LPHA Master Grant	-	-	-	-
PH Misc. Grant	5,000	5,000	-	-
Local Planning/LPHA Master Grant	-	60,756	52,426	61,187
Child Fatality/LPHA Master Grant	76,338	2,000	1,500	2,000
Tobacco Grant	7,505	30,000	11,495	48,000
CHAPS	-	-	-	5,000
Maternal and Child Health/PH Nursing Grant	-	15,929	10,088	15,929
Miscellaneous Receipts	17,045	10,000	1,000	5,000
Consumer Protection	23,949	15,000	15,101	18,000
Septage Program	182,914	195,000	118,383	191,998
Rent	-	3,000	3,000	6,000
Insurance Reimbursement	4,094	-	-	-
Sale of Assets	42,500	-	-	-
Vital Statistics/Birth	2,332	3,000	1,545	3,000
	\$ 398,779	\$ 414,314	\$ 249,167	\$ 433,868

EXPENSE FUND 15 PUBLIC HEALTH	2017 ACTUAL	2018 BUDGET	2018 PROJECTED	2019 BUDGET
Staff Support	\$ 1,621	\$ 11,000	\$ 4,927	\$ 4,800
Payroll Expense	121,159	245,500	206,162	235,186
Contract Services	46,832	52,813	13,191	20,450
Professional Services	-	-	1,040	100
Insurance/Bonds	-	381	-	381
Operating	4,364	2,800	1,001	5,100
Postage	232	600	-	500
Dues, Meetings, Trainings	1,495	4,246	2,581	6,600
Office Supplies	4,009	6,000	1,627	5,949
Travel & Transportation	249	3,500	789	5,000
Equipment Rental/Lease	180	250	138	350
Repairs and Maintenance	5,910	6,500	799	7,200
Utilities	2,807	4,000	1,488	5,000
Lab Fees	1,825	1,500	-	1,000
Metro Wastewater program	-	40,000	-	10,000
Consumer Protection	-	3,500	2,788	3,500
Septage Expense	-	5,000	3,000	5,000
Tobacco Grant Expense	6,380	-	6,720	48,000
Indirect Cost Allocation	26,969	25,724	25,726	39,752
Capital Outlay	326,354	30,000	24,758	30,000
	\$ 550,386	\$ 443,314	\$ 296,733	\$ 433,868

Fund 20 - Road & Bridge Fund

Narrative

<p>MISSION:</p>	<p>The mission of the Road and Bridge Department is to provide the citizens of the County with the safest possible roadway infrastructure, with the funds that are available. To improve the roadway system as funding is available. To take pride in the maintenance of the roadway system and the equipment used to complete the same. The Road & Bridge Department has several functions including, but not limited to the maintenance, construction and rebuilding of approximately 1,100 miles of gravel roads within an area of 1,854 square miles. In addition, the R&B Department is responsible for the maintenance of approximately 175 miles of paved roads, 26 bridges, culverts and drainages ditches along County road rights of way, snow removal operations, and assist with wildland fire fighting, when requested.</p>
<p>PERSONNEL:</p>	<p style="text-align: center;">2019: 53 FTE 2018: 50 FTE</p>
<p>SOURCE OF REVENUE:</p>	<p>The revenue for supporting these operations comes from property taxes, highway user's state aid, and reimbursement from other County departments for fuel and vehicle maintenance, and fees from permitting. Grant funding is utilized, when available, to offset some of these expenses.</p>
<p>EXPENDITURES:</p>	<p style="text-align: center;">2019 Budget: \$7,073,093 2018 Budget: \$7,023,478</p>
<p>ACCOMPLISHMENTS IN 2018:</p>	<ul style="list-style-type: none"> • Continued the development and implementation of the restructure of Road & Bridge. • Committed \$1,000,000 of Road & Bridge ending fund cash to Contingency Funds. • Continued to update the Road & Bridge page on the County website. • Increased training to Road and Bridge employees to aid in greater effectiveness. • Responded to four mutual aid calls. • Installed 72 new culverts throughout the County to improve drainage. • Crack sealed over 25 miles of asphalt on County roads. • Patched 7,755 tons of asphalt on County roads. • Purchased and implemented the use of an asphalt tack trailer. • Updated traffic counting equipment and develop more current traffic counts with a systematic plan to update the 2008 counts. • Purchased and implemented Mag Chloride equipment to help with snow and ice control. • Updates completed to the Asphalt Assessment, Bridge Assessment and Gravel Roads Assessment

Fund 20 - Road & Bridge Fund

Narrative (Continued)

GOALS FOR 2019:	<ul style="list-style-type: none"> • Continue rigorous training programs with all staff. • Complete 5 year strategic project planning for road rebuild, chip seal, paving and equipment replacement. • Sign Replacement – Elbert County will begin a systematic replacement of all aging signs on County roadways. This will be a multi-year project estimated to cost about \$300,000. • Continue gravel road rebuild projects, chip seal projects, and the equipment replacement program.
SIGNIFICANT BUDGET CHANGES:	2019 budgeted expenses are expected to increase by about \$67,000. This is largely attributable to the addition of three full time positions.

Fund 20 - Road & Bridge Fund

Line Item Budget Comparison

REVENUE FUND 20 ROAD & BRIDGE	2017 ACTUAL	2018 BUDGET	2018 PROJECTED	2019 BUDGET
Property Taxes	\$ 2,810,189	\$ 3,380,529	\$ 3,380,490	\$ 3,424,785
Other Taxes	75,653	1,100	(665)	500
Operating Monies from Sales & Use Tax	-	450,000	450,000	450,000
Registration Fees	161,902	157,000	166,723	167,000
Reimbursements - Intergovernmental	96,174	135,000	155,673	155,000
Highway Users State Aid	2,759,948	2,800,000	3,013,709	2,900,000
Permits	200,918	70,000	99,705	75,000
Interest on Accounts	6,235	2,500	3,823	5,000
Insurance Recoveries	11,777	-	-	15,000
Sale of Assets	68,966	30,000	130,754	20,000
Miscellaneous Revenue	16,153	10,000	34,328	10,800
Capital Lease Proceeds	1,342,211	-	-	-
	\$ 7,550,127	\$ 7,036,129	\$ 7,434,540	\$ 7,223,085

Fund 20 - Road & Bridge Fund

Line Item Budget Comparison (Continued)

EXPENSE FUND 20 ROAD & BRIDGE	2017 ACTUAL	2018 BUDGET	2018 PROJECTED	2019 BUDGET
SEP Program	\$ 12,499	\$ -	\$ -	\$ -
Agate Yard Monitoring	2,164	-	-	-
Payroll	2,342,420	2,938,889	2,868,740	3,172,220
Insurance/Bonds	176,317	180,000	179,025	195,000
Payments to Towns	140,879	217,804	158,654	157,473
Treasurer Fees	84,429	100,800	98,787	102,744
Indirect Cost Allocation	179,708	208,353	208,353	345,161
Direct Cost Allocations	54,670	24,500	24,485	-
Advertising	86	200	180	200
Dues and Memberships	1,226	225	538	300
Office Supplies	11,166	4,000	6,757	5,000
Operating Expense	12,703	3,950	10,329	8,650
Miscellaneous Expense	-	-	842	1,000
Communications	9,869	10,000	9,468	15,000
Building Maintenance	5,264	5,000	5,701	5,000
Education & Training	2,466	5,000	6,435	5,000
Travel	1,042	2,500	836	1,000
Uniforms	4,365	4,500	8,209	7,000
Professional Services	30,326	50,000	55,338	50,000
Software Support	670	-	-	-
Other Fluids	13,043	12,000	8,176	14,000
Oil	6,015	20,000	11,097	15,000
Tires	65,508	65,000	36,254	65,000
Blades, Teeth	53,617	55,000	63,782	55,000
Diesel Fuel	404,743	530,000	525,996	530,000
Gasoline	167,667	185,000	183,178	185,000
Equipment Parts	295,207	175,000	174,415	175,000
Shop Tools	3,131	5,000	7,479	5,000
Road Crew Tools	1,701	2,000	2,363	3,000
Shop Supplies	29,594	23,000	23,600	28,000
Safety Supplies	12,804	10,000	15,936	15,000
Equipment Repairs	58,909	30,000	35,608	40,000
Building Repairs	9,146	-	-	-

Fund 20 - Road & Bridge Fund

Line Item Budget Comparison (Continued)

EXPENSE FUND 20 ROAD & BRIDGE	2017 ACTUAL	2018 BUDGET	2018 PROJECTED	2019 BUDGET
Equipment Rental	51,212	20,000	9,666	20,000
Hazardous Waste	-	600	-	-
Tire/Waste Disposal	943	3,000	1,900	3,000
Insurance Repairs	13,128	-	33,252	-
Culverts	29,441	5,000	5,179	50,000
Gravel	59,361	200,000	196,412	250,000
Water for Roads	41,516	40,000	19,410	40,000
Paint/Striping	120,679	120,000	77,215	120,000
Weed Control	19,400	20,000	19,711	80,000
Signs	57,634	50,000	73,725	100,000
Fencing Supplies	-	2,500	1,677	2,500
Salt and Sand	122,163	170,000	155,830	170,000
Living Snow Fence	4,635	-	-	5,000
Utility Modification	-	10,000	-	-
Contract Road Maintenance	5,785	-	-	-
Reclamation	4,146	-	4,339	-
Gravel Pit Fees	2,605	5,000	6,798	5,000
Asphalt repair	285,341	300,000	406,584	165,000
Bridge Repair	493	35,000	1,386	-
Guard rail	-	2,500	-	-
Crack Seal	23,311	33,500	30,163	25,000
Chip Seal	201,950	100,000	100,000	-
Recycled Asphalt	-	-	-	-
Dust Control	1,250	-	-	30,000
Capital Lease	1,342,211	-	-	-
Lease Purchase Equipment	932,032	987,497	992,809	767,145
Utilities - Natural Gas	4,245	4,400	3,308	3,700
Utilities - Water	4,076	4,440	3,818	3,800
Utilities - Electric	17,490	18,920	12,519	18,600
Utilities - Trash	7,354	18,100	6,763	8,500
Utilities - Phone	3,615	3,200	3,712	3,700
Utilities - Propane	2,110	2,100	1,397	1,400
	\$ 7,551,480	\$ 7,023,478	\$ 6,898,134	\$ 7,073,093

Fund 25 - Sales & Use Tax Fund

Line Item Budget Comparison

REVENUE FUND 25 SALES & USE TAX	2017 ACTUAL	2018 BUDGET	2018 PROJECTED	2019 BUDGET
Use Tax	\$ 1,438,759	\$ 1,160,000	\$ 1,460,430	\$ 1,600,000
1% Sales Tax Collection	1,279,417	1,400,000	1,414,513	1,430,000
	\$ 2,718,176	\$ 2,560,000	\$ 2,874,943	\$ 3,030,000

EXPENSE FUND 25 SALES & USE TAX	2017 ACTUAL	2018 BUDGET	2018 PROJECTED	2019 BUDGET
Treasurer Fees	\$ 79,288	\$ 76,500	\$ 85,113	\$ 90,000
Road Construction - Gravel/Chip Seal/Asphalt	834,878	1,200,000	785,327	1,310,000
Contract Services	49,642	-	-	-
Traffic Counts	27,600	20,000	8,086	-
Pavement Assessment Update	83,506	100,000	100,000	-
Bridge Assessment/Repair	-	65,000	66,653	-
Capital Outlay Equipment Purchases	920,286	1,420,000	1,609,338	1,439,000
Transfers Out	40,831	714,811	714,811	450,000
	\$ 2,036,031	\$ 3,596,311	\$ 3,369,328	\$ 3,289,000

Fund 40- Law Enforcement Assistance Fund

Line Item Budget Comparison

REVENUE FUND 40 LEAF	2017 ACTUAL	2018 BUDGET	2018 PROJECTED	2019 BUDGET
Grant Revenue	\$ 55,724	\$ -	\$ -	\$ -
Interest Apportionment	106	-	-	-
Lease Proceeds	714,820	-	-	-
Sale of Assets	-	8,000	44,860	-
MTC/Law Enforcement	603,467	685,000	317,325	300,000
Transfers In	40,831	40,000	51,032	40,000
	\$ 1,414,948	\$ 733,000	\$ 413,217	\$ 340,000

EXPENSE FUND 40 LEAF	2017 ACTUAL	2018 BUDGET	2018 PROJECTED	2019 BUDGET
Payroll Expense	\$ 311,703	\$ 337,317	\$ 85,658	\$ -
Fuel Expense	-	35,000	-	-
Equipment	7,536	32,000	49,683	-
Operating Supplies	3,155	-	2,959	-
Vehicle Repair and Maintenance	16,097	10,122	-	-
Training	-	7,000	-	-
E Ticket Software	6,615	-	35,000	-
RMS	12,652	-	-	-
Dispatch Service	-	-	305	-
TA Reconstruction Equipment	1,320	7,000	-	-
Cost Allocation	22,026	53,303	53,304	22,924
Lease Purchase	186,092	286,774	453,556	197,952
Capital Outlay	341,934	-	121,135	171,000
	\$ 909,131	\$ 768,516	\$ 801,600	\$ 391,876

Fund 50- Human Services Fund

Line Item Budget Comparison

REVENUE FUND 50 HUMAN SERVICES	2017 ACTUAL	2018 BUDGET	2018 PROJECTED	2019 BUDGET
Taxes	\$ 455,696	\$ 533,768	\$ 537,531	\$ 542,444
IOG Pass-through	75,040	75,040	77,428	70,238
Interest	629	-	96	-
Staff Support from Health	-	6,193	18,938	-
EBT Revenue	2,492,525	2,140,436	2,105,033	2,302,691
RMS	-	-	-	260,988
Colorado Works	-	80,994	80,997	86,290
Child Welfare	-	956,639	956,640	345,927
County Administration	-	208,546	208,544	81,224
Adult Protection	-	44,419	44,417	43,704
Core Services	-	178,096	2,300	-
Child Support	-	116,563	116,564	93,465
LEAP	-	1,429	1,933	1,429
IV-E Waiver	-	38,505	38,508	23,103
Chafee Independent Living	-	2,000	1,998	1,000
IV-D Retain Collections	-	6,472	6,473	4,960
Incentive	-	18,938	-	18,938
Parental Fees	-	5,000	5,000	5,000
Child Care	-	88,133	88,132	53,758
HCPF Settlement	124,426	84,129	94,589	91,666
HHS State Settlement	839,678	-	43,131	413,508
SS State Reimbursement	-	-	909	-
Miscellaneous Receipts	84,325	300	41,420	45,400
	\$ 4,072,319	\$ 4,585,600	\$ 4,470,581	\$ 4,485,733

EXPENSE FUND 50 HUMAN SERVICES	2017 ACTUAL	2018 BUDGET	2018 PROJECTED	2019 BUDGET
Colorado Works	\$ -	\$ 80,994	\$ 79,153	\$ 59,987
Child Care	-	88,133.00	88,134.00	51,186.00
Child Welfare	-	178,068.00	178,069.00	208,124.00
County Administration	-	208,546.00	56,661.00	61,825.00
Adult Protection Services	6,695.39	44,419.00	11,334.00	10,809.00
Core Services	-	178,096.00	2,300.00	43,928.00
Child Support	-	103,077.00	17,413.00	43,550.00
LEAP	-	1,429.00	-	1,429.00
IV-E Waiver	17,876.39	38,505.00	33,515.00	23,103.00
Chafee Independent Living	-	2,000.00	3,000.00	1,000.00
General Assistance	-	10,000.00	-	10,000.00
IOG	75,040.10	75,040.00	75,040.00	70,238.00
Staff Support	1.00	6,193.00	-	-
Payroll	1,191,594.48	1,417,200.00	1,118,466.00	1,187,647.00

Fund 50- Human Services Fund Line Item Budget Comparison (Continued)

EXPENSE FUND 50 HUMAN SERVICES	2017 ACTUAL	2018 BUDGET	2018 PROJECTED	2019 BUDGET
Treasurer's Fee	0.48	-	2,419.00	-
EBT Expense	2,107,479.29	2,140,436.00	2,330,434.00	2,302,691.00
Operating Expenses	46,133.45	250.00	192.00	250.00
Dues, Meetings, Trainings, Travel	25,384.99	-	-	-
Insurance/Bonds	2,260.47	-	-	-
Building/Auto Repairs	21,806.59	-	-	-
Professional and Contract Services	500,308.44	-	-	-
Equipment Rental	665.75	-	-	-
Office Supplies	6,691.59	-	-	-
RMS	-	-	-	260,988.00
Capital Outlay	-	125,000.00	125,000.00	155,000.00
	\$ 4,001,938	\$ 4,697,386	\$ 4,121,130	\$ 4,491,755

Fund 75 - Capital Improvement Fund

Narrative

MISSION:	The Capital Improvement Fund was re-established in 2017. Funds from the previously restricted account that was released with the refinancing of the Justice Center Bond were used to activate this fund. Revenues in the Capital Improvement fund must be used for capital purchases
PERSONNEL:	2019: 0 FTE 2018: 0 FTE
SOURCE OF REVENUE:	The Revenue generated in this account came from the refinancing of the 2009 series Bond issued for the Elbert County Justice Center. As part of that refinance, \$500,000 in a restricted account held by the Bond holder was released with stipulations of only being used on capital improvements. In 2017 a line item for the Sale of Assets was added to this Fund to account for the sale of an Elbert County property that is no longer functional for County business.
EXPENDITURES:	2019 Budget: \$68,229 2018 Budget: \$195,000
ACCOMPLISHMENTS IN 2018:	The County undertook a significant project in 2018 to install new modular office space for the Department of Health and Human Services.
GOALS FOR 2019:	While we had hoped to be completely built out and finished for the modular addition at HHS, we will have a few carryover items before this space can be occupied.

Fund 75 - Capital Improvement Fund

Line Item Budget Comparison

REVENUE FUND 75 CAPITAL IMPROVEMENT	2017 ACTUAL	2018 BUDGET	2018 PROJECTED	2019 BUDGET
Intergovernmental Transfers	\$ 622,500	\$ -	\$ -	\$ -
Miscellaneous	290	-	-	-
Sale of Assets	190,438	-	-	-
	\$ 813,228	\$ -	\$ -	\$ -

EXPENSE FUND 75 CAPITAL IMPROVEMENT	2017 ACTUAL	2018 BUDGET	2018 PROJECTED	2019 BUDGET
Capital Improvement	\$ 643,173	\$ 195,000	\$ 101,826	\$ 68,229
	\$ 643,173	\$ 195,000	\$ 101,826	\$ 68,229

Fund 85 - Impact Fund

Narrative

<i>MISSION:</i>	Impact 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.
<i>PERSONNEL:</i>	2019: 0 FTE 2018: 0 FTE
<i>SOURCE OF REVENUE:</i>	The revenue that supports the Impact Fund are the impact fees collected by the Planning Department for new development.
<i>EXPENDITURES:</i>	2019 Budget: \$75,000 2018 Budget: \$632,500
<i>ACCOMPLISHMENTS IN 2018:</i>	Began the process of moving all impact fee collections to a centralized software program that will better tie in with the Building Department.
<i>GOALS FOR 2019:</i>	Continue to streamline collection. Additionally we need to prioritize projects for either addition to 2019 project list, or for future years budgets.

Fund 85 - Impact Fund

Line Item Budget Comparison

REVENUE FUND 85 IMPACT FUND	2017 ACTUAL	2018 BUDGET	2018 PROJECTED	2019 BUDGET
Interest Apportionment	\$ 7,467	\$ -	\$ 5,599	\$ 5,000
General	-	-	-	-
Public Facilities Impact	30,618	25,000	19,535	20,000
R&B Impact Special	118,266	115,000	40,231	40,000
Recreation Impact Special	15,804	10,000	5,650	5,600
Sherriff Impact Special	31,410	25,000	16,667	17,000
TAZ	88,112	73,000	18,396	90,000
Open Space Fee	53,400	25,000	-	-
	\$ 345,078	\$ 273,000	\$ 106,078	\$ 177,600
EXPENSE FUND 85 IMPACT FUND	2017 ACTUAL	2018 BUDGET	2018 PROJECTED	2019 BUDGET
Public Facilities Impact	\$ -	\$ 60,000	\$ 60,426	\$ -
R&B Impact Special	-	210,000	211,429	-
Recreation Impact Special	47,000	135,000	-	-
Sherriff Impact Special	20,755	27,500	34,775	-
TAZ	103,002	200,000	156,000	75,000
Open Space Fees	20,000	-	-	-
	\$ 190,757	\$ 632,500	\$ 462,630	\$ 75,000

Fund 90 - Conservation Trust Fund

Line Item Budget Comparison

REVENUE FUND 90 CONSERVATION TRUST FUND	2017 ACTUAL	2018 BUDGET	2018 PROJECTED	2019 BUDGET
Interest Apportionment	\$ 2,774	\$ 1,013	\$ 3,737	\$ 1,000
Intergovernmental Revenue-State	151,032	155,556	156,333	155,556
	\$ 153,806	\$ 156,569	\$ 160,070	\$ 156,556

EXPENSE FUND 90 CONSERVATION TRUST FUND	2017 ACTUAL	2018 BUDGET	2018 PROJECTED	2019 BUDGET
Intergovernmental - Salary	\$ 65,012	\$ 75,000	\$ 41,328	\$ 68,000
Operating	-	500	271	-
Building Maintenance	29,253	25,000	25,895	-
Grounds Maintenance	1,713	15,000	12,125	25,000
Equipment	-	22,000	6,426	47,000
Fairgrounds Improvements	41,219	110,000	83,010	50,000
	\$ 137,197	\$ 247,500	\$ 169,055	\$ 190,000

Fund 95 - Bond Service Fund

Narrative

MISSION:	The Bond Service Fund is the accounting fund established to track the 2015 series Elbert County Lease Mortgage Revenue Bond for the Justice Center. This is the only item accounted for in this Fund.	
PERSONNEL:	2019: 0 FTE	2018: 0 FTE
SOURCE OF REVENUE:	The revenue received in this account is via an intragovernmental transfer from the General Fund for the current year payment of interest and principal.	
EXPENDITURES:	2019 Budget: \$471,726	2018 Budget: \$473,726

Fund 95 - Bond Service Fund

Line Item Budget Comparison

REVENUE FUND 95 BOND SERVICE FUND	2017 ACTUAL	2018 BUDGET	2018 PROJECTED	2019 BUDGET
Transfers In	\$ 473,727	\$ 473,727	\$ 472,000	\$ 472,000
	\$ 473,727	\$ 473,727	\$ 472,000	\$ 472,000

EXPENSE FUND 95 BOND SERVICE FUND	2017 ACTUAL	2018 BUDGET	2018 PROJECTED	2019 BUDGET
Bond Payment - Principal	\$ 326,001	\$ 336,565	\$ 334,565	\$ 343,354
Bond Payment - Interest	145,725	137,161	137,161	128,372
Servicing Fees	-	-	-	-
Transfers Out	500,000	-	-	-
	\$ 971,726	\$ 473,726	\$ 471,726	\$ 471,726

Fund 079 - Sun Country Meadows Public Improvement District

Narrative

PURPOSE:	In the November 2017 election, residents of Sun Country Meadows passed a ballot measure to create a public improvement district to begin assessing a mill levy for the purpose of paving roads within the district.
SOURCE OF REVENUE:	The revenue collected in this Fund will be from taxes assessed on the approved mill levy.
EXPENDITURES:	2019 Budget: \$973,526 2018 Budget: \$2,286,611
GOALS:	The Board of County Commissioners will act as the board of Sun Country Meadows Public Improvement District. The County will facilitate the pavement project by sourcing Bond Counsel to facilitate and secure a bond for the district as well as oversee the paving project.

Fund 079 - Sun Country Meadows Public Improvement District Line Item Budget

REVENUE FUND 079 SUN COUNTRY MEADOWS PID	2017 ACTUAL	2018 BUDGET	2018 PROJECTED	2019 BUDGET
Taxes	\$ -	\$ 222,978	\$ 215,246	\$ 219,252
Interest Apportionment	-	-	70	70
Transfers In	-	264,811	264,811	-
Bond Proceeds	-	1,800,000	1,800,000	-
	\$ -	\$ 2,287,789	\$ 2,280,127	\$ 219,322

EXPENSE FUND 079 SUN COUNTRY MEADOWS PID	2017 ACTUAL	2018 BUDGET	2018 PROJECTED	2019 BUDGET
Treasurer's Fee	\$ -	\$ 5,800	\$ 5,787	\$ 5,800
Bond Principle	-	156,000	86,295	60,730
Bond Interest	-	-	46,410	71,976
Capital Outlay - Contract Services	-	30,000	-	-
Capital Outlay - Construction	-	2,064,811	1,259,791	805,020
Intergovernmental Transfer	-	30,000	30,000	30,000
	\$ -	\$ 2,286,611	\$ 1,428,283	\$ 973,526

Fund 083 - Meadow Station Public Improvement District

Narrative

PURPOSE:	Meadow Station Public Improvement District was established by a vote of the residents to pave roadways within the district. The Board of County Commissioners serve as the board of the district and pass the mill levy and budget for this district annually.
SOURCE OF REVENUE:	The revenue collected in this Fund will be from taxes assessed on the approved mill levy.
EXPENDITURES:	2019 Budget: \$63,211 2018 Budget: \$67,293
GOALS:	The County is responsible for making the payments to the entity that holds the bonds. Payments are made semi-annually.

