2017

ANNUAL BUDGET

ADOPTED

December 21, 2016

ELBERT COUNTY GOVERNMENT
215 COMANCHE STREET
KIOWA, CO 80117

Elbert County Government
2017 Budget

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2017 BUDGET MESSAGE

December 1, 2016

Honorable Board of County Commissioners of Elbert County:

It is our privilege to present to you the 2017 Budget for Elbert County, CO for the year January 1, 2017 to December 31, 2017; with information and estimates as required. This budget represents Elbert County's continued commitment to the needs of the county residents, the continued level of quality service, and prudent fiscal management. The budget has been prepared in accordance with all applicable state and federal laws and internal policies.

Staff has made every effort to objectively review and analyze each of the respective budgets in preparation for a recommendation to the Board of County Commissioners. In addition, the fiscal responsibility of staff comes from being committed to making wise spending decisions every day.

The 2017 Budget was prepared based upon understanding actual revenues from previous years, exploring new revenue resources and limiting expenditures. Each department provided information important in preparing this document. This document outlines the projected revenue and expenditures for Elbert County operations for 2017.

Each year, the County Manager and staff prepare an annual budget that serves as the funding plan for policies, goals, and service-levels as determined jointly between department heads, elected officials and the Board of County Commissioners. This budget document includes 2015 audited, 2016 adopted, 2016 projected, and 2017 budgeted numbers.

Elbert County approaches the budget with a team concept. Each department is responsible for developing the financial data and narratives that are to be incorporated into the budget document. Guidelines and instructions are established by the Budget Officer and Finance Department using guiding principles developed by the Board of County Commissioners. These guidelines and instructions are compiled into a budget packet that assists the departments in the development of the budget. The Finance Department coordinates and compiles all of the budget information from the departments into the final budget document that is presented by the County Manager who also serves as Budget Officer.

Major financial budgetary items for 2017 include:

- Assessed valuation has increased by $6,809,030. This represents an increase of property tax revenue in the amount of $193,650 for all funds.

- Budgeted revenues in the County Summary for 2017 are $809,067 more than the 2016 projected revenue.

- Budgeted expenditures in the County Summary for 2017 are $811,119 more than the 2016 projected expenditures.

- The 2017 budget includes funding for 153 FTE's.
  - General Fund – 79 FTE's
  - Health Fund – 3 FTE's
  - Road & Bridge Fund – 45 FTE's
  - Law Enforcement Assistance Fund – 6 FTE's
  - Human Services Fund – 20 FTE's

- The 2017 budget includes the appropriations for the following grants:
  - $120,000 CWCB Water Study Grant
  - $70,000 DOLA Master Plan Funding Grant
  - $39,800 EMPG/LEMS Grant (Emergency Management Performance/Local Emergency Management Support)
  - $5,000 Environmental Health/LPHA Master Grant
  - $50,109 Local Planning and Support/LPHA Master Grant
  - $15,929 Maternal and Child Health/LPHA Master Grant
  - $30,000 Tobacco Grant
  - $20,000 WIC Grant
  - $56,243 VALE Grant
  - $6,878 VOCA Grant
  - $26,650 JAG Grant

Goals set for the 2017 budget season:

- Maintain an ending balance in all funds that is equal to or more than three months operating expenses for the fund. This goal was met for all funds except the General Fund.
- Staff recognizes that this goal is unrealistic for the General Fund this year. We would like to reach the three months operating goal in the General Fund in 5 years. The goal for the General Fund for 2017 is to keep expenditures at least $230,000 less than the revenue/transfer in budgeted amount. If we can achieve this goal every year for the next four years, we should be on track to reach our 5 year goal.

The dedicated staff of Elbert County will continue to look for ways to improve processes, and will work to maintain quality service levels for all citizens of Elbert County. It is the desire of the budget team to be fiscally prudent in all aspects of the county budget. It is our hope that the efforts of Elbert County staff in preparing the budget make Elbert County a better place to work and live.

Thank You,

Ed Ehmann
County Manager/Budget Officer

Resolution 16-30
Elbert County 2017 Budget Adoption and Appropriation

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12/28/2016 02:12:32 PM Page: 1 of 3 R 0.00 D
Dallas Schroeder Recorder, Elbert County, Co

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 21st day of December, 2016, there were present:

Larry Ross	County Commissioner and Chairman
Danny Willcox	County Commissioner and Vice-Chair
Robert Rowland	County Commissioner
Dallas Schroeder	County Clerk and Clerk to the Board

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

RESOLUTION 16-30
ELBERT COUNTY 2017 BUDGET ADOPTION AND APPROPRIATION

WHEREAS, pursuant to C.R.S. 29-1-108, a resolution adopting a budget for Elbert County, Colorado, for the 2017 calendar year beginning the first day of January, 2017 and ending December 31, 2017 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 2017 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 2017 Budget, by fund, as follows:

General Fund	$ 9,177,977
Public Health and Administration Fund	$ 709,317
Road and Bridge Fund	$ 6,874,753
Sales and Use Tax Fund	$ 2,653,500
Law Enforcement Assistance Fund	$ 746,807
Department of Human Services Fund	$ 5,385,159
Retirement Fund	$ 291,051
Capital Improvement Fund	$ 500,000
Impact Fund	$ 325,760
Conservation Trust Fund	$ 247,379
Bond Service Fund	$ 973,727
Chaparral Valley Special Assessment Fund	$ 11,567
Meadows Station Debt Service Fund	$ 68,938
Foxwood Estates Debt Service Fund	$ 28,965

TOTAL.....$ 27,994,900

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Dallas Schroeder Recorder, Elbert County, Co

NOW, THEREFORE BE IT RESOLVED, by the Board of County Commissioners for Elbert County, Colorado, the 2017 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 2017 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	$ 9,177,977
Public Health and Administration Fund	$ 709,317
Road and Bridge Fund	$ 6,874,753
Sales and Use Tax Fund	$ 2,653,500
Law Enforcement Assistance Fund	$ 746,807
Department of Human Services Fund	$ 5,385,159
Retirement Fund	$ 291,051
Capital Improvement Fund	$ 500,000
Impact Fund	$ 325,760
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Bond Service Fund	$ 973,727
Chaparral Valley Special Assessment Fund	$ 11,567
Meadows Station Debt Service Fund	$ 68,938
Foxwood Estates Debt Service Fund	$ 28,965
TOTAL.....	$ 27,994,900

APPROVED AND ADOPTED this 21st day of December, 2016.

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

_____ AYE
LARRY ROSS, CHAIRMAN

_____ AYE
DANNY WILLCOX, VICE- CHAIR

_____ AYE
ROBERT ROWLAND, COMMISSIONER

ATTEST: DALLAS SCHROEDER
COUNTY CLERK

BY: _____
Clerk to the Board

ELBERT COUNTY SEAL COLORADO

Resolution 16-31
Elbert County 2017 Mill Levy Certification

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Dallas Schroeder Recorder, Elbert County, Co

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, December 21, 2016, there were present:

Larry Ross	County Commissioner and Chairman
Danny Willcox	County Commissioner and Vice-Chair
Robert Rowland	County Commissioner
Dallas Schroeder	Deputy and Clerk to the Board

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

RESOLUTION 16-31
ELBERT COUNTY 2017 MILL LEVY CERTIFICATION

NOW, THEREFORE BE IT RESOLVED, the Board of County Commissioners, County of Elbert, State of Colorado, for the year 2017 hereby certifies a total levy to be extended upon the total assessed valuation of $304,230,890 to produce $8,538,240 in revenue. The mill levies as adopted and certified by Elbert County are categorized as follows:

General Fund	16.314	mills
Road & Bridge Fund	9.500	mills
Human Services Fund	1.500	mills
Retirement Fund	0.703	mills
Refunds / Abatements	0.048	mills
TOTAL	28.065 mills	

APPROVED AND ADOPTED this 21st day of December, 2016.

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

_____ **AYE**
LARRY ROSS, CHAIRMAN

_____ **AYE**
DANNY WILLCOX, VICE- CHAIR

_____ **AYE**
ROBERT ROWLAND, COMMISSIONER

ATTEST: DALLAS SCHROEDER
COUNTY CLERK

BY: _____
Clerk to the Board

ELBERT COUNTY SEAL ORG. FEB. 13, 1874 COLORADO

Resolution 16-34
Elbert County 2017 Mill Levy Certification for Meadow Station Public Improvement District and Foxwood Estates Public Improvement District

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Dallas Schroeder Recorder, Elbert County, Co

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 21st day of December, 2016, there were present:

Larry Ross	County Commissioner and Chairman
Danny Willcox	County Commissioner and Vice-Chairman
Robert Rowland	County Commissioner
Dallas Schroeder	Deputy and Clerk to the Board

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

RESOLUTION 16-34
ELBERT COUNTY 2017 MILL LEVY CERTIFICATIONS FOR MEADOW STATION PUBLIC IMPROVEMENT DISTRICT, AND FOXWOOD ESTATES AND FOXWOOD RANCHES PUBLIC IMPROVEMENT DISTRICT

NOW, THEREFORE BE IT RESOLVED, the Board of County Commissioners, County of Elbert, State of Colorado, for the year 2017 hereby certifies mill levies to be extended upon the following Special Districts within Elbert County, Colorado

1. The Board of County Commissioners, County of Elbert, State of Colorado, sitting as a Board of Directors for the Meadow Station Public Improvement District, for the year 2017 hereby certifies a mill levy of 22.000 mills to be extended upon the total assessed valuation of $2,684,770 to produce $59,065 in revenue for the Meadow Station Public Improvement District.

3. The Board of County Commissioners, County of Elbert, State of Colorado, sitting as a Board of Directors for the Foxwood Estates and Foxwood Ranches Public Improvement District, for the year 2017 hereby certifies a mill levy of 30.000 mills to be extended upon the total assessed valuation of $828,050 to produce $24,842 in revenue for the Foxwood Estates and Foxwood Ranches Public Improvement District.

Elbert County Government
2017 Budget

APPROVED AND ADOPTED this 21st day of December, 2016.

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

_____ **AYE**
LARRY ROSS, CHAIRMAN

_____ **AYE**
DANNY WILLCOX, VICE-CHARIMAN

_____ **AYE**
ROBERT ROWLAND, COMMISSIONER

ATTEST: DALLAS SCHROEDER
COUNTY CLERK

BY: _____
DEPUTY, CLERK TO THE BOARD

ELBERT COUNTY SEAL ORG. FEB. 13, 1874 COLORADO

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Dallas Schroeder Recorder, Elbert County, Co

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

The primary source of revenue for the County is property taxes. The calculation of the taxes levied is displayed on the Property Tax Summary page and the adopted mill levy for 2017 is 28.065.

Specific ownership taxes are set by the State and collected by the County Clerk, primarily on vehicle licensing within the County as a whole. The specific ownership taxes are allocated by the County Treasurer to all taxing entities within, and including, the County.

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

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. Additional charges for services include, but are not limited to, public trustee fees, sheriff's fees, permitting fees and fairgrounds receipts.

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 2017.

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.

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 2017.

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 Chapparal 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 22.000 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 30.000 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.

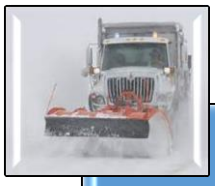
LEASE MORTGAGE REVENUE BONDS

In 2016 Elbert County refinanced the Elbert County Building Authority Lease Mortgage Revenue Bond. The refinance principal amount was $5,825,000. The current 2015 Series bond carries an interest rate of 2.610%. The term of the bond expires in 2030. Elbert County no longer has a balloon payment due. All collateral except for the Justice Center Building have been released as part of the refinance.

CAPITAL LEASES

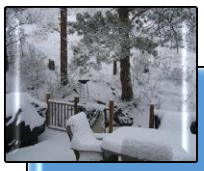
The capital lease purchase agreements do not constitute general obligation debts of the County as defined by Colorado Revised Statutes as there are annual appropriation clauses in the lease agreements. The County has entered into several lease purchase agreements for equipment and vehicles.

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.

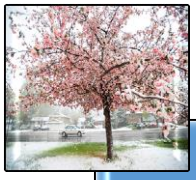


February

- 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 enty 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 Officals after the month is closed and reconciled on the financial systems.



April

- Department Heads and Elected Officals 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.

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.

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.

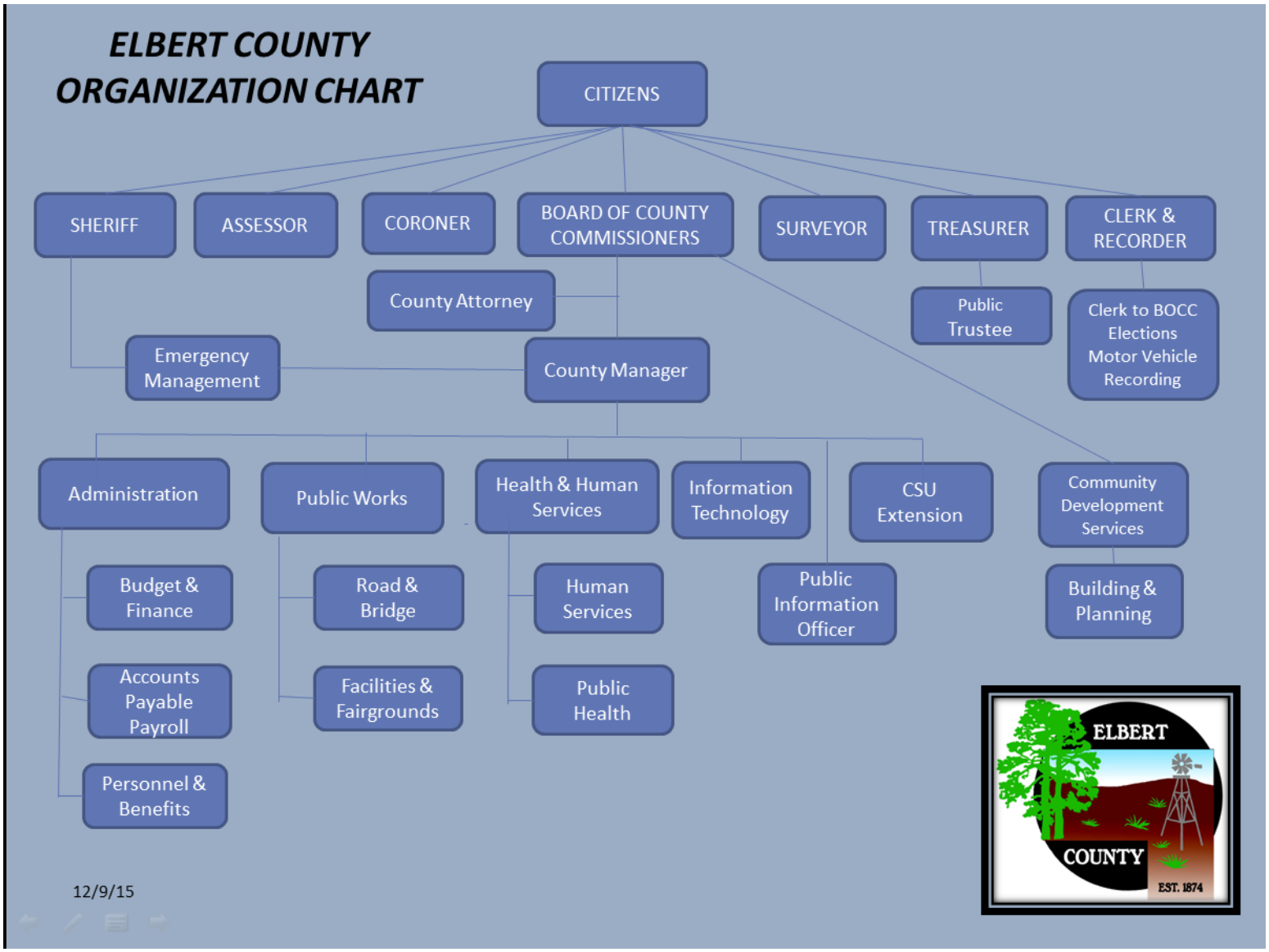
November

- 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 and 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.