Fund 083 - Meadow Station Public Improvement District Line Item Budget

REVENUE FUND 083 MEADOW STATION PID	2017 ACTUAL	2018 BUDGET	2018 PROJECTED	2019 BUDGET
Taxes	\$ 70,975	\$ 57,536	\$ 57,500	\$ 55,692
	\$ 70,975	\$ 57,536	\$ 57,500	\$ 55,692

EXPENSE FUND 083 MEADOW STATION PID	2017 ACTUAL	2018 BUDGET	2018 PROJECTED	2019 BUDGET
Treasurer's Fee	\$ 1,828	\$ 2,200	\$ 2,200	\$ 1,800
Bond Principle	55,000	56,030	55,000	52,348
Bond Interest	11,773	9,063	9,063	9,063
	\$ 68,600	\$ 67,293	\$ 66,263	\$ 63,211

ELBERT COUNTY, COLORADO
SCHEDULE OF LEASE-PURCHASE AGREEMENT SCHEDULE TO MATURITY
MEADOW STATION, FOXWOOD ESTATES AND ELBERT COUNTY BONDS

Principal and Interest Due in the Year Ending December 31	\$625,000			\$345,000		
	Meadow Station Public Improvement District General Obligation Bond Series 2004 - Dated 12/23/2004			Foxwood Estates Public Improvement District General Obligation Bond Series 2005 - Dated 1/27/2005		
	with Principal and Variable Interest of 3.15 - 5.25% Due Semi -Annually on June 1st and December 1st			with Principal and Variable Interest of 3.25 - 5.55% Due Semi -Annually on June 1st and December 1st		
	Principal	Interest	Total	Principal	Interest	Total
2018	\$ 35,000	\$ 9,063	\$ 44,063	\$ 15,000	\$ 9,495	\$ 24,495
2019	\$ 40,000	\$ 7,348	\$ 47,348	\$ 15,000	\$ 8,760	\$ 23,760
2020	\$ 40,000	\$ 5,348	\$ 45,348	\$ 15,000	\$ 8,010	\$ 23,010
2021	\$ 40,000	\$ 3,328	\$ 43,328	\$ 15,000	\$ 7,253	\$ 22,253
2022	\$ 25,000	\$ 1,288	\$ 26,288	\$ 15,000	\$ 6,488	\$ 21,488
2023	\$ -	\$ -	\$ -	\$ 20,000	\$ 5,715	\$ 25,715
2024	\$ -	\$ -	\$ -	\$ 20,000	\$ 4,678	\$ 24,678
2025	\$ -	\$ -	\$ -	\$ 20,000	\$ 3,575	\$ 23,575
2026	\$ -	\$ -	\$ -	\$ 20,000	\$ 2,475	\$ 22,475
2027	\$ -	\$ -	\$ -	\$ 25,000	\$ 1,375	\$ 26,375
2028	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2029	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2030	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2031	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Totals	\$ 180,000	\$ 26,373	\$ 206,373	\$ 180,000	\$ 57,823	\$ 237,823

Principal and Interest Due in the Year Ending December 31	\$5,825,000			\$1,800,000		
	Elbert County Lease Mortgage Revenue Bond Series 2016 - Dated 3/1/2016			Sun Country Meadows Public Improvement District General Obligation Bond Series 2018 - Dated 4/20/2018		
	with Principal and Interest of 2.61% Due Semi -Annually on March 1st and September 1st			with Principal and Interest of 4.200% Due Semi -Annually on June 1st and December 1st		
	Principal	Interest	Total	Principal	Interest	Total
2018	\$ 334,565	\$ 137,161	\$ 471,726	\$ 86,295	\$ 46,410	\$ 132,705
2019	\$ 343,354	\$ 128,372	\$ 471,726	\$ 60,730	\$ 71,976	\$ 132,705
2020	\$ 352,374	\$ 119,352	\$ 471,726	\$ 63,280	\$ 69,425	\$ 132,705
2021	\$ 361,631	\$ 110,095	\$ 471,726	\$ 65,938	\$ 66,767	\$ 132,705
2022	\$ 371,131	\$ 100,595	\$ 471,726	\$ 68,708	\$ 63,998	\$ 132,705
2023	\$ 380,881	\$ 90,845	\$ 471,726	\$ 71,593	\$ 61,112	\$ 132,705
2024	\$ 390,887	\$ 80,839	\$ 471,726	\$ 74,600	\$ 58,105	\$ 132,705
2025	\$ 401,156	\$ 70,570	\$ 471,726	\$ 77,734	\$ 54,972	\$ 132,705
2026	\$ 411,694	\$ 60,032	\$ 471,726	\$ 80,998	\$ 51,707	\$ 132,705
2027	\$ 422,510	\$ 49,217	\$ 471,727	\$ 84,400	\$ 48,305	\$ 132,705
2028	\$ 433,609	\$ 38,117	\$ 471,726	\$ 87,945	\$ 44,760	\$ 132,705
2029	\$ 445,000	\$ 26,726	\$ 471,726	\$ 91,639	\$ 41,067	\$ 132,705
2030	\$ 456,690	\$ 15,036	\$ 471,726	\$ 95,488	\$ 37,218	\$ 132,705
2031	\$ 232,825	\$ 3,038	\$ 235,863	\$ 99,498	\$ 33,207	\$ 132,705
2032	\$ -	\$ -	\$ -	\$ 103,677	\$ 29,028	\$ 132,705
2033	\$ -	\$ -	\$ -	\$ 108,031	\$ 24,674	\$ 132,705
2034	\$ -	\$ -	\$ -	\$ 112,569	\$ 20,137	\$ 132,705
2035	\$ -	\$ -	\$ -	\$ 117,297	\$ 15,409	\$ 132,705
2036	\$ -	\$ -	\$ -	\$ 122,223	\$ 10,482	\$ 132,705
2037	\$ -	\$ -	\$ -	\$ 127,356	\$ 5,349	\$ 132,705
Totals	\$ 5,338,307	\$ 1,029,995	\$ 6,368,302	\$ 1,800,000	\$ 854,108	\$ 2,654,107

ELBERT COUNTY, COLORADO
SCHEDULE OF LEASE-PURCHASE AGREEMENT SCHEDULE TO MATURITY
ROAD AND BRIDGE - FUND 20

		\$84,607			\$97,242			\$99,937		
		Capital Lease Dated 6/4/2013			Capital Lease Dated 6/7/2013			Capital Lease Dated 6/7/2013		
		with Principal and Interest of 2.59%			with Principal and Interest of 2.80%			with Principal and Interest of 2.80%		
		Due Quarterly on the 4th			Due Quarterly on the 17th			Due Quarterly on the 7th		
Principal and Interest Due in the Year Ending December 31										
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	
2018	\$ 4,465	\$ 30	\$ 4,495	\$ 5,181	\$ 11	\$ 5,192	\$ 5,300	\$ 36	\$ 5,336	
2019	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2020	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2021	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2022	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2023	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2024	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2025	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Totals	\$ 4,465	\$ 30	\$ 4,495	\$ 5,181	\$ 11	\$ 5,192	\$ 5,300	\$ 36	\$ 5,336	

		\$77,225			437,908			\$269,022		
		Capital Lease Dated 8/28/2013			Capital Lease Dated 9/20/2013			Capital Lease Dated 10/1/2013		
		with Principal and Interest of 3.30%			with Principal and Interest of 3.30%			with Principal and Interest of 2.80%		
		Due Quarterly on the 28th			Due Quarterly on the 20th			Due Quarterly on the 1st		
Principal and Interest Due in the Year Ending December 31										
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	
2018	\$ 8,261	\$ 81	\$ 8,342	\$ 70,360	\$ 1,164	\$ 71,524	\$ 42,692	\$ 398	\$ 43,090	
2019	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2020	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2021	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2022	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2023	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2024	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2025	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Totals	\$ 8,261	\$ 81	\$ 8,342	\$ 70,360	\$ 1,164	\$ 71,524	\$ 42,692	\$ 398	\$ 43,090	

		\$91,220			\$91,220			\$91,220		
		Capital Lease Dated 5/19/2014			Capital Lease Dated 5/19/2014			Capital Lease Dated 5/19/2014		
		with Principal and Interest of 2.505%			with Principal and Interest of 2.505%			with Principal and Interest of 2.505%		
		Due Quarterly on the 19th			Due Quarterly on the 19th			Due Quarterly on the 19th		
Principal and Interest Due in the Year Ending December 31										
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	
2018	\$ 18,928	\$ 418	\$ 19,346	\$ 18,928	\$ 418	\$ 19,346	\$ 18,928	\$ 418	\$ 19,346	
2019	\$ 4,807	\$ 30	\$ 4,837	\$ 4,807	\$ 30	\$ 4,837	\$ 4,807	\$ 30	\$ 4,837	
2020	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2021	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2022	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2023	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2024	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2025	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Totals	\$ 23,735	\$ 448	\$ 24,183	\$ 23,735	\$ 448	\$ 24,183	\$ 23,735	\$ 448	\$ 24,183	

ELBERT COUNTY, COLORADO
SCHEDULE OF LEASE-PURCHASE AGREEMENT SCHEDULE TO MATURITY
ROAD AND BRIDGE - FUND 20

		\$91,220			\$282,737			\$113,841		
		Capital Lease Dated 5/19/2014			Capital Lease Dated 4/8/2015			Capital Lease Dated 7/1/2015		
		with Principal and Interest of 2.505%			with Principal and Interest of 3.00%			with Principal and Interest of 3.00%		
		Due Quarterly on the 19th			Due Quarterly on the 8th			Due Quarterly on the 1st		
Principal and Interest Due in the Year Ending December 31										
		Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2018		\$ 18,928	\$ 418	\$ 19,346	\$ 55,935	\$ 4,726	\$ 60,661	\$ 22,247	\$ 2,177	\$ 24,424
2019		\$ 4,807	\$ 30	\$ 4,837	\$ 57,636	\$ 3,025	\$ 60,661	\$ 22,923	\$ 1,501	\$ 24,424
2020		\$ -	\$ -	\$ -	\$ 59,389	\$ 1,272	\$ 60,661	\$ 23,617	\$ 807	\$ 24,424
2021		\$ -	\$ -	\$ -	\$ 15,129	\$ 38	\$ 15,167	\$ 12,057	\$ 155	\$ 12,212
2022		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2023		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2024		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2025		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Totals		\$ 23,735	\$ 448	\$ 24,183	\$ 188,089	\$ 9,061	\$ 197,150	\$ 80,844	\$ 4,640	\$ 85,484

		\$162,855			\$200,054			\$110,841		
		Capital Lease Dated 8/5/2015			Capital Lease Dated 8/15/2015			Capital Lease Dated 10/28/2015		
		with Principal and Interest of 2.81%			with Principal and Interest of 2.81%			with Principal and Interest of 3.00%		
		Due Quarterly on the 5th			Due Quarterly on the 15th			Due Quarterly on the 28th		
Principal and Interest Due in the Year Ending December 31										
		Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2018		\$ 33,003	\$ 2,015	\$ 35,018	\$ 21,112	\$ 2,240	\$ 23,352	\$ 21,500	\$ 2,280	\$ 23,780
2019		\$ 33,937	\$ 1,081	\$ 35,018	\$ 21,752	\$ 1,600	\$ 23,352	\$ 22,151	\$ 1,629	\$ 23,780
2020		\$ 17,326	\$ 183	\$ 17,509	\$ 22,413	\$ 939	\$ 23,352	\$ 22,823	\$ 957	\$ 23,780
2021		\$ -	\$ -	\$ -	\$ 17,236	\$ 278	\$ 17,514	\$ 17,556	\$ 279	\$ 17,835
2022		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2023		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2024		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2025		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Totals		\$ 84,266	\$ 3,279	\$ 87,545	\$ 82,513	\$ 5,057	\$ 87,570	\$ 84,030	\$ 5,145	\$ 89,175

		\$108,841			\$148,263			\$146,910		
		Capital Lease Dated 10/28/2015			Capital Lease Dated 2/29/2016			Capital Lease Dated 2/29/2016		
		with Principal and Interest of 3.00%			with Principal and Interest of 3.25%			with Principal and Interest of 3.25%		
		Due Quarterly on the 28th			Due Quarterly on the 29th			Due Quarterly on the 29th		
Principal and Interest Due in the Year Ending December 31										
		Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2018		\$ 21,112	\$ 2,240	\$ 23,352	\$ 21,500	\$ 2,280	\$ 23,780	\$ 30,824	\$ 2,514	\$ 33,338
2019		\$ 21,752	\$ 1,600	\$ 23,352	\$ 22,151	\$ 1,629	\$ 23,780	\$ 31,149	\$ 1,634	\$ 32,783
2020		\$ 22,413	\$ 939	\$ 23,352	\$ 22,823	\$ 957	\$ 23,780	\$ 31,485	\$ 554	\$ 32,039
2021		\$ 17,236	\$ 278	\$ 17,514	\$ 17,556	\$ 279	\$ 17,835	\$ 1	\$ -	\$ 1
2022		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2023		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2024		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2025		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Totals		\$ 82,513	\$ 5,057	\$ 87,570	\$ 84,030	\$ 5,145	\$ 89,175	\$ 93,459	\$ 4,702	\$ 98,161

ELBERT COUNTY, COLORADO
SCHEDULE OF LEASE-PURCHASE AGREEMENT SCHEDULE TO MATURITY
ROAD AND BRIDGE - FUND 20

		\$167,602			\$129,410			\$129,410		
		Capital Lease Dated 6/29/2016			Capital Lease Dated 12/28/2016			Capital Lease Dated 12/28/2016		
		with Principal and Interest of 3.25%			with Principal and Interest of 3.25%			with Principal and Interest of 3.25%		
		Due Quarterly on the 29th			Due Quarterly on the 28th			Due Quarterly on the 28th		
Principal and Interest Due in the Year Ending December 31		Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
	2018	\$	37,234	\$ 3,221	\$ 40,455	\$ 25,029	\$ 2,896	\$ 27,925	\$ 25,029	\$ 2,896
2019	\$	36,874	\$ 2,134	\$ 39,008	\$ 27,233	\$ 2,071	\$ 29,304	\$ 27,233	\$ 2,071	\$ 29,304
2020	\$	36,502	\$ 1,001	\$ 37,503	\$ 27,518	\$ 1,143	\$ 28,661	\$ 27,518	\$ 1,143	\$ 28,661
2021	\$	9,067	\$ 73	\$ 9,140	\$ 20,832	\$ 337	\$ 21,169	\$ 20,832	\$ 337	\$ 21,169
2022	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2023	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2024	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2025	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Totals	\$	119,677	\$ 6,429	\$ 126,106	\$ 100,612	\$ 6,447	\$ 107,059	\$ 100,612	\$ 6,447	\$ 107,059

		\$354,005.00			\$215,775			\$119,950		
		Capital Lease Dated 6/1/2017			Capital Lease Dated 6/1/2017			Capital Lease Dated 6/1/2017		
		with Principal and Interest of 2.83%			with Principal and Interest of 2.83%			with Principal and Interest of 2.83%		
		Due Quarterly on the 1st			Due Quarterly on the 1st			Due Quarterly on the 1st		
Principal and Interest Due in the Year Ending December 31		Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
	2018	\$	67,815	\$ 8,362	\$ 76,177	\$ 41,335	\$ 5,097	\$ 46,432	\$ 22,978	\$ 2,834
2019	\$	69,754	\$ 6,423	\$ 76,177	\$ 42,517	\$ 3,915	\$ 46,432	\$ 23,635	\$ 2,176	\$ 25,812
2020	\$	71,749	\$ 4,428	\$ 76,177	\$ 43,733	\$ 2,699	\$ 46,432	\$ 24,311	\$ 1,500	\$ 25,812
2021	\$	73,801	\$ 2,376	\$ 76,177	\$ 44,984	\$ 1,448	\$ 46,432	\$ 25,007	\$ 805	\$ 25,812
2022	\$	37,688	\$ 400	\$ 38,089	\$ 22,972	\$ 244	\$ 23,216	\$ 12,770	\$ 136	\$ 12,906
2023	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2024	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2025	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Totals	\$	320,808	\$ 21,990	\$ 342,798	\$ 195,541	\$ 13,404	\$ 208,944	\$ 108,702	\$ 7,451	\$ 116,153

		\$215,096.24			\$239,215			\$198,170		
		Capital Lease Dated 06/01/2017			Capital Lease Dated 6/1/2017			Capital Lease Dated 11/13/2017		
		with Principal and Interest of 2.83%			with Principal and Interest of 2.83%			with Principal and Interest of 2.95%		
		Due Quarterly on the 1st			Due Quarterly on the 1st			Due Quarterly on the 13th		
Principal and Interest Due in the Year Ending December 31		Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
	2018	\$	41,205	\$ 5,081	\$ 46,286	\$ 45,825	\$ 5,651	\$ 51,476	\$ 37,339	\$ 5,436
2019	\$	42,383	\$ 3,903	\$ 46,286	\$ 47,136	\$ 4,340	\$ 51,476	\$ 38,453	\$ 4,322	\$ 42,775
2020	\$	43,595	\$ 2,691	\$ 46,286	\$ 48,484	\$ 2,992	\$ 51,476	\$ 39,600	\$ 3,175	\$ 42,775
2021	\$	44,842	\$ 1,444	\$ 46,286	\$ 49,870	\$ 1,606	\$ 51,476	\$ 40,781	\$ 1,994	\$ 42,775
2022	\$	22,900	\$ 243	\$ 23,143	\$ 25,467	\$ 271	\$ 25,738	\$ 41,997	\$ 777	\$ 42,775
2023	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2024	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2025	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Totals	\$	194,925	\$ 13,361	\$ 208,287	\$ 216,782	\$ 14,860	\$ 231,642	\$ 198,170	\$ 15,703	\$ 213,873

ELBERT COUNTY, COLORADO
SCHEDULE OF LEASE-PURCHASE AGREEMENT SCHEDULE TO MATURITY
ROAD AND BRIDGE - FUND 20

Principal and Interest Due in the Year Ending December 31	\$387,148 Capital Lease Dated 03/29/2018 with Principal and Interest of 3.55% Due Quarterly on the 29th								
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
	2018	\$ 53,802	\$ 9,833	\$ 63,635	\$ -	\$ -	\$ -	\$ -	\$ -
2019	\$ 73,991	\$ 10,856	\$ 84,847	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2020	\$ 76,653	\$ 8,194	\$ 84,847	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2021	\$ 79,410	\$ 5,437	\$ 84,847	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2022	\$ 82,267	\$ 2,580	\$ 84,847	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2023	\$ 21,025	\$ 187	\$ 21,212	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2024	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2025	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Totals	\$ 387,148	\$ 37,086	\$ 424,234	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

ELBERT COUNTY, COLORADO
SCHEDULE OF LEASE-PURCHASE AGREEMENT SCHEDULE TO MATURITY
LAW ENFORCEMENT ASSISTANCE FUND - FUND 40

Principal and Interest Due in the Year Ending December 31	\$356,000 Capital Lease Dated 4/10/2015 with Principal and Interest of 2.709% Due Quarterly on the 10th			\$103,244 Capital Lease Dated 7/25/2016 with Principal and Interest of 2.80% Due Quarterly on the 25th			\$157,240 Capital Lease Dated 8/1/2016 with Principal and Interest of 2.80% Due Quarterly on the 1st		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
	2018	\$ 72,599	\$ 3,755	\$ 76,354	\$ 20,205	\$ 1,995	\$ 22,200	\$ 31,024	\$ 2,826
2019	\$ 74,579	\$ 1,775	\$ 76,354	\$ 20,777	\$ 1,423	\$ 22,200	\$ 31,902	\$ 1,948	\$ 33,850
2020	\$ 18,961	\$ 128	\$ 19,089	\$ 21,365	\$ 835	\$ 22,200	\$ 32,804	\$ 1,045	\$ 33,849
2021	\$ -	\$ -	\$ -	\$ 16,420	\$ 230	\$ 16,650	\$ 16,749	\$ 176	\$ 16,925
2022	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Totals	\$ 166,139	\$ 5,658	\$ 171,797	\$ 78,767	\$ 4,483	\$ 83,250	\$ 112,479	\$ 5,995	\$ 118,474

Principal and Interest Due in the Year Ending December 31	\$332,410 Capital Lease Dated 2/15/2017 with Principal and Interest of 2.86% Due Quarterly on the 15th			\$220,996 Capital Lease Dated 6/01/2017 with Principal and Interest of 2.95% Due Quarterly on the 1st			\$161,414 Capital Lease Dated 6/01/2017 with Principal and Interest of 2.95% Due Quarterly on the 1st		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
	2018	\$ 64,103	\$ 7,482	\$ 71,586	\$ 41,640	\$ 6,062	\$ 47,701	\$ 30,414	\$ 4,427
2019	\$ 65,956	\$ 5,629	\$ 71,586	\$ 42,882	\$ 4,820	\$ 47,701	\$ 31,321	\$ 3,520	\$ 34,841
2020	\$ 67,863	\$ 3,723	\$ 71,586	\$ 44,161	\$ 3,540	\$ 47,701	\$ 32,255	\$ 2,586	\$ 34,841
2021	\$ 69,825	\$ 1,761	\$ 71,586	\$ 45,478	\$ 2,223	\$ 47,701	\$ 33,217	\$ 1,624	\$ 34,841
2022	\$ 17,769	\$ 127	\$ 17,896	\$ 46,835	\$ 867	\$ 47,701	\$ 34,208	\$ 633	\$ 34,841
2023	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Totals	\$ 285,517	\$ 18,722	\$ 304,239	\$ 220,996	\$ 17,511	\$ 238,507	\$ 161,414	\$ 12,790	\$ 174,204

ELBERT COUNTY, COLORADO
SCHEDULE OF LEASE-PURCHASE AGREEMENT SCHEDULE TO MATURITY
GENERAL FUND - FUND 10

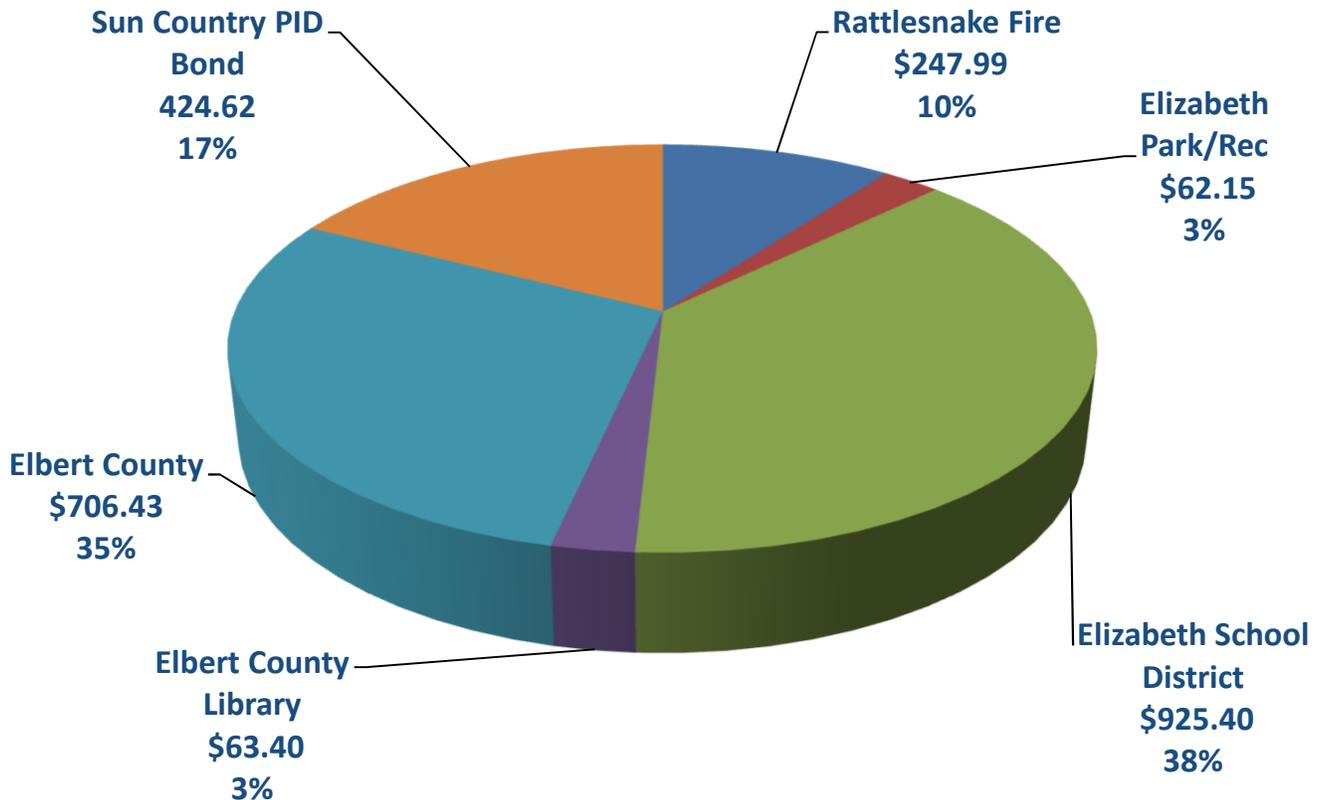
Principal and Interest Due in the Year Ending December 31	\$45,200 Capital Lease Dated 2/15/2017 with Principal and Interest of 3.82% Due Quarterly on the 15th								
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2018	\$ 8,608	\$ 1,366	\$ 9,974	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2019	\$ 8,942	\$ 1,032	\$ 9,974	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2020	\$ 9,288	\$ 686	\$ 9,974	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2021	\$ 9,648	\$ 326	\$ 9,974	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2022	\$ 2,470	\$ 24	\$ 2,493	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2023	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Totals	\$ 38,955	\$ 3,433	\$ 42,388	\$ -					

Where do my taxes go?

Sample Tax Bill

Residence in Sun Country Meadows
Based on Market Value of \$350,000

Authority	Mill Levy	Amount
Elbert County General Fund	16.314	\$ 411.11
Elbert County Road & Bridge	9.500	\$ 239.40
Elbert County Human Services	1.500	\$ 37.80
Elbert County Retirement	0.703	\$ 17.72
Elbert County Refund/Abatement	0.029	\$ 0.73
Con 1 Elizabeth	34.233	\$ 862.67
Rattlesnake Fire General	9.841	\$ 247.99
Elizabeth Park/Rec General	0.790	\$ 19.91
Elizabeth Park/Rec Bond	1.676	\$ 42.24
Elbert County Library	2.516	\$ 63.40
Sun Country Meadow PID Bond	16.784	\$ 422.96
Total	93.886	\$ 2,365.93

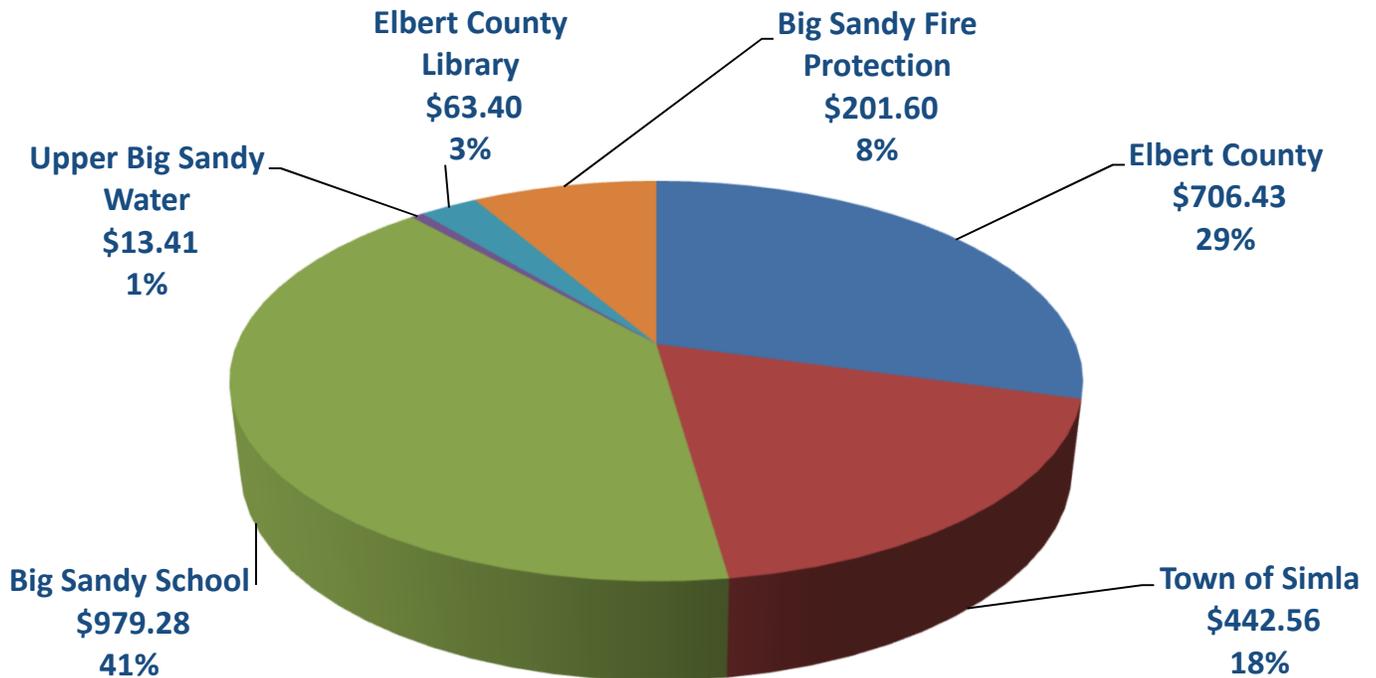


Where do my taxes go?