ELBERT COUNTY ORGANIZATIONAL CHART



ELBERT COUNTY GOVERNMENT FUND CHART

Fund 010- General Fund

- The General Fund accounts for resources of the County which are not required legally or by sound financial management to be accounted for in another fund. Ordinary operations of the County such as public safety, county administration and other activities financed from taxes and general reveneues are reflected in the General Fund.
- Basis of Accounting- Modified Accrual

Department 000	Non-Departmental
Department 011	Commissioners
Department 012	Personnel & Benefits
Department 015	Other Administration
Department 016	Compactor
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	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	Community & Development Services
Department 515	4-H Fair
Department 520	Fairgrounds
Department 525	Fairboard
Department 610	CSU Extension
Department 701	Surveyor

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).
- Basis of Accounting- Modified Accrual

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
- Basis of Accounting- Modified Accrual

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
- Basis of Accounting- Modified Accrual

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.
- Basis of Accounting- Modified Accrual

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.
- Basis of Accounting- Modified Accrual

Fund 070- Retirement Fund

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

Fund 075- Capital Improvement Fund

- The Capital Improvement Fund is used to account for all major capital improvements and investments.
- Basis of Accounting- Modified Accrual

Fund 085- Impact Fund

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

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.
- Basis of Accounting- Modified Accural

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.
- Basis of Accounting- Modified Accrual

Fund 082- Chapparal Valley Fund

- The Chapparal 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.
- Basis of Accounting- Modified Accrual

Fund 083- Meadows Station 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.
- Basis of Accounting- Modified Accrual

Fund 084- Foxwood Estates 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
- Basis of Accounting- Modified Accrual

ELBERT COUNTY, COLORADO
COUNTY TOTAL SUMMARY
2017 BUDGET
For the Years Ended and Ending December 31

	AUDITED FINANCIALS 2015	ADOPTED BUDGET 2016	BUDGET PROJECTIONS 2016	BUDGET 2017
BEGINNING FUND BALANCE	$ 6,973,586	$ 6,744,809	$ 7,978,627	$ 6,769,682
REVENUES				
Taxes	11,188,492	11,627,570	11,512,307	11,856,655
Special Assessments	35,642	13,000	14,670	12,000
Licenses and Permits	988,442	565,050	852,562	694,200
Intergovernmental	8,886,588	8,598,690	9,676,390	10,311,150
Charges for services	1,375,052	2,430,392	1,387,523	1,463,296
Interest income	15,217	2,700	28,269	20,513
Miscellaneous	548,648	53,100	542,578	526,342
Sale of Assets	20,631	-	-	-
Lease Proceeds	-	-	60,669	-
Insurance Recoveries	56,342	-	-	-
Total revenues	23,115,054	23,290,502	24,074,968	24,884,156
ADVANCEMENTS				
Interfund Advancements	-	-	55,000	21,167
	-	-	55,000	21,167
TRANSFERS IN	740,205	1,007,722	859,982	1,335,830
Total transfers in	740,205	1,007,722	859,982	1,335,830
Total Revenues, Advancement & Transfers In	23,855,259	24,298,224	24,989,950	26,241,153
TOTAL FUNDS AVAILABLE	30,828,845	31,043,033	32,968,577	33,010,835
EXPENDITURES				
General Government	3,473,516	4,543,958	4,157,187	4,406,712
Public Safety	4,224,834	4,533,631	4,412,666	4,812,426
Public Health	205,487	324,524	229,370	379,317
Human Services	4,528,808	5,616,781	5,465,555	5,385,159
Culture and Recreation	144,874	207,244	194,240	235,705
Auxiliary Services	136,528	133,950	135,513	140,195
Retirement	206,751	246,508	194,525	283,551
Public Works	7,004,490	8,351,737	8,059,405	7,970,269
Debt Service - capital leases & other	1,174,760	893,250	1,340,001	1,268,000
Capital outlay	111,659	109,955	204,013	940,000
Recreation facilities	126,098	316,919	105,472	253,139
Bond payment - Lease Revenue Bond	505,787	574,563	472,123	468,727
Advancement to Other Funds	72,000	52,400	55,000	-
Special Assessments- Debt Service	163,492	318,852	301,714	94,703
Total expenditures	22,079,084	26,224,272	25,326,784	26,637,903
TRANSFERS OUT	771,134	936,563	872,111	1,356,997
Total transfers out	771,134	936,563	872,111	1,356,997
Total expenditures and transfers out requiring appropriation	22,850,218	27,160,835	26,198,895	27,994,900
ENDING BALANCE	**$ 7,978,627**	**$ 3,882,198**	**$ 6,769,682**	**$ 5,015,935**
Committed/Restricted Funds	860,000	980,000	-	-
ENDING BALANCE WITH COMMITTED/RESTRICTED FUNDS	**$ 7,118,627**	**$ 2,902,198**	**$ 6,769,682**	**$ 5,015,935**

ELBERT COUNTY, COLORADO
PROPERTY TAX SUMMARY
2017 BUDGET
For the Years Ended and Ending December 31

	AUDITED FINANCIALS 2015	ADOPTED BUDGET 2016	BUDGET PROJECTIONS 2016	BUDGET 2017
ASSESSED VALUATION				
Residential	169,079,120	196,656,070	196,656,070	201,659,570
Commercial	22,728,990	24,469,920	24,469,920	25,528,980
Agricultural	19,197,320	19,549,940	19,549,940	19,770,150
Vacant Land	15,349,960	15,078,640	15,078,640	13,739,540
State Assessed	30,326,900	36,321,100	36,321,100	39,364,300
Natural Resources	5,966,580	5,346,190	5,346,190	4,168,350
Certified Assessed Value	262,648,870	297,421,860	297,421,860	304,230,890
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	0.192	0.039	0.039	0.048
Total mill levy	28.209	28.056	28.056	28.065
PROPERTY TAXES				
General	4,284,854	4,852,140	4,852,140	4,963,223
Road & Bridge	2,495,164	2,825,508	2,825,508	2,890,193
Social Services	393,973	446,133	446,133	456,346
Retirement	184,642	209,088	209,088	213,874
Refund and abatements	50,429	11,599	11,599	14,603
Levied property taxes	7,409,062	8,344,468	8,344,468	8,538,239
Budgeted property taxes	**$ 7,409,062**	**$ 8,344,468**	**$ 8,344,468**	**$ 8,538,239**

ELBERT COUNTY, COLORADO
GENERAL FUND SUMMARY
2017 BUDGET
For the Years Ended and Ending December 31

	AUDITED FINANCIALS 2015	ADOPTED BUDGET 2016	BUDGET PROJECTIONS 2016	BUDGET 2017
BEGINNING FUND BALANCE	$ 720,421	$ 1,260,872	$ 1,291,103	$ 1,447,417
REVENUES				
Taxes	5,614,232	6,024,949	5,951,348	6,050,232
Licenses and Permits	988,442	565,050	852,562	694,200
Charges for services	1,363,742	452,921	1,385,333	1,451,979
Intergovernmental	187,176	1,500,506	352,637	548,120
Interest	8,713	1,900	11,545	9,500
Miscellaneous	490,035	53,100	265,797	433,342
Insurance Recoveries	35,369	-	-	-
Total revenues	8,687,709	8,598,426	8,819,222	9,187,373
TRANSFERS IN				
Intergovermental Transfer	15,067	71,159	25,074	-
Total transfers in	15,067	71,159	25,074	-
Total Revenues and Transfers In	8,702,776	8,669,585	8,844,296	9,187,373
Total funds available	9,423,197	9,930,457	10,135,399	10,634,790
EXPENDITURES				
General Government	3,398,364	4,193,111	3,851,800	4,027,728
Public Safety	3,766,612	3,966,747	3,959,318	4,273,519
Culture and Recreation	144,874	207,244	194,240	215,705
Auxiliary Services	136,528	133,950	135,513	140,195
Debt Service	71,587	-	-	-
Capital Outlay	41,062	-	-	-
Total expenditures	7,559,027	8,501,052	8,140,871	8,657,147
TRANSFERS OUT				
Intergovernmental Per Capita	30,929	37,000	37,103	47,103
Operating Transfers	542,138	574,563	510,008	473,727
Total transfers out	573,067	611,563	547,111	520,830
Total expenditures and transfers out requiring appropriations	8,132,094	9,112,615	8,687,982	9,177,977
ENDING FUND BALANCE	**$ 1,291,103**	**$ 817,842**	**$ 1,447,417**	**$ 1,456,813**
*Committed Funds	360,000	480,000		-
ENDING FUND BALANCE WITH COMMITTED FUNDS	**$ 931,103**	**$ 337,842**	**$ 1,447,417**	**$ 1,456,813**

ELBERT COUNTY, COLORADO
SCHEDULE OF GENERAL FUND EXPENDITURES SUMMARY
2017 BUDGET
For the Years Ended and Ending December 31

	AUDITED FINANCIALS 2015	ADOPTED BUDGET 2016	BUDGET PROJECTIONS 2016	BUDGET 2017
EXPENDITURES				
General Government				
Office of Commissioners	279,169	255,582	285,748	282,671
Clerk of the Board	44,217	-	-	-
County Attorney	113,980	545,515	294,220	242,567
Clerk and Recorder	288,823	404,256	401,230	425,214
Elections	105,063	160,500	123,802	119,653
County Treasurer	217,885	193,924	187,134	198,692
County Assessor	401,619	497,270	438,342	490,577
Maintenance of Grounds and Buildings	144,083	156,894	151,394	177,274
Information Technology (IT)	384,678	495,966	586,047	576,987
Other Administration	597,223	686,955	612,042	690,809
Finance and Personnel Benefits Coordinator	159,099	245,405	225,919	238,374
District Attorney	512,525	542,842	542,842	563,310
Compactor	-	8,000	3,080	3,600
General Fund Fleet	-	-	-	18,000
Total General Government	3,248,364	4,193,109	3,851,800	4,027,728
Public Safety				
Sheriff's Office	2,881,386	3,101,376	3,063,871	3,367,830
County Coroner	123,578	141,561	122,540	165,237
Judicial Center	135,198	153,170	139,728	156,720
Community Development Services	543,808	479,214	504,745	501,063
Office of Emergency Management	82,642	91,428	128,434	82,669
Total Public Safety	3,766,612	3,966,749	3,959,318	4,273,519
Culture and Recreation				
Fairgrounds	103,034	158,594	152,453	167,847
4 H Fair	14,064	14,150	14,150	13,149
Fairboard	27,776	34,500	27,637	34,709
Total Culture and Rec	144,874	207,244	194,240	215,705
Auxiliary Services				
Extension Office	136,528	133,951	135,513	140,195
Total Auxiliary Services	136,528	133,951	135,513	140,195
Debt Service	71,587	-	-	-
Total Debt Service	71,587	-	-	-
Transfers				
Intergovernmental Per Capita	30,929	37,000	37,103	47,103
Operating Transfers	542,138	574,563	510,008	473,727
Total Transfers	573,067	611,563	547,111	520,830
Capital Outlay/ Other				
Capital Outlay Total for all Departments	41,062	-	-	-
Total Capital Outlay	41,062	-	-	-
Total General Fund Expenditures and Transfers	**$ 7,982,094**	**$ 9,112,616**	**$ 8,687,982**	**$ 9,177,977**

ELBERT COUNTY, COLORADO
SCHEDULE OF GENERAL FUND REVENUE SUMMARY
2017 BUDGET
For the Years Ended and Ending December 31

	AUDITED FINANCIALS 2015	ADOPTED BUDGET 2016	BUDGET PROJECTIONS 2016	BUDGET 2017
REVENUES				
Taxes				
Property Tax	4,337,585	4,852,140	4,738,924	4,963,223
Specific Ownership Tax	1,264,842	1,066,209	1,063,958	1,066,209
Cigarette Tax	9,305	7,000	8,306	7,000
Other Tax	2,500	99,600	140,160	13,800
Subtotal - Taxes	5,614,232	6,024,949	5,951,348	6,050,232
Licenses and Permits				
Building & Zoning Permits	987,660	564,300	851,805	693,700
Liquor	782	750	757	500
Subtotal - Licenses and Permits	988,442	565,050	852,562	694,200
Charges for Services				
Treasurer's Fees	473,160	445,000	513,410	571,259
County Clerk Fees	711,535	700,000	664,706	725,000
Sheriff Fees	101,485	65,000	124,328	72,000
Public Trustee Fees	37,722	9,500	13,615	9,000
Other Fees	39,840	281,006	69,274	74,720
Subtotal - Charges for Services	1,363,742	1,500,506	1,385,333	1,451,979
Intergovernmetal				
Victim Assistance - VALE Grant	57,492	56,243	56,243	56,243
Other Intergovernmental	129,684	396,678	296,394	491,877
Subtotal - Intergovernmental	187,176	452,921	352,637	548,120
Interest				
Interest Income	8,713	1,900	11,545	9,500
Subtotal - Interest	8,713	1,900	11,545	9,500
Miscellaneous				
Fair/Fairgrounds Receipts	64,357	17,500	65,910	63,436
Administrative Cost Allocations	235,937	-	138,506	300,706
DUI Insurance	4,612	-	549	-
Other	185,129	35,600	60,832	69,200
Subtotal-Miscellaneous	490,035	53,100	265,797	433,342
Total General Fund Revenue	**$ 8,652,340**	**$ 8,598,426**	**$ 8,819,222**	**$ 9,187,373**
Transfers In				
Transfers In	15,067	71,159	-	-
Insurance Recoveries	35,369	-	25,074	-
Subtotal-Transers In	50,436	71,159	25,074	-
Total General Fund Transfers In	**$ 50,436**	**$ 71,159**	**$ 25,074**	**$ -**
Total Revenue andTransfer In	**$ 8,702,776**	**$ 8,669,585**	**$ 8,844,296**	**$ 9,187,373**

ELBERT COUNTY, COLORADO
PUBLIC HEALTH & ADMINISTRATION FUND SUMMARY
2017 BUDGET
For the Years Ended and Ending December 31

	AUDITED FINANCIALS 2015	ADOPTED BUDGET 2016	BUDGET PROJECTIONS 2016	BUDGET 2017
BEGINNING FUND BALANCE	$ 208,966	$ 206,380	$ 351,658	$ 467,956
REVENUES				
Intergovernmental	101,655	123,038	83,970	179,038
Charges for Services	201,704	165,886	225,621	163,176
Miscellaneous	1,220	-	-	-
Total revenues	304,579	288,924	309,591	342,214
TRANSFERS IN				
Per Capita	43,600	37,000	36,077	37,103
Total Transfers In	43,600	37,000	36,077	37,103
Total Revenues and Transfers In	348,179	325,924	345,668	379,317
Total Funds Available	557,145	532,304	697,326	847,273
EXPENDITURES				
Health and Environment	205,487	324,524	229,370	379,317
Capital Outlay	-	-	-	330,000
Total Expenditures	205,487	324,524	229,370	709,317
Total Expenditures and Transfers Out Requiring Appropriation	205,487	324,524	229,370	709,317
ENDING FUND BALANCES	**$ 351,658**	**$ 207,780**	**$ 467,956**	**$ 137,956**

ELBERT COUNTY, COLORADO
ROAD AND BRIDGE FUND SUMMARY
2017 BUDGET
For the Years Ended and Ending December 31

	AUDITED FINANCIALS 2015	ADOPTED BUDGET 2016	BUDGET PROJECTIONS 2016	BUDGET 2017
BEGINNING FUND BALANCE	$ 1,701,377	$ 1,553,630	$ 1,657,848	$ 1,879,092
REVENUES				
Taxes	2,641,221	2,887,413	2,827,016	2,893,193
Intergovernmental	2,847,774	2,634,400	2,880,447	3,555,706
Charges for Service	147,983	114,000	60,012	16,000
Net Investment Income	4,349	-	15,124	9,000
Miscellaneous	8,069	-	276,781	93,000
Sale of Capital Assets	20,631	-	-	-
Insurance Recoveries	20,973	-	-	-
Total Revenues	5,691,000	5,635,813	6,059,380	6,566,899
REPAYMENT OF ADVANCEMENT				
Chapparal Valley Advance	-	-	-	21,167
Total Repayment of Advancement	-	-	-	21,167
TRANSFERS IN				
Sales and Use Tax Fund	175,000	325,000	325,000	325,000
Total Transfers In	175,000	325,000	325,000	325,000
Total Revenues and Transfers In	5,866,000	5,960,813	6,384,380	6,913,066
Total Funds Available	7,567,377	7,514,443	8,042,228	8,792,158
EXPENDITURES				
General Government	916	214,377	225,232	297,884
Public Safety	-	-	-	-
Public Works	4,974,083	5,125,237	4,922,905	5,516,769
Debt Service - Lease/Rental payments	855,730	893,250	959,999	1,060,100
Advance for Chapparal Valley Payment	72,000	52,400	55,000	-
Capital Outlay	6,800	-	-	-
Total Expenditures	5,909,529	6,285,264	6,163,136	6,874,753
TRANSFERS OUT				
Total Transfers Out	-	-	-	-
Total Expenditures and Transfers Out Requiring Appropriation	5,909,529	6,285,264	6,163,136	6,874,753
ENDING FUND BALANCES	**$ 1,657,848**	**$ 1,229,179**	**$ 1,879,092**	**$ 1,917,405**