Sample Tax Bill

Residence in Simla
Based on Market Value of \$350,000

Elbert County General Fund	16.314	\$	411.11
Elbert County Road & Bridge	9.500	\$	239.40
Elbert County Human Services	1.500	\$	37.80
Elbert County Retirement	0.703	\$	17.72
Elbert County Refund/Abatemen	0.029	\$	0.73
Big Sandy School District	25.388	\$	639.78
Big Sandy School District Bond	12.278	\$	309.41
Town of Simla	17.562	\$	442.56
Upper Big Sandy Water	0.532	\$	13.41
Big Sandy Fire Protection	8.000	\$	201.60
Elbert County Library	2.516	\$	63.40
Total	94.322	\$	2,376.91

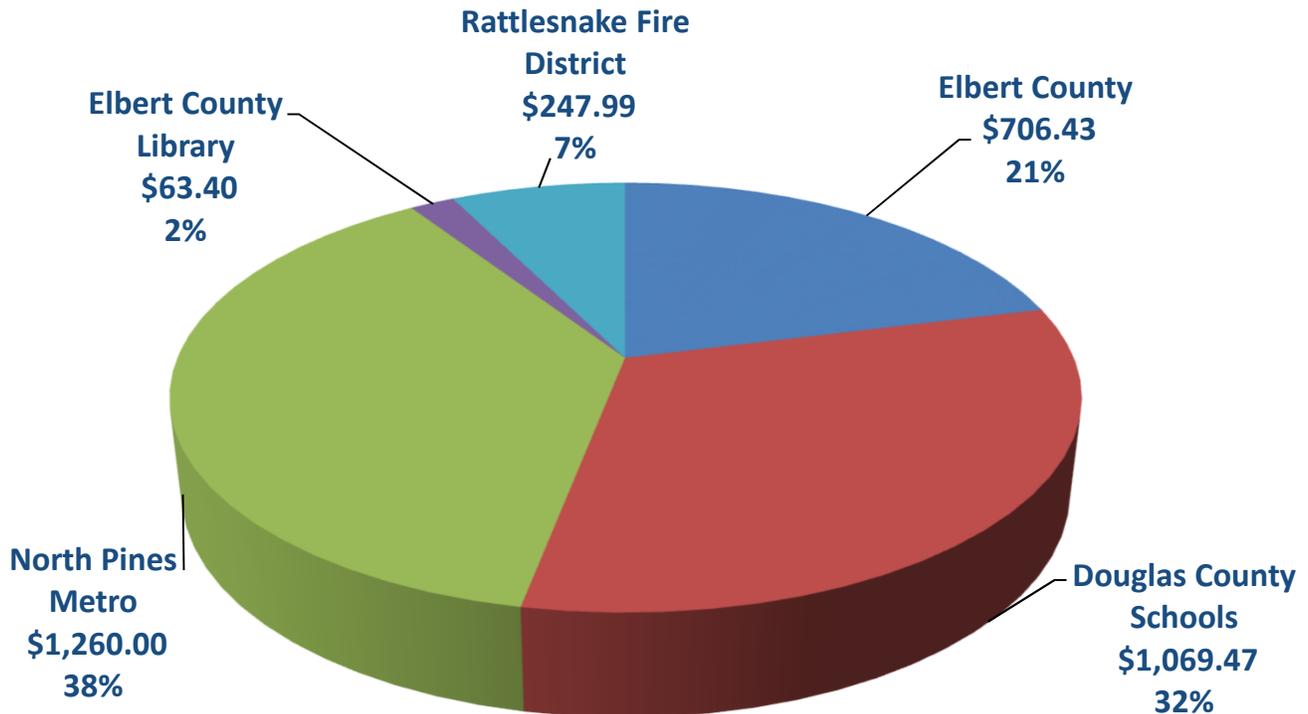


Where do my taxes go?

Sample Tax Bill

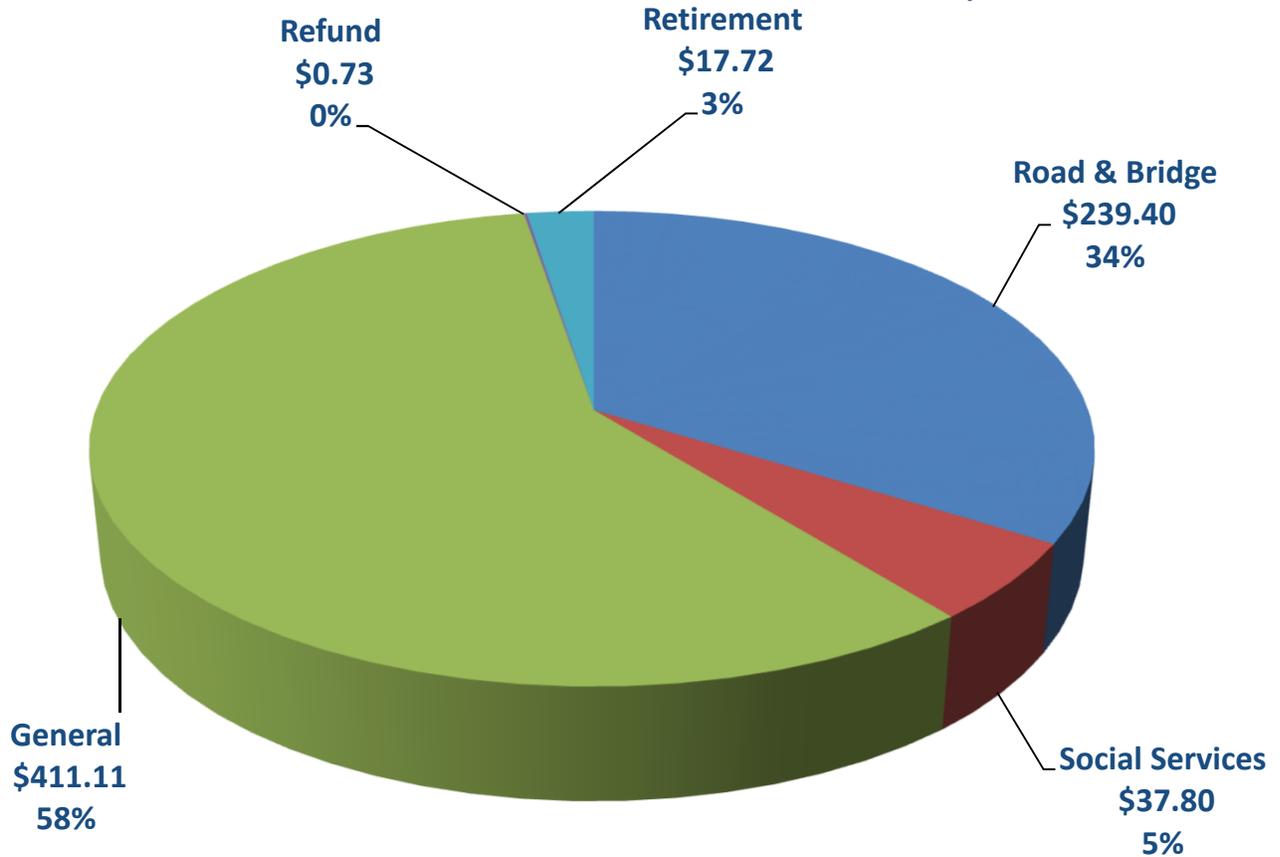
Residence in Sky Rim Subdivision
Based on Market Value of \$350,000

Elbert County General Fund	16.314	\$	411.11
Elbert County Road & Bridge	9.500	\$	239.40
Elbert County Human Services	1.500	\$	37.80
Elbert County Retirement	0.703	\$	17.72
Elbert County Refund/Abatement	0.029	\$	0.73
Douglas County Schools General	31.763	\$	800.43
Douglas County Schools Bond	10.676	\$	269.04
Rattlesnake Fire General Fund	9.841	\$	247.99
North Pines Metro	13.000	\$	327.60
North Pines Metro Bond Fund	37.000	\$	932.40
Elbert County Library	2.516	\$	63.40
Total	132.842	\$	3,347.62



Where do my Elbert County Property Taxes go?

Based on Market Value of \$350,000



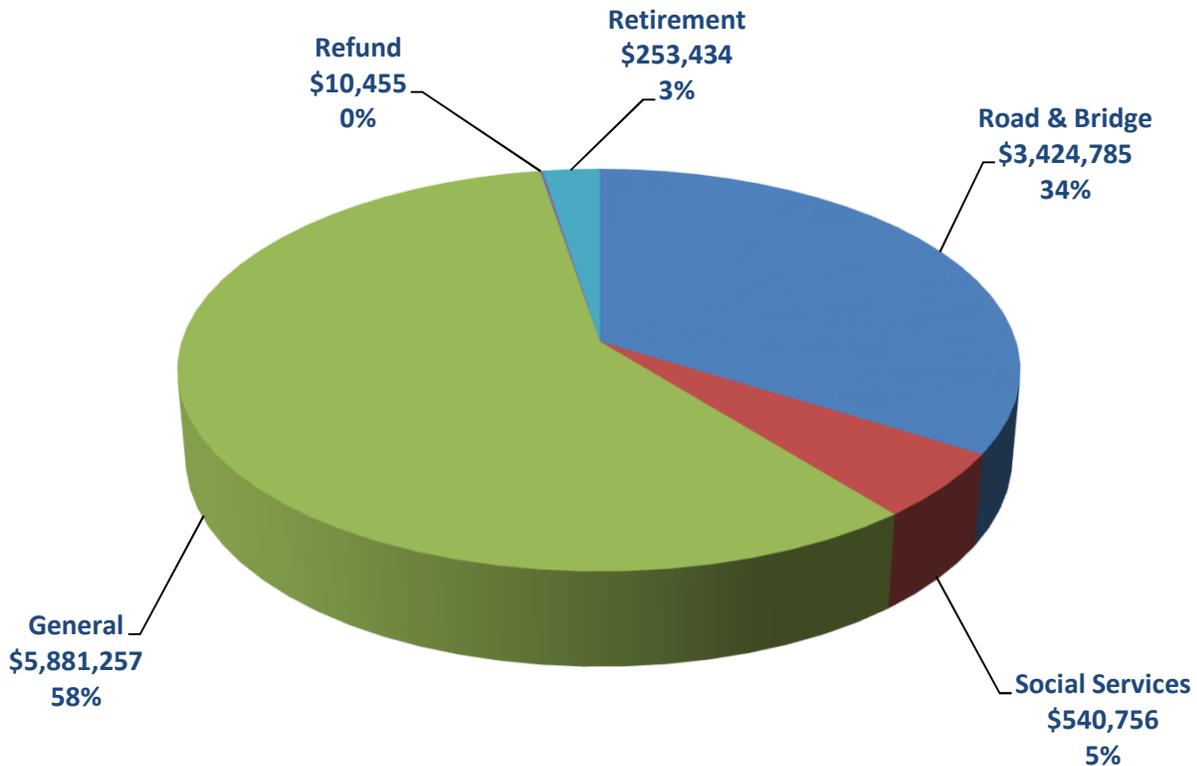
<u>County Mill Levy</u>	
General	16.314
Road & Bridge	9.500
Social Services	1.500
Retirement	0.703
<u>Refund/Abatements</u>	<u>0.029</u>
Total Mill	28.046

<u>Equation for Assessed Value</u>	
Market Value	\$350,000
Residential Rate	<u>X 7.20%</u>
Assessed Value	\$25,200

Equation for Property Tax
Assessed Value X Mill Levy ÷ 1000

2019 Elbert County Property Taxes By Fund

Certified Assessed Value: \$360,503,670
Budgeted Property Taxes: \$10,110,686



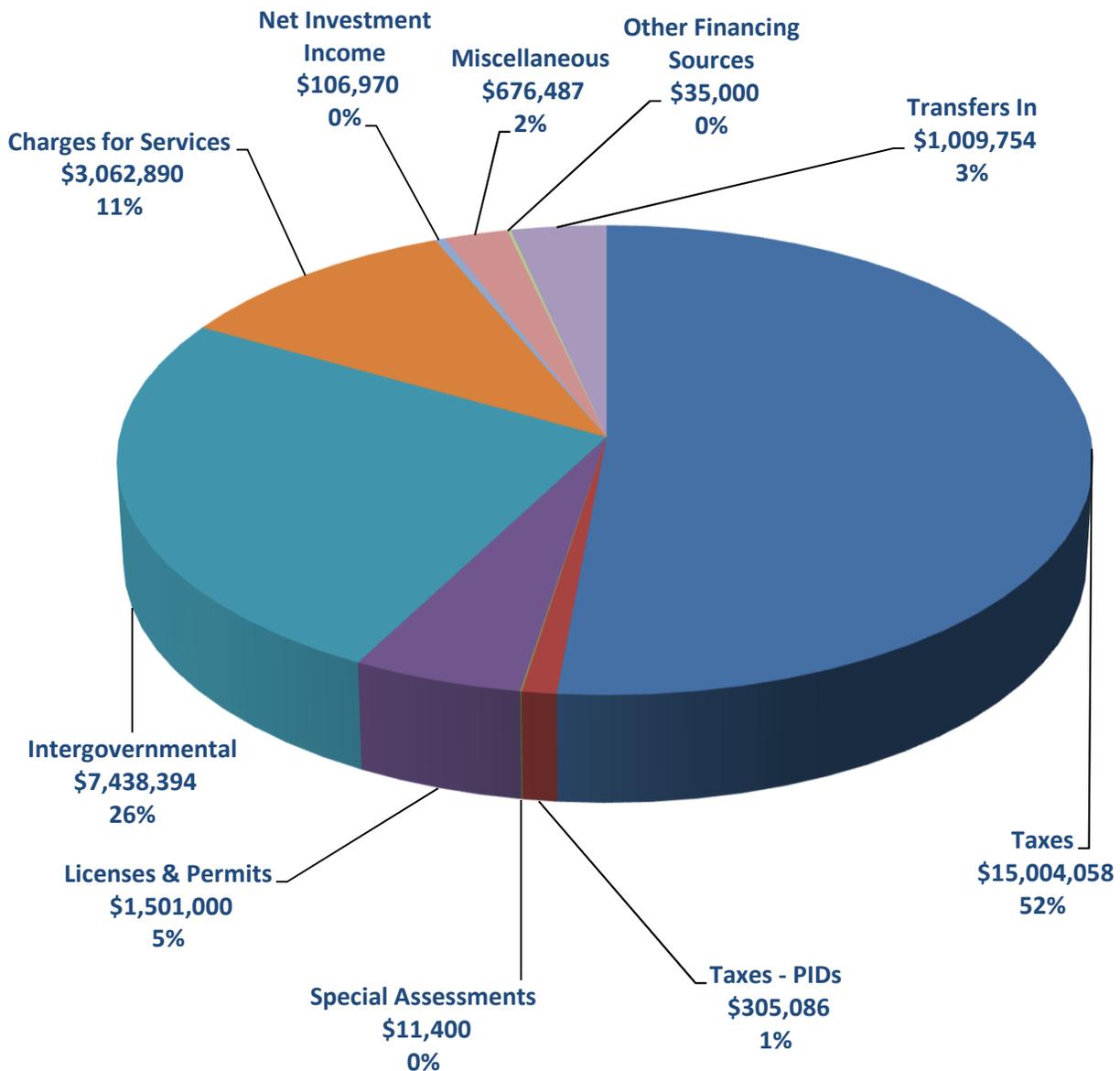
County Mill Levy

General	16.314
Road & Bridge	9.500
Social Services	1.500
Retirement	0.703
Refund/Abatements	0.029
Total Mill	28.046

Equation for Property Tax
Assessed Value X Mill Levy ÷ 1000

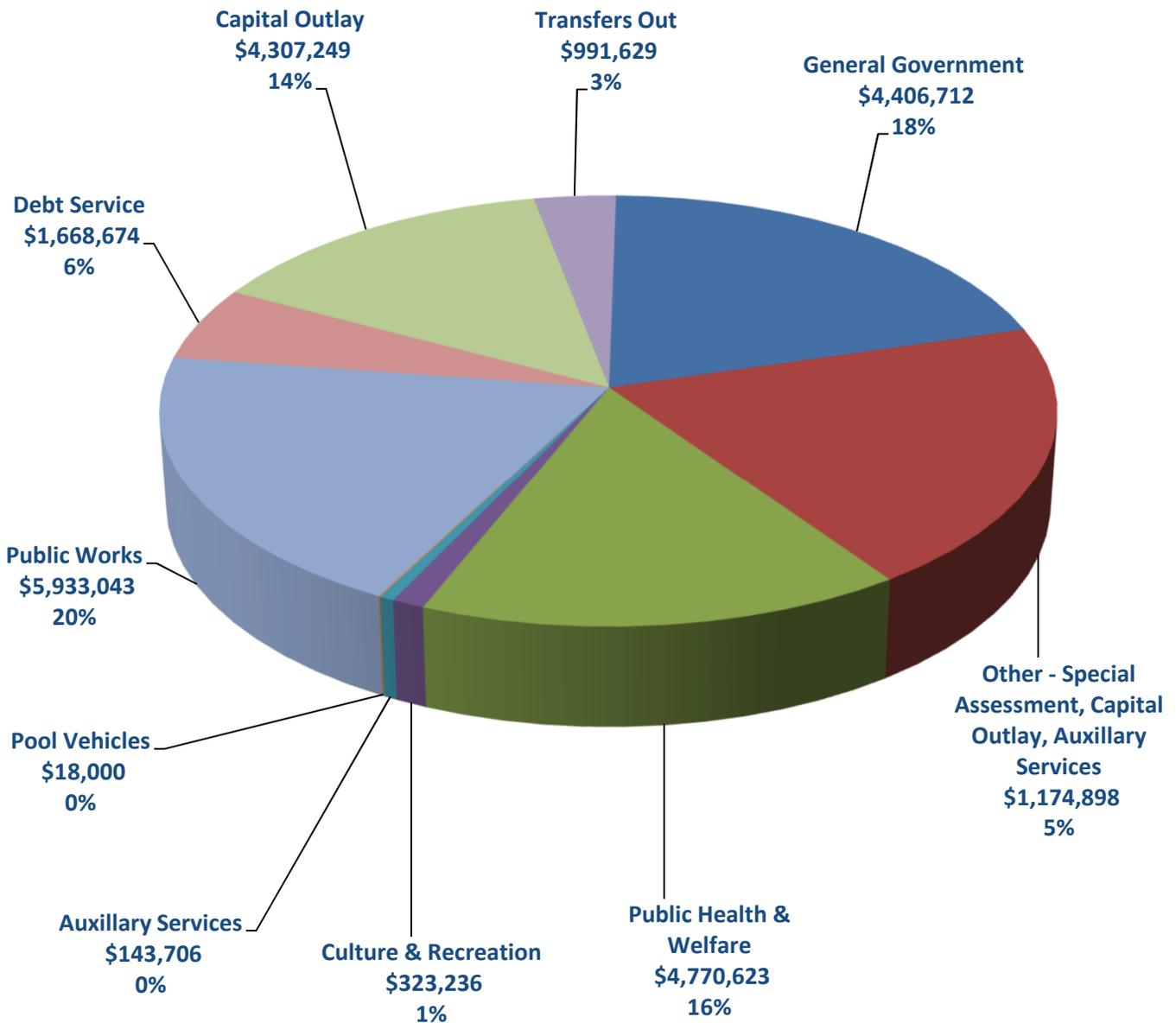
2019 Elbert County Budget Source of Funds

County Total Revenue & Transfers In:
\$29,151,038



2019 Elbert County Budget Expenditure Categories

County Total Expenditure: \$30,290,301

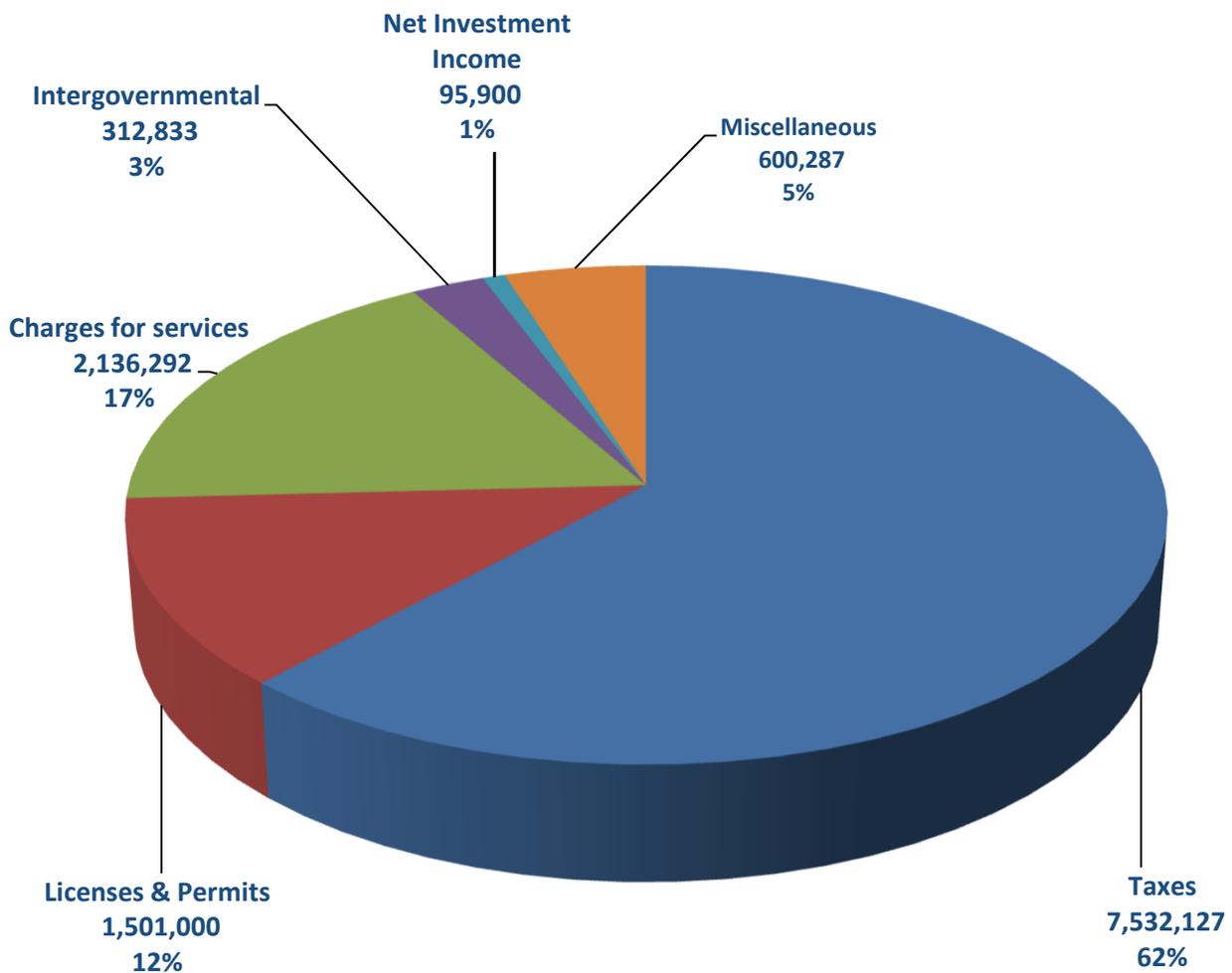


2019

Fund 10 – General Fund

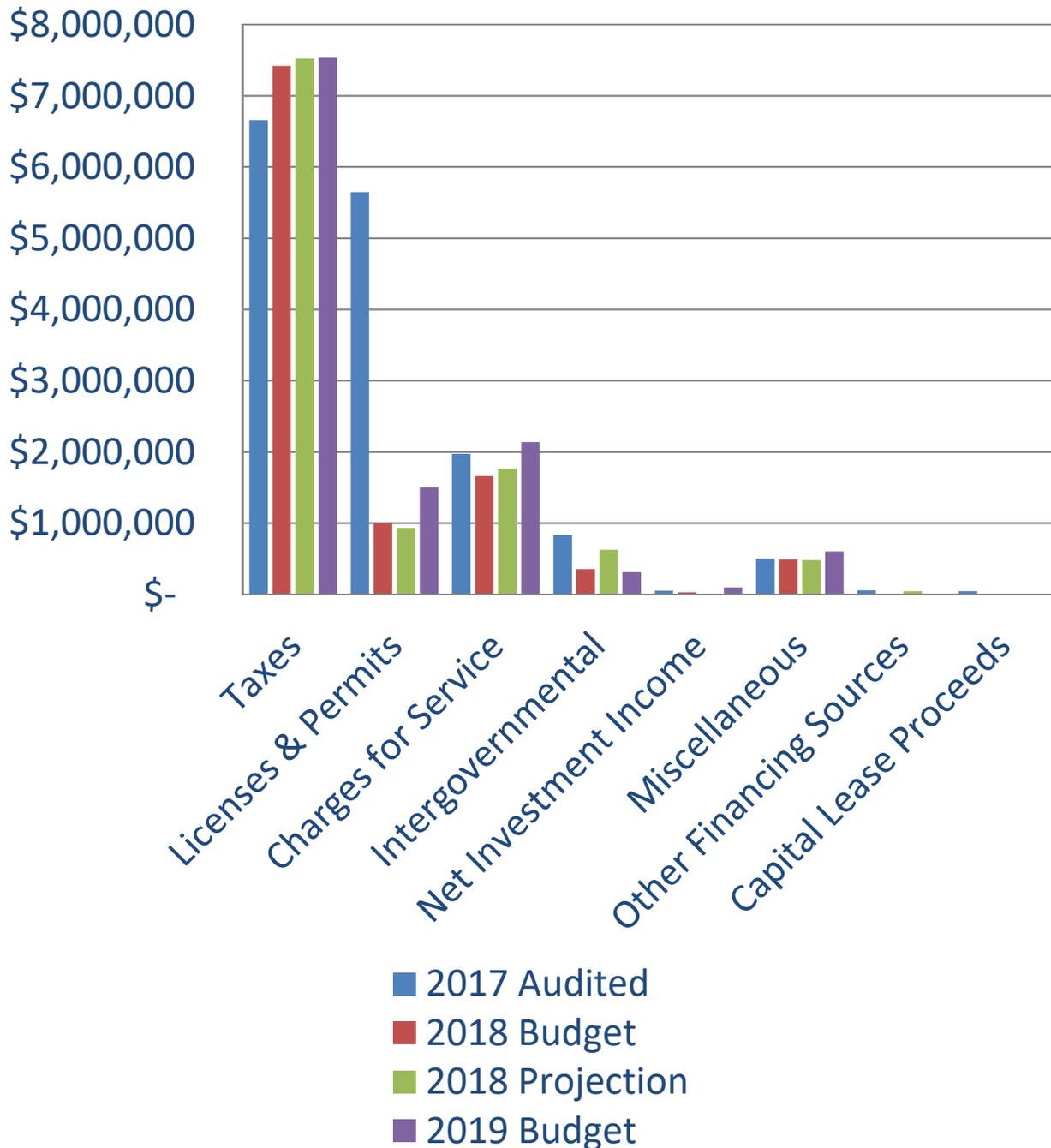
Source of Funds

Fund 10 Total Revenues & Transfers In:
\$12,178,439



2019

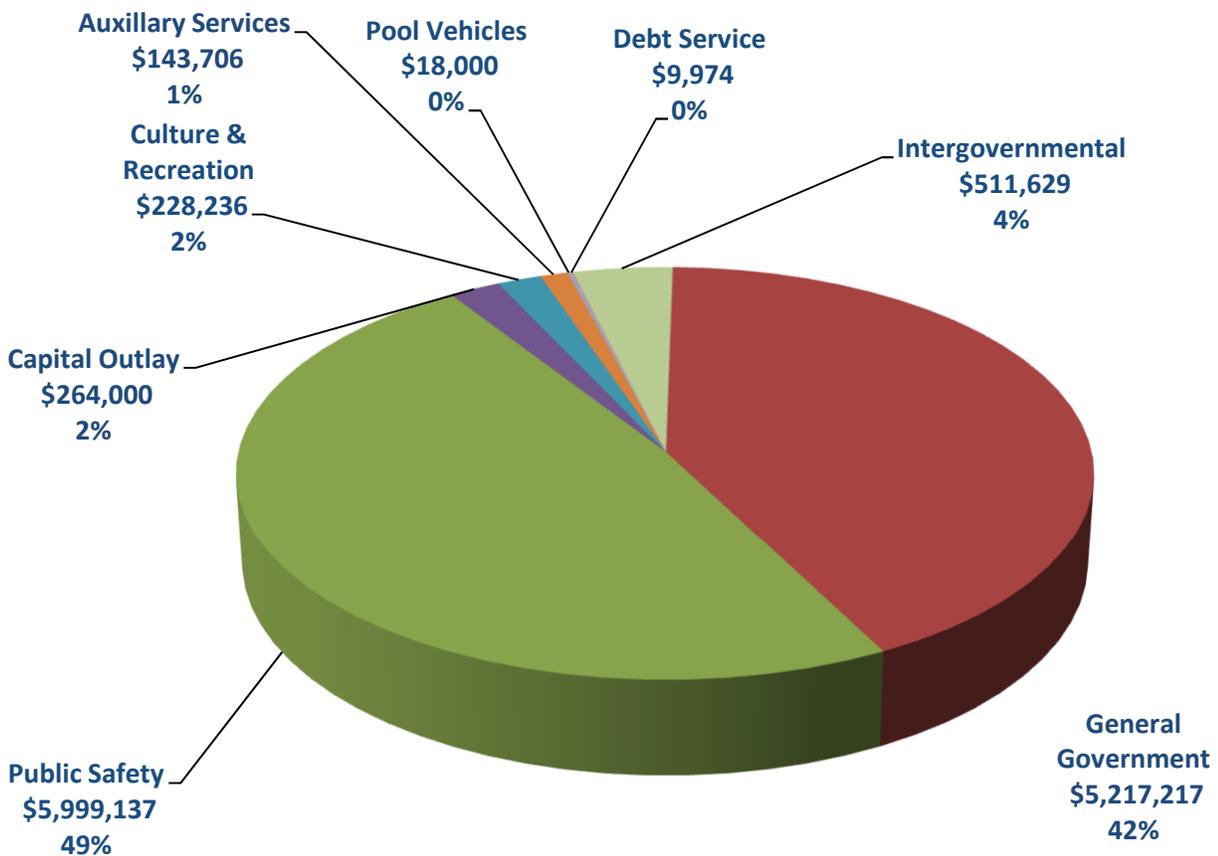
Fund 10 – General Fund Revenue Category Comparison



2019

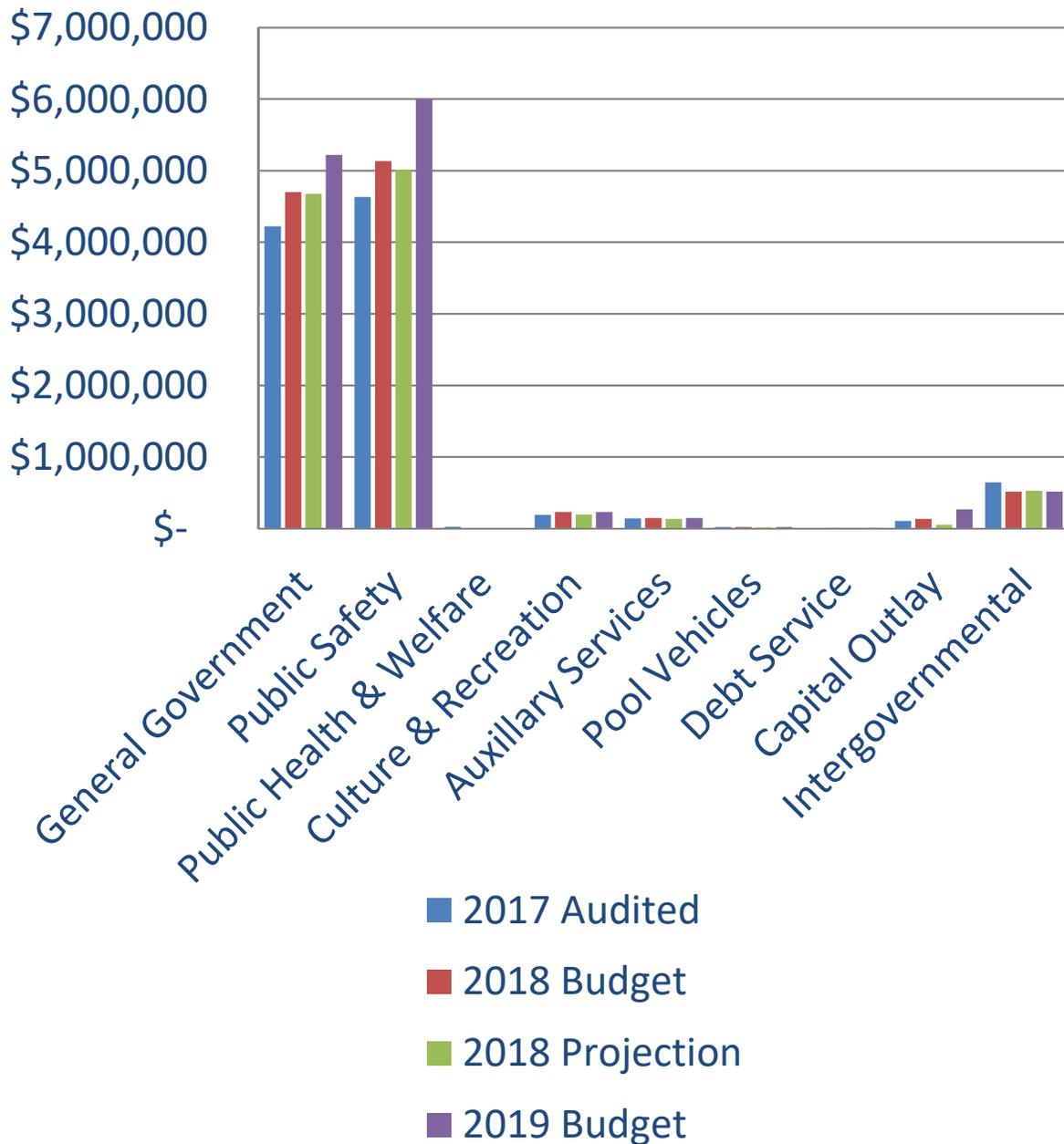
Fund 10 – General Fund Expenditure Categories

Fund 10 Total Expenditures & Transfers Out:
\$12,391,900

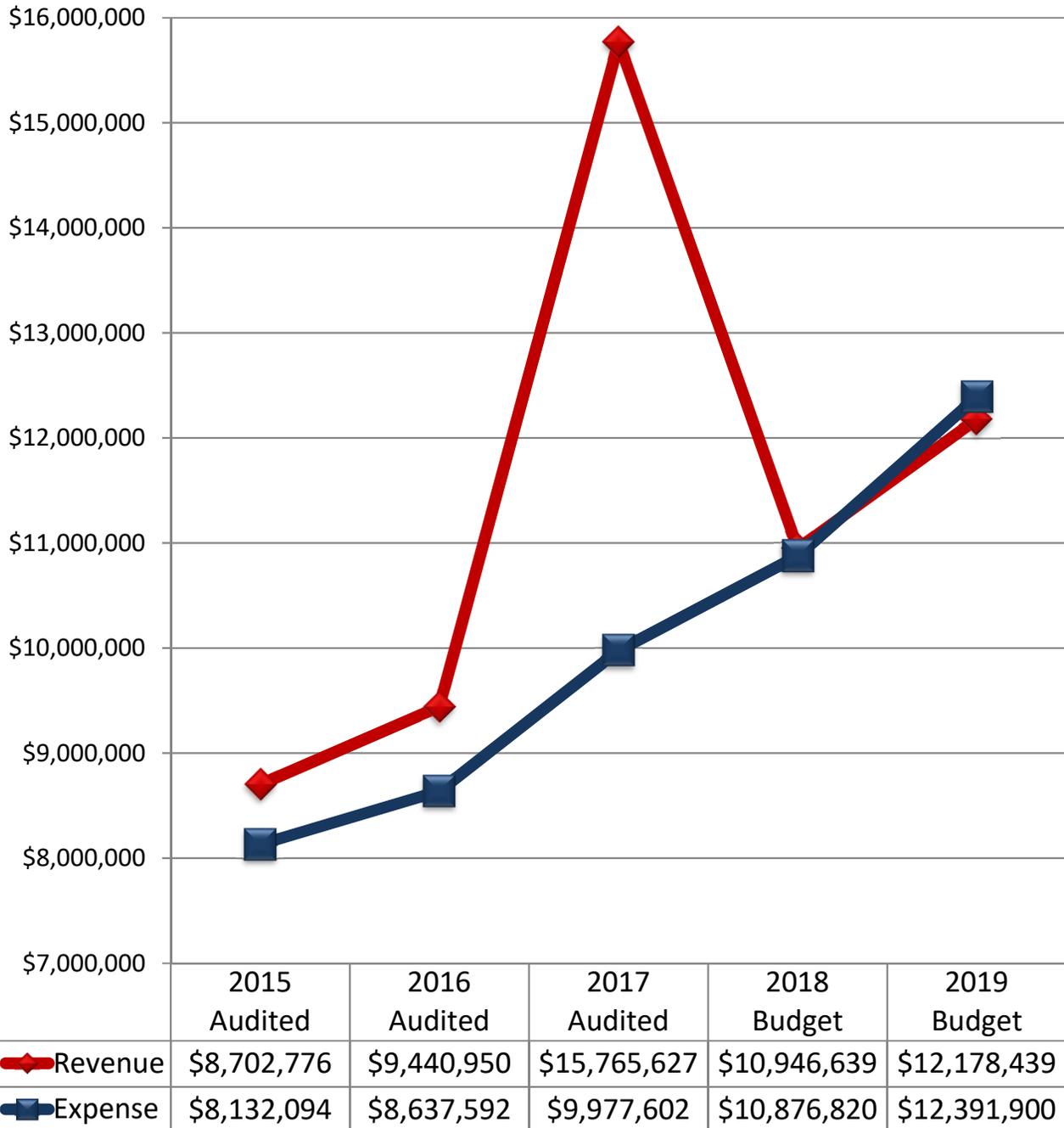


2019

Fund 10 – General Fund Expense Category Comparison



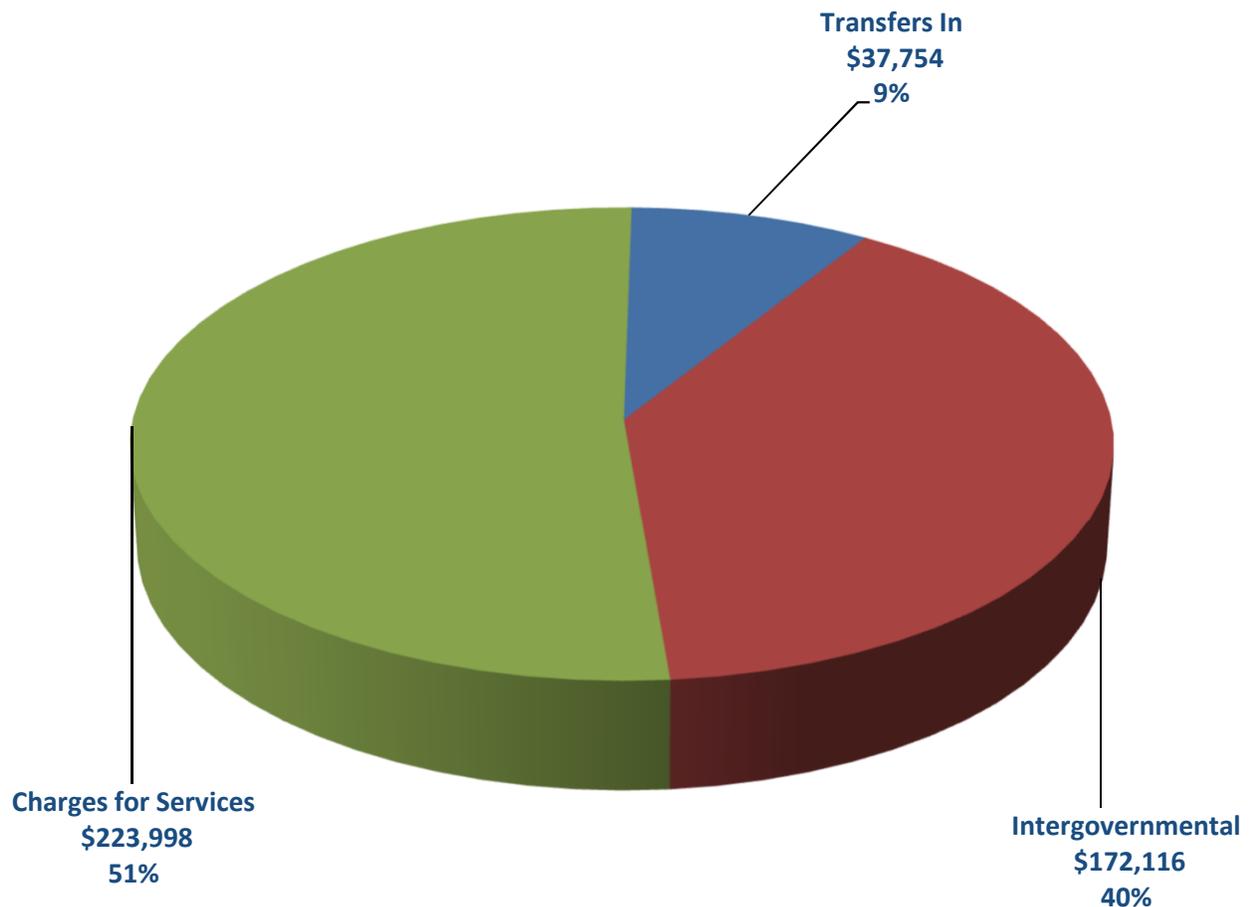
Fund 10 – General Fund 5 Year Comparison



Fund 15 – Public Health Fund

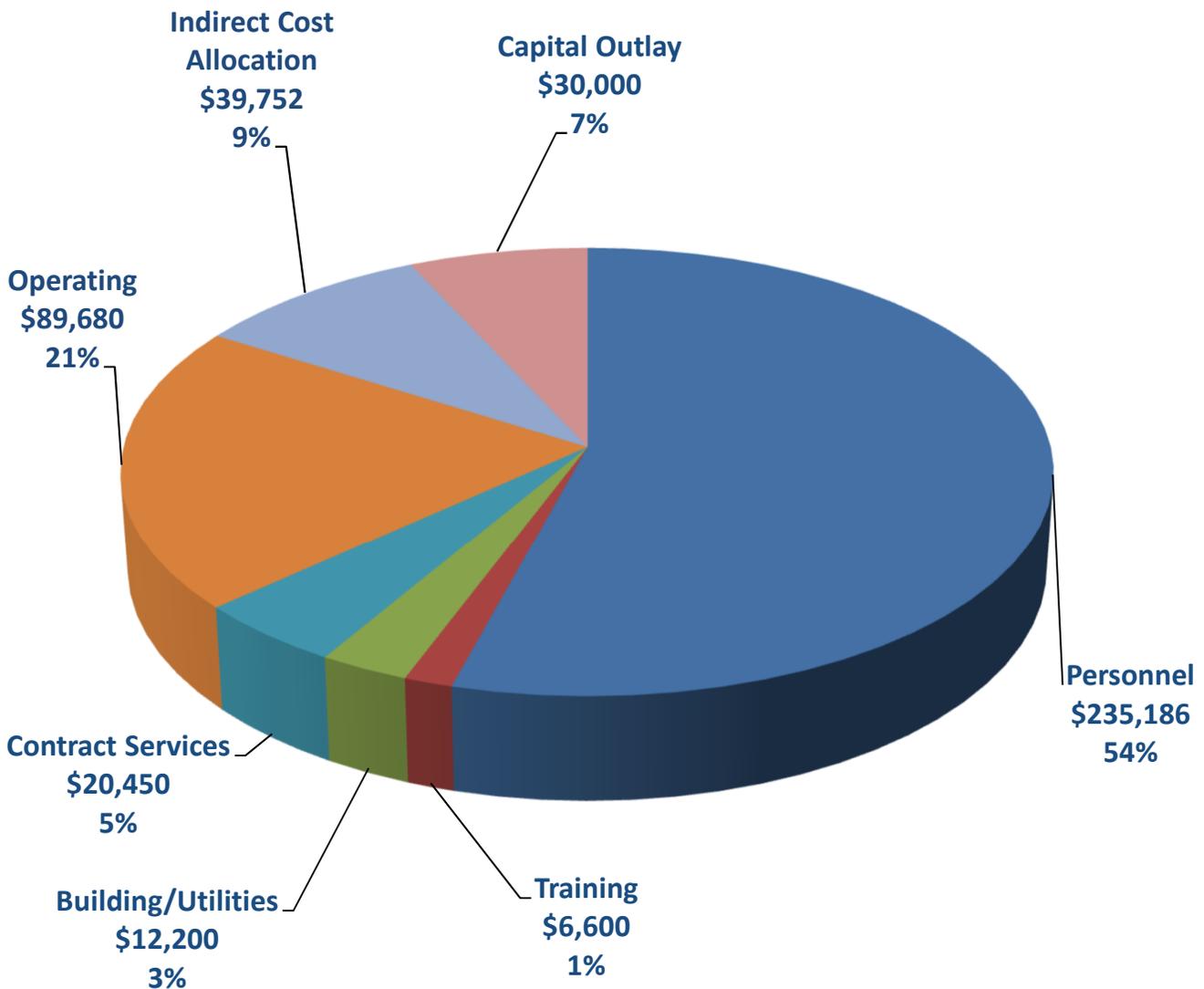
Source of Funds

Fund 15 Total Revenues & Transfers In:
\$433,868

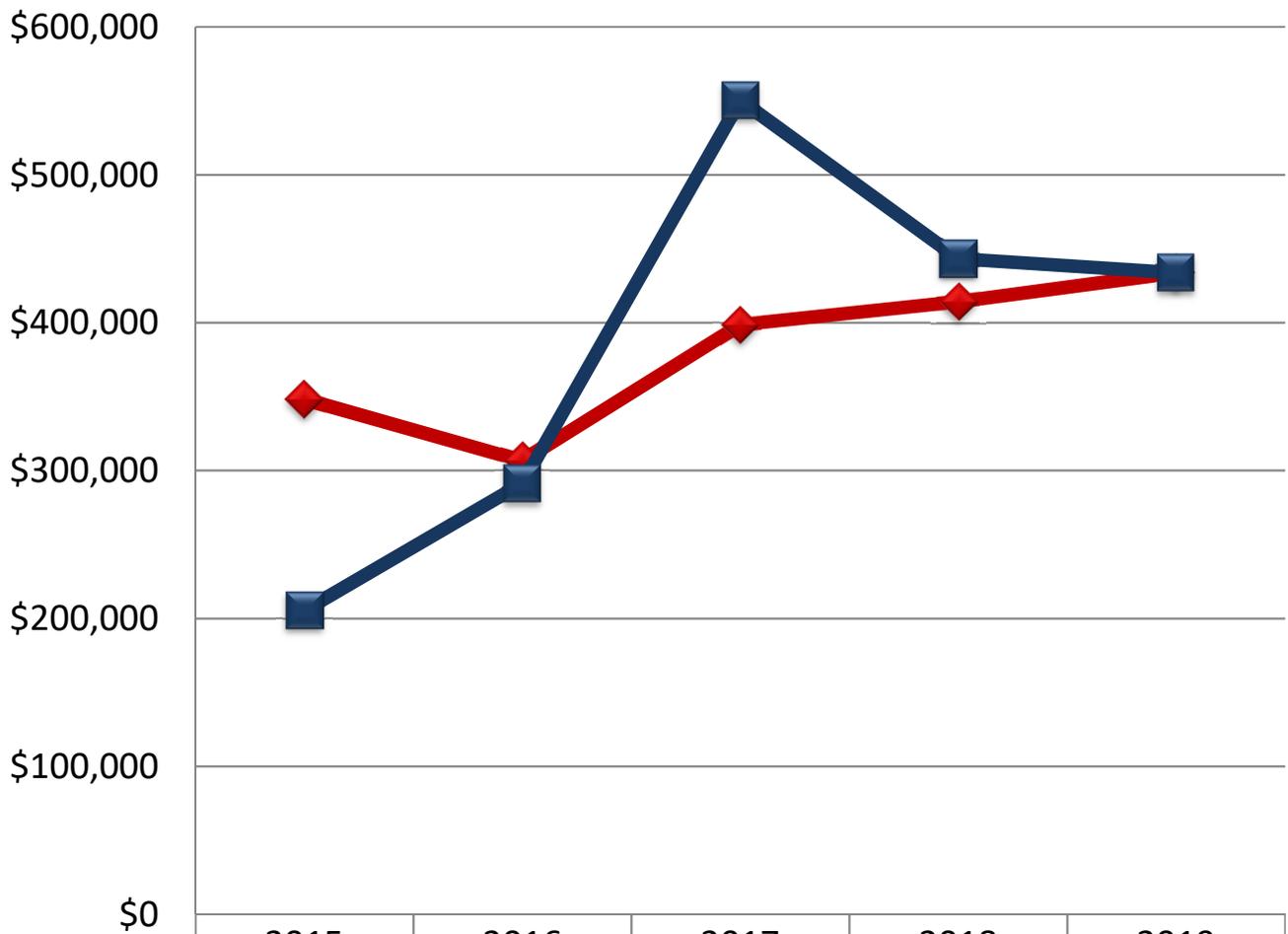


Fund 15 – Public Health Fund Expenditure Categories

Fund 15 Total Expenses & Transfers Out:
\$433,868



Fund 15 – Public Health Fund 5 Year Comparison

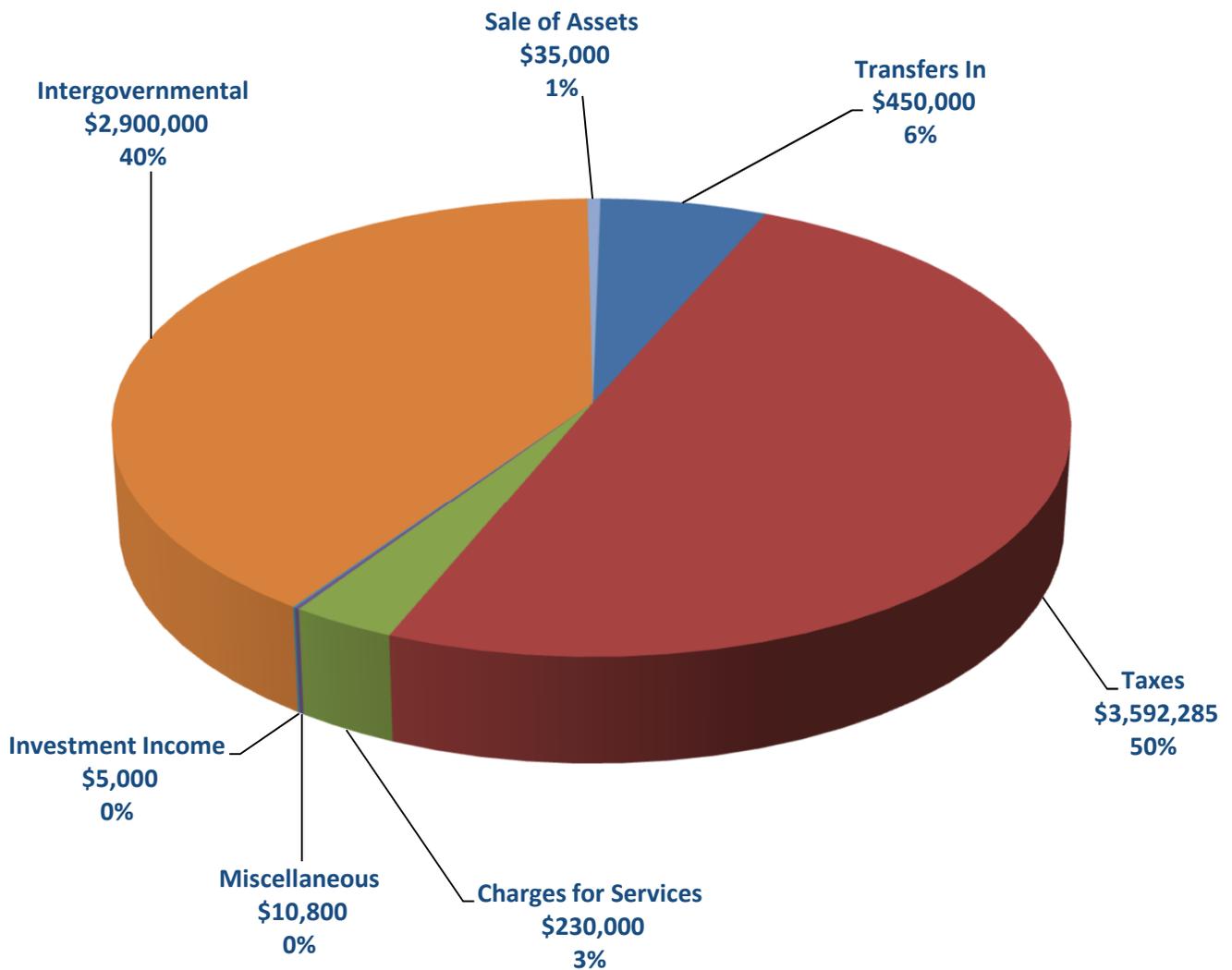


	2015 Audited	2016 Audited	2017 Audited	2018 Budget	2019 Budget
Revenue	\$348,179	\$306,643	\$398,779	\$414,314	\$433,868
Expense	\$205,487	\$291,500	\$550,386	\$443,314	\$433,868