ELBERT COUNTY, COLORADO
SALES & USE TAX FUND SUMMARY
2017 BUDGET
For the Years Ended and Ending December 31

	AUDITED FINANCIALS 2015	ADOPTED BUDGET 2016	BUDGET PROJECTIONS 2016	BUDGET 2017
BEGINNING FUND BALANCE	$ 2,028,674	$ 2,275,374	$ 2,449,187	$ 919,486
REVENUES				
Sales Tax	1,049,124	1,920,000	821,332	1,020,000
Use Tax	1,180,739	-	1,128,875	1,080,000
Intergovernmental	377,818	-	-	-
Total Revenues	2,607,681	1,920,000	1,950,207	2,100,000
TRANSFERS IN				
Total Transfers In	-	-	-	-
Total Revenues and Transfers In	2,607,681	1,920,000	1,950,207	2,100,000
Total Funds Available	4,636,355	4,195,374	4,399,394	3,019,486
EXPENDITURES				
General Government	66,233	57,600	69,908	65,000
Roads	544,399	3,090,000	3,045,000	1,925,000
Equipment	1,393,536	85,000	40,000	338,500
Total Expenditures	2,004,168	3,232,600	3,154,908	2,328,500
TRANSFERS OUT				
Road and Bridge Fund Operating	183,000	325,000	325,000	325,000
Total Transfers Out	183,000	325,000	325,000	325,000
Total Expenditures and Transfers Out Requiring Appropriation	2,187,168	3,557,600	3,479,908	2,653,500
ENDING FUND BALANCES	**$ 2,449,187**	**$ 637,774**	**$ 919,486**	**$ 365,986**

ELBERT COUNTY, COLORADO
LAW ENFORCEMENT ASSISTANCE FUND SUMMARY
2017 BUDGET
For the Years Ended and Ending December 31

	AUDITED FINANCIALS 2015	ADOPTED BUDGET 2016	BUDGET PROJECTIONS 2016	BUDGET 2017
BEGINNING FUND BALANCE	$ 221,180	$ 219,239	$ 342,550	$ 222,169
REVENUES				
Charges for Service	723,745	560,000	694,753	685,000
Intergovernmental	103,290	63,125	57,176	40,000
Lease Proceeds	-	-	60,669	-
Total Revenues	827,035	623,125	812,598	725,000
TRANSFERS IN				
Total Transfers In	-	-	-	-
Total Revenues and Transfers In	827,035	623,125	812,598	725,000
Total Funds Available	1,048,215	842,364	1,155,148	947,169
EXPENDITURES				
Public Safety	458,222	566,884	453,348	538,907
Capital Outlay	-	66,162	99,629	-
Debt Service	247,443	-	380,002	207,900
Total Expenditures	705,665	633,046	932,979	746,807
TRANSFERS OUT	-	-	-	-
Total Transfers Out	-	-	-	-
Total Expenditures and Transfers Out Requiring Appropriation	705,665	633,046	932,979	746,807
ENDING FUND BALANCES	**$ 342,550**	**$ 209,318**	**$ 222,169**	**$ 200,362**

ELBERT COUNTY, COLORADO
HUMAN SERVICES FUND SUMMARY
2017 BUDGET
For the Years Ended and Ending December 31

	AUDITED FINANCIALS 2015	ADOPTED BUDGET 2016	BUDGET PROJECTIONS 2016	BUDGET 2017
BEGINNING FUND BALANCE	$ 564,668	$ 1,051,688	$ 405,790	$ 509,232
REVENUES				
Taxes	392,988	446,133	446,133	456,346
IOG	-	50,470	50,470	76,663
Intergovernmental	3,953,419	5,128,136	5,072,394	4,852,208
Other (Reserve & Mitgation)	35,896	-	-	-
Net Investment Income	685	-	-	-
Total Revenues	4,382,988	5,624,739	5,568,997	5,385,217
TRANSFERS IN				
Total Transfers In	-	-	-	-
Total Revenues and Transfers In	4,382,988	5,624,739	5,568,997	5,385,217
Total Funds Available	4,947,656	6,676,427	5,974,787	5,894,449
EXPENDITURES				
Human Services	4,528,808	5,616,781	5,465,555	5,385,159
Capital Outlay	13,058	-	-	-
Total Expenditures	4,541,866	5,616,781	5,465,555	5,385,159
TRANSFERS OUT				
Total Transfers Out	-	-	-	-
Total Expenditures Requiring Appropriation	4,541,866	5,616,781	5,465,555	5,385,159
ENDING FUND BALANCE	**$ 405,790**	**$ 1,059,646**	**$ 509,232**	**$ 509,290**

ELBERT COUNTY, COLORADO
RETIREMENT FUND SUMMARY
2017 BUDGET
For the Years Ended and Ending December 31

	AUDITED FINANCIALS 2015	ADOPTED BUDGET 2016	BUDGET PROJECTIONS 2016	BUDGET 2017
BEGINNING FUND BALANCE	$ 84,587	$ 60,195	$ 107,758	$ 149,440
REVENUES				
Taxes	216,494	250,687	242,954	228,477
SOT Taxes	-	-	-	30,000
Miscellaneous Income	13,428	-	-	-
Total Revenues	229,922	250,687	242,954	258,477
TRANSFERS IN				
Total Transfers In	-	-	-	-
Total Revenues and Transfers In	229,922	250,687	242,954	258,477
Total Funds Available	314,509	310,882	350,712	407,917
EXPENDITURES				
General Government	-	7,200	6,747	7,500
Retirement	206,751	246,508	194,525	283,551
Total Expenditures	206,751	253,708	201,272	291,051
TRANSFERS OUT				
Total Transfers Out	-	-	-	-
Total Expenditures Requiring Appropriation	206,751	253,708	201,272	291,051
ENDING FUND BALANCES	**$ 107,758**	**$ 57,174**	**$ 149,440**	**$ 116,866**

ELBERT COUNTY, COLORADO
CAPITAL IMPROVEMENT FUND SUMMARY
2017 BUDGET
For the Years Ended and Ending December 31

	AUDITED FINANCIALS 2015	ADOPTED BUDGET 2016	BUDGET PROJECTIONS 2016	BUDGET 2017
BEGINNING FUND BALANCE	$ -	$ -	$ -	$ -
REVENUES				
Taxes	-	-	-	-
Miscellaneous Income	-	-	-	-
Total Revenues	-	-	-	-
TRANSFERS IN				
Other Funds	-	-	-	500,000
Total Transfers In	-	-	-	500,000
Total Revenues and Transfers In	-	-	-	500,000
Total Funds Available	-	-	-	500,000
EXPENDITURES				
Capital Outlay	-	-	-	500,000
Total Expenditures	-	-	-	500,000
TRANSFERS OUT	-	-	-	-
Total Transfers Out	-	-	-	-
Total Expenditures Requiring Appropriation	-	-	-	500,000
ENDING FUND BALANCES	**$ -**	**$ -**	**$ -**	**$ -**

ELBERT COUNTY, COLORADO
IMPACT FUND SUMMARY
2017 BUDGET
For the Years Ended and Ending December 31

	AUDITED FINANCIALS 2015	ADOPTED BUDGET 2016	BUDGET PROJECTIONS 2016	BUDGET 2017
BEGINNING FUND BALANCE	$ 403,978	$ 376,818	$ 391,126	$ 395,126
REVENUES				
Charges for Services	114,444	90,000	54,500	51,000
Investment Income	768	200	1,000	1,000
Total Revenues	115,212	90,200	55,500	52,000
TRANSFERS IN				
Total Transfers In	-	-	-	-
Total Revenues and Transfers In	115,212	90,200	55,500	52,000
Total Funds Available	519,190	467,018	446,626	447,126
EXPENDITURES				
General Government	2,045	67,000	-	-
Capital Outlay	8,166	43,793	-	-
Open Space Improvements	-	-	-	20,000
Recreation Improvements	25,381	95,760	-	115,760
Public Works	92,472	51,500	51,500	190,000
Total Expenditures	128,064	258,053	51,500	325,760
TRANSFERS OUT				
Total Transfers Out	-	-	-	-
Total Expenditures Requiring Appropriation	128,064	258,053	51,500	325,760
ENDING FUND BALANCES	**$ 391,126**	**$ 208,965**	**$ 395,126**	**$ 121,366**

ELBERT COUNTY, COLORADO
CONSERVATION TRUST FUND SUMMARY
2017 BUDGET
For the Years Ended and Ending December 31

	AUDITED FINANCIALS 2015	ADOPTED BUDGET 2016	BUDGET PROJECTIONS 2016	BUDGET 2017
BEGINNING FUND BALANCE	$ 382,396	$ 292,154	$ 363,631	$ 300,975
REVENUES				
Intergovernmental	138,890	146,600	146,600	155,556
Interest	702	600	600	1,013
Total Revenues	139,592	147,200	147,200	156,569
TRANSFERS IN				
Total Transfers In	-	-	-	-
Total Revenues and Transfers In	139,592	147,200	147,200	156,569
Total Funds Available	521,988	439,354	510,831	457,544
EXPENDITURES				
Culture and Recreation	100,717	221,159	105,472	137,379
Capital Outlay	42,573	-	104,384	110,000
Total Expenditures	143,290	221,159	209,856	247,379
TRANSFERS OUT				
General Fund	15,067	-	-	-
Total Transfers Out	15,067	-	-	-
Total Expenditures Requiring Appropriation	158,357	221,159	209,856	247,379
ENDING FUND BALANCES	**$ 363,631**	**$ 218,195**	**$ 300,975**	**$ 210,165**

ELBERT COUNTY, COLORADO
BOND SERVICE FUND SUMMARY
2017 BUDGET
For the Years Ended and Ending December 31

	AUDITED FINANCIALS 2015	ADOPTED BUDGET 2016	BUDGET PROJECTIONS 2016	BUDGET 2017
BEGINNING FUND BALANCE	$ 501,005	$ 501,005	$ 499,576	$ 501,284
REVENUES				
Intergovernmental	-	-	-	-
Total Revenues	-	-	-	-
TRANSFERS IN				
Debt Service Financing Sources	506,538	574,563	473,831	473,727
Total Transfers In	506,538	574,563	473,831	473,727
Total Revenues and Transfers In	506,538	574,563	473,831	473,727
Total Funds Available	1,007,543	1,075,568	973,407	975,011
EXPENDITURES				
General Government	2,180	-	-	5,000
Bond Payment	505,787	574,563	472,123	468,727
Total Expenditures	507,967	574,563	472,123	473,727
TRANSFERS OUT				
Capital Projects Fund	-	-	-	500,000
Total Transfers Out	-	-	-	500,000
Total Expenditures Requiring Appropriation	507,967	574,563	472,123	973,727
ENDING FUND BALANCES	**$ 499,576**	**$ 501,005**	**$ 501,284**	**$ 1,284**
Restricted Funds	500,000	500,000		-
ENDING FUND BALANCES	**$ (424)**	**$ 1,005**	**$ 501,284**	**$ 1,284**

ELBERT COUNTY, COLORADO
CHAPARRAL VALLEY SPECIAL ASSESSMENT FUND SUMMARY
2017 BUDGET
For the Years Ended and Ending December 31

	AUDITED FINANCIALS 2015	ADOPTED BUDGET 2016	BUDGET PROJECTIONS 2016	BUDGET 2017
BEGINNING FUND BALANCE	$ 4,755	$ 20,985	$ 19,578	$ 3,798
ADVANCEMENTS				
Road and Bridge Advancement	70,000	52,400	55,000	-
Total Advancements	70,000	52,400	55,000	-
REVENUES				
Special Assessments	35,642	13,000	14,670	12,000
Total Revenues	35,642	13,000	14,670	12,000
TRANSFERS IN				
Total Transfers In	-	-	-	-
Total Advancements, Revenues & Transfers In	105,642	65,400	69,670	12,000
Total Funds Available	110,397	86,385	89,248	15,798
EXPENDITURES				
General Government	1,219	670	500	400
Bond Principal	89,600	84,800	84,950	-
Total Expenditures	90,819	85,470	85,450	400
TRANSFERS OUT				
Total Transfers Out	-	-	-	11,167
Total Expenditures Requiring Appropriation	90,819	85,470	85,450	11,567
ENDING FUND BALANCES	**$ 19,578**	**$ 915**	**$ 3,798**	**$ 4,231**

ELBERT COUNTY, COLORADO
MEADOW STATION DEBT SERVICE FUND TAX SUMMARY
2017 BUDGET
For the Years Ended and Ending December 31

	AUDITED FINANCIALS 2015	ADOPTED BUDGET 2016	BUDGET PROJECTIONS 2016	BUDGET 2017
ASSESSED VALUATION				
Residential	2,458,860	2,683,250	2,683,250	2,684,770
Certified Assessed Value	2,458,860	2,683,250	2,683,250	2,684,770
MILL LEVY				
Debt Service fund - Meadows Station	22.000	22.000	22.000	22.000
Total Mill Levy	22.000	22.000	22.000	22.000
PROPERTY TAXES				
Debt Service Fund - Meadows Station	54,095	59,032	59,032	59,065
Levied Property Taxes	54,095	59,032	59,032	59,065
Budgeted Property Taxes	**$ 54,095**	**$ 59,032**	**$ 59,032**	**$ 59,065**

ELBERT COUNTY, COLORADO
MEADOW STATION DEBT SERVICE FUND SUMMARY
2017 BUDGET
For the Years Ended and Ending December 31

	AUDITED FINANCIALS 2015	ADOPTED BUDGET 2016	BUDGET PROJECTIONS 2016	BUDGET 2017
BEGINNING FUND BALANCE	$ 91,889	$ 105,222	$ 105,469	$ 29,137
REVENUES				
Taxes	65,043	59,032	59,032	59,065
SOT Taxes	-	10,500	10,000	10,500
Total Revenues	65,043	69,532	69,032	69,565
TRANSFERS IN				
Total Transfers In	-	-	-	-
Total Revenues & Transfers In	65,043	69,532	69,032	69,565
Total Funds Available	156,932	174,754	174,501	98,702
EXPENDITURES				
General Government	1,701	2,000	2,000	2,200
Debt Service	49,762	150,382	143,364	66,738
Total Expenditures	51,463	152,382	145,364	68,938
TRANSFERS OUT				
Total Transfers Out	-	-	-	-
Total Expenditures and Transfers Out Requiring Appropriation	51,463	152,382	145,364	68,938
ENDING FUND BALANCES	**$ 105,469**	**$ 22,372**	**$ 29,137**	**$ 29,764**

ELBERT COUNTY, COLORADO
FOXWOOD ESTATES DEBT SERVICE TAX SUMMARY
2017 BUDGET
For the Years Ended and Ending December 31

	AUDITED FINANCIALS 2015	ADOPTED BUDGET 2016	BUDGET PROJECTIONS 2016	BUDGET 2017
ASSESSED VALUATION				
Residential	793,190	828,530	828,530	828,050
	793,190	828,530	828,530	828,050
Certified Assessed Value	793,190	828,530	828,530	828,050
MILL LEVY				
Debt Service Fund - Foxwood Estates	30.000	30.000	30.000	30.000
Total Mill Levy	30.000	30.000	30.000	30.000
PROPERTY TAXES				
Debt Service Fund - Foxwood Estates	23,796	24,856	24,856	24,842
Levied Property Taxes	23,796	24,856	24,856	24,842
Budgeted Property Taxes	**$ 23,796**	**$ 24,856**	**$ 24,856**	**$ 24,842**

ELBERT COUNTY, COLORADO
FOXWOOD ESTATE DEBT SERVICE FUND SUMMARY
2017 BUDGET
For the Years Ended and Ending December 31

	AUDITED FINANCIALS 2015	ADOPTED BUDGET 2016	BUDGET PROJECTIONS 2016	BUDGET 2017
BEGINNING FUND BALANCE	$ 59,690	$ 62,506	$ 63,353	$ 14,570
REVENUES				
Taxes	28,651	24,856	23,546	24,842
SOT Taxes	-	4,000	2,071	4,000
Total Revenues	28,651	28,856	25,617	28,842
TRANSFERS IN				
Other Funds	-	-	-	-
Total Transfers In	-	-	-	-
Total Revenues & Transfers In	28,651	28,856	25,617	28,842
Total Funds Available	88,341	91,362	88,970	43,412
EXPENDITURES				
General Government	858	2,000	1,000	1,000
Debt Service	24,130	83,670	73,400	27,965
Total Expenditures	24,988	85,670	74,400	28,965
TRANSFERS OUT				
Other Funds	-	-	-	-
Total Transfers Out	-	-	-	-
Total Expenditures and Transfers Out Requiring Appropriation	24,988	85,670	74,400	28,965
ENDING FUND BALANCES	**$ 63,353**	**$ 5,692**	**$ 14,570**	**$ 14,447**

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

Principal and Interest Due in the Year Ending December 31	$285,708 Capital Lease Dated May 31, 2016 with Pricipal and Interest of 2.900% Due Quarterly on the 15th			$260,938 Capital Lease Dated June 26, 2012 with Pricipal and Interest of 3.75% Due Quarterly on the 3rd			$189,578 Capital Lease Dated July 11, 2012 with Pricipal and Interest of 2.55% Due Quarterly on the 9th		
	Principal	**Interest**	**Total**	**Principal**	**Interest**	**Total**	**Principal**	**Interest**	**Total**
2017	$ 30,388	$ 329	$ 30,718	$ 36,354	$ 308	$ 36,662	$ 19,892	$ 93	$ 19,988
2018	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2019	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2020	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2021	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2022	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2023	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2024	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2025	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Totals	$ 30,388	$ 329	$ 30,718	$ 36,354	$ 308	$ 36,662	$ 19,892	$ 93	$ 19,988

Principal and Interest Due in the Year Ending December 31	$184,083 Capital Lease Dated July 11, 2012 with Pricipal and Interest of 2.25% Due Quarterly on the 9th			$118,165 Capital Lease Dated Nov. 12, 2012 with Pricipal and Interest of 2.75% Due Quarterly on the 12th			$221,866 Capital Lease Dated Nov. 14, 2012 with Pricipal and Interest of 2.30% Due Quarterly on the 31st		
	Principal	**Interest**	**Total**	**Principal**	**Interest**	**Total**	**Principal**	**Interest**	**Total**
2017	$ 19,318	$ 91	$ 19,409	$ 18,670	$ 91	$ 257	$ 45,666	$ 91	$ 45,757
2018	$ -	$ -	$ -	$ -	$ -	$ -	$ 35,147	$ 523	$ 35,670
2019	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2020	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2021	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2022	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2023	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2024	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2025	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Totals	$ 19,318	$ 91	$ 19,409	$ 18,670	$ 91	$ 257	$ 80,813	$ 614	$ 81,427

Principal and Interest Due in the Year Ending December 31	$256,978 Capital Lease Dated Nov. 14, 2012 with Pricipal and Interest of 2.30% Due Quarterly on the 31st			$84,607 Capital Lease Dated June 4, 2013 with Pricipal and Interest of 2.59% Due Quarterly on the 17th			$99,937 Capital Lease Dated June 17, 2013 with Pricipal and Interest of 2.80% Due Quarterly on the 17th		
	Principal	**Interest**	**Total**	**Principal**	**Interest**	**Total**	**Principal**	**Interest**	**Total**
2017	$ 40,378	$ 311	$ 40,689	$ 17,578	$ 398	$ 17,976	$ 20,827	$ 516	$ 21,343
2018	$ -	$ -	$ -	$ 4,465	$ 30	$ 4,495	$ 5,300	$ 36	$ 5,336
2019	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2020	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2021	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2022	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2023	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2024	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2025	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Totals	$ 40,378	$ 311	$ 40,689	$ 22,043	$ 428	$ 22,471	$ 26,127	$ 552	$ 26,679

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

Principal and Interest Due in the Year Ending December 31	**$99,937 Capital Lease Dated June 17, 2013 with Pricipal and Interest of 2.80% Due Quarterly on the 17th**			**$972,422 Capital Lease Dated June 17, 2013 with Pricipal and Interest of 2.80% Due Quarterly on the 17th**			**$77,225 Capital Lease Dated August 28, 2013 with Pricipal and Interest of 3.30% Due Quarterly on the 28th**		
	Principal	**Interest**	**Total**	**Principal**	**Interest**	**Total**	**Principal**	**Interest**	**Total**
2017	$ 20,827	$ 516	$ 21,343	$ 20,241	$ 526	$ 20,767	$ 16,118	$ 565	$ 16,683
2018	$ 5,300.00	$ 36.00	$ 5,336	$ 5,181.00	$ 11.00	$ 5,192	$ 8,261	$ 81	$ 8,342
2019	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2020	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2021	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2022	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2023	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2024	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2025	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Totals	$ 26,127	$ 552	$ 26,679	$ 25,422	$ 537	$ 25,959	$ 24,379	$ 646	$ 25,025

Principal and Interest Due in the Year Ending December 31	**40**			**$269,222 Capital Lease Dated Oct. 1, 2013 with Pricipal and Interest of 2.80% Due Quarterly on the 1st**			**$91,220 Capital Lease Dated May 19, 2014 with Pricipal and Interest of 2.505% Due Quarterly on the 19th**		
	Principal	**Interest**	**Total**	**Principal**	**Interest**	**Total**	**Principal**	**Interest**	**Total**
2017	$ 91,156	$ 4,210	$ 95,366	$ 55,545	$ 1,908	$ 57,453	$ 18,462	$ 884	$ 19,346
2018	$ 70,360	$ 25,006	$ 95,366	$ 42,692	$ 398	$ 43,090	$ 18,928	$ 418	$ 19,346
2019	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,807	$ 30	$ 4,837
2020	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2021	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2022	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2023	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2024	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2025	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Totals	$ 161,516	$ 29,216	$ 190,732	$ 98,237	$ 2,306	$ 100,543	$ 42,197	$ 1,332	$ 43,529

Principal and Interest Due in the Year Ending December 31	**$91,220 Capital Lease Dated May 19, 2014 with Pricipal and Interest of 2.505% Due Quarterly on the 19th**			**$91,220 Capital Lease Dated May 19, 2014 with Pricipal and Interest of 2.505% Due Quarterly on the 19th**			**$91,220 Capital Lease Dated May 19, 2014 with Pricipal and Interest of 2.505% Due Quarterly on the 19th**		
	Principal	**Interest**	**Total**	**Principal**	**Interest**	**Total**	**Principal**	**Interest**	**Total**
2017	$ 18,462	$ 884	$ 19,346	$ 18,462	$ 884	$ 19,346	$ 18,462	$ 884	$ 19,346
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	$ 42,197	$ 1,332	$ 43,529	$ 42,197	$ 1,332	$ 43,529	$ 42,197	$ 1,332	$ 43,529

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

Principal and Interest Due in the Year Ending December 31	$356,000 Capital Lease Dated Jan. 10, 2015 with Pricipal and Interest of 2.709% Due Quarterly on the 10th			$282,737 Capital Lease Dated April 8, 2015 with Pricipal and Interest of 3.00% Due Quarterly on the 8th			$162,855 Capital Lease Dated May 15, 2015 with Pricipal and Interest of 2.81% Due Quarterly on the 15th		
	Principal	**Interest**	**Total**	**Principal**	**Interest**	**Total**	**Principal**	**Interest**	**Total**
2017	$ 70,671	$ 5,682	$ 76,353	$ 54,284	$ 6,377	$ 60,661	$ 32,095	$ 2,923	$ 35,018
2018	$ 72,599	$ 3,755	$ 76,354	$ 55,935	$ 4,726	$ 60,661	$ 33,003	$ 2,015	$ 35,018
2019	$ 74,579	$ 1,775	$ 76,354	$ 57,636	$ 3,025	$ 60,661	$ 33,937	$ 1,081	$ 35,018
2020	$ 18,961	$ 128	$ 19,089	$ 59,389	$ 1,272	$ 60,661	$ 17,326	$ 183	$ 17,509
2021	$ -	$ -	$ -	$ 15,129	$ 38	$ 15,167	$ -	$ -	$ -
2022	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2023	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2024	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2025	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Totals	$ 236,810	$ 11,340	$ 248,150	$ 242,373	$ 15,438	$ 257,811	$ 116,361	$ 6,202	$ 122,563

Principal and Interest Due in the Year Ending December 31	$200,054 Capital Lease Dated May 15, 2015 with Pricipal and Interest of 2.81% Due Quarterly on the 15th			$113,841 Capital Lease Dated July 1, 2015 with Pricipal and Interest of 3.00% Due Quarterly on the 1st			$108,841 Capital Lease Dated Oct. 28, 2015 with Pricipal and Interest of 3.00% Due Quarterly on the 28th		
	Principal	**Interest**	**Total**	**Principal**	**Interest**	**Total**	**Principal**	**Interest**	**Total**
2017	$ 20,490	$ 2,862	$ 23,352	$ 21,593	$ 2,831	$ 24,424	$ 20,490	$ 2,862	$ 23,352
2018	$ 21,112	$ 2,240	$ 23,352	$ 22,247	$ 2,177	$ 24,424	$ 21,112	$ 2,240	$ 23,352
2019	$ 21,752	$ 1,600	$ 23,352	$ 22,923	$ 1,501	$ 24,424	$ 21,752	$ 1,600	$ 23,352
2020	$ 22,413	$ 939	$ 23,352	$ 23,617	$ 807	$ 24,424	$ 22,413	$ 939	$ 23,352
2021	$ 17,236	$ 278	$ 17,514	$ 12,057	$ 155	$ 12,212	$ 17,236	$ 278	$ 17,514
2022	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2023	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2024	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2025	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Totals	$ 103,003	$ 7,919	$ 110,922	$ 102,437	$ 7,471	$ 109,908	$ 103,003	$ 7,919	$ 110,922

Principal and Interest Due in the Year Ending December 31	$110.841 Capital Lease Dated Oct. 28, 2015 with Pricipal and Interest of 3.00% Due Quarterly on the 28th			$148,263 Capital Lease Dated Oct. 29, 2016 with Pricipal and Interest of 3.25% Due Quarterly on the 28th			$146,910 Capital Lease Dated Feb. 29, 2016 with Pricipal and Interest of 3.25% Due Quarterly on the 29th		
	Principal	**Interest**	**Total**	**Principal**	**Interest**	**Total**	**Principal**	**Interest**	**Total**
2017	$ 20,866	$ 2,914	$ 23,780	$ 33,069	$ 2,914	$ 35,983	$ 32,765	$ 3,446	$ 36,211
2018	$ 21,500	$ 2,280	$ 23,780	$ 21,500	$ 2,280	$ 23,780	$ 32,461	$ 2,513	$ 34,974
2019	$ 22,151	$ 1,629	$ 23,780	$ 22,151.00	$ 1,629.00	$ 23,780	$ 32,146	$ 1,550	$ 33,696
2020	$ 22,823	$ 957	$ 23,780	$ 22,823.00	$ 957.00	$ 23,780	$ 31,822	$ 554	$ 32,376
2021	$ 17,556	$ 279	$ 17,835	$ 17,556.00	$ 279.00	$ 17,835	$ 1	$ -	$ 1
2022	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2023	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2024	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2025	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Totals	$ 104,896	$ 8,059	$ 112,955	$ 117,099	$ 8,059	$ 125,158	$ 129,195	$ 8,063	$ 137,258

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

Principal and Interest Due in the Year Ending December 31	**$167,602 Capital Lease Dated Jan. 29, 2016 with Pricipal and Interest of 3.25% Due Quarterly on the 29th**			**$167,602 Capital Lease Dated Jan. 29, 2016 with Pricipal and Interest of 3.25% Due Quarterly on the 29th**			**$103,244 Capital Lease Dated July 25, 2016 with Pricipal and Interest of 2.80% Due Quarterly on the 25th**		
	Principal	**Interest**	**Total**	**Principal**	**Interest**	**Total**	**Principal**	**Interest**	**Total**
2017	$ 37,583	$ 4,273	$ 41,856	$ 37,583	$ 4,273	$ 41,856	$ 19,649	$ 2,551	$ 22,200
2018	$ 37,234	$ 3,221	$ 40,455	$ 37,234	$ 3,221	$ 40,455	$ 20,205	$ 1,995	$ 22,200
2019	$ 36,874	$ 2,134	$ 39,008	$ 36,874	$ 2,134	$ 39,008	$ 20,777	$ 1,423	$ 22,200
2020	$ 36,502	$ 1,001	$ 37,503	$ 36,502	$ 1,001	$ 37,503	$ 21,365	$ 835	$ 22,200
2021	$ 9,067	$ 73	$ 9,140	$ 9,067	$ 73	$ 9,140	$ 16,420	$ 230	$ 16,650
2022	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2023	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2024	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Totals	$ 157,260	$ 10,702	$ 167,962	$ 157,260	$ 10,702	$ 167,962	$ 98,416	$ 7,034	$ 105,450

Principal and Interest Due in the Year Ending December 31	**$350,000 Chaparral Valley 2 Local Improvement District Special Assessment Bonds, Series 2003 Dated Jan. 10, 2003 with Pricipal and Interest of 6.00% Due Annually on July 1**			**$625,000 Meadow Station Public Improvement District General Obligation Bonds, Series 2004 Dated December 23, 2004 with Pricipal and Variable Interest of 3.15%-5.25% Due Semi-Annually on June 1 and December 1**			**$345,000 Foxwood Estate Public Improvement District General Obligation Bonds, Series 2005 Dated January 27, 2005 with Pricipal and Variable Interest of 3.25%-5.55% Due Semi-Annually on June 1 and December 1**		
	Principal	**Interest**	**Total**	**Principal**	**Interest**	**Total**	**Principal**	**Interest**	**Total**
2017	$ -	$ 9,600	$ 9,600	$ 35,000	$ 16,738	$ 51,738	$ 15,000	$ 12,965	$ 27,965
2018	$ -	$ 9,600	$ 9,600	$ 35,000	$ 15,058	$ 50,058	$ 15,000	$ 12,245	$ 27,245
2019	$ -	$ 9,600	$ 9,600	$ 40,000	$ 13,343	$ 53,343	$ 15,000	$ 11,510	$ 26,510
2020	$ -	$ 9,600	$ 9,600	$ 40,000	$ 11,343	$ 51,343	$ 15,000	$ 10,760	$ 25,760
2021	$ -	$ 9,600	$ 9,600	$ 40,000	$ 9,323	$ 49,323	$ 15,000	$ 10,003	$ 25,003
2022	$ 80,000	$ 9,600	$ 89,600	$ 45,000	$ 7,283	$ 52,283	$ 15,000	$ 9,238	$ 24,238
2023	$ -	$ -	$ -	$ 45,000	$ 4,965	$ 49,965	$ 20,000	$ 8,465	$ 28,465
2024	$ -	$ -	$ -	$ 50,000	$ 2,625	$ 52,625	$ 20,000	$ 7,425	$ 27,425
2025	$ -	$ -	$ -	$ -	$ -	$ -	$ 20,000	$ 6,325	$ 26,325
2026	$ -	$ -	$ -	$ -	$ -	$ -	$ 20,000	$ 5,225	$ 25,225
2027	$ -	$ -	$ -	$ -	$ -	$ -	$ 25,000	$ 4,125	$ 29,125
2028	$ -	$ -	$ -	$ -	$ -	$ -	$ 25,000	$ 2,750	$ 27,750
2029	$ -	$ -	$ -	$ -	$ -	$ -	$ 25,000	$ 1,375	$ 26,375
Totals	$ 80,000	$ 57,600	$ 137,600	$ 330,000	$ 80,678	$ 410,678	$ 245,000	$ 102,411	$ 347,411

Principal and Interest Due in the Year Ending December 31	**$5,825,000 Elbert County Lease Mortgage Revenue Bond Series 2016 Dated March 1, 2016 with Pricipal and Interest of 2.61% Due Semi-Annually on March 1 and Sep. 1**								
	Principal	**Interest**	**Total**						
2017	$ 326,001	$ 145,725	$ 471,726						
2018	$ 334,565	$ 137,161	$ 471,726						
2019	$ 343,354	$ 128,372	$ 471,726						
2020	$ 352,374	$ 119,352	$ 471,726						
2021	$ 361,631	$ 110,095	$ 471,726						
2022	$ 371,131	$ 100,595	$ 471,726						
2023	$ 380,881	$ 90,845	$ 471,726						
2024	$ 390,887	$ 80,839	$ 471,726						
2025	$ 401,156	$ 70,570	$ 471,726						
2026	$ 411,694	$ 60,032	$ 471,726						
2027	$ 422,510	$ 49,217	$ 471,727						
2028	$ 433,609	$ 38,117	$ 471,726						
2029	$ 445,000	$ 26,726	$ 471,726						
2030	$ 456,690	$ 15,036	$ 471,726						
2031	$ 232,825	$ 3,038	$ 235,863						
Totals	$ 5,664,308	$ 1,175,720	$ 6,840,028						

Fund 010 - General Fund
Department 000 - Non Departmental

Department 000 is non-departmental. It accounts for General Fund revenues and expenses that are not directly related to a specific working department. General Fund taxes that support all departments within the General Fund are accounted for in depatment 000. Intra-department and fund transfers are also accounted for here. In 2017, department 000 will account for major grant expenditures that were approved by the Board of County Commissioners in 2015 and 2016 including the CWCB Water Study Grant and the Well Monitoring Grant.