Fund 20 – Road & Bridge Fund

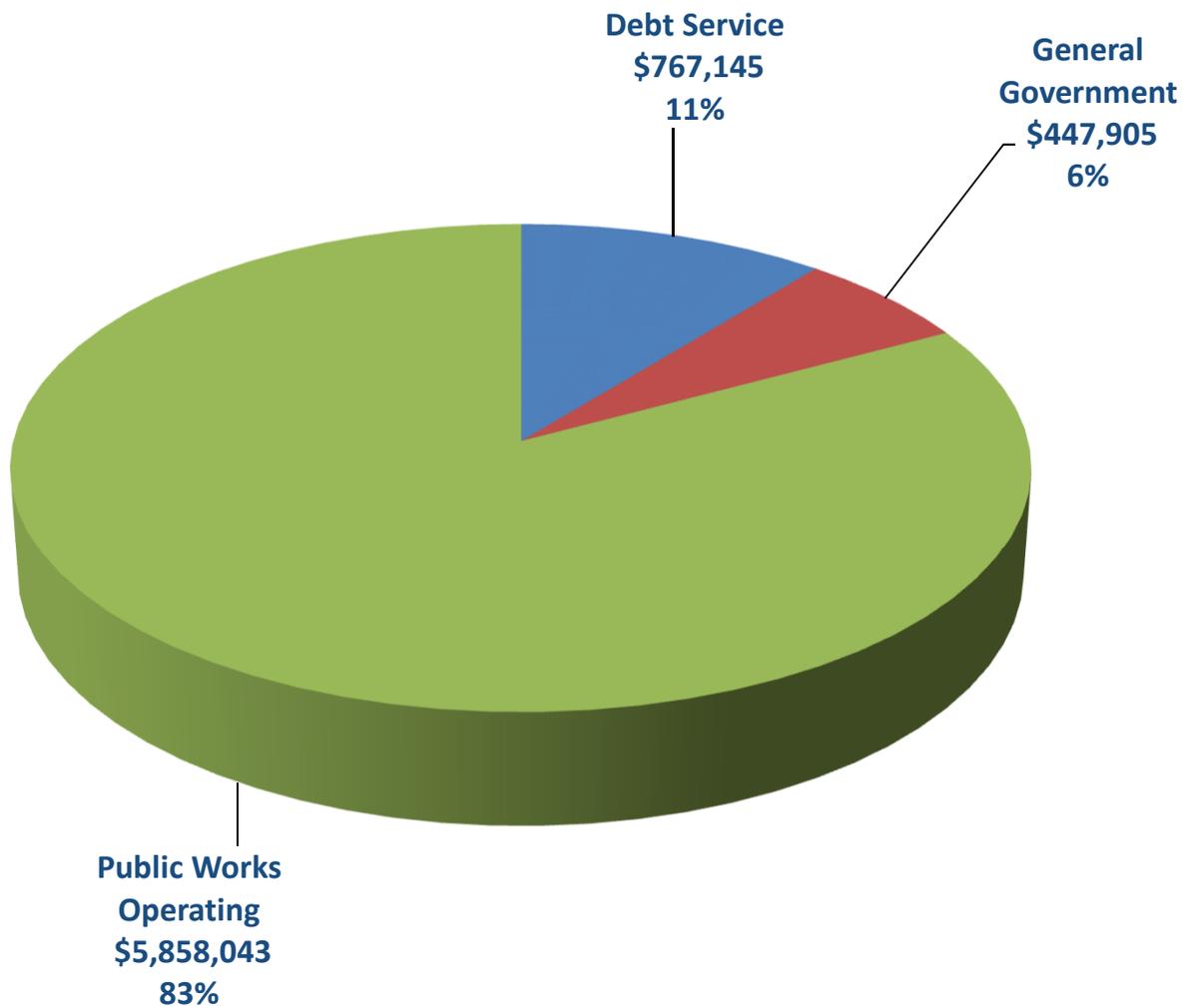
Source of Funds

Fund 20 Total Revenues & Transfers In:
\$7,223,085

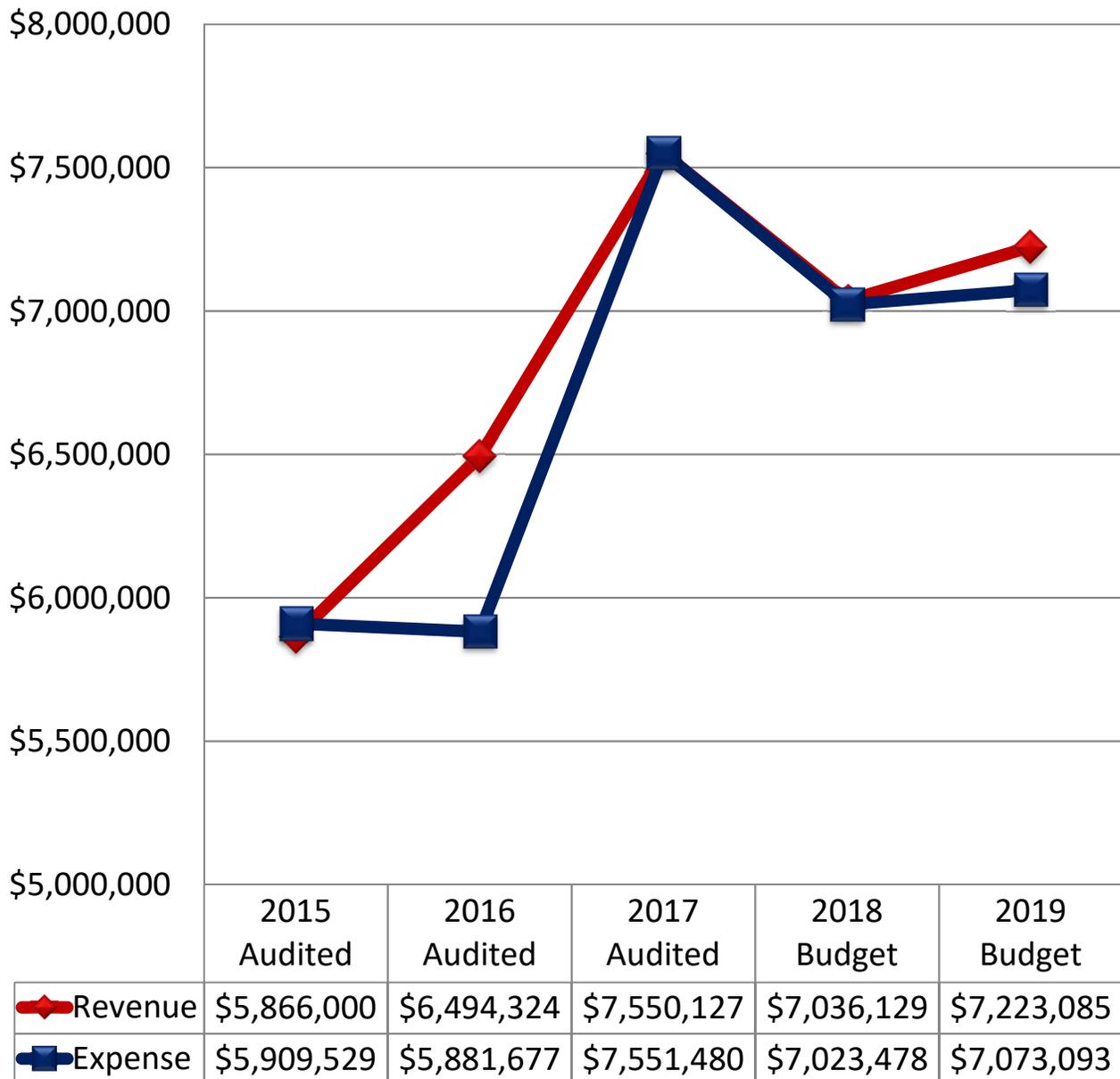


Fund 20 – Road & Bridge Fund Expenditure Categories

Fund 20 Total Expenses & Transfers Out:
\$7,073,093

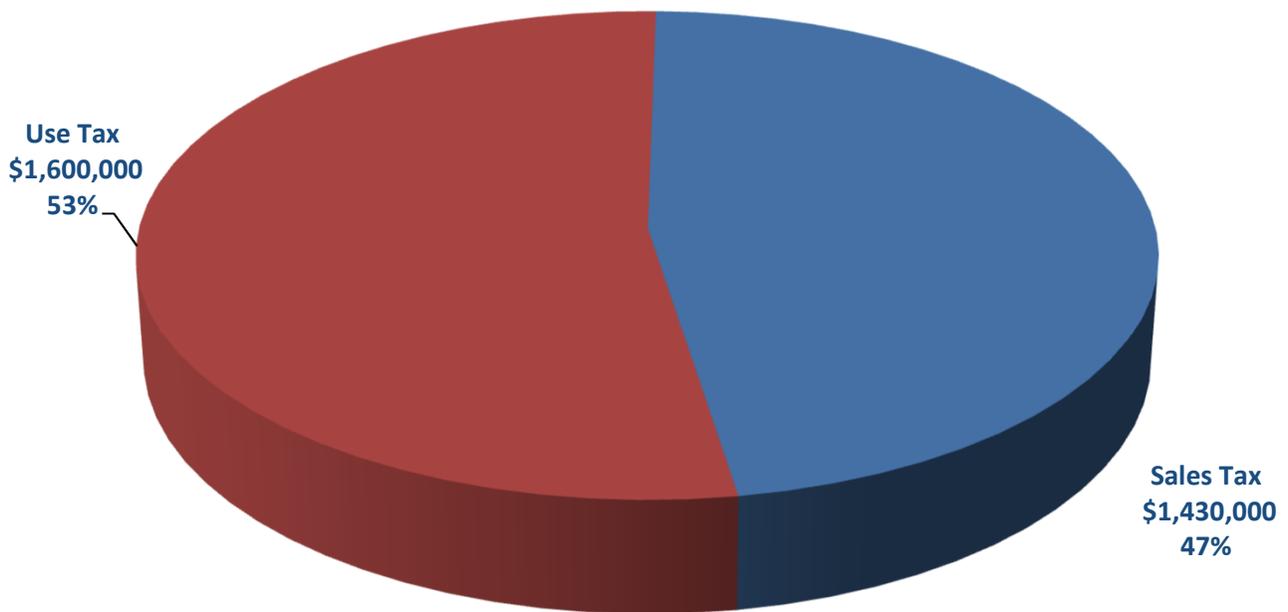


Fund 20 – Road & Bridge Fund 5 Year Comparison



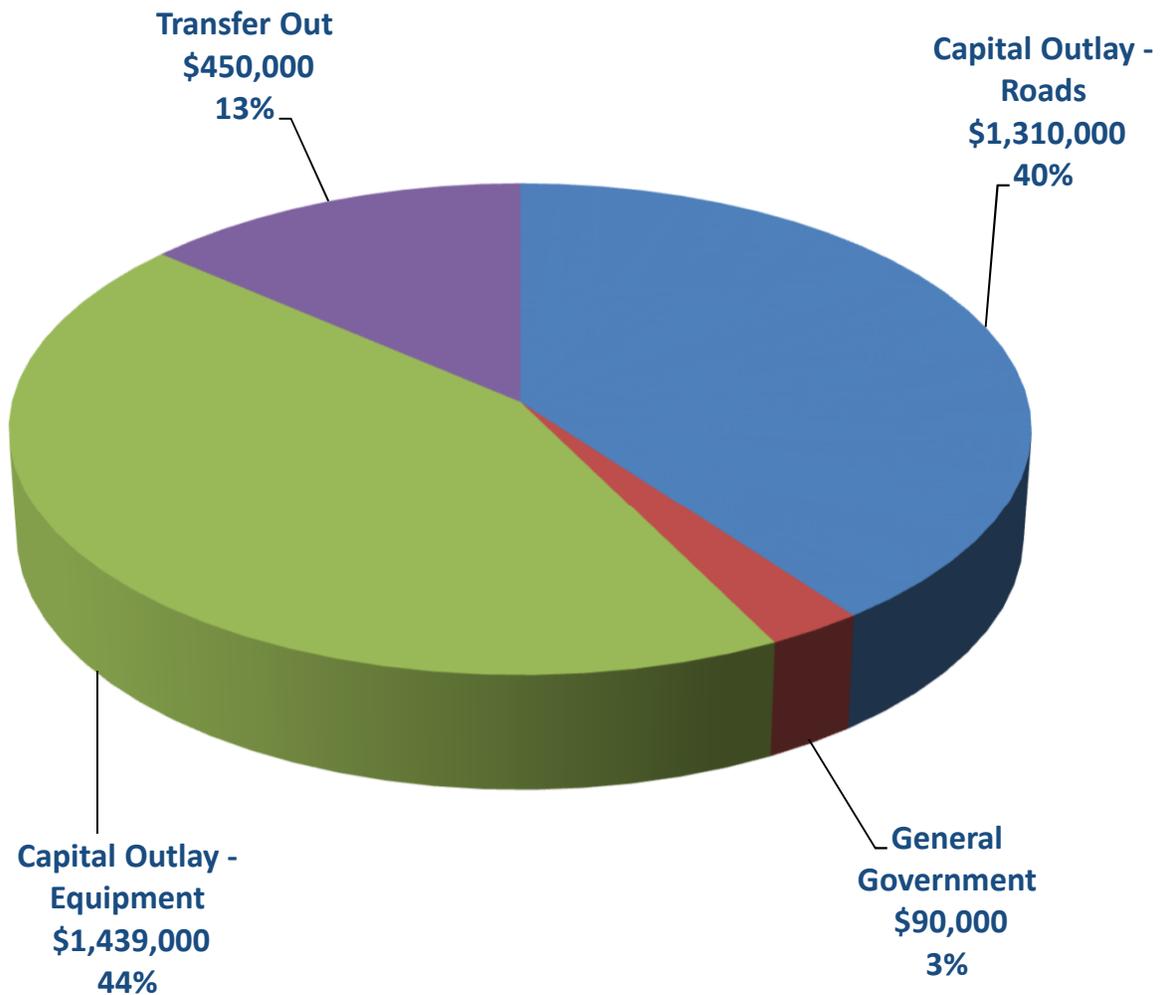
Fund 25 - Sales & Use Tax Fund Source of Funds

Fund 25 Total Revenues & Transfers In:
\$3,030,000

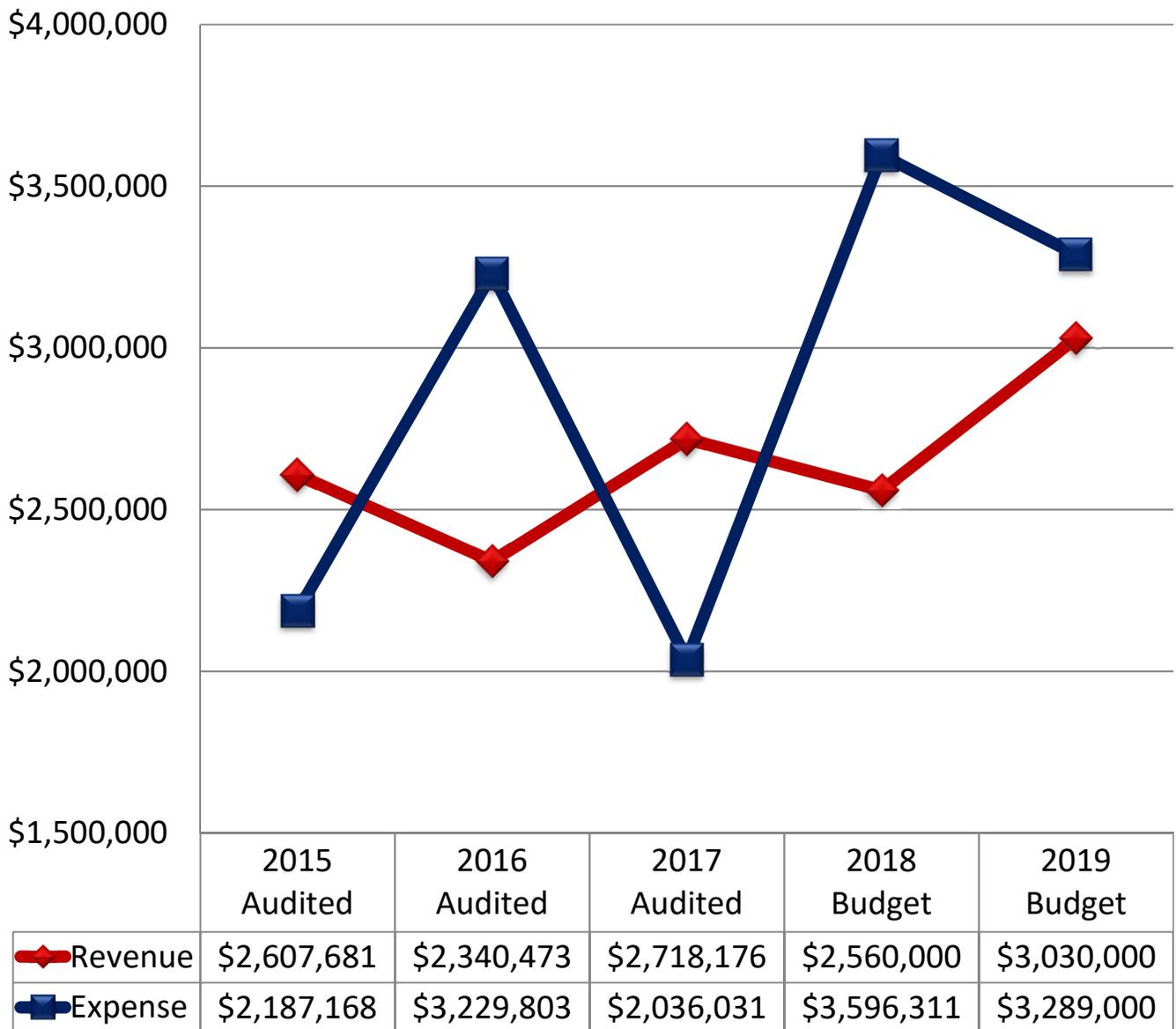


Fund 25 - Sales & Use Tax Fund Expenditure Categories

Fund 25 Total Expenses & Transfers Out:
\$3,289,000

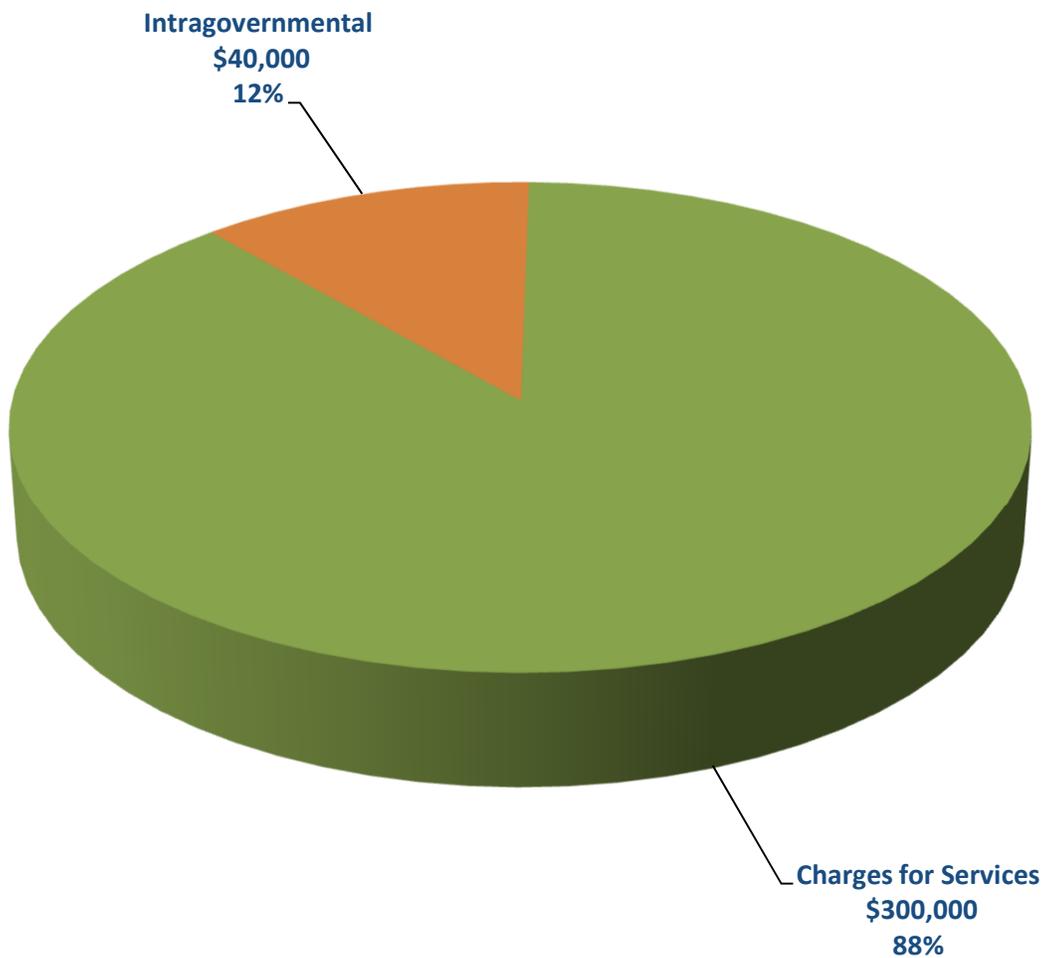


Fund 25 - Sales & Use Tax Fund 5 Year Comparison



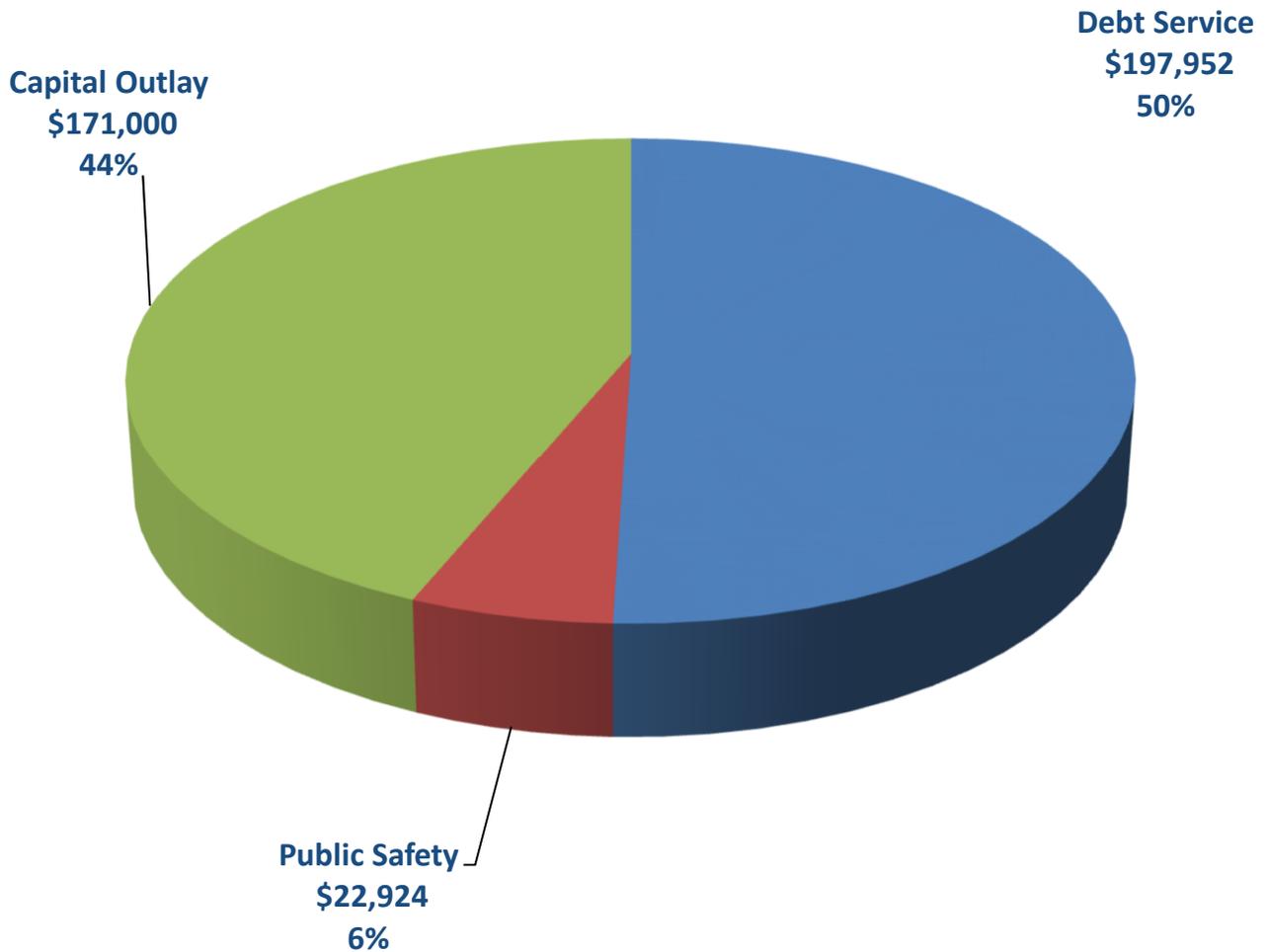
Fund 40 – Law Enforcement Assistance Fund Source of Funds