REVENUE Department 000 Balance Sheet	2016 ADOPTED	2016 PROJECTED	2017 BUDGET
Taxes	$ 4,852,140	$ 4,738,924	$ 4,963,223
SOT Taxes	$ 1,066,209	$ 1,063,958	$ 1,066,209
Other Taxes	$ 106,800	$ 148,466	$ 20,800
Interest on Accounts	$ 1,900	$ 11,545	$ 9,500
Miscellaneous Revenue	$ 35,000	$ 49,277	$ 35,000
Fees & Charges	$ 455,500	$ 528,900	$ 581,259
Intergovernmental Revenue	$ 71,159	$ 71,553	$ 77,379
Grant Revenue	$ 190,000	$ 15,000	$ 120,000
	$ 6,778,708	**$ 6,627,623**	**$ 6,873,370**
EXPENSE Department 000 Balance Sheet	**2016 ADOPTED**	**2016 PROJECTED**	**2017 BUDGET**
Treasurer Fee	$ 135,000	$ 142,455	$ 145,000
Per Capita	$ 37,000	$ 37,103	$ 37,103
Operating Expense	$ 10,000	$ 56,000	$ 10,000
Grant Expense	$ 164,000	$ 29,000	$ 169,000
Intragovernmental Expense	$ -	$ -	$ 10,000
Debt Service Expense	$ 574,563	$ 510,008	$ 473,727
	$ 920,563	**$ 774,566**	**$ 844,830**

Fund 010 - General Fund
Department 011 - Commissioners

The Commissioners department accounts for all expenses and revenue directly associated with the Board of County Commissioners. The revenues contained within this department account for rent payments collected for the leasing of County owned office space and indirect cost allocations from Human Services. The majority of expenditures in this department are related to personnel expenses. Salaries for the Board of County Commissioners are set by statute. In 2017 per statute, Elbert County has changed categories raising the statutory salary for these elected positions by 30%. This accounts for the majority of expense increase in 2017.
FTE: 3

REVENUE DEPARTMENT 011 COMMISSIONERS	2016 ADOPTED	2016 PROJECTED	2017 BUDGET
Rent	$ 21,720	$ 19,910	$ 9,720
Cost Allocation from State DHS	$ 21,500	$ 21,700	$ 25,000
	$ 43,220	**$ 41,610**	**$ 34,720**
EXPENSE DEPARTMENT 011 COMMISSIONERS	**2016 ADOPTED**	**2016 PROJECTED**	**2017 BUDGET**
Payroll Expense	$ 205,382	$ 204,919	$ 234,971
Operating Supplies	$ 500	$ 1,876	$ 2,000
Dues, Meetings, Trainings	$ 2,000	$ 3,620	$ 3,200
Dues - CCI	$ 22,500	$ 13,500	$ 15,000
Dues - ECCOG	$ 19,200	$ 23,150	$ 21,500
Office Supplies	$ 500	$ 200	$ 500
Travel & Transportation	$ 5,500	$ 2,620	$ 5,500
Contract Services	$ -	$ 35,863	$ -
	$ 255,582	**$ 285,748**	**$ 282,671**

Fund 010 - General Fund
Department 012 - Personnel & Benefits

The Personnel & Benefits department accounts for all expenses and revenue directly associated with the administration of and for personnel matters including benefits management. The revenues contained within this department account for indirect cost allocations. These cost allocations are formula based and provided to the County by an outside vendor. The majority of expenditures in this department are related to personnel cost. This department administers benefits for all employees of the County regardless of Fund designation. Along with the administration of benefits, the Personnel & Benefits department is responsible for the day-to-day functions of all matters related to human resources including the recruitment and hiring of personnel, employee job counseling and insurance coordination.
FTE: 1

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

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

REVENUE DEPARTMENT 012 PERSONNEL & BENEFITS	2016 ADOPTED	2016 PROJECTED	2017 BUDGET
Indirect Cost Allocation	$ 8,955	$ 8,955	$ 13,235
	$ 8,955	**$ 8,955**	**$ 13,235**
EXPENSE DEPARTMENT 012 PERSONNEL & BENEFITS	**2016 ADOPTED**	**2016 PROJECTED**	**2017 BUDGET**
Payroll Expense	$ 57,478	$ 58,304	$ 60,232
Operating Supplies	$ 500	$ 1,505	$ 1,700
Office Supplies	$ 800	$ 800	$ 900
Dues, Meetings, Trainings	$ 1,600	$ -	$ 1,000
Professional Services (Equifax)	$ 42,100	$ 23,200	$ 25,100
	$ 102,478	**$ 83,809**	**$ 88,932**

Fund 010 - General Fund
Department 015 - Other Administration

Department 015, Other Administration is primarily for activities associated with the County Manager and the general administration of general fund functions. The revenues of this department account for direct and indirect cost allocations. The major expenses of this department are for functions that support the entire county including audit, accounting, insurance, bond and postage meter expenses.
FTE: 1

REVENUE DEPARTMENT 015 OTHER ADMINISTRATION	2016 ADOPTED	2016 PROJECTED	2017 BUDGET
Indirect Cost Allocation	$ 21,864	$ 21,864	$ 109,127
Direct Cost Allocation	$ 58,698	$ 60,650	$ 31,470
	$ 80,562	**$ 82,514**	**$ 140,597**
EXPENSE DEPARTMENT 015 OTHER ADMINISTRATION	**2016 ADOPTED**	**2016 PROJECTED**	**2017 BUDGET**
Payroll Expense	$ 125,830	$ 124,813	$ 125,882
Employee Benefits	$ 3,670	$ 3,817	$ 4,000
Insurance Bonds	$ 37,500	$ 40,489	$ 50,000
Operating Expense	$ 500	$ 567	$ 200
Dues, Meetings, Trainings	$ 4,500	$ 2,581	$ 2,200
Transporation, Travel	$ -	$ 5,600	$ -
Office Supplies	$ 500	$ 727	$ 500
Postage	$ 17,500	$ 16,000	$ 15,500
Audit and Accounting	$ 175,000	$ 171,805	$ 150,000
Professional Services	$ 6,000	$ 5,680	$ 6,000
Banking Fees	$ 10,000	$ 10,000	$ 10,000
	$ 381,000	**$ 382,079**	**$ 364,282**

Fund 010 - General Fund
Department 016 - Compactor

Although the County compactor is not operational at this time, the County continues to expend utility costs and state fees at this site. Road & Bridge utilizes this site to store eqipment and for a fuel site for blade operations in the area.

EXPENSE DEPARTMENT 016 COMPACTOR	2016 ADOPTED	2016 PROJECTED	2017 BUDGET
Operating Supplies	$ 7,340	$ 2,530	$ 3,000
Utilities	$ 660	$ 550	$ 600
	$ 8,000	**$ 3,080**	**$ 3,600**

Fund 010 - General Fund
Department 017 - Information Technology

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 county-wide through increased security, integrity, and availability of data and resources. This Department partners 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.

2016 Achievements: Improved desktop efficiencies through life-cycle services. Completed Invitation-to-Bid process to select vendor for capital improvements surrounding server systems. Initiated steps to move Geographic Information Systems data to cloud. Completed printer managed services agreement reducing county-wide office supply costs for toner and repair service. Consolidated copier, telephone and data circuits saving the general fund over $12,000 a year from telephone consolidation alone. Installed fax finder devices to reduce monthly cost associated with standalone fax devices. Coordinated paperless process for Human Services Department. Provided Elections and Clerk to the Board with moves, additional cabling, support for multiple elections – including additional hardware, and security camera systems replacement.

2017 Goals: 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. 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.

FTE: 1

REVENUE DEPARTMENT 017 INFORMATION TECHNOLOGY	2016 ADOPTED	2016 PROJECTED	2017 BUDGET
Indirect Cost Allocation	$ 35,446	$ 35,446	$ 41,436
Direct Cost Allocation	$ 25,800	$ 22,100	$ 24,200
	$ 61,246	**$ 57,546**	**$ 65,636**
EXPENSE DEPARTMENT 017 INFORMATION TECHNOLOGY	**2016 ADOPTED**	**2016 PROJECTED**	**2017 BUDGET**
Payroll Expense	$ 89,127	$ 88,950	$ 89,179
Copier Expense	$ 35,000	$ 45,414	$ 51,000
Equipment	$ 32,500	$ 42,453	$ 52,000
Network Operating	$ 120,840	$ 109,778	$ 131,640
Office Supplies	$ 500	$ 500	$ 500
Telephone Expense	$ 81,000	$ 65,950	$ 69,000
Dues, Meetings, Trainings	$ 2,500	$ 400	$ 2,500
Travel & Transportation	$ 1,800	$ 200	$ 1,800
Repairs & Maintenance	$ 500	$ -	$ 500
Software Support	$ 131,700	$ 112,402	$ 178,868
Election Security	$ -	$ -	$ -
Capital Outlay	$ -	$ 120,000	$ -
	$ 495,467	**$ 586,047**	**$ 576,987**

Fund 010 - General Fund
Department 018 - Finance

The Finance department accounts for all revenues and expenses directly related with the administration duties relating to payroll, accounts payable, account receivable, budget, general finance and general administration. The revenues within this department account for indirect cost allocations. These cost allocations are formula based and provided to the County by an outside vendor. The majority of expenditures in this department are related to personnel cost and payroll administration. This department facilitates payroll for all employees of the County, coordinates accounts payable and accounts receivable for all departments of the County, coordinates budget documentation, assists in the preparation of financial statements and facilitates the audit. Along with the administration of the Finance department, personnel in this department also assist with day to day administration duties of the County; including facilitation of Open Records Requests, grant facilitation, website management, verification of employment inquiries, and staff coordination and scheduling assistance to the County Manager.
FTE: 2

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

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

REVENUE DEPARTMENT 018 FINANCE	2016 ADOPTED	2016 PROJECTED	2017 BUDGET
Indirect Cost Allocation	$ 39,594	$ 39,594	$ 63,759
	$ 39,594	**$ 39,594**	**$ 63,759**
EXPENSE DEPARTMENT 018 FINANCE	**2016 ADOPTED**	**2016 PROJECTED**	**2017 BUDGET**
Payroll Expense	$ 128,488	$ 127,102	$ 130,292
Operating Supplies	$ 500	$ 57	$ 100
Dues, Meetings, Trainings	$ 1,700	$ -	$ 1,200
Advertising	$ 1,500	$ 1,309	$ 1,300
Office Supplies	$ 1,000	$ 5,530	$ 5,500
Travel	$ 900	$ -	$ 500
Professional Services	$ 8,850	$ 8,112	$ 10,550
	$ 142,938	**$ 142,110**	**$ 149,442**

Fund 010 - General Fund
Department 020 - Clerk & Recorder

The Clerk and Recorder's Office encompasses four separate departments within the County. These departments are: Recording, Motor Vehicle Registration, Clerk to the BOCC and Elections. The Recording Department records any document for which a citizen, business or County may wish to create a permanent record. These records can be anything from contracts in which the County has entered, to real estate recordings to death certificates and a host of other documents that are desired to be recorded. The Recording Office also issues marriage licenses and assists the public in locating documents.

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

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

The Elections department conducts all General Elections, Primary and Coordinated Elections for the County. Duties also include, but not limited to, maintaining the statewide voter database, supporting the political parties with their Caucuses, supporting any municipality or special district that wished to conduct their own election as well as voter outreach and education. FTE: 6

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

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

Fund 010 - General Fund
Department 020 - Clerk & Recorder (continued)

REVENUE DEPARTMENT 020 CLERK & RECORDER	2016 ADOPTED	2016 PROJECTED	2017 BUDGET
Clerk Fees	$ 700,000	$ 665,975	$ 725,000
Surcharge Fee for Tech	$ -	$ -	$ 20,000
Liquor License	$ 750	$ 757	$ 500
	$ 700,750	**$ 666,732**	**$ 745,500**
EXPENSE DEPARTMENT 020 CLERK & RECORDER	**2016 ADOPTED**	**2016 PROJECTED**	**2017 BUDGET**
Payroll Expense	$ 355,806	$ 338,157	$ 382,439
Operating Expenses	$ 3,100	$ 6,657	$ 7,275
Dues, Meetings, Trainings	$ 2,550	$ 1,698	$ 3,000
Office Supplies	$ 2,500	$ 1,504	$ 2,000
Postage	$ 14,500	$ 14,134	$ 15,000
Motor Vehicle Renewal Card	$ 14,000	$ 13,085	$ 15,000
Travel & Transportation	$ 1,800	$ 347	$ 500
NSF Checks for Payment	$ 10,000	$ 7,500	$ -
$1 Surcharge for Tech Fee	$ -	$ 18,148	$ -
	$ 404,256	**$ 401,230**	**$ 425,214**

Fund 010 - General Fund
Department 021 - Attorney

The Attorney department provides legal counsel to all departments and funds in the County. Legal direction is given in many areas including employment, termination, contracts for service, policies and procedures, litigation for outside lawsuits and many other areas. This department is instrumental in the day to day function of the County. The expenses in this department account for personnel, operating and litigation expenditures.
FTE: 1

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

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

EXPENSE DEPARTMENT 021 ATTORNEY	2016 ADOPTED	2016 PROJECTED	2017 BUDGET
Payroll Expense	$ 109,515	$ 105,494	$ 105,517
Operating Expense	$ -	$ 1,617	$ 1,000
Dues, Meetings, Trainings	$ 1,000	$ 1,781	$ 3,500
Office Supplies	$ -	$ 88	$ 200
Travel	$ -	$ 240	$ 500
Intergovernmental	$ 15,000	$ 15,000	$ 31,850
Contract Services	$ 420,000	$ 170,000	$ 100,000
	$ 545,515	**$ 294,220**	**$ 242,567**

Fund 010 - General Fund
Department 025 - Elections

The Elections department conducts all General Elections, Primary and Coordinated Elections for the County. Duties also include, but are not limited to, maintaining the statewide voter database, supporting the political parties with their Caucuses, supporting any municipality or special district that wished to conduct their own election as well as voter outreach and education. FTE:1

REVENUE DEPARTMENT 025 ELECTIONS	2016 ADOPTED	2016 PROJECTED	2017 BUDGET
Election Fees	$ 25,000	$ 18,442	$ 9,000
Intergovernmental Reimbursement	$ -	$ -	$ 14,000
	$ 25,000	$ 18,442	$ 23,000

EXPENSE DEPARTMENT 025 ELECTIONS	2016 ADOPTED	2016 PROJECTED	2017 BUDGET
Payroll Expense	$ 47,450	$ 53,229	$ 49,905
Election Judges	$ 12,000	$ 10,338	$ 5,000
Operating Expense	$ 3,000	$ 2,124	$ 3,000
Dues, Meetings, Trainings	$ 1,800	$ 999	$ 2,300
Advertising	$ 750	$ 109	$ 200
Equipment	$ 4,000	$ -	$ 4,000
Office Supplies	$ 2,000	$ 881	$ 1,500
Postage	$ 33,000	$ 13,602	$ 15,000
Forms	$ 4,500	$ 6,963	$ 4,000
Ballots	$ 34,000	$ 19,261	$ 8,000
Travel & Transportation	$ 2,000	$ 1,521	$ 1,500
Equipment License Fee	$ 16,000	$ 14,775	$ 25,248
	$ 160,500	**$ 123,802**	**$ 119,653**

Fund 010 - General Fund

Department 030 - Treasurer

The Treasurer of each county is responsible for the receipt, custody and disbursement of county funds. The Treasurer also serves as the Public Trustee. The Treasurer collects some state taxes and all property taxes, including those for other units of local government. The Treasurer collects and disburses school funds belonging to school districts located within the county. The Treasurer sends notices of and collects all property taxes for all local governments and disburses receipts for each, less a statutory collection fee. The Treasurer also conducts sales of property for delinquent taxes. The expenses of this department are mainly associated with personnel expenses the other part of the expenses are operating expenses.
FTE: 3

EXPENSE DEPARTMENT 030 TREASURER	2016 ADOPTED	2016 PROJECTED	2017 BUDGET
Payroll Expense	$ 171,374	$ 168,020	$ 175,742
Operating Supplies	$ 500	$ 495	$ 650
Dues, Meetings, Trainings	$ 1,000	$ 895	$ 1,300
Advertising and Legals	$ 5,850	$ 3,791	$ 5,000
Office Supplies	$ 500	$ 621	$ 500
Postage	$ 8,500	$ 8,047	$ 9,000
Printing	$ 4,000	$ 3,219	$ 4,000
Travel & Transportation	$ 1,000	$ 1,038	$ 1,300
Professional Services	$ 1,200	$ 1,008	$ 1,200
	$ 193,924	**$ 187,134**	**$ 198,692**

Fund 010 - General Fund
Department 040 - Assessor

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

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

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

Staff reorganization: With the goal of staffing the Assessor's office with a complete in-house assessment valuation team, the office worked in cooperation with county administration to hire a Chief Data Analyst, an entry level Appraiser and an Assessment Technician which allows the Assessor to build a team that will serve the taxpayers of Elbert County with the highest standards of professional valuation services.

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

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

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

FTE: 7

REVENUE DEPARTMENT 040 ASSESSOR	2016 ADOPTED	2016 PROJECTED	2017 BUDGET
Maps	$ 7,000	$ 2,350	$ 7,000
Copies	$ 3,000	$ 3,121	$ 3,000
	$ 10,000	**$ 5,471**	**$ 10,000**

EXPENSE DEPARTMENT 040 ASSESSOR	2016 ADOPTED	2016 PROJECTED	2017 BUDGET
Payroll Expense	$ 342,121	$ 317,904	$ 425,027
Operating Expense	$ 1,000	$ 1,003	$ 2,000
Dues, Meetings, Trainings	$ 5,550	$ 6,613	$ 10,050
Office Supplies	$ 4,000	$ 4,158	$ 4,000
Postage	$ 6,000	$ 3,169	$ 8,000
Printed Forms	$ 7,000	$ 5,567	$ 7,000
Manuals	$ 600	$ 985	$ 1,000
Appraiser Travel	$ 2,000	$ 2,943	$ 3,500
Contract Services	$ 89,000	$ 56,000	$ -
GIS Mapping Project	$ 40,000	$ 40,000	$ 30,000
	$ 497,271	**$ 438,342**	**$ 490,577**

Fund 010 - General Fund
Department 060 - Maintenance

The Maintenance Department is responsible for the building and grounds maintenance of all Elbert County Government facilities including the Administration Building, Justice Center, Road and Bridge facilities in Kiowa and Simla, Health and Human Services as well as the Counties radio towers and other sites off of the main campus. The revenue in this department is related to the indirect cost allocation for grounds maintenance performed on behalf of the Health Fund. The expenses of this budget relate to costs associated with the upkeep and day to day maintenance of all buildings and grounds. Utilities and supplies on behalf of all County departments and funds account for the bulk of expenses in the budget.
FTE: 1

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

REVENUE DEPARTMENT 060 MAINTENANCE	2016 ADOPTED	2016 PROJECTED	2017 BUDGET
Indirect Cost Allocation	$ 10,947	$ 10,947	$ 7,598
	$ 10,947	**$ 10,947**	**$ 7,598**
EXPENSE DEPARTMENT 060 MAINTENANCE	**2016 ADOPTED**	**2016 PROJECTED**	**2017 BUDGET**
Payroll Expense	$ 67,194	$ 67,342	$ 67,074
Elevator Contract	$ 6,700	$ 8,276	$ 6,700
Maintenance HVAC	$ 6,000	$ 7,619	$ 6,000
Generator Maintenance	$ 3,500	$ 3,530	$ 3,500
Operating Supplies	$ 1,000	$ 333	$ 1,000
Office Supplies	$ 360	$ 304	$ 360
Safety Supplies	$ 600	$ 1,817	$ 8,000
Janitorial Supplies	$ 2,500	$ 2,500	$ 7,500
Building Maintenance	$ 13,000	$ 16,438	$ 25,000
Grounds Maintenance	$ 2,000	$ 2,000	$ 2,000
Pool Car Expenses	$ 6,400	$ 3,944	$ -
Training	$ 400	$ 400	$ 400
Uniforms	$ 4,100	$ 4,076	$ 4,100
Utilities - Electric	$ 24,700	$ 20,165	$ 24,700
Utilities - Natural Gas	$ 10,000	$ 6,673	$ 10,000
Utilities - Trash	$ 2,940	$ 1,770	$ 2,940
Utilities - Water/Sewer	$ 8,000	$ 4,207	$ 8,000
	$ 159,394	**$ 151,394**	**$ 177,274**

Fund 010 - General Fund
Department 070 - Fleet

The Fleet Department accounts for all expenses related with vehicles used for departments within the General Fund including pool vehicles, maintenance and fairgrounds vehicles and department assigned vehicles. This is newly created department in the General Fund for 2017. The expenses in this fund are not new expenses, but a consolidation of expenses from individual departments within the fund. This will reduce the amount of paperwork, tracking and general administration from the Road & Bridge department to each individual department within the fund.
FTE: 0

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

Fund 010 - General Fund
Department 170 - District Attorney

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

REVENUE DEPARTMENT 170 DISTRICT ATTORNEY	2016 ADOPTED	2016 PROJECTED	2017 BUDGET
DA Revenue	$ 12,000	$ 22,300	$ 25,000
	$ 12,000	**$ 22,300**	**$ 25,000**
EXPENSE DEPARTMENT 170 DISTRICT ATTORNEY	**2016 ADOPTED**	**2016 PROJECTED**	**2017 BUDGET**
DA Annual Expense	$ 542,842	$ 542,842	$ 563,310
	$ 542,842	**$ 542,842**	**$ 563,310**

Fund 010 - General Fund
Department 210 - Justice Center

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

EXPENSE DEPARTMENT 210 JUSTICE CENTER	2016 ADOPTED	2016 PROJECTED	2017 BUDGET
Generator Maintenance	$ 1,260	$ 1,260	$ 1,260
HVAC Maintenance	$ 26,500	$ 23,000	$ 26,500
Fire Alarm Maintenance	$ 3,300	$ 3,203	$ 600
Operating Supplies	$ 1,650	$ 1,750	$ 1,200
Janitorial Supplies	$ 2,000	$ 1,921	$ -
Repairs and Maintenance	$ 20,000	$ 35,546	$ 26,000
Utilities - Natural Gas	$ 25,000	$ 15,981	$ 25,000
Utilities - Water/Sewer	$ 25,000	$ 13,724	$ 25,000
Utilities - Electric	$ 45,700	$ 40,583	$ 45,700
Utilities - Trash	$ 2,760	$ 2,760	$ 2,760
Contract Services	$ -	$ -	$ 2,700
	$ 153,170	**$ 139,728**	**$ 156,720**

Fund 010 - General Fund

Department 211 - Sheriff's Office

The Sheriff's Office is responsible for law enforcement, investigations, and detentions within Elbert County. The Elbert County Sheriff's office works with 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 improves the quality of life for the citizens of the county by reducing crime. Elbert County covers 1,854 square miles and has approximately 23,287 residents. 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 manned 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, court house security, victims' rights, as well as enforcement of county ordinances.

The Sheriff's office currently employs a total of 45 individuals. Those individuals make up our Administrative Support Staff, Patrol division, Investigations unit and Detentions division. We also have 23 active posse members that together proved over 8,200 man hours each year. Our Posse members assist with court security, fingerprinting, patrol functions, administrative duties, special events and security.

2016 Achievements: Detentions: We applied an epoxy floor coating on jail pod floors to make them safer. We implemented a Turnkey Corrections Kiosk and commissary delivery system. We have replaced some of the ceramic sinks and toilets to stainless steel for security purposes. Victim Advocates: Our case load has increased by 85%. We have earned a Colorado Advocacy Certification, only 10% of Advocates in Colorado hold this certification, and we have received additional funding through the JAG grant. Investigations: We are fighting the War on Drugs and have had many good marijuana busts and we have reduced case load by 50%. Patrol: Our K-9 program is fully operational with two dogs / handlers as well as DEA resources. Several of our staff members have received instructor training. We have also received A.C.T.A.R. accreditation for traffic accident reconstruction level 10 certification.

2017 Goals: Detentions: We'd like to rubberize the H1 holding cell and to start scanning older jail records and save them digitally. Investigations: We want to be proactive in investigative stings/grows/surveillance, work dog on drug interdiction. Patrol: We want to finalize FTO training manual, increase interdiction, increase activity with K-9 in schools, rebuild our website and complete traffic investigation classes for all patrol deputies. Victim Advocates: We would like to take a grant writing courses, and apply for CDOT Grant for a traffic trailer.

REVENUE DEPARTMENT 211 SHERRIF'S OFFICE	2016 ADOPTED	2016 PROJECTED	2017 BUDGET
Charges and Fees	$ 66,500	$ 124,328	$ 72,000
Grant Revenue	$ 68,548	$ 89,030	$ 95,271
Intergovernmental Reimbursement	$ 69,375	$ 70,000	$ 92,000
Miscellaneous Revenue	$ -	$ 15,028	$ -
	$ 204,423	**$ 298,386**	**$ 259,271**

Fund 010 - General Fund

Department 211 - Sherrif's Office (continued)

EXPENSE DEPARTMENT 211 SHERRIF'S OFFICE	2016 ADOPTED	2016 PROJECTED	2017 BUDGET
Payroll Expense	$ 2,459,904	$ 2,361,330	$ 2,597,004
Operating Supplies	$ 15,100	$ 15,824	$ 22,300
Fuel	$ 75,000	$ 73,806	$ 82,500
Dues, Meetings, Trainings	$ 34,000	$ 32,421	$ 53,800
Concealed Handgun Training	$ 5,500	$ 37,135	$ 5,500
Equipment - Purchase & Maintenance	$ 22,000	$ 25,422	$ 37,400
Office Supplies	$ 7,500	$ 4,714	$ 7,500
Vest Grant Expense	$ 3,000	$ 4,244	$ 4,000
Telephone	$ 40,000	$ 40,264	$ 45,500
Postage	$ 2,000	$ 2,266	$ 2,000
Professional Services Agreements	$ 128,572	$ 125,763	$ 141,675
Auto Repairs	$ 30,000	$ 47,142	$ 44,196
Travel	$ 7,000	$ 4,560	$ 7,000
Uniforms	$ 14,000	$ 15,875	$ 17,150
Contract Services	$ 10,000	$ 2,400	$ 10,000
Detention Youth Services	$ 9,500	$ 9,244	$ 9,500
Software Maintenance	$ 4,000	$ 6,020	$ 4,000
Inmate Medical	$ 144,995	$ 142,959	$ 165,000
Blood Alcohol/Drug Analysis	$ 12,000	$ 12,402	$ 21,000
VOCA Expense	$ 9,305	$ 1,806	$ 8,305
JAG GRANT EXPENSE	$ -	$ 26,005	$ -
Dog Control	$ 3,000	$ 700	$ 1,000
Canine Unit	$ -	$ 9,176	$ 11,500
Prisoner Meals	$ 65,000	$ 59,317	$ 65,000
Warrant Extradition	$ -	$ 3,076	$ 5,000
	$ 3,101,376	**$ 3,063,871**	**$ 3,367,830**

Fund 010 - General Fund
Department 213 - Coroner

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

2017 Goals: The Cornoner's office is currently offsite from the rest of the major functions of the County. It will be a main focus of personnel in 2017 to find suitable and secure office space for the Coroner's office to better serve our constiuents by having this office in the same vicinity of other County offices.
FTE: 1.5

EXPENSE DEPARTMENT 213 CORONER	2016 ADOPTED	2016 PROJECTED	2017 BUDGET
Payroll Expense	$ 69,611	$ 68,101	$ 69,797
Operating Supplies	$ 6,600	$ 2,857	$ 7,100
Fuel	$ 1,500	$ 638	$ -
Dues and Memberships	$ 750	$ 780	$ 800
Equipment	$ 2,500	$ 3,506	$ 3,000
Office Supplies	$ 2,500	$ 2,217	$ 3,000
Postage	$ -	$ -	$ -
Maintenance	$ 1,000	$ 327	$ 2,500
Hazardous Waste	$ 3,000	$ 1,378	$ 3,000
Education	$ 1,200	$ -	$ 1,200
Travel & Transportation	$ 1,000	$ -	$ 1,000
Utilities	$ 400	$ 400	$ 600
Contract Services	$ 6,500	$ 4,550	$ 8,500
Autopsies	$ 45,000	$ 37,786	$ 55,000
Lease Payment	$ -	$ -	$ 9,740
	$ 141,561	**$ 122,540**	**$ 165,237**

Department 273 - Office of Emergency Management

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

REVENUE DEPARTMENT 273 OEM	2016 ADOPTED	2016 PROJECTED	2017 BUDGET
Grant revenue	$ 39,800	$ 23,248	$ 39,800
Intergovernmental Reimbursement	$ -	$ 23,156	$ -
	$ 39,800	**$ 46,404**	**$ 39,800**
EXPENSE DEPARTMENT 273 OEM	**2016 ADOPTED**	**2016 PROJECTED**	**2017 BUDGET**
Payroll Expense	$ 69,663	$ 62,022	$ 64,426
Operating Expenses	$ 2,915	$ 879	$ 2,188
Dues, Meetings, Trainings	$ 1,500	$ 1,369	$ 1,205
Incident Management Team	$ -	$ -	$ 5,000
Equipment	$ 1,500	$ 1,725	$ 1,500
Office Supplies	$ 700	$ 147	$ 700
Communication Supplies	$ 1,650	$ 1,452	$ 1,650
Travel and Transportation	$ 3,500	$ 860	$ 300
Wildfire Emergency Relief Insurance	$ 5,000	$ 4,844	$ 4,900
Disaster Contingency	$ 3,500	$ -	$ -
L.E.P.C. Expense	$ 1,500	$ 799	$ 800
Hazard Mitigation Plan Update	$ -	$ 53,813	$ -
EMPG Special Program Expense	$ -	$ 524	$ -
	$ 91,428	**$ 128,434**	**$ 82,669**

Fund 010 - General Fund
Department 280 - Community Development Services

The Elbert County Community Development Services department provides services related to planning, permitting and building safety elements in Elbert County. It is the charge of this department to ensure responsible land planning within the County and that new and existing structures are safe for occupancy. The Community Development Services Department provides these major services; Planning & Zoning, Land Development Services, Building Safety and Code Enforcement . Additionally, CDS manages, drafts and facilitates the approval process for all changes, updates and amendments to the adopted zoning regulations and building codes. The department is also responsible for the development of the Elbert County Master Plan and myriad other guiding documents and policies. The Planning & Zoning Division's primary function is to ensure that projects are developed according to adopted regulations and development agreements. Long Range Planning is achieved by following the county's Master Plan, which is a blueprint for future development and its impact on future growth and quality of life. This division works to ensure a smooth application and permitting process. This division also administers development agreements and creates process improvements for the department. The Building Division is responsible for processing all building permits and conducting all plan reviews. This division also conducts building inspections to ensure safety and monitors code compliance of structures located within the County. This division is charged with the health and safety of occupants/residents related to the structural integrity of commercial and residential structures.

FTE: 4

2016 Achievements: The department was responsible for updating building valuation for the first time in over a decade by tying it to current data as well as a comprehensive fee schedule update and an amendment to the Elbert County Zoning Regulations enabling the county to pass on all costs associated by customers to the specific customer. These changes were prompted following a breakdown and analysis of the department as building and planning divisions and understanding the revenue and expense for each as a stand-alone. In 2016 the County executed intergovernmental agreements with all the County's municipalities which led to the approval for funding a $70,000 grant from DOLA for an update to the Elbert County Master Plan.

2017 Goals: The CDS Department will continue to strive for cost neutrality when processing land use applications. At the end of 2017, the first full year of the updated fee schedule and the amended ECZR, the department will be able to fully evaluate this goal. In 2017 the department will also manage an update of the Elbert County Master Plan/Comprehensive Plan with a professional consulting firm; this will be followed by a total and comprehensive rewrite of the zoning regulations for the first time ever. The Comprehensive Plan project will be funded using a combination of impact fund dollars and DOLA grant dollars awarded to the department by the state.