Fund 40 Total Revenues & Transfers In:
\$340,000

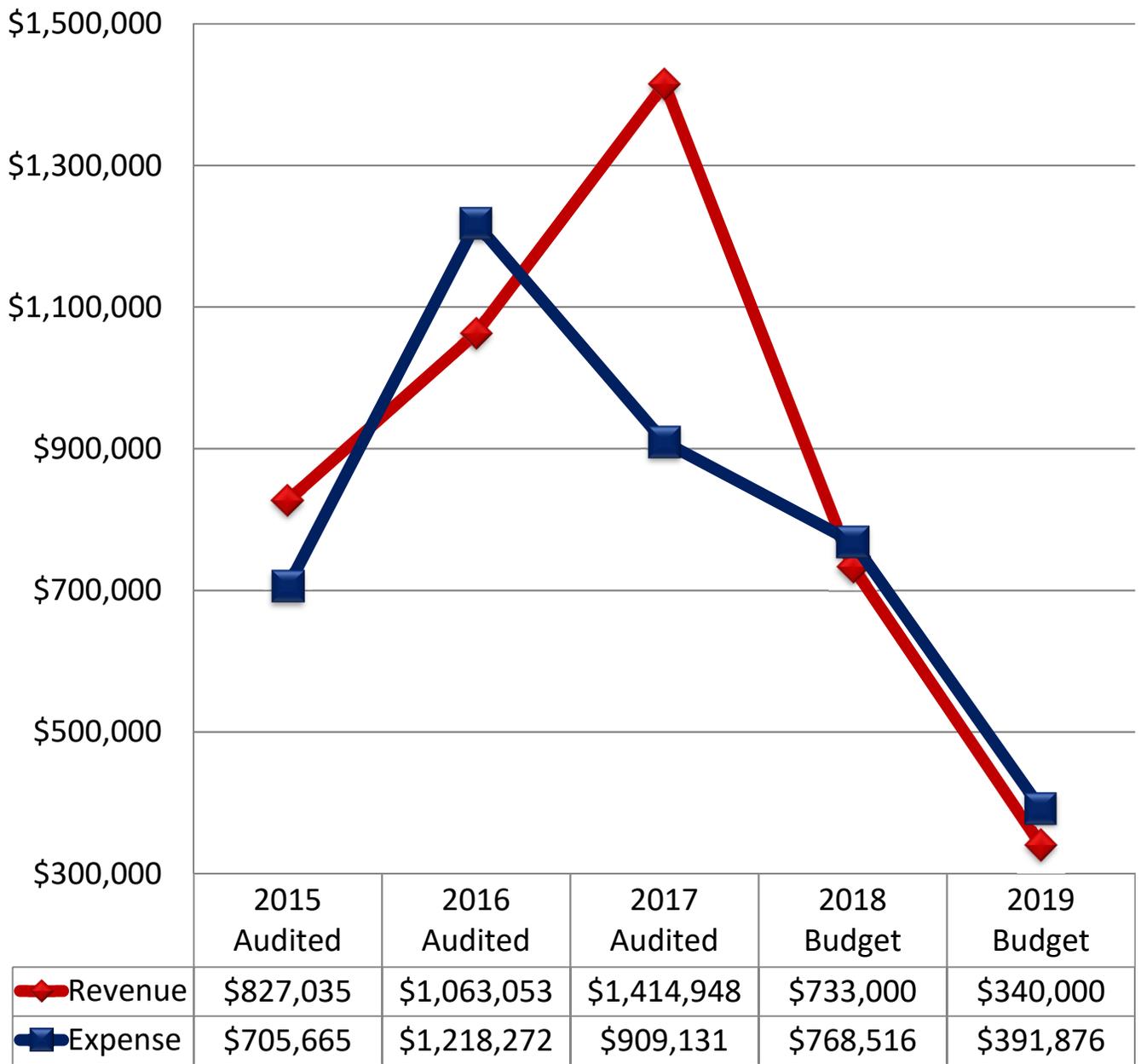


Fund 40 – Law Enforcement Assistance Fund Expenditure Categories

Fund 40 Total Expenses & Transfers Out:
\$391,876

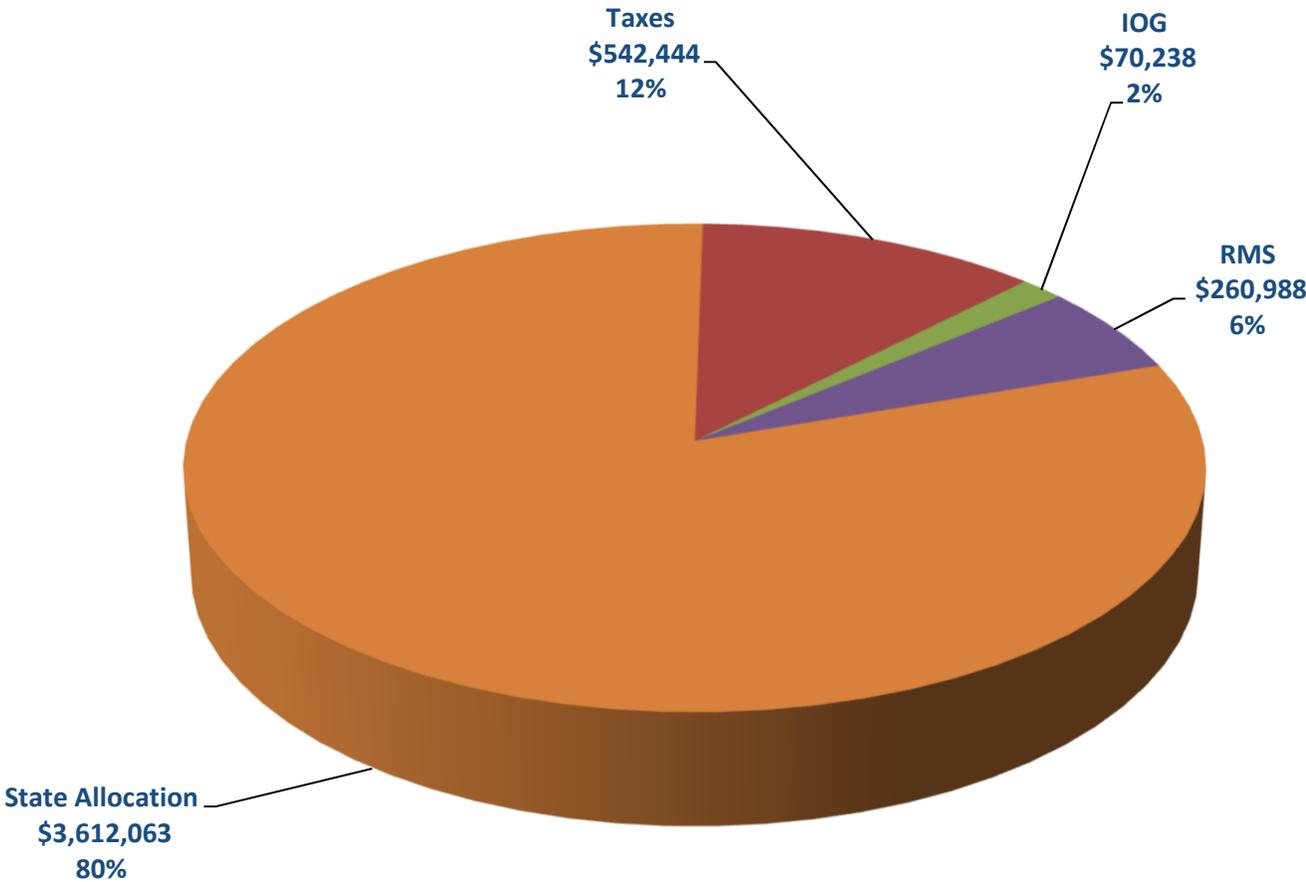


Fund 40 – Law Enforcement Assistance Fund 5 Year Comparison



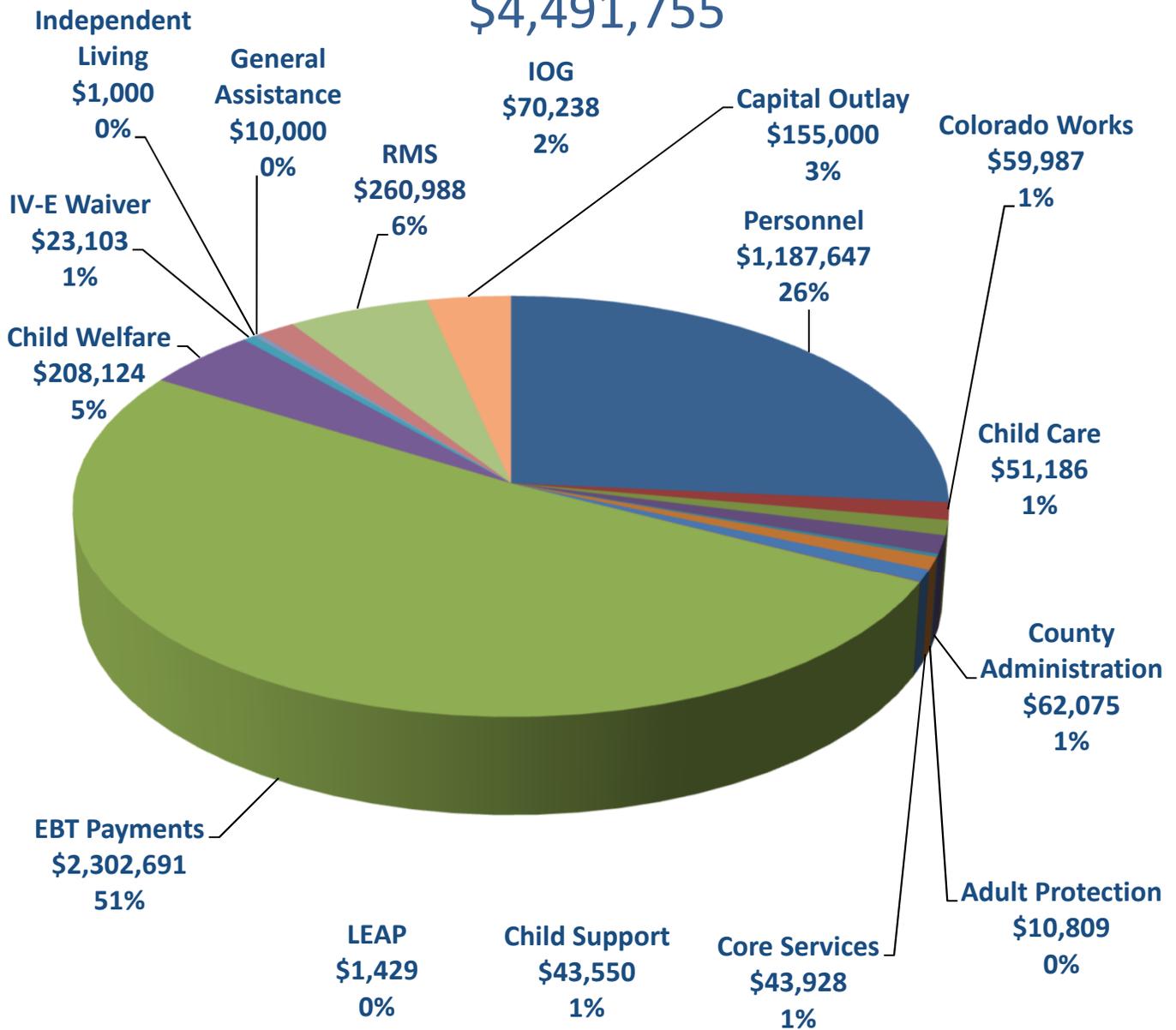
Fund 50 – Human Services Fund Source of Funds

Fund 50 Total Revenues & Transfers In:
\$4,485,733

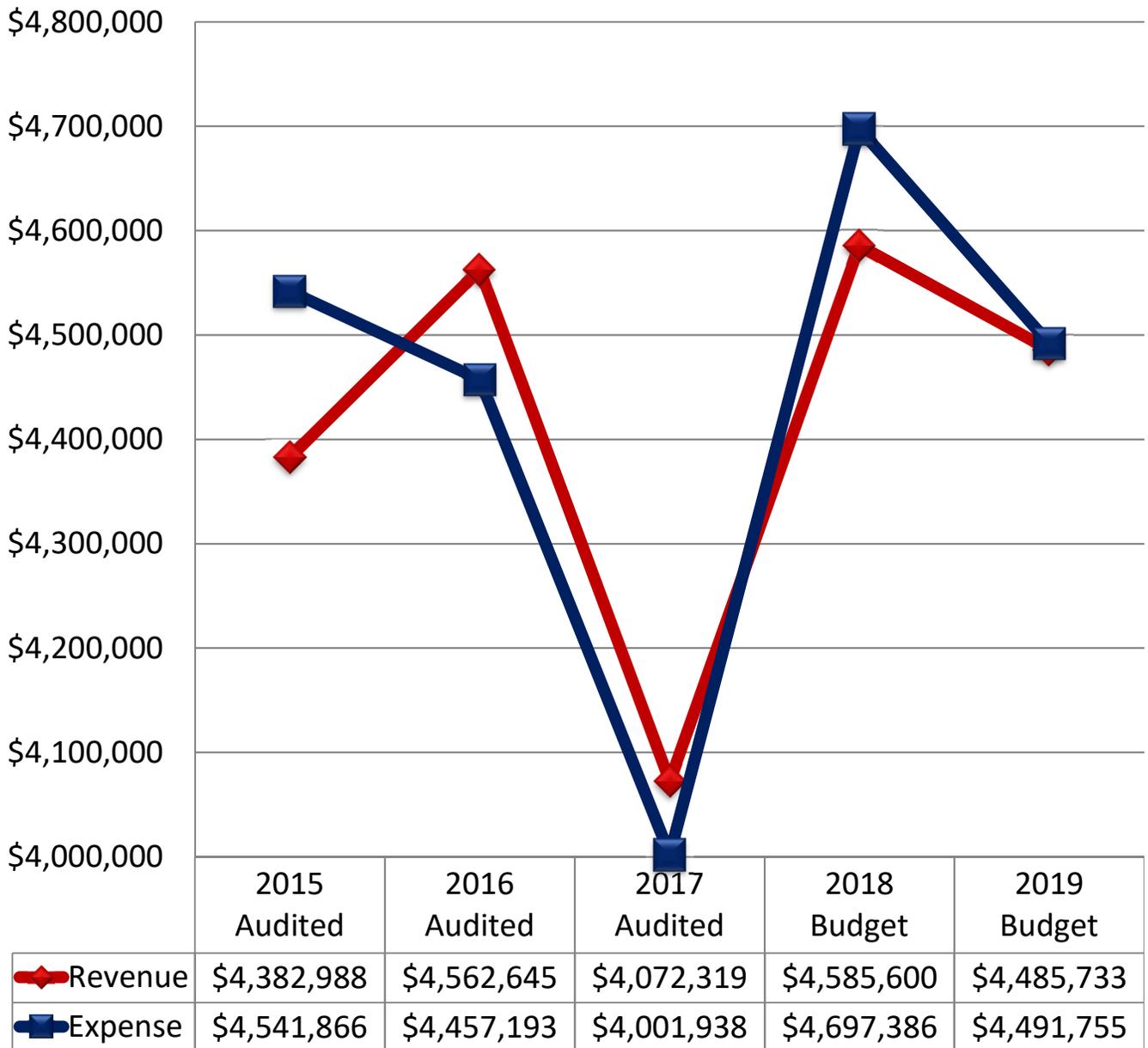


Fund 50 – Human Services Expenditure Categories

Fund 50 Total Expenses & Transfers Out:
\$4,491,755

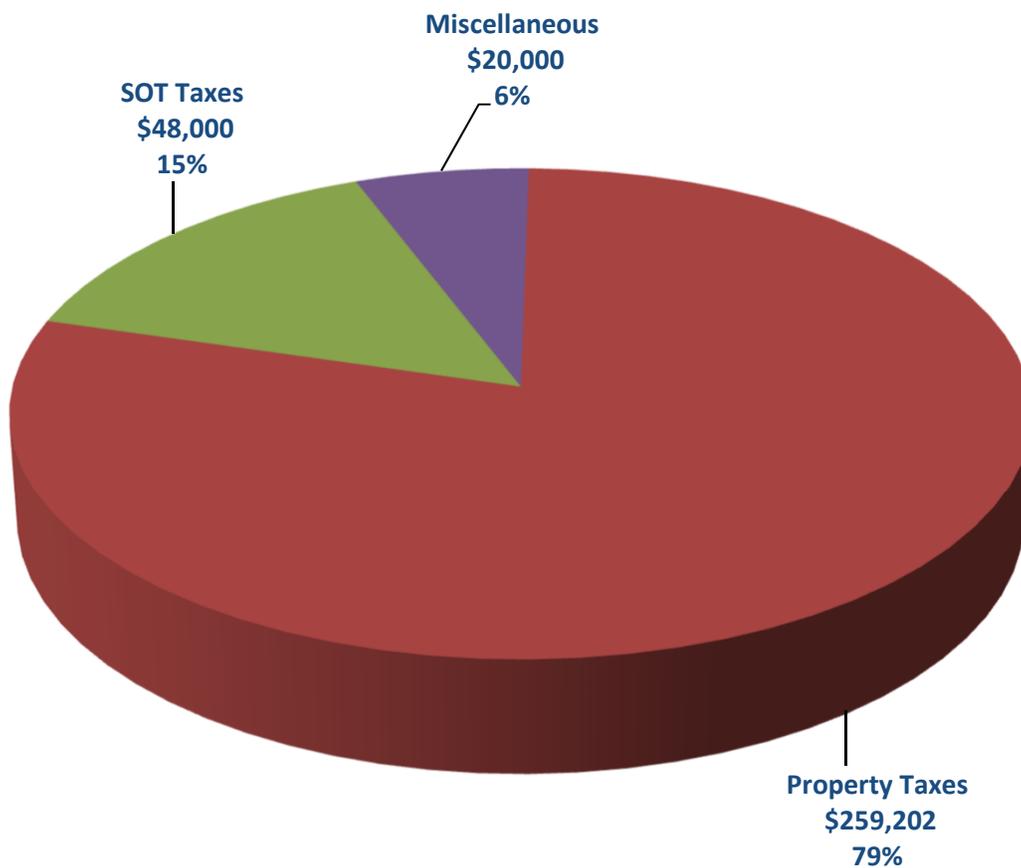


Fund 50 – Human Services Fund 5 Year Comparison



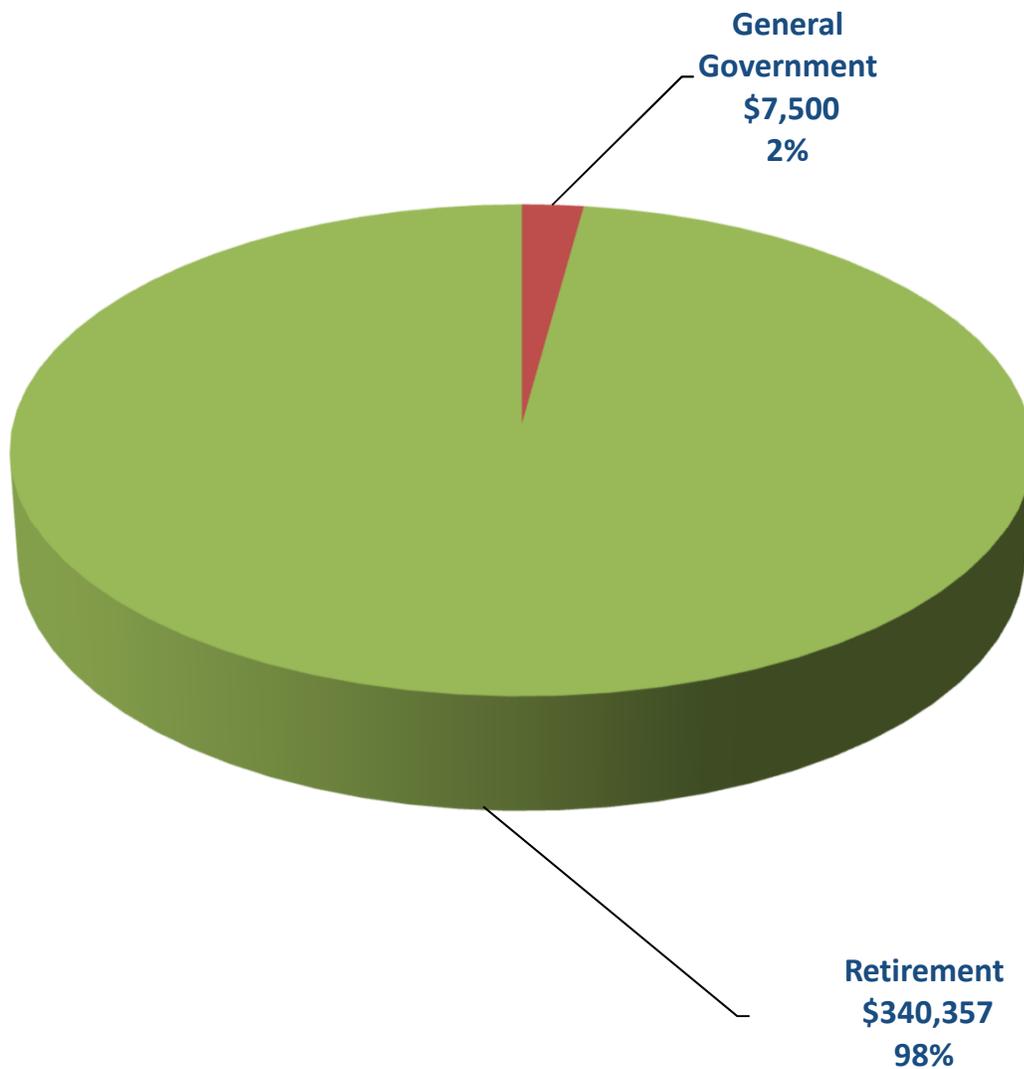
Fund 70 – Retirement Fund Source of Funds

Fund 70 Total Revenues & Transfers In:
\$327,202

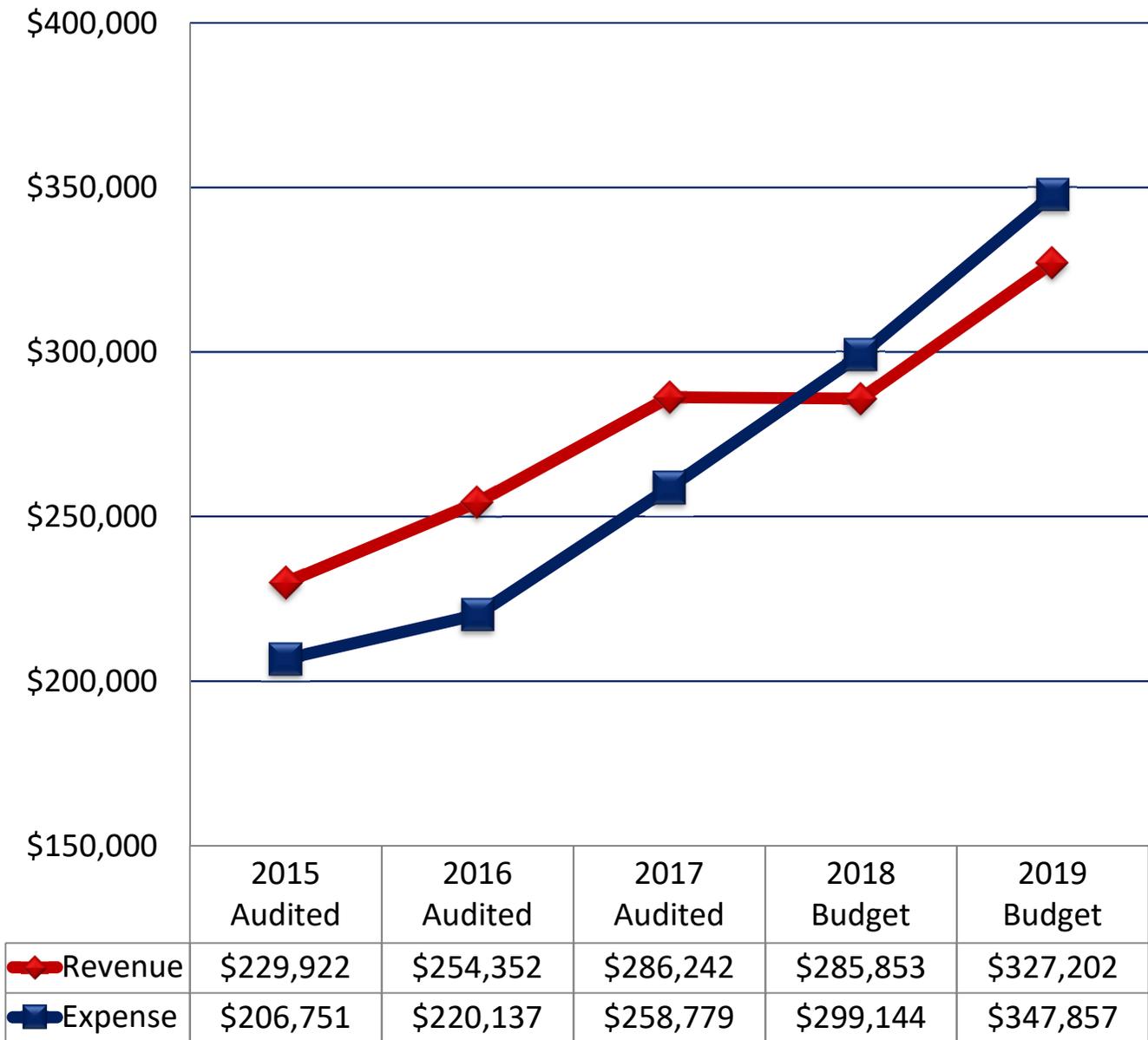


Fund 70 – Retirement Fund Expenditure Categories

Fund 70 Total Expenses & Transfers Out:
\$347,857

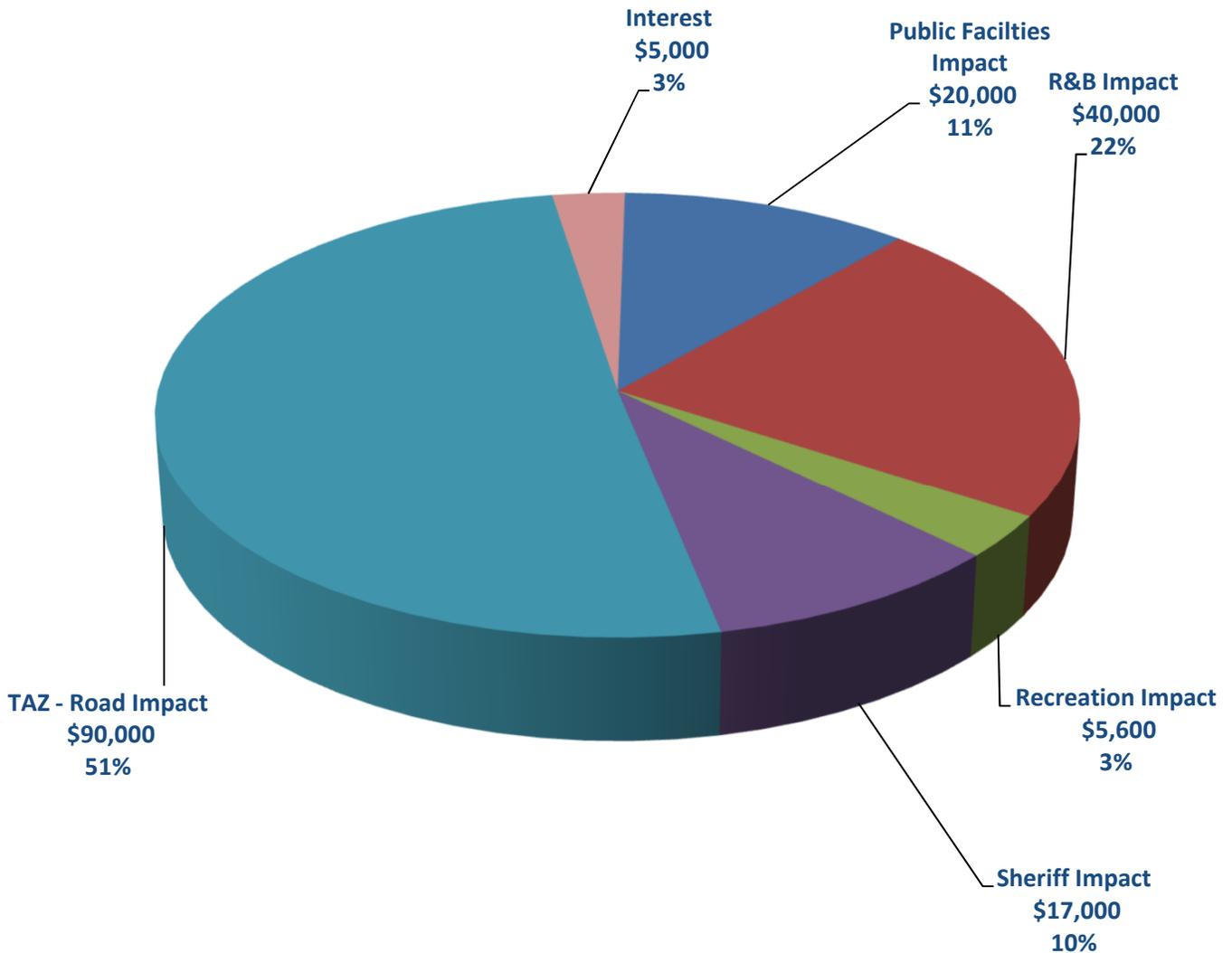


Fund 70 – Retirement Fund 5 Year Comparison



Fund 85 - Impact Fund Source of Funds

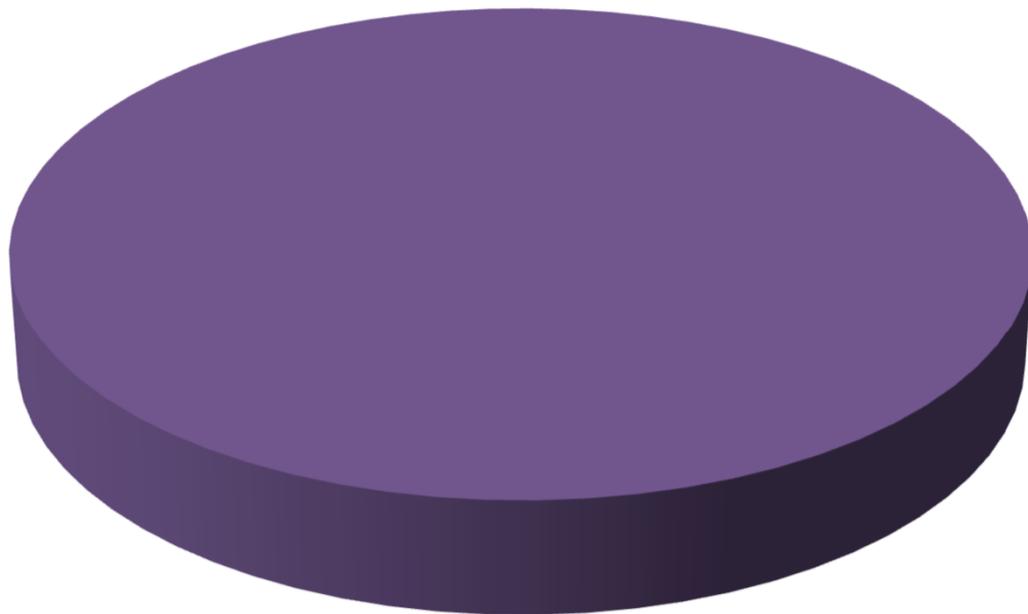
Fund 85 Total Revenues & Transfers In:
\$177,600



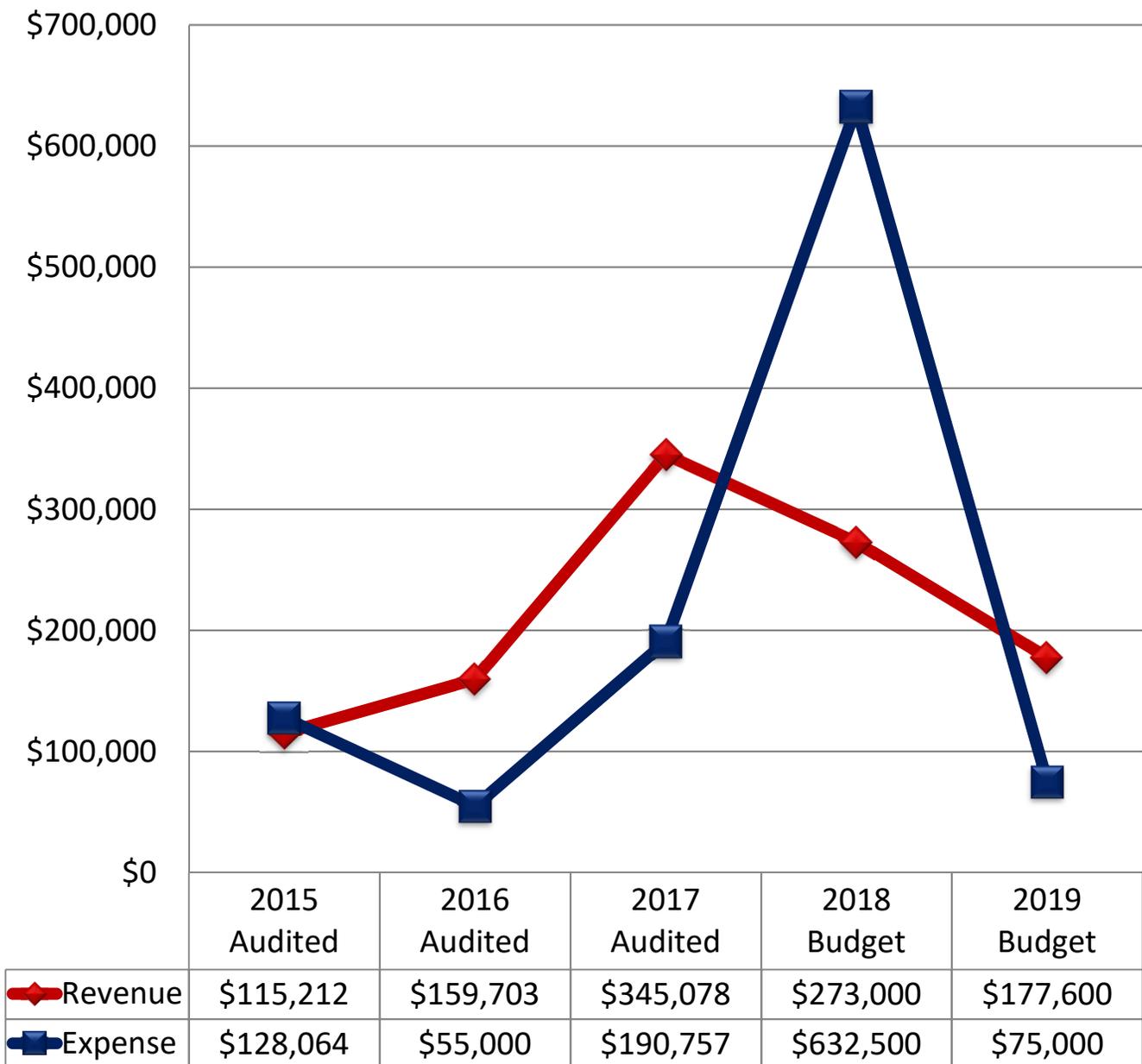
Fund 85 - Impact Fund Expenditure Categories

Fund 85 Total Expense: \$75,000

TAZ - Road Impact
\$75,000
100%

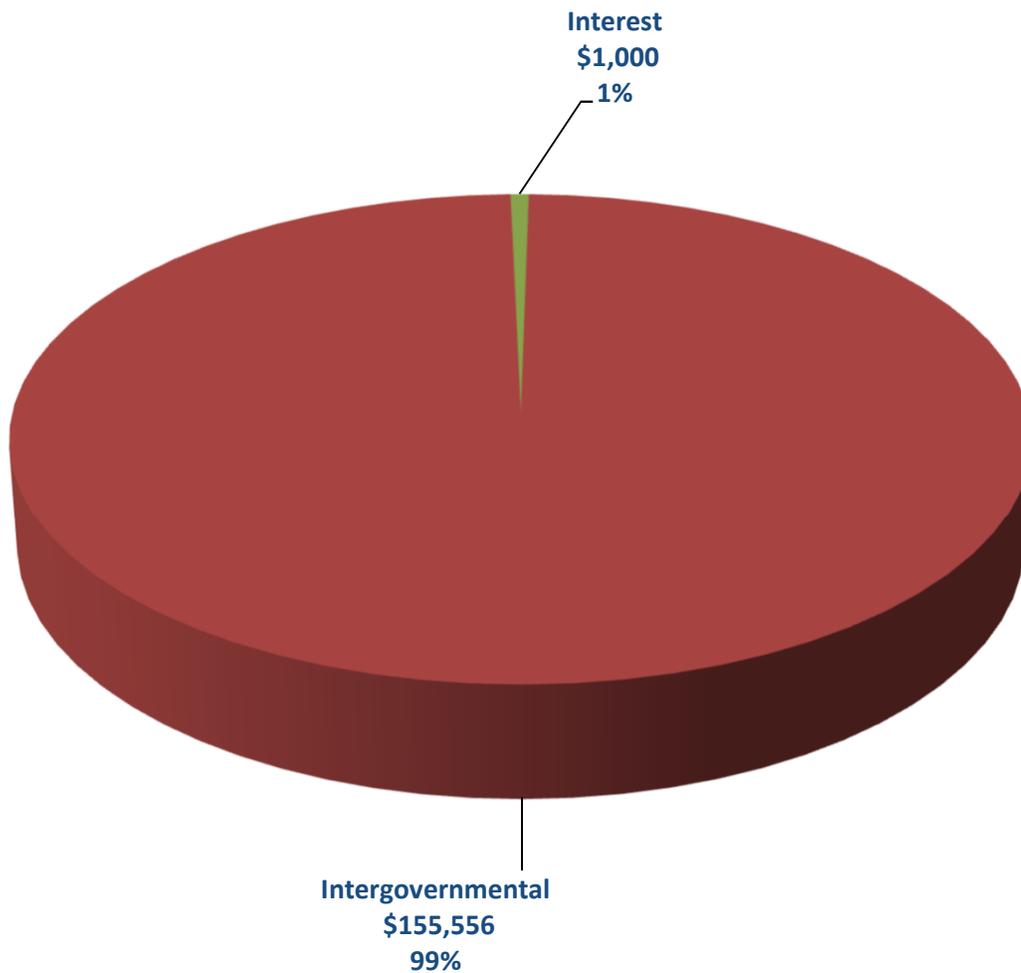


Fund 85 – Impact Fund 5 Year Comparison



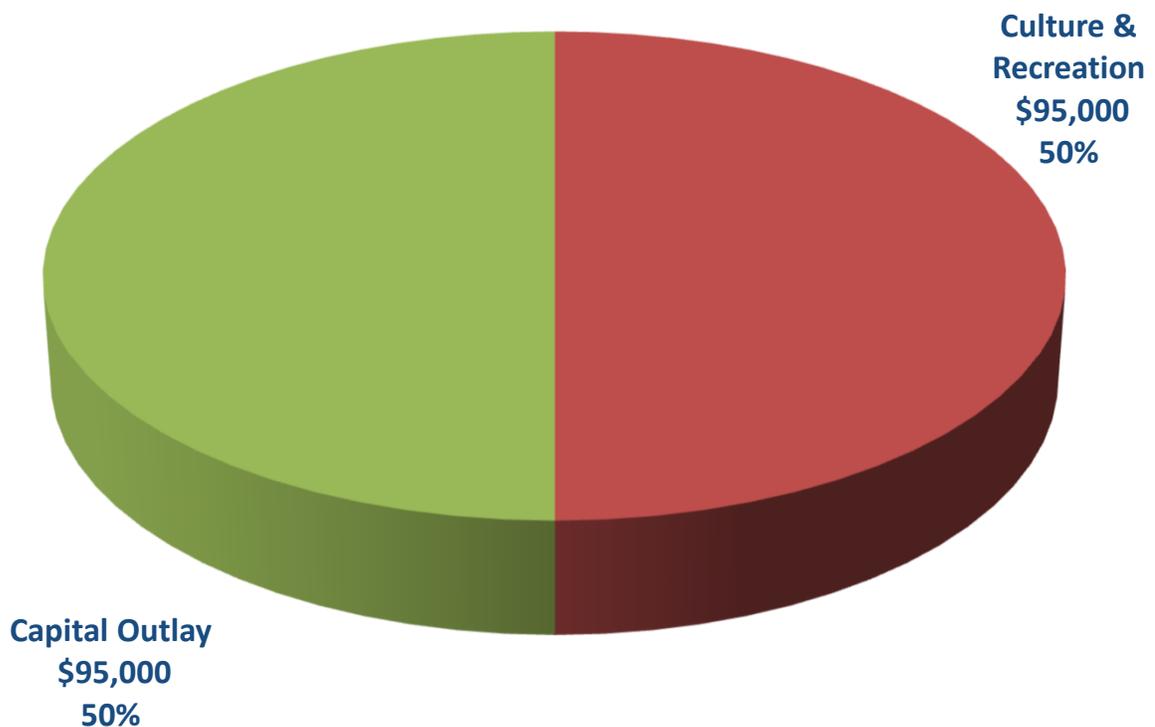
Fund 90 – Conservation Trust Fund Source of Funds

Fund 90 Total Revenues & Transfers In:
\$156,556

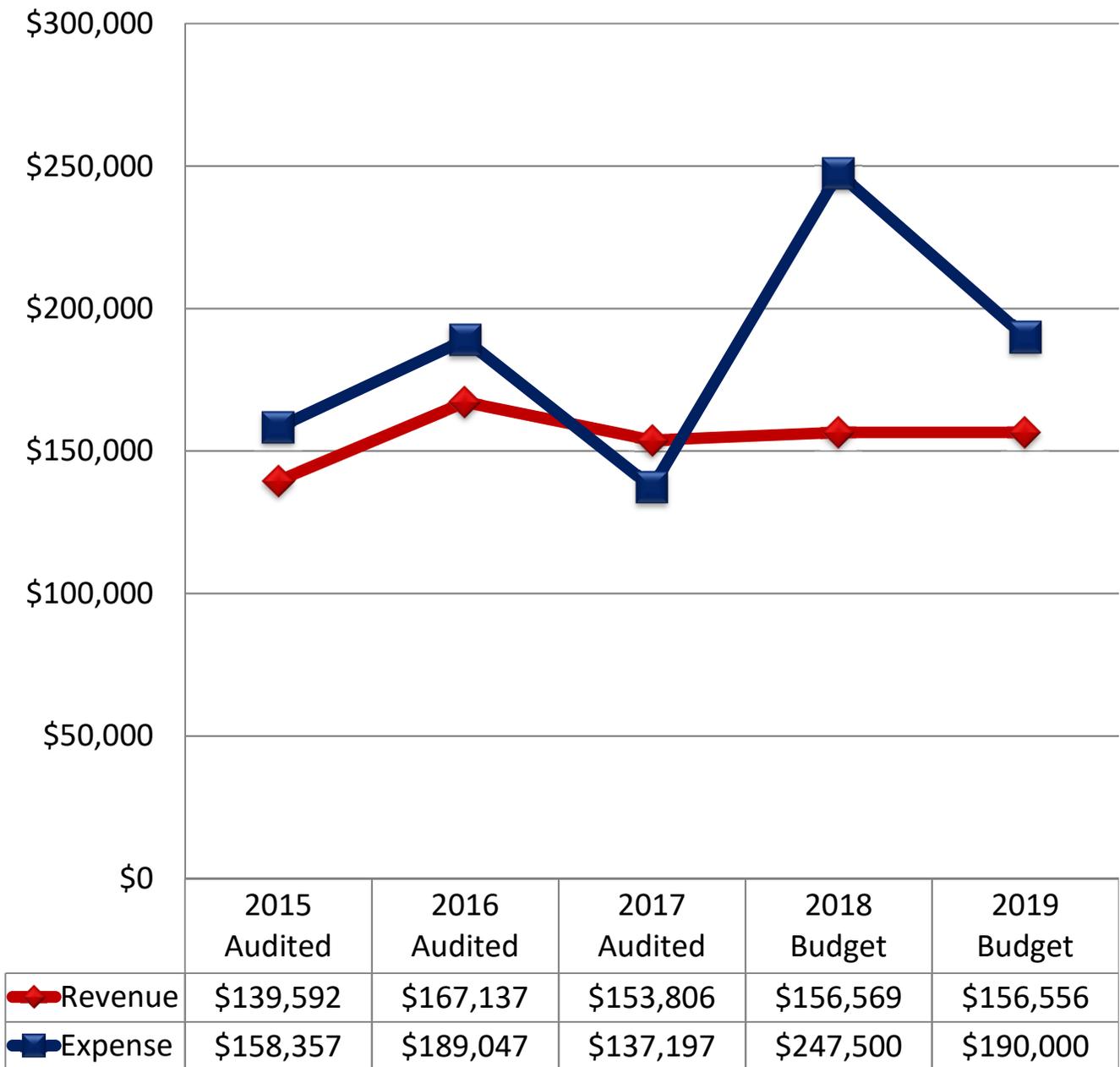


Fund 90 – Conservation Trust Fund Expenditure Categories

Fund 90 Total Expenses & Transfers Out:
\$190,000

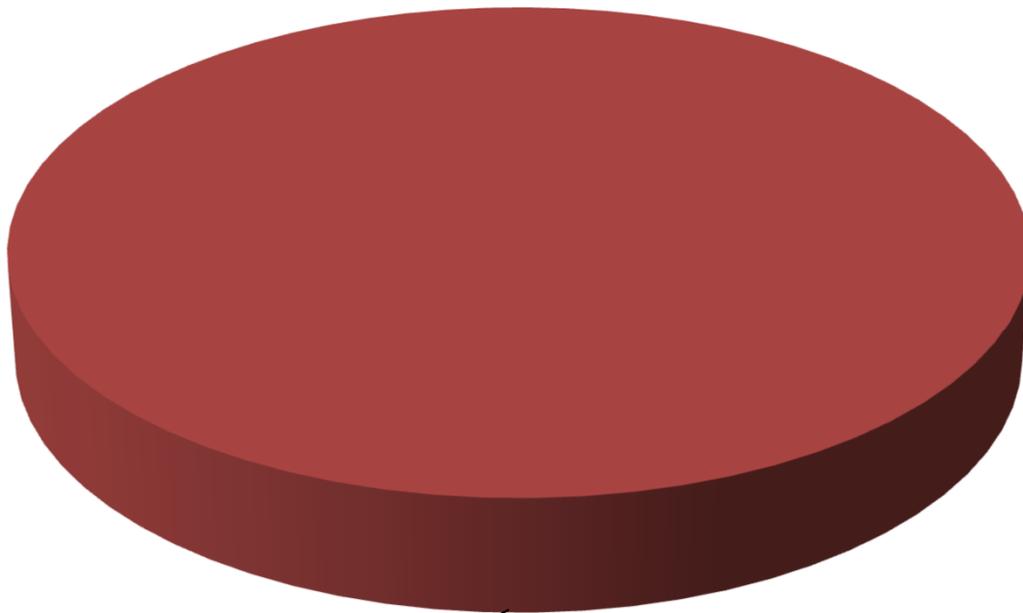


Fund 90 – Conservation Trust Fund 5 Year Comparison



Fund 95 – Bond Service Fund Source of Funds

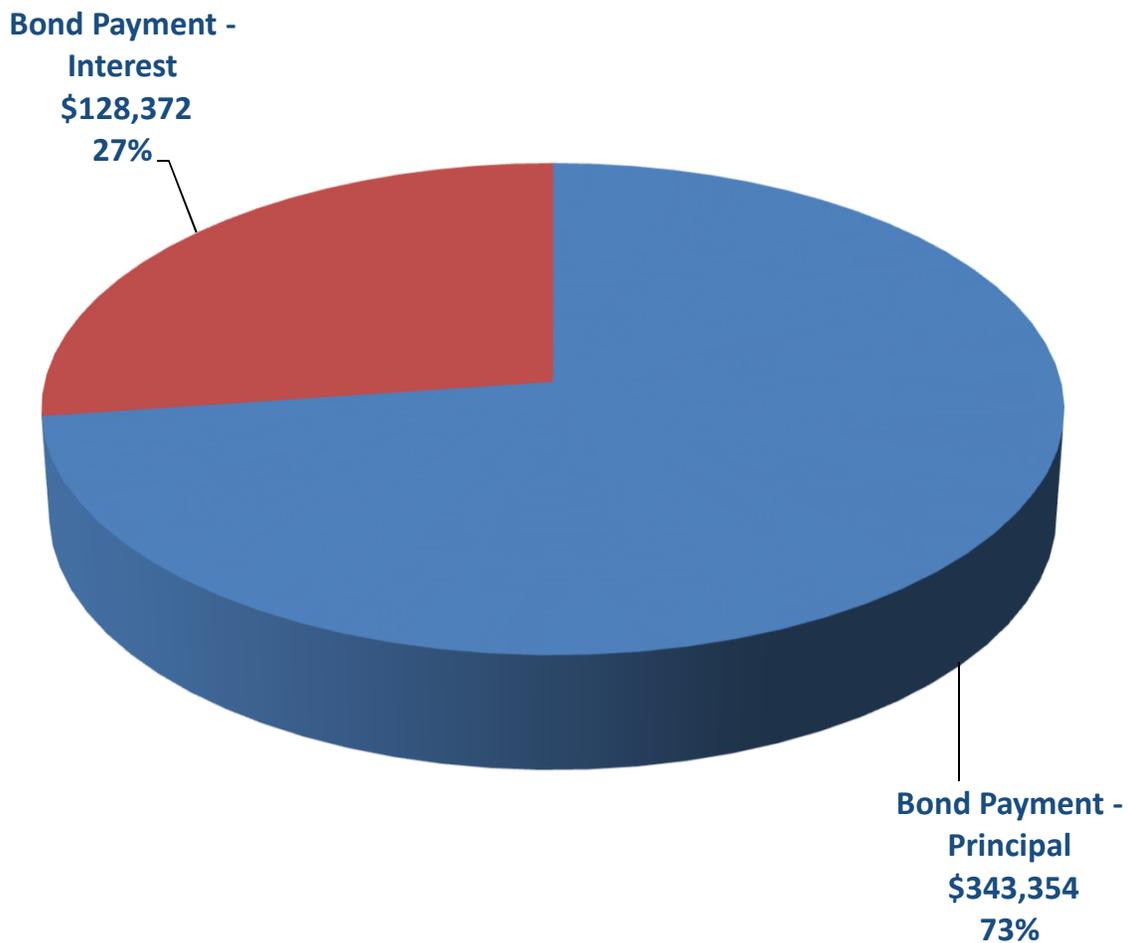
Fund 95 Total Revenues & Transfers In:
\$472,000



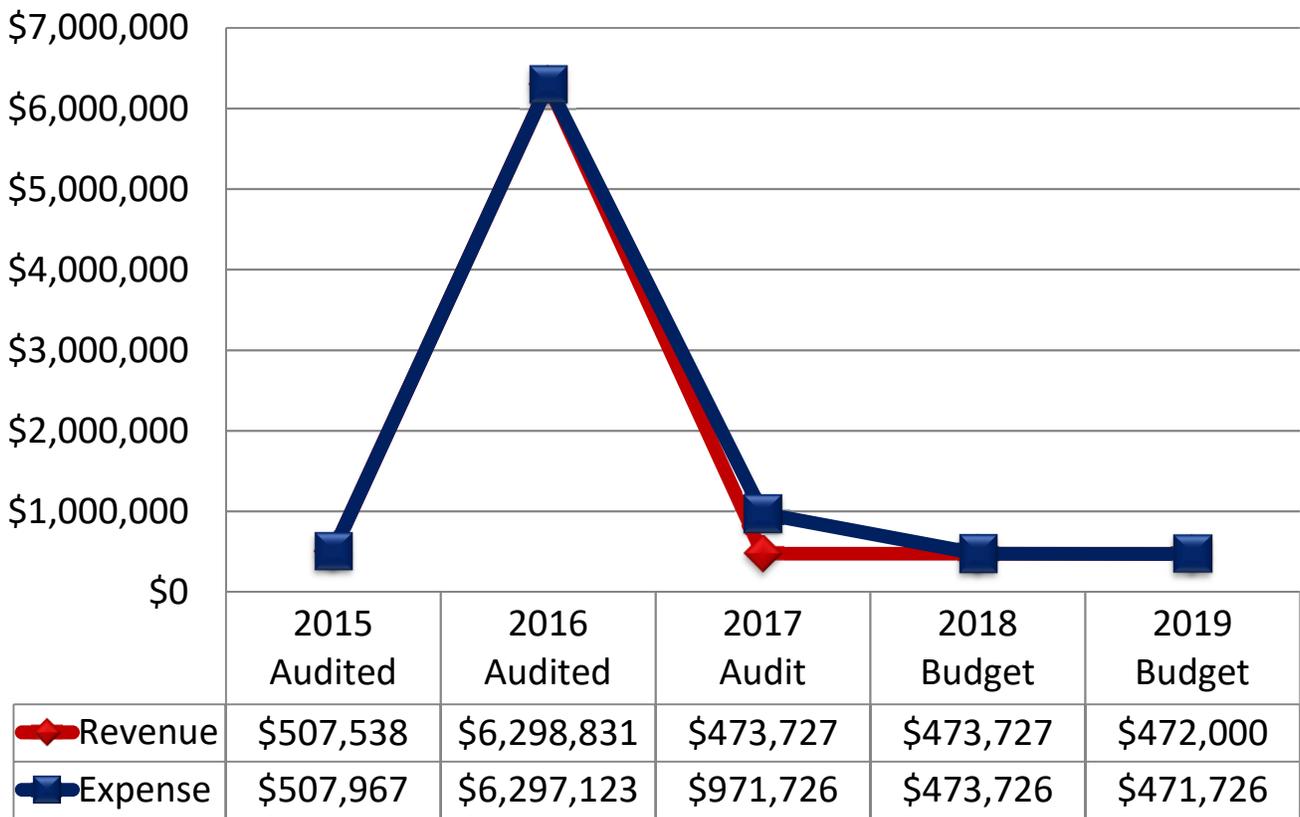
Debt Service
Transfer In
\$472,000
100%

Fund 95 - Bond Service Fund Expenditure Categories

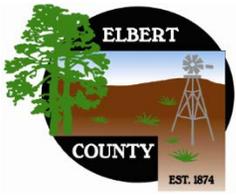
Fund 95 Total Expenses & Transfers Out:
\$471,726



Fund 95 – Bond Service Fund 5 Year Comparison



***See page 33 for further details on Fund 95 – Bond Service Fund. 2016 and 2017 audited numbers reflect the bond refinance completed in 2016.



ELBERT COUNTY GOVERNMENT

DEPARTMENT OF PUBLIC WORKS

Rory T. Hale, Director

ROAD & BRIDGE CAPITAL IMPROVEMENT PROGRAM

Capital Improvement Program Goals

- Ensure Elbert County transportation system infrastructure improvements provide the public with an acceptable level of service accounting for access, mobility and economic viability for the citizens of Elbert County.
- Coordination and partnering with neighboring jurisdictions, districts and private entities on optimization of services and joint funding for projects.
- Exploration and investigation of innovative ways to maintain, improve and fund transportation system needs.
- Effective management of federal and state grant funds for Capital Improvement Projects.
- Ensure proposed improvements are compatible with the existing transportation system and in general compliance with the West Elbert County Transportation Master Plan, Elbert County Pavement Assessment, and the Elbert County Construction Standards & Specifications.
- Provide input and recommendations to the Board of County Commissioners for the adoption of the annual Road & Bridge budget.
- Utilizing the 2019 Elbert County Pavement Assessment, identify the priority paved roads in need of repair or rehabilitation.
- Utilizing the 2019 Elbert County Gravel Road Assessment, identify the priority gravel roads in need of rebuilding or paving.

Capital Improvement Projects (CIP), are road, bridge and drainage projects funded by the County, or through the use of Federal or State grant funding. They include the replacement or construction of bridges, drainage culverts, paving and maintaining existing paved roadways, maintaining, rebuilding or paving of existing gravel roadways.

As of the summer of 2017 Elbert County has a total of 168 center line miles of paved roads, (104 miles of County roads & 64 miles of residential subdivision roads). That equates to 336 lane miles of paved roads that the Road & Bridge Division of the Public Works Department is responsible to maintain. As of January 2018 Elbert County has 2200 lane miles of gravel roads. These include all County gravel roads and residential subdivision gravel roads. Note: Presently a Gravel Road Assessment and Bridge Assessment are being conducted and will be included in the 2020-2025 CIP.

For the purpose of adopting the first Elbert County Department of Public Works Road & Bridge Division Five Year Capital Improvement Program the 2019 Elbert County Pavement Assessment, prepared by the Enertia Consulting Group, will be used to establish the goals and priorities for this program. When completed the Gravel Road and Bridge assessment will be adopted and incorporated into this document as well.

PAVED ROAD MAINTENANCE

The Road & Bridge Division of the Public Works Department is responsible for the maintenance of approximately 336 lane miles of paved roads within Elbert County. Other than winter snow removal operations, Road & Bridge is responsible for maintaining the pavement, drainage alongside and under pavement, roadside signage, right of way maintenance, mowing and tree mitigation, and wildland fire fighting operations.

Routine pavement repair operations are typically conducted in the spring, summer and fall months of the year. There are two methods of pavement repairs Road & Bridge utilizes rehabilitation treatments and preservation procedures both methods are designed to extend the service life of asphalt pavements.

Rehabilitation: Mill & Asphalt Overlay and Reconstruction are the most common methods of rehabilitation treatments used for existing paved surfaces.

- Mill & Asphalt Overlay is a rehabilitation treatment consisting of milling the existing pavement followed by overlaying or placement of a new asphalt layer.
- Reconstruction becomes necessary when a roadway reaches the end of its service life. Reconstruction needs vary based on the roadway use and material used. When the asphalt surface is severely distressed and showing significant cracking and or road base failure, the asphalt pavement has reached the end of its service life. Typically in these cases it becomes necessary to completely reconstruct the roadway from the road base to the asphalt driving surface.

Preservation: Asphalt Patching, Crack Sealing, Fog Seal Coating, Slurry Sealing, and Chip Sealing are the most common for asphalt preservation.

- Asphalt Patching of weak or failed asphalt extends the service life of pavement by preventing water intrusion into pavements which leads to accelerated deterioration of the asphalt.
- Crack Sealing prevents intrusion of water and loose materials into cracks to prevent accelerated deterioration of the asphalt.
- Fog Seal Coating pavement rejuvenators are applied to aging asphalt pavement surfaces to restore flexibility and impede cracking.
- Slurry Sealing is a preservation treatment applied to asphalt in good condition to seal the pavement against the effects of water intrusion and weathering.
- Chip Sealing is a preservation method that is applied to asphalt roads in good condition to seal the pavement against the effects of weathering. Chip Sealing can also be utilized to rehabilitate deteriorating road surfaces.
- All of these treatments help to extend the service life of asphalt roadways.

2018 - The average cost to asphalt pave one mile of County road is between \$700,000.00 and \$1,000,000.00

GRAVEL ROAD MAINTENANCE

Gravel road maintenance is performed by the Road & Bridge Division of the Public Works Department. Other than winter snow removal operations, Road & Bridge is responsible for maintaining the gravel roads, drainage alongside and under the roads, dust control, roadside signage, right of way maintenance, mowing and tree mitigation, and wildland fire fighting operations. Road & Bridge operates 4 gravel pits throughout the County. These gravel roadways range from rural collectors with several hundred vehicles per day from neighborhoods to local roads that carry less than 20 vehicles per day. Due to the nature of gravel roads, routine maintenance is performed to retain a road surface that's safe to travel.

Typically gravel roads in the western half of Elbert County are bladed on a weekly basis due to higher traffic volumes, where the gravel roads in the eastern portion of the County are bladed less often because of much lower traffic volumes.

The average cost to gravel and blade one mile of gravel road in Elbert County is - \$24,000.00

This includes the cost for 2 inches of gravel to cover the entire mile shoulder to shoulder, the blade, labor and trucking costs.

There are several factors that determine the level of maintenance required on a gravel road:

- | | |
|---|---|
| <ul style="list-style-type: none">• Grade• Quality of the road surface• Quality of the materials (gravel)• Quality of the road base• Volume of traffic | <ul style="list-style-type: none">• Speed of the traffic• Weather conditions• Moisture content• Condition of the shoulders• Drainage ditches |
|---|---|

Elbert County operates 20 motor graders that maintain gravel roads. The grader typically cuts out surface irregularities such as washboards, potholes and ruts to improve the road surface and driver safety. Potholes and washboards typically form on hills, curves, flat areas and near intersections where vehicle braking occurs.

Traffic and speed impact the frequency and severity of washboarding, not the blade operator.

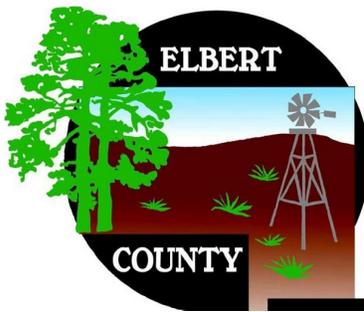
Based upon the 2015 U.S. Department of Transportation Gravel Roads Construction & Maintenance Guide, it costs 1.4 times more to maintain a gravel road in comparison to maintaining a paved road.

At some point it becomes necessary to convert a gravel road into a paved road. The factors that are considered are:

- Increased Traffic Counts
- Increased Maintenance Costs

These factors will be considered in the Road & Bridge Capital Improvement Program.

Once adopted by the Board of County Commissioners the Elbert County Road & Bridge Capital Improvement Program will aid the County in making the right fiscal decisions related to on-going transportation system needs, and provide insight to funding those needs. This document will be included with each annual Road & Bridge budget.



Elbert County Department of Public Works

2019 Capital Improvement Plan

Project Name: Cimarron Trail Maintenance

Project Description

This project consists of crack sealing, asphalt patching, shouldering and chip sealing a total of 8,740 linear feet of Cimarron Trail located within the Cimarron residential subdivision. This subdivision is located between State Highway 86 and Elbert County Road 142, west of Elizabeth. As illustrated on Table 1 below and the attached Cimarron Subdivision 2017 PCI Map, the 8,720 linear foot is comprised of 8 segments with PCI scores ranging from 50 to 82, with an average PCI of 65.5.