REVENUE DEPARTMENT 280 CDS	2016 ADOPTED	2016 PROJECTED	2017 BUDGET
Planning Review Revenue	$ 47,300	$ 225,978	$ 125,000
Grant Revenue	$ 5,000	$ -	$ 75,000
Building Inspections	$ 517,000	$ 625,834	$ 568,700
	$ 569,300	**$ 851,812**	**$ 768,700**
EXPENSE DEPARTMENT 280 CDS	**2016 ADOPTED**	**2016 PROJECTED**	**2017 BUDGET**
Planning Review Expense	$ -	$ 101,391	$ 118,750
Payroll Expense	$ 332,304	$ 197,621	$ 276,773
Operating expense	$ 2,740	$ 1,499	$ 4,300
Ads and Legals	$ 110	$ 240	$ 1,140
Dues, Meetings, Trainings	$ 3,330	$ 3,261	$ 3,600
Office Supplies	$ 1,550	$ 1,857	$ 1,800
Master Plan Grant Expense	$ 75,000	$ -	$ 75,000
Travel	$ 3,400	$ 2,785	$ 5,700
Contract Services	$ 43,500	$ 187,893	$ 1,000
Planning Commission	$ 17,280	$ 8,198	$ 13,000
	$ 479,214	**$ 504,745**	**$ 501,063**

Fund 010 - General Fund
Department 515 - 4-H Fair

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

2016 Achievements: Although the open class portion of the fair is not an Extension responsibility, we mentored in two new superintendents to help them learn their roles and responsibilities. Our overall 4-H enrollment stayed about the same as the last few years. However, the amount of different projects these members exhibited was higher than the last couple of years. With just under 300 members entering fair project, there were 2,416 individual entries at the Elbert County Fair in both general and animal project. This number shows that these dedicated members are taking two, three, four or more project each. There were 77 members that had general project entries compete at the Colorado State Fair with 129 total exhibits.

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

REVENUE DEPARTMENT 515 4-H FAIR	2016 ADOPTED	2016 PROJECTED	2017 BUDGET
Premiums	$ 2,000	$ 2,000	$ 2,936
	$ 2,000	**$ 2,000**	**$ 2,936**
REVENUE DEPARTMENT 515 4-H FAIR	**2016 ADOPTED**	**2016 PROJECTED**	**2017 BUDGET**
Project Judges	$ 4,800	$ 4,800	$ 5,007
Judge's Mileage	$ 1,600	$ 1,600	$ 1,254
Operating Expense	$ 1,850	$ 1,850	$ 1,416
Awards	$ 2,200	$ 2,200	$ 1,775
Travel	$ 400	$ 400	$ 240
Professional Services	$ 800	$ 800	$ 800
Award Premiums	$ 2,500	$ 2,500	$ 2,657
	$ 14,150	**$ 14,150**	**$ 13,149**

Fund 010 - General
Department 520 - Fairgrounds

The Fairgrounds department is responsible for the rental of fairgrounds facilities, the maintenance and cleaning of these facilities and for the planning of improvements at the Fairgrounds. The revenue in this department is from rental of the facilities. The expenses in this department are for personnel costs, utilities and operation of the facilities.
FTE: 2.25

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

2017 Goals: The fairgrounds plans to do a major upgrade to the campground facility in 2017. These funds will actually be expended out of the Impact Fund. The personnel of the Fairgrounds department will oversee this project. This upgrade will make the campgrounds much more attractive and user friendly. We hope to see an increase in rental revenue directly related to this project. The Fairgrounds department plans to add a part time, seasonal FTE in 2017 to assist with the upkeep of facilities and grounds during the summer months, which is the busiest time of year for the fairgrounds.
FTE: 2.5

REVENUE DEPARTMENT 520 FAIRGROUNDS	2016 ADOPTED	2016 PROJECTED	2017 BUDGET
Fees & Charges	$ 45,000	$ 51,564	$ 45,000
	$ 45,000	**$ 51,564**	**$ 45,000**
EXPENSE DEPARTMENT 520 FAIRGROUNDS	**2016 ADOPTED**	**2016 PROJECTED**	**2017 BUDGET**
Payroll Expense	$ 117,554	$ 109,505	$ 127,707
Operating Supplies	$ 1,100	$ 4,803	$ 1,700
Janitorial Supplies	$ 1,500	$ 1,500	$ -
Building Maintenance	$ 2,000	$ 2,054	$ 2,000
Utilities - Trash	$ 2,760	$ 3,060	$ 2,760
Utilities - Propane	$ 2,400	$ 1,612	$ 2,400
Utilities - Electric	$ 12,000	$ 14,437	$ 12,000
Utilities- Natural Gas	$ 5,280	$ 4,969	$ 5,280
Utilities - Water/Sewer	$ 14,000	$ 10,513	$ 14,000
	$ 158,594	**$ 152,453**	**$ 167,847**

Fund 010 - General Fund
Department 525 - Fairboard

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

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

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

REVENUE DEPARTMENT 525 FAIRBOARD	2016 ADOPTED	2016 PROJECTED	2017 BUDGET
Royalty Sponsorships	$ 500	$ 1,320	$ 500
Fair Sponsorships	$ 15,000	$ 11,026	$ 15,000
	$ 15,500	**$ 12,346**	**$ 15,500**
REVENUE DEPARTMENT 525 FAIRBOARD	**2016 ADOPTED**	**2016 PROJECTED**	**2017 BUDGET**
Fair Event Expenses	$ 30,000	$ 27,637	$ 30,500
Sponsorship Carryover	$ 4,500	$ -	$ 4,209
	$ 34,500	**$ 27,637**	**$ 34,709**

Fund 010 - General Fund
Department 610 - CSU Extension

The Elbert County Extension Office is the off-campus, informal educational arm of Colorado State University. Our goal is to provide unbiased, research-based education and information to the citizens of Elbert County. Extension offers dynamic, flexible programs which serve a diverse rural and suburban mix of citizens. We offer access to experts in several areas of agriculture, livestock and home and family living as well as the 4-H Youth Development program. Our on-site trained and certified volunteers include certified Master Gardener (MG) and Master Food Safety (MFS) volunteers. The MG's answer questions on basic wildlife and pest management, weed control and horticulture-related issues. The MFS volunteers coordinate and present classes on food safety and storage, canning and preserving food, high altitude cooking and more. The 4-H program is a research-based youth development program that teaches youth in-depth real life skills that will last a lifetime. Elbert County has about 350 members in 11 community 4-H clubs that promote both livestock and general projects. The 4-H program also supports adult development through the utilization of over 140 certified volunteers. They handle leadership of clubs, project meetings, act as chaperones and drivers and more. Local businesses and individuals provide strong support for the 4-H program and Extension as a whole. The Elbert County Fair is the annual highlight for 4-H members' completed project competitions. The fair begins the latter part of July.
FTE: 2

2016 Achievements: In 4-H, our Youth Council placed third in the state for pickup raffle sales and earned a bonus for placing in the top three. The Youth Council and Leaders' Councils financially supported numerous members to attend leadership opportunities for district, state and national events and competitions. Two delegates attended Citizenship Washington Focus and one was awarded the National 4-H Congress trip. There were 2,416 individual entries at the Elbert County Fair. Of those entries, 129 general project exhibits went on to compete at the Colorado State Fair. An after-school and school enrichment project was started at the Simla School in gardening. Both professional staff were selected to be a state fair contest superintendent and three of the staff were judges at other county fairs. The Master Gardener and Master Food Safety classes were well attended and received high marks on evaluation showing behavior change. Both professional and support staff were able to receive continued education to further the Extension mission and goals. The Director was an active participant in the Department Head meetings and the budget committee.

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

EXPENSE DEPARTMENT 610 CSU EXTENSION	2016 ADOPTED	2016 PROJECTED	2017 BUDGET
Payroll Expense	$ 101,466	$ 102,247	$ 105,510
Extension Agents Cost Allocation	$ 26,600	$ 26,600	$ 26,600
Operating Expense	$ 700	$ 652	$ 1,400
Dues, Meetings, Trainings	$ 535	$ 500	$ 535
Office Supplies	$ 1,900	$ 1,481	$ 1,900
Postage	$ 900	$ 750	$ 900
Printing	$ 350	$ -	$ 350
Travel	$ 1,500	$ 3,283	$ 3,000
	$ 133,951	**$ 135,513**	**$ 140,195**

Department 701 - Surveyor

The Surveyor department accounts for all expenses associated with the Elected Official position of County Surveyor. The only costs in this department are the personnel costs of the Surveyor. The salary of the County Surveyor is set by statute.
FTE: 1

EXPENSE DEPARTMENT 701 SURVEYOR	2016 ADOPTED	2016 PROJECTED	2017 BUDGET
Payroll Expense	$ 2,556	$ 2,508	$ 2,527
	$ 2,556	**$ 2,508**	**$ 2,527**

Fund 15 - Public Health Fund

The Health Department is responsible for providing programs in Immunizations, Maternal Child Health, Child Fatality Review, Vital Statistics, Tobacco Prevention, Consumer Protection, Septage, and Epidemiologic monitoring and reporting. The revenues within this department are mostly generated from septic permits, food service licenses, and state and federal grant funding. The majority of expenditures in this department are related to personnel costs, cost allocations to the county, and shared department costs with Human Services.
FTE: 3

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

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

REVENUE FUND 15 PUBLIC HEALTH	2016 ADOPTED	2016 PROJECTED	2017 BUDGET
Metro Waste Water Contract	$ 40,000	$ -	$ 40,000
Per Capita	$ 36,077	$ 36,077	$ 37,103
Immunization Core Svcs	$ 12,290	$ -	$ 12,290
Child Fatality/LPHA Master Grant	$ 73,038	$ 2,000	$ 2,000
Environmental Health/LPHA Master Grant		$ 5,000	$ 5,000
Local Planning/LPHA Master Grant	$ -	$ 50,109	$ 50,109
Maternal and Child Health/LPHA Master Grant	$ -	$ 15,929	$ 15,929
Tobacco Grant	$ -	$ 7,101	$ 30,000
WIC Grant	$ -	$ -	$ 20,000
Vital Statistics/Birth	$ 4,000	$ 3,831	$ 4,000
Consumer Protection	$ 10,000	$ 12,000	$ 14,000
Septage Program	$ 136,886	$ 181,610	$ 136,886
Rent	$ -	$ -	$ 12,000
Miscellaneous Collections	$ 13,633	$ 32,011	$ -
	$ 325,924	**$ 345,668**	**$ 379,317**

Fund 15 - Public Health Fund (Continued)

EXPENSE FUND 15 PUBLIC HEALTH	2016 ADOPTED	2016 PROJECTED	2017 BUDGET
Staff Support	$ 45,800	$ 21,030	$ 41,802
Payroll Expense	$ 144,038	$ 120,111	$ 200,676
Contract Services	$ 6,500	$ 13,435	$ 30,802
CAPP - Insurance	$ -	$ -	$ 381
Operating Supplies	$ 10,100	$ 3,852	$ 13,950
Dues, Meetings, Trainings	$ 2,100	$ 1,063	$ 3,100
Office Supplies	$ 3,577	$ 3,539	$ 5,000
Travel & Transportation	$ 2,700	$ 1,746	$ 5,177
Utilities	$ 2,500	$ 2,678	$ 3,000
Equipment Rental/Lease Equipment	$ 1,650	$ 917	$ 1,650
Metro Wastewater program	$ 40,000	$ -	$ 40,000
Septage Expense	$ 4,500	$ 4,356	$ 5,000
Consumer Protection	$ 3,500	$ 3,153	$ 3,500
Indirect Cost Allocation	$ 25,326	$ 25,326	$ 25,279
Capital Outlay	$ 32,233	$ 28,164	$ 330,000
	$ 324,524	**$ 229,370**	**$ 709,317**

Fund 20 - Road & Bridge Fund

The Road & Bridge department has several functions including, but not limited to the maintenance of approximately 1,110 miles of gravel roads in an area of 1,854 square miles, the maintenance of 170 center line miles of paved roads, the construction or rebuild of roads as funds allow, the mining of gravel for roadway maintenance, perform snow removal operations on all gravel and paved roadways, and assist in wild land fire fighting when requested. The revenue in this fund comes from property tax, highway users state aid, reimbursement from other departments for fuel and vehicle maintenance and fees from permitting. The expenses are for personnel and the operational costs of all of the functions listed above.
FTE: 45

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

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

REVENUE FUND 20 ROAD & BRIDGE	2016 ADOPTED	2016 PROJECTED	2017 BUDGET
Property Taxes	$ 2,825,508	$ 2,752,998	$ 2,890,193
Other Taxes	$ 61,712	$ 74,018	$ 3,000
Registration Fees	$ 134,400	$ 146,490	$ 137,000
Intragovernmental Transfers	$ 325,000	$ 325,000	$ 325,000
Reimbursements- Intergovernmental	$ 114,000	$ 68,428	$ 634,167
Highway Users State Aid	$ 2,500,000	$ 2,733,957	$ 2,827,808
Permits	$ -	$ 60,012	$ 16,000
Interest on Accounts	$ 193	$ 5,223	$ 1,000
Insurance Recoveries	$ -	$ 1,863	$ -
Sale of Assets	$ -	$ 16,975	$ -
Miscellaneous Revenue	$ -	$ 199,416	$ 8,000
Vehicle Repair Allocation	$ -	$ -	$ 70,898
	$ 5,960,813	**$ 6,384,380**	**$ 6,913,066**

Fund 20 - Road & Bridge Fund (Continued)

EXPENSE FUND 20 ROAD & BRIDGE	2016 ADOPTED	2016 PROJECTED	2017 BUDGET
County Clean Up Program	$ -	$ 65,147	$ 25,000
FEMA Contract Projects	$ -	$ 273,173	$ -
Agate Yard Monitoring	$ -	$ 8,106	$ 5,000
Payroll	$ 2,434,714	$ 2,364,601	$ 2,658,330
Insurance/Bonds	$ 130,500	$ 148,871	$ 175,000
Payments to Towns	$ 134,280	$ 140,714	$ 141,100
Intergovernmental Loan	$ 52,400	$ 55,000	$ -
Treasurer Fees	$ 73,766	$ 82,669	$ 86,706
Indirect Cost Allocation	$ 81,913	$ 81,913	$ 179,708
Direct Cost Allocations	$ 56,698	$ 60,650	$ 55,670
Copier Expense	$ 7,200	$ 9,000	$ -
Advertising	$ -	$ -	$ 1,000
Dues and Memberships	$ 300	$ 26	$ 225
Equipment	$ 1,500	$ 165	$ -
Office Supplies	$ 3,500	$ 1,584	$ 4,000
Operating Expense	$ 14,145	$ 641	$ 3,250
Communications	$ 5,500	$ 3,086	$ 26,000
Building Maintenance	$ 7,350	$ 4,638	$ 7,000
Education & Training	$ 3,300	$ 3,994	$ 5,000
Travel	$ 250	$ 796	$ 1,500
Uniforms	$ 3,600	$ 4,897	$ 4,500
Professional Services	$ 10,000	$ 5,601	$ 35,000
Software Support	$ 8,800	$ 8,800	$ -
Other Fluids	$ 12,055	$ 6,056	$ 12,000
Oil	$ 38,000	$ 128	$ 25,000
Tires	$ 42,000	$ 42,532	$ 50,000
Blades, Teeth	$ 82,500	$ 49,640	$ 55,000
Diesel Fuel	$ 682,000	$ 317,579	$ 682,000
Gasoline	$ 202,450	$ 139,684	$ 205,000
Equipment Parts	$ 175,000	$ 255,858	$ 175,000
Shop Tools	$ 5,500	$ 5,922	$ 5,500
Road Crew Tools	$ 4,500	$ 445	$ 3,000
Shop Supplies	$ 13,500	$ 26,375	$ 21,000
Safety Supplies	$ 10,000	$ 6,093	$ 10,000
Equipment Repairs	$ 29,500	$ 17,704	$ 25,000
Equipment Rental	$ 10,000	$ 29,579	$ 30,000
Hazardous Waste	$ 1,800	$ -	$ 600

Fund 20 - Road & Bridge Fund (Continued)

EXPENSE FUND 20 ROAD & BRIDGE	2016 ADOPTED	2016 PROJECTED	2017 BUDGET
Tire/Waste Disposal	$ 1,200	$ 1,509	$ 3,000
Culverts	$ 10,000	$ 39,614	$ 40,000
Gravel	$ 40,000	$ 16,474	$ 40,000
Water for Roads	$ 21,100	$ 33,438	$ 40,000
Paint/Striping	$ 120,000	$ 119,918	$ 120,000
Weed Control	$ 20,000	$ 12,194	$ 20,000
Signs	$ 30,000	$ 32,951	$ 60,000
Fencing Supplies	$ 2,500	$ 2,200	$ 2,500
Salt and Sand	$ 151,800	$ 151,789	$ 160,000
Living Snow Fence	$ 8,000	$ 7,380	$ 8,500
Utility Modification	$ 1,000	$ 1,000	$ 1,000
Contract Services Road Maintenance	$ 15,000	$ 20,630	$ 20,000
Reclamation	$ 5,500	$ 14,784	$ -
Gravel Pit Fees	$ 2,551	$ 1,837	$ 10,000
Asphalt repair	$ 80,000	$ 178,373	$ 200,000
Bridge Repair	$ 35,000	$ 6,785	$ 35,000
Guard rail	$ 2,500	$ -	$ 2,500
Crack Seal	$ 33,500	$ 31,347	$ 33,500
Chip Seal	$ 200,000	$ 145,903	$ 200,000
Recycled Asphalt	$ 200,000	$ 113,854	$ 30,000
Dust Control	$ 30,000	$ -	$ 30,000
Lease Purchase Equipment	$ 893,250	$ 959,999	$ 1,060,100
Utilities - Natural Gas	$ 1,175	$ 3,330	$ 4,800
Utilities - Water	$ 3,750	$ 5,176	$ 3,840
Utilities - Electric	$ 15,205	$ 13,407	$ 17,500
Utilities - Trash	$ 4,800	$ 10,502	$ 12,000
Utilities - Phone	$ 12,912	$ 16,105	$ 3,624
Utilities - Propane	$ 6,000	$ 970	$ 3,800
	$ 6,285,264	**$ 6,163,136**	**$ 6,874,753**

Fund 25 - Sales & Use Tax Fund

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

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

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

REVENUE FUND 25 Sales & Use Tax	2016 ADOPTED	2016 PROJECTED	2017 BUDGET
Use Tax	$ 1,120,000	$ 1,128,875	$ 1,080,000
1% Sales Tax Collection	$ 800,000	$ 821,332	$ 1,020,000
	$ 1,920,000	**$ 1,950,207**	**$ 2,100,000**
EXPENSE FUND 25 Sales & Use Tax	**2016 ADOPTED**	**2016 PROJECTED**	**2017 BUDGET**
Treasurer Fees	$ 57,600	$ 69,908	$ 65,000
Capital Projects - CR 9/15	$ 3,070,000	$ 3,000,000	$ -
Traffic Counts	$ 20,000	$ -	$ 20,000
Equipment Purchase - Capital	$ 85,000	$ 85,000	$ 338,500
Pavement Assessment Update	$ -	$ -	$ 40,000
Bridge Assessment Update	$ -	$ -	$ 65,000
Transfers Out	$ 325,000	$ 325,000	$ 325,000
Road Construction- Gravel/Recycled	$ -	$ -	$ 1,800,000
	$ 3,557,600	**$ 3,479,908**	**$ 2,653,500**

Fund 40- Law Enforcement Assistance Fund

The Sheriff's office is responsible for law enforcement, investigations, and detentions within Elbert County, Colorado. The Elbert County Sheriff's office works with 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 improves the quality of life for the citizens of the county by reducing crime.