Table 1 – Cimarron Trail Recommended Maintenance

Segment	From	To	Length (LF)	2017 PCI	PCI Classification	Recommended Maintenance	Unit Cost	Estimated Cost	Projected PCI
1	CR 142	Morgan Trail	1,290	53	Poor	Crack Seal Asphalt Patch Shouldering Chip Seal	\$1/LF \$2/SF \$1/LF \$2.5/SY	\$500 \$6,000 \$500 \$8,958	88
2	Morgan Trail	Appaloosa Trail	1,225	66	Fair	Crack Seal Asphalt Patch Shouldering Chip Seal	\$1/LF \$2/SF \$1/LF \$2.5/LF	\$400 \$3,062 \$500 \$8,507	88
3	Appaloosa Trail	Shetland Trail	550	76	Good	Crack Seal Asphalt Patch Shouldering Chip Seal	12/LF \$2/SF \$1/LF \$2.5/SY	\$250 \$1,375 \$250 \$3,820	88
4	Shetland Trail	Arabian Trail	570	63	Fair	Crack Seal Asphalt Patch Shouldering Chip Seal	\$1/LF \$2/SF \$1/LF \$2.5/SY	\$250 \$1,425 \$1,140 \$3,958	88
5	Arabian Trail	Palomino Trail	1,060	82	Satisfactory	Crack Seal Asphalt Patch Shouldering Chip Seal	\$1/LF \$2/SF \$1/LF \$2.5/SY	\$200 \$1,000 \$2,120 \$7,361	88
6	Palomino Trail	Morgan Trail	825	50	Poor	Crack Seal Asphalt Patch Shouldering Chip Seal	\$1/LF \$2/SF \$1/LF \$2.5/SY	\$500 \$4,000 \$1,650 \$5,730	88
7	Morgan Trail	Pinto Trail	1,670	73	Satisfactory	Crack Seal Asphalt Patch Shouldering Chip Seal	\$1/LF \$2/SF \$1/LF \$2.5/SY	\$250 \$1,400 \$3,340 \$11,597	88
8	Pinto Trail	SH 86	1,550	69	Fair	Crack Seal Asphalt Patch Shouldering Chip Seal	\$1/LF \$2/SF \$1/LF \$2.5/SY	\$250 \$1,000 \$3,100 \$10,763	88

Estimated Project Cost

The recommended maintenance of crack sealing, shouldering and chip sealing is estimated to cost \$95,156 if completed in 2019.

Project Schedule

Elbert County DPW is scheduled to complete the crack sealing and shouldering activities as part of its 2019 crack seal and shouldering program for residential subdivisions. The chip seal activity is anticipated to be completed by a qualified contractor in mid to late summer 2019.

Projected PCI Change

If the proposed maintenance activities are completed, the PCI for both segments is projected to increase to 88. The associated PCI classification changes from Fair to Good.

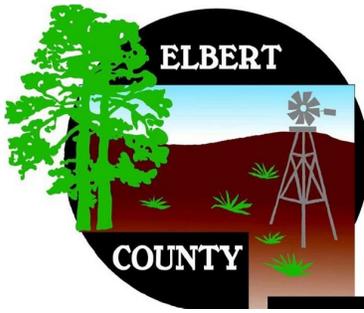


CIMARRON SUBDIVISION - 2017 PCI

SCALE: N.T.S.

LEGEND

- GOOD: 100-86
- SATISFACTORY: 85-71
- FAIR: 70-56
- POOR: 55-41
- VERY POOR: 40-26
- SERIOUS: 25-11
- FAILED: 10-0



Elbert County Department of Public Works

2019 Capital Improvement Plan

Project Name: CR 5 South (CR 150 – CR 146)

Project Description

This project consists of crack sealing, patching, shouldering and chip sealing a total of 4,752 linear feet of CR 5 South. This segment of road is located between CR 150 and CR 146. The average vehicle trip per day on CR 5 South is 414. As illustrated on the attached CR 5 South pavement condition index (PCI) map, this road segment has a PCI score of 71.

Table 1 – CR 150 and Ponderosa Lane Recommended Maintenance

Segment	From	To	Length (LF)	2017 PCI	PCI Classification	Recommended Maintenance	Unit Cost	Estimated Cost	Projected PCI
1	CR 150	CR 146	4,752	71	Satisfactory	Crack Seal/Patch Shouldering Chip Seal	\$2/LF \$0.5/LF \$2.5/SY	\$1,200 \$4,752 \$33,000	88

Estimated Project Cost

The recommended maintenance of crack sealing, patching, shouldering and chip sealing is estimated to cost \$38,952 if completed in 2019.

Project Schedule

Elbert County DPW is scheduled to complete the crack sealing, patching and shouldering activities as part of its 2019 crack seal and shouldering program for residential subdivisions. The chip seal activity is anticipated to be advertised and bid to qualified contractors in late summer 2019.

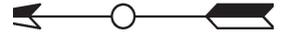
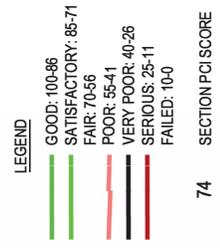
Projected PCI Change

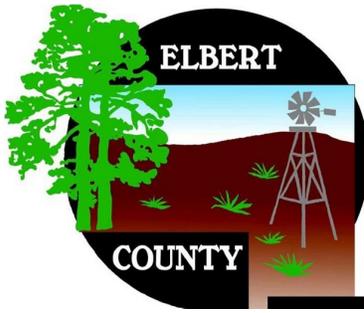
If the proposed maintenance activities are completed, the PCI for CR 5 South is projected to increase to 88. The associated PCI classification changes from Satisfactory to Good.



COUNTY ROAD 150, 5 (SOUTH) & 146 - 2017 PCI

SCALE: N.T.S.





Elbert County Department of Public Works

2018 Capital Improvement Plan

Project Name: CR 13 Maintenance (CR 166 – SH 86)

Project Description

This project consists of crack sealing, patching, shouldering and chip sealing a total of 39,600 linear feet of County Road 13. This segment of road is located between State Highway 86 and County Road 166 (Singing Hills Road) and has an average vehicle trip per day county of approximately 5,000 vehicles. As illustrated on the attached CR 13 2017 pavement condition index (PCI) map, this road segment has PCI scores that range from 53 to 79 and an aggregate score of 68. In addition, CR 13 ranks 23rd out of 25 paved county roads.

Table 1 – CR 13 Recommended Maintenance

Segment	From	To	Length (LF)	2017 PCI	PCI Classification	Recommended Maintenance	Unit Cost	Estimated Cost	Projected PCI
2-8	CR 166	SH 86	39,600	68	Fair	Crack Seal/Patch Shouldering Chip Seal	\$2/LF \$0.5/LF \$2.5/SY	\$10,000 \$39,600 \$275,000	88

Estimated Project Cost

The recommended maintenance of crack sealing, patching, shouldering and chip sealing is estimated to cost **\$324,600** if completed in 2019.

Project Schedule

Elbert County DPW is scheduled to complete the crack sealing, patching and shouldering activities as part of its 2019 crack seal and shouldering program for residential subdivisions. The chip seal activity is anticipated to be advertised and bid to qualified contractors in late summer 2019.

Projected PCI Change

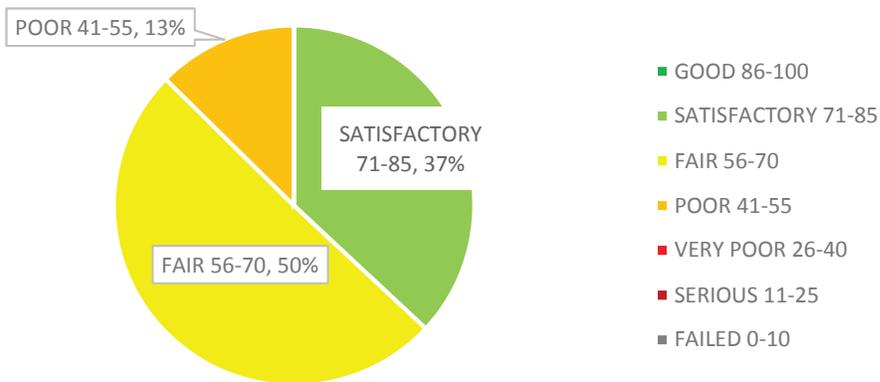
If the proposed maintenance activities are completed, the PCI for both segments is projected to increase to 88. The associated PCI classification changes from Fair to Good.

ROADWAY ASPHALT CONDITION SUMMARY

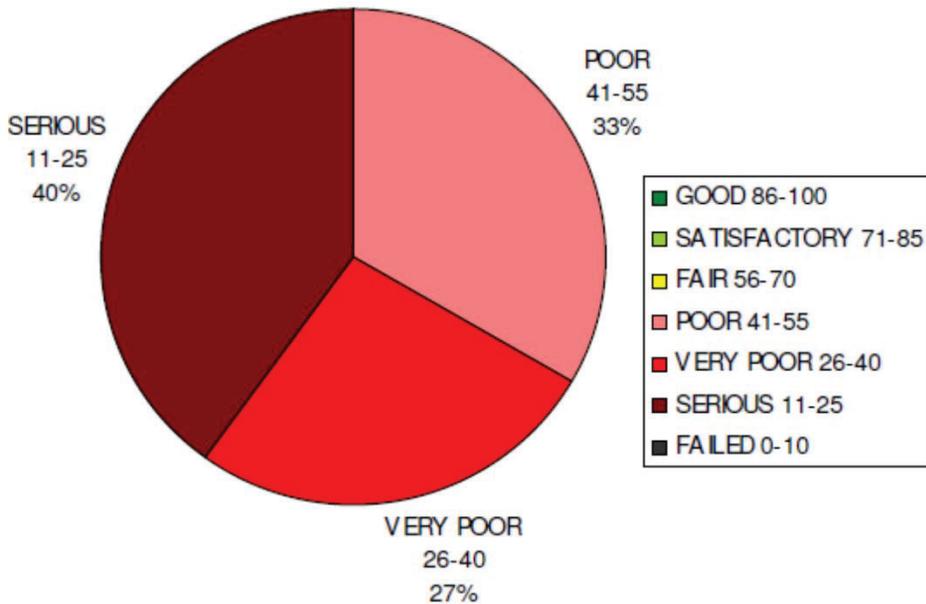
COUNTY ROAD: 13
 INSPECTION DATE: 7/13/2017

STREET NAME	SECTION	FROM	TO	LENGTH (FT)	2010 PCI	2017 PCI
County Road 13	01	End	M1	5,280.	38.00	76.00
County Road 13	02	M1	M2	5,280.	30.00	64.00
County Road 13	03	M2	M3	5,280.	30.00	62.00
County Road 13	04	M3	M4	5,280.	25.00	53.00
County Road 13	05	M4	M5	5,280.	33.00	80.00
County Road 13	06	M5	M6	5,280.	33.00	64.00
County Road 13	07	M6	M7	5,280.	33.00	63.00
County Road 13	08	M7	CR 86	4,915.	33.00	79.00
OVERALL				41,875.	33.00	68.00

2017 ROADWAY CONDITION SUMMARY



2010 ROADWAY CONDITION SUMMARY



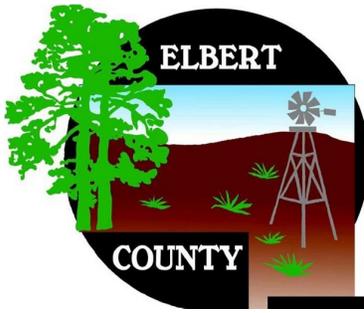


LEGEND

- GOOD: 100-86
- SATISFACTORY: 85-71
- FAIR: 70-56
- POOR: 55-41
- VERY POOR: 40-26
- SERIOUS: 25-11
- FAILED: 10-0

74 SECTION PCI SCORE

COUNTY ROAD 13 & 142 - 2017 PCI
SCALE: N.T.S.



Elbert County Department of Public Works

2019 Capital Improvement Plan

Project Name: CR 142 Maintenance (CR 13 – Cimarron Trail)

Project Description

This project consists of crack sealing, patching, shouldering and chip sealing a total of 3,220 linear feet of County Road 142. This segment of road is located off CR 13, approximately 1.5 miles north of State Highway 86. The average vehicle trip per day county is approximately 220 vehicles. As illustrated on the attached CR 142 2017 pavement condition index (PCI) map, this road segment has PCI score of 75. In addition, CR 142 ranks 16th out of 25 paved county roads.

Table 1 – CR 142 Recommended Maintenance

Segment	From	To	Length (LF)	2017 PCI	PCI Classification	Recommended Maintenance	Unit Cost	Estimated Cost	Projected PCI
1	CR 13	Cimarron Trail	3,220	75	Satisfactory	Crack Seal/Patch Shouldering Chip Seal	\$2/LF \$0.5/LF \$2.5/SY	\$3,000 \$1,610 \$22,360	88

Estimated Project Cost

The recommended maintenance of crack sealing, patching, shouldering and chip sealing is estimated to cost \$26,970 if completed in 2019.

Project Schedule

Elbert County DPW is scheduled to complete the crack sealing, patching and shouldering activities as part of its 2019 crack seal and shouldering program for residential subdivisions. The chip seal activity is anticipated to be advertised and bid to qualified contractors in late summer 2019.

Projected PCI Change

If the proposed maintenance activities are completed, the PCI for both segments is projected to increase to 88. The associated PCI classification changes from Satisfactory to Good.

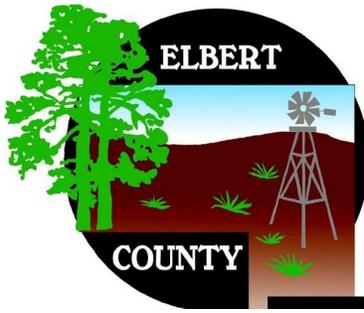


LEGEND

- GOOD: 100-86
- SATISFACTORY: 85-71
- FAIR: 70-56
- POOR: 55-41
- VERY POOR: 40-26
- SERIOUS: 25-11
- FAILED: 10-0

74 SECTION PCI SCORE

COUNTY ROAD 13 & 142 - 2017 PCI
SCALE: N.T.S.



Elbert County Department of Public Works

2019 Capital Improvement Plan

Project Name: CR 146 (CR 5 South – Flintwood Road)

Project Description

This project consists of crack sealing, patching, shouldering and chip sealing a total of 5,100 linear feet of CR 146. This segment of road is located between CR 5 South and Flintwood Road. The average vehicle trip per day on CR 146 is 704. As illustrated on the attached CR 146 pavement condition index (PCI) map, this road segment has a PCI score of 73.

Table 1 – CR 150 and Ponderosa Lane Recommended Maintenance

Segment	From	To	Length (LF)	2017 PCI	PCI Classification	Recommended Maintenance	Unit Cost	Estimated Cost	Projected PCI
1	CR 5 South	Flintwood Rd	5,100	73	Satisfactory	Crack Seal/Patch Shouldering Chip Seal	\$2/LF \$0.5/LF \$2.5/SY	\$1,200 \$5,100 \$35,416	88

Estimated Project Cost

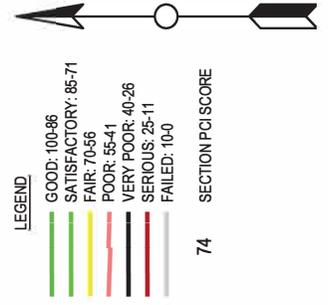
The recommended maintenance of crack sealing, patching, shouldering and chip sealing is estimated to cost \$41,716 if completed in 2019.

Project Schedule

Elbert County DPW is scheduled to complete the crack sealing, patching and shouldering activities as part of its 2019 crack seal and shouldering program for residential subdivisions. The chip seal activity is anticipated to be advertised and bid to qualified contractors in late summer 2019.

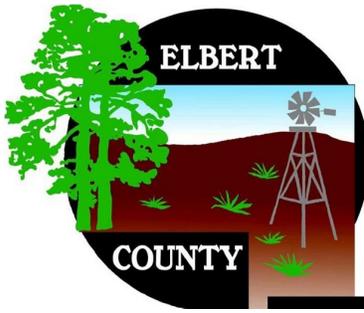
Projected PCI Change

If the proposed maintenance activities are completed, the PCI for CR 146 is projected to increase to 88. The associated PCI classification changes from Satisfactory to Good.



COUNTY ROAD 150, 5 (SOUTH) & 146 - 2017 PCI

SCALE: N.T.S.



Elbert County Department of Public Works

2019 Capital Improvement Plan

Project Name: CR 150 (CR 13 – CR 5 South)

Project Description

This project consists of crack sealing, patching, shouldering and chip sealing a total of 10,158 linear feet of CR 150. This segment of road is located between CR 13 and CR 5 (South) and provides an east-west travel route north of SH 86. The average vehicle trip per day county is approximately 812 vehicles. As illustrated on the attached CR 150 pavement condition index (PCI) map, this road segment has an aggregate PCI score of 78.

Table 1 – CR 150 and Ponderosa Lane Recommended Maintenance

Segment	From	To	Length (LF)	2017 PCI	PCI Classification	Recommended Maintenance	Unit Cost	Estimated Cost	Projected PCI
1	CR 13	Mile Marker 1	5,280	82	Satisfactory	Crack Seal/Patch Shouldering Chip Seal	\$2/LF \$0.5/LF \$2.5/SY	\$800 \$5,280 \$36,667	88
2	Mile Marker 1	CR 5 (South)	4,878	74	Satisfactory	Crack Seal/Patch Shouldering Chip Seal	\$2/LF \$0.5/LF \$2.5/SY	\$1,500 \$4,878 \$33,875	88

Estimated Project Cost

The recommended maintenance of crack sealing, patching, shouldering and chip sealing is estimated to cost \$83,000 if completed in 2019.

Project Schedule

Elbert County DPW is scheduled to complete the crack sealing, patching and shouldering activities as part of its 2019 crack seal and shouldering program for residential subdivisions. The chip seal activity is anticipated to be advertised and bid to qualified contractors in late summer 2019.

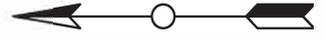
Projected PCI Change

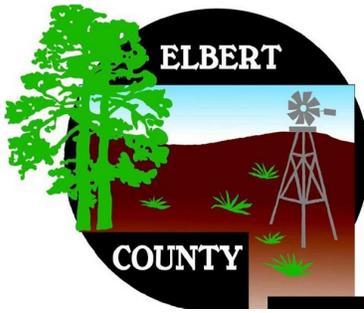
If the proposed maintenance activities are completed, the PCI for both segments is projected to increase to 88. The associated PCI classification changes from Satisfactory to Good.



COUNTY ROAD 150, 5 (SOUTH) & 146 - 2017 PCI

SCALE: N.T.S.





Elbert County Department of Public Works

2019 Capital Improvement Plan

Project Name: Legacy Circle (SH 86 – SH 86)

Project Description

This project consists of crack sealing, patching, shouldering and chip sealing a total of 3,880 linear feet of Legacy Circle within the Wild Pointe development. This segment of road is located off SH 86 and provides access to WalMart and the Legacy Academy. The average vehicle trip per day county is approximately 5,167 vehicles. As illustrated on the attached Wild Pointe 2017 pavement condition index (PCI) map, this road segment has PCI score of 75.

Table 1 – Legacy Circle Recommended Maintenance

Segment	From	To	Length (LF)	2017 PCI	PCI Classification	Recommended Maintenance	Unit Cost	Estimated Cost	Projected PCI
1	SH 86	Legacy Tr	2,595	75	Satisfactory	Crack Seal/Patch Shouldering Chip Seal	\$2/LF \$0.5/LF \$2.5/SY	\$1,500 \$2,595 \$18,020	88
2	Legacy Tr	SH 86	1,285	75	Satisfactory	Crack Seal/Patch Shouldering Chip Seal	\$2/LF \$0.5/LF \$2.5/SY	\$1,200 \$1,285 \$8,923	88

Estimated Project Cost

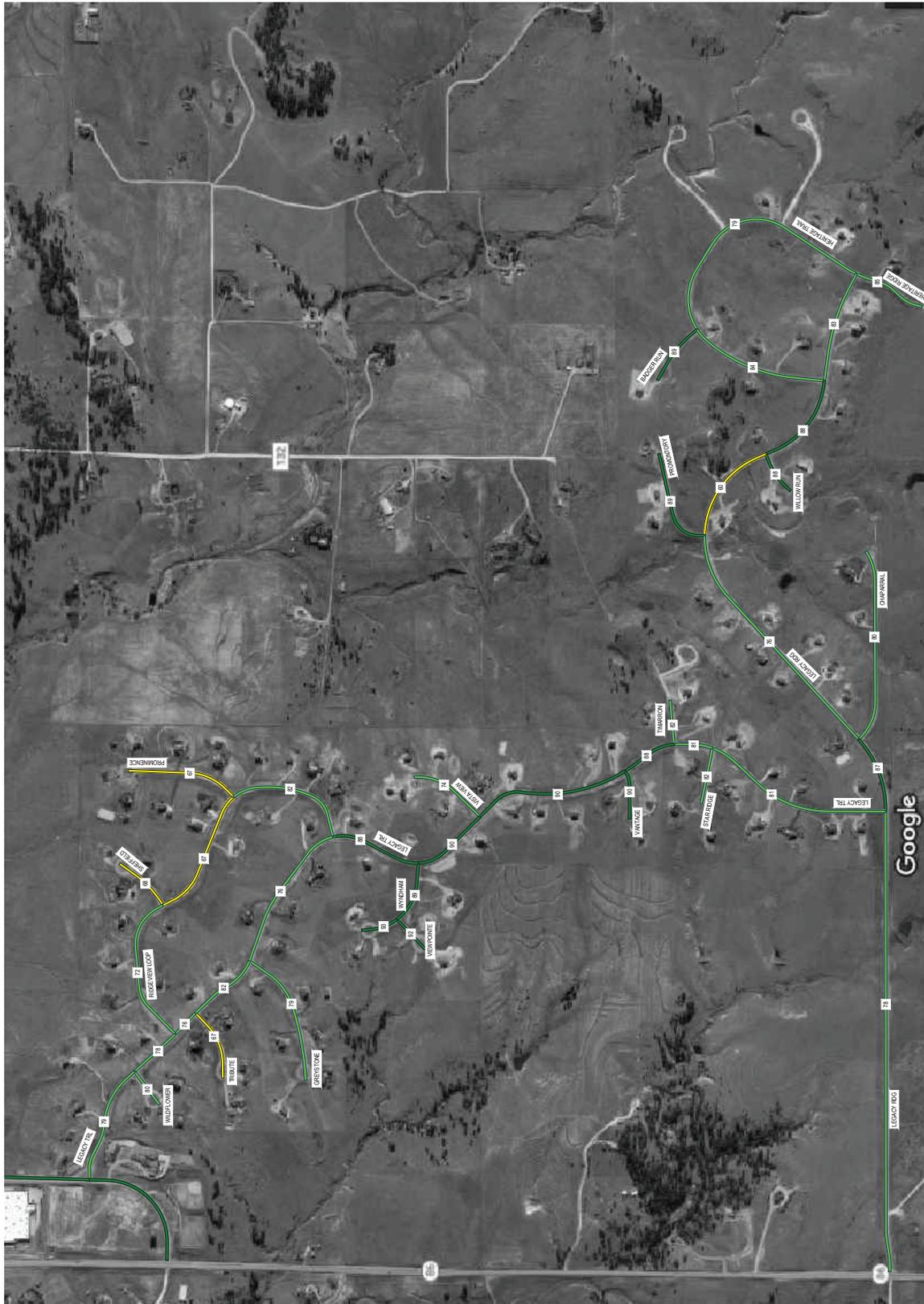
The recommended maintenance of crack sealing, patching, shouldering and chip sealing is estimated to cost \$33,758 if completed in 2019.

Project Schedule

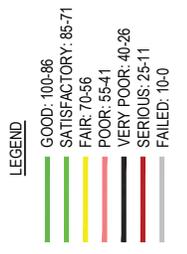
Elbert County DPW is scheduled to complete the crack sealing, patching and shouldering activities as part of its 2019 crack seal and shouldering program for residential subdivisions. The chip seal activity is anticipated to be advertised and bid to qualified contractors in late summer 2019.

Projected PCI Change

If the proposed maintenance activities are completed, the PCI for both segments is projected to increase to 88. The associated PCI classification changes from Satisfactory to Good.



WILD POINTE SUBDIVISION - 2017 PCI
SCALE: N.T.S.





STATE OF COLORADO }
 }ss
 COUNTY OF ELBERT }

At a regular meeting of the Board of County Commissioners of Elbert County, State of Colorado, held at the Elbert County Courthouse in Kiowa, Colorado 80117 on Wednesday, the 19th day of December, 2018, there were present:

- Danny Willcox County Commissioner and Chairman
- Chris Richardson County Commissioner and Vice-Chair
- Grant Thayer County Commissioner
- Dallas Schroeder Deputy and Clerk to the Board

When the following proceedings, among others, were had and done, to wit:

RESOLUTION 18-49
ELBERT COUNTY 2019 BUDGET ADOPTION AND APPROPRIATION

WHEREAS, pursuant to C.R.S. 29-1-108, a resolution adopting a budget for Elbert County, Colorado, for the 2019 calendar year beginning the first day of January, 2019 and ending December 31, 2019 is necessary, and adoption of the proposed budget shall be effective only upon an affirmative vote of the majority of the members of the governing body; and

WHEREAS, pursuant to C.R.S. 29-1-108(2), a resolution is also required to make appropriations for the 2019 budget year, and the amounts appropriated shall not exceed the expenditures specified in the budget, and shall be made by fund; and

WHEREAS, pursuant to C.R.S. 29-1-108(2), a resolution adopting the budget and making appropriations for the budget year shall be enacted before the mill levy is certified pursuant to C.R.S. 39-1-111; and

WHEREAS, the Board of Elbert County Commissioners do hereby adopt the 2019 Budget, by fund, as follows:

General Fund	\$ 12,391,900
Public Health and Administration Fund	\$ 433,868
Road and Bridge Fund	\$ 7,073,093
Sales and Use Tax Fund	\$ 3,289,000
Law Enforcement Assistance Fund	\$ 391,876
Department of Human Services Fund	\$ 4,491,755
Retirement Fund	\$ 347,857
Capital Improvement Fund	\$ 68,229
Impact Fund	\$ 75,000
Conservation Trust Fund	\$ 190,000
Bond Service Fund	\$ 471,726
Chaparral Valley Special Assessment Fund	\$ 500
Sun Country Meadows General Obligation Fund	\$ 973,526
Meadows Station Debt Service Fund	\$ 63,211
Foxwood Estates Debt Service Fund	\$ 28,760

TOTAL.....\$ 30,290,301



NOW, THEREFORE BE IT RESOLVED, by the Board of County Commissioners for Elbert County, Colorado, the 2019 Budget as submitted and herein summarized by fund, is hereby approved and adopted as the Budget of Elbert County for the year above stated.

BE IT FURTHER RESOLVED, the 2019 Budget hereby approved and adopted shall be signed by the Chairman of the Board of Elbert County Commissioners and made part of the public records of Elbert County.

BE IT FURTHER RESOLVED, by the Board of County Commissioners for Elbert County, State of Colorado, the following sums of money are hereby appropriated from the revenue of each fund, to each fund, which amounts do not exceed the expenditures specified in the budget, for the purposes stated below:

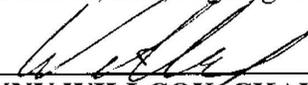
General Fund	\$ 12,391,900
Public Health and Administration Fund	\$ 433,868
Road and Bridge Fund	\$ 7,073,093
Sales and Use Tax Fund	\$ 3,289,000
Law Enforcement Assistance Fund	\$ 391,876
Department of Human Services Fund	\$ 4,491,755
Retirement Fund	\$ 347,857
Capital Improvement Fund	\$ 68,229
Impact Fund	\$ 75,000
Conservation Trust Fund	\$ 190,000
Bond Service Fund	\$ 471,726
Chaparral Valley Special Assessment Fund	\$ 500
Sun Country Meadows General Obligation Fund	\$ 973,526
Meadows Station Debt Service Fund	\$ 63,211
Foxwood Estates Debt Service Fund	\$ 28,760

TOTAL.....\$ 30,290,301



APPROVED AND ADOPTED this ___ day of _____, 2018.

Upon a Motion duly made and seconded, the foregoing resolution was adopted by the following vote:


_____ AYE
DANNY WILLCOX, CHAIRMAN


_____ AYE
CHRIS RICHARDSON, COMMISSIONER


_____ AYE
GRANT THAYER, COMMISSIONER

ATTEST: DALLAS SCHROEDER
COUNTY CLERK

BY: 

Clerk to the Board