Elbert County covers 1,854 square miles and has approximately 23,287 residents. 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 manned 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, court house security, victims' rights, as well as enforcement of county ordinances.

FTE: 6

2016 Achievements: Patrol: Our K-9 program is fully operational with 2 dogs / handlers as well as DEA resources. Several of our staff members have received instructor training. We have also received A.C.T.A.R. accreditation for traffic accident reconstruction level 10 certification.

2017 Goals: Patrol: We want to finalize FTO training manual, increase interdiction, increase activity with K-9 in schools, rebuild our website and complete traffic investigation classes for all patrol deputies

REVENUE FUND 40 LEAF	2016 ADOPTED	2016 PROJECTED	2017 BUDGET
ECCA Reimbursement	$ 23,215	$ 17,176	$ -
Sale of Assets	$ 40,000	$ 40,000	$ 40,000
Lease Proceeds	$ -	$ 60,669	$ -
MTC/Law Enforcement	$ 560,000	$ 694,753	$ 685,000
	$ 623,215	**$ 812,598**	**$ 725,000**
EXPENSE FUND 40 LEAF	**2016 ADOPTED**	**2016 PROJECTED**	**2017 BUDGET**
Payroll Expense	$ 347,966	$ 328,793	$ 345,167
Fuel Expense	$ 35,000	$ -	$ 35,000
Equipment	$ -	$ 5,510	$ 52,000
Training	$ -	$ -	$ 7,000
Operating Supplies	$ -	$ 3,368	$ -
Vehicle Repair	$ 20,000	$ 50,048	$ 10,122
E Ticket Software	$ 15,000	$ 6,300	$ 6,300
RMS	$ 12,351	$ 9,263	$ 12,652
Dispatch Service	$ 55,000	$ 38,524	$ 41,640
TA Reconstruction Equipment	$ -	$ 1,975	$ 7,000
Indirect Cost Allocation	$ 9,567	$ 9,567	$ 22,026
Capital Outlay	$ -	$ 99,629	$ -
Lease Purchase	$ 138,162	$ 380,002	$ 207,900
	$ 633,046	**$ 932,979**	**$ 746,807**

Fund 50- Human Services Fund

In October 2012 the Elbert County BOCC merged the Department of Public Health and Environment with the Human Services Department. Although we are one county department, due to different funding sources and reporting requirements we need to develop separate budgets for each. All of our agency's human services programs are statutorily required and directed by the State Departments of Human Services, Health Care Policy and Finance or the US Department of Agriculture. The Colorado county human/social services departments are designated agents of the State Department of Human Services which maintains regulatory program decision making authority. Subsequently, the majority of the department's funding is provided through Federal and State allocations or grants to the County. The Human Services County mil levy which has remained at 1.5 for several years in Elbert County has provided the required county level funding for the Human Services programs. The individual program financial county portions vary from 0% to 20%. The one exception is the Child Support Enforcement program which contains only federal funding at 64% and no state dollars. However, the county's 36% share is offset by the incentives we receive for the amount of collections in that program so the county share can be mitigated to a much lower level. Our overall projected 2017 county share of the total Human Services budget is approximately 10-12% of the costs to operate this department. Factors such as changing economic variables, population growth and child protection case needs account for the majority of fluctuation in our annual expenditures. Subsequently, due to the potential for annual variations in our caseloads we budget for the full spending authority to maximize the availability of all federal and state dollars. Notable programmatic changes reflected in our 2017 budget include the removal of all LEAP, (Low Income Energy Assistance Program), State funding for program administration. The State Department of Human Services will directly contract with Goodwill of Southern Colorado to provide those services for Elbert County residents. However, we will continue to receive a small allocation for outreach activities. Since we received funding to provide LEAP services for the 2016 federal fiscal year, we also needed to budget for the county audit of this program which will have to be paid with only county funds. Effective January 1, 2016 we were required to develop an Employment First program which is a SNAP, (Supplemental Assistance Nutritional Program), requirement for work/educational involvement to receive benefits. However, due to a drastic reduction in federal/state reimbursement we accepted the State's offer to opt out of the program for 2017 while new rules are developed. The Colorado Works/TANF budget line is noticeably reduced this year although we did add in the total available reserve balance for this program in anticipation of the need to use some of the funding. Beginning in 2014 our caseload numbers in this program began to increase and the allocation we have received has not been sufficient to cover the required programmatic costs. Subsequently, we applied for and received an additional $205,000 for SFY, (State Fiscal Year), 2015-2016 for Employment Focused projects which was reflected in our 2016 budget and expenditures. We did not receive extra funding for SFY 2016-2017 so we will need to defer to using either our TANF Reserves or potential purchase of available funds from other counties if our allocation proves insufficient. One area of particular concern is the reduction in our County Administration state allocation. This line was overspent by the majority of counties in SFY 2015-2016 including Elbert County. Although all of our expenditures for this past year were covered during the State closeout process we are taking as many steps as possible to mitigate this line for SFY 2016-2017. It is also the number one priority for the CCI Health and Services committee for this upcoming budget year.

FTE: 20

Fund 50- Human Services Fund Continued

2016 Achievements: In 2015 we had close to a 50% replacement of staff. Subsequently, 2016 has been a year of significant change. We have focused on training and some internal reorganization to address gaps and support strengths and take advantage of the experience and expertise of our new staff. One of opportunities with new personnel has been our focus on strengthening our relationships with external community partnerships. These relationships are crucial to the success of our programs and the broad-based community support necessary for the populations we serve. Due to the new federal WIOA, (Workforce Investment and Opportunity Act) requirements, we are partnering with the local Work Force Center. By the end of 2016 they will be co-located in our office, which will help us deliver coordinated services for our mutual customers. With the additional TANF funding for Employment Focused activities and programs we had the opportunity to provide some one-time services to clients to address transportation, housing and educational obstacles for their steps towards self-sufficiency. We also have strengthened our case management processes and program so we can continue to assist our customers in more quickly gaining the appropriate education and/or skills training to be more employable.

2017 Goals: One of the significant areas for our agency is the need for appropriate office and meeting space for required service delivery and the safety of our staff and customers. In 2017 we will explore our options to address our infrastructure needs. Additionally, we are planning for finalization of our migration to electronic storage of records to address lack of storage space and improve efficiency in our work practices.

REVENUE FUND 50 HUMAN SERVICES	2016 ADOPTED	2016 PROJECTED	2017 BUDGET
Taxes	$ 446,133	$ 446,133	$ 456,346
IOG	$ 50,470	$ 50,470	$ 76,663
Intergovernmental	$ 5,128,136	$ 5,072,394	$ 4,852,208
	$ 5,624,739	**$ 5,568,997**	**$ 5,385,217**
EXPENSE FUND 50 HUMAN SERVICES	**2016 ADOPTED**	**2016 PROJECTED**	**2017 BUDGET**
State Approved Spending	$ 5,616,781	$ 5,465,555	$ 5,385,159
	$ 5,616,781	**$ 5,465,555**	**$ 5,385,159**

Fund 70 - Retirement Fund

The Retirement Fund accounts for the County's matching portion of funds to Elbert County employees. The County currently uses Colorado County Officials and Employees Retirement Association as the retirement provider. The Retirement Fund has a dedicated mill. Tax money is the sole revenue source for this fund. The only expense in the Retirement Fund is the County match portion of retirement.

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

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

REVENUE FUND 70 RETIREMENT	2016 ADOPTED	2016 PROJECTED	2017 BUDGET
Taxes	$ 220,687	$ 212,954	$ 228,477
SOT Taxes	$ 30,000	$ 30,000	$ 30,000
	$ 250,687	**$ 242,954**	**$ 258,477**
EXPENSE FUND 70 RETIREMENT	**2016 ADOPTED**	**2016 PROJECTED**	**2017 BUDGET**
Treasurer Fee	$ 7,200	$ 6,747	$ 7,500
Retirement	$ 246,508	$ 194,525	$ 283,551
	$ 253,708	**$ 201,272**	**$ 291,051**

Fund 75 - Capital Improvement Fund

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

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

Fund 85 - Impact Fund

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

REVENUE FUND 85 IMPACT FUND	2016 ADOPTED	2016 PROJECTED	2017 BUDGET
Interest Apportionment	$ 1,000	$ 1,000	$ 1,000
General Program Revenue	$ 6,600	$ 1,000	$ 1,000
Public Facilities Impact	$ 5,000	$ 5,000	$ 4,000
R&B Impact Special	$ 17,000	$ 17,000	$ 16,000
Recreation Impact Special	$ 5,500	$ 2,500	$ 2,000
Sheriff Impact Special	$ 5,000	$ 4,500	$ 4,000
TAZ 1	$ 20,000	$ 13,500	$ 13,000
TAZ 2	$ 15,100	$ 6,000	$ 6,000
TAZ 3	$ 15,000	$ 5,000	$ 5,000
	$ 90,200	**$ 55,500**	**$ 52,000**
EXPENSE FUND 85 IMPACT FUND	**2016 ADOPTED**	**2016 PROJECTED**	**2017 BUDGET**
Parks & Rec - Open Space	$ 67,000	$ -	$ 20,000
R&B Impact Special	$ 43,793	$ -	$ 70,000
Recreation Impact Special	$ 95,760	$ -	$ 115,760
TAZ 1	$ 51,500	$ 51,500	$ 60,000
TAZ 2	$ -	$ -	$ 60,000
	$ 258,053	**$ 51,500**	**$ 325,760**

Fund 90 - Conservation Trust Fund

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

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

REVENUE FUND 90 CONSERVATION TRUST FUND	2016 ADOPTED	2016 PROJECTED	2017 BUDGET
Interest Apportionment	$ 600	$ 600	$ 1,013
Intergovernmental Revnue-State	$ 146,600	$ 146,600	$ 155,556
	$ 147,200	**$ 147,200**	**$ 156,569**
EXPENSE FUND 90 CONSERVATION TRUST FUND	**2016 ADOPTED**	**2016 PROJECTED**	**2017 BUDGET**
Intergovernmental - Salary	$ 71,159	$ 70,053	$ 77,379
Building Maintenance	$ 25,000	$ 25,975	$ 25,000
Grounds Maintenance	$ 15,000	$ 9,444	$ 15,000
Equipment	$ -	$ -	$ 20,000
Farigrounds Improvements	$ 110,000	$ 104,384	$ 110,000
	$ 221,159	**$ 209,856**	**$ 247,379**

Fund 95 - Bond Service Fund

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

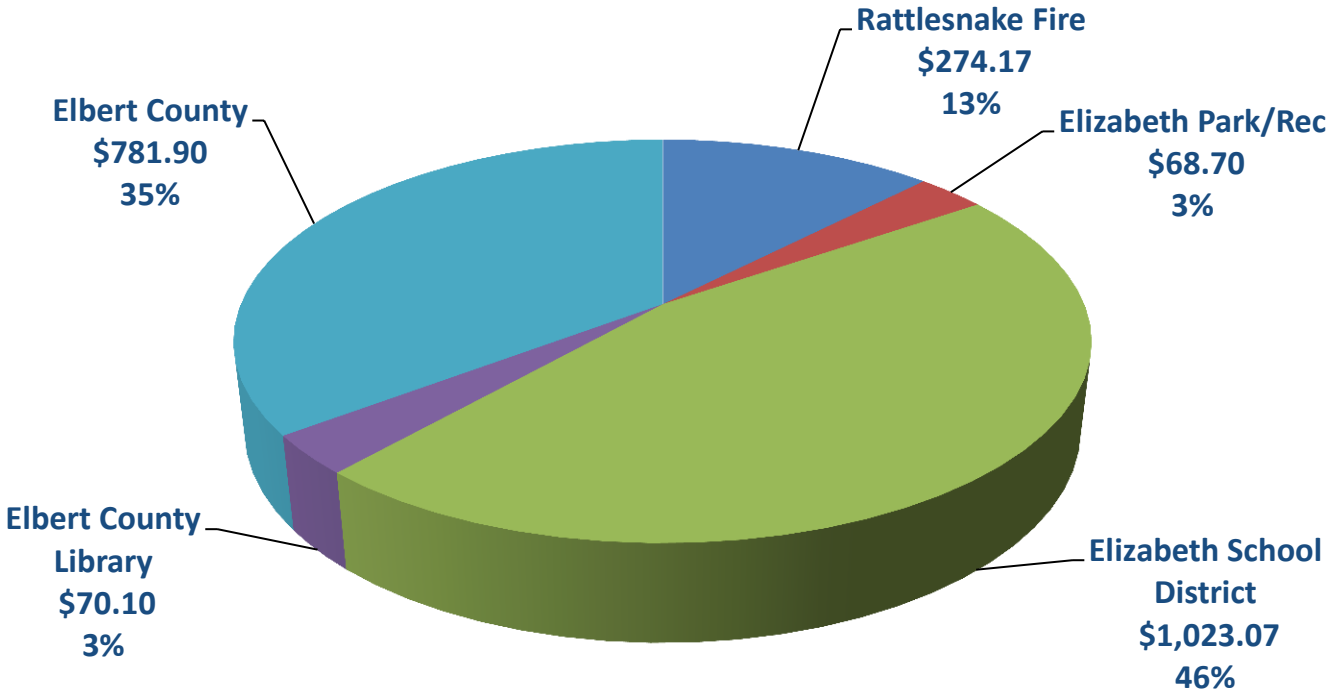
2016 Achievements: Elbert County staff successfully achieved a refinance of the lease revenue bond on the Justice Center. The refinance reduced the interest amount by 2.89% . More importantly the refinance relieved the County of a $2,000,000 balloon payment that would have been due in 2020. Nearly $13,000,000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

REVENUE FUND 95 BOND SERVICE FUND	2016 ADOPTED	2016 PROJECTED	2017 BUDGET
Intergovermental Transfer	$ 574,563	$ 473,831	$ 473,727
	$ 574,563	**$ 473,831**	**$ 473,727**
EXPENSE FUND 95 BOND SERVICE FUND	**2016 ADOPTED**	**2016 PROJECTED**	**2017 BUDGET**
Bond Payment	$ 574,563	$ 472,123	$ 468,727
Servicing Fees	$ -	$ -	$ 5,000
Tranfers Out	$ -	$ -	$ 500,000
	$ 574,563	**$ 472,123**	**$ 973,727**

Where do my taxes go?
Sample Tax Bill

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

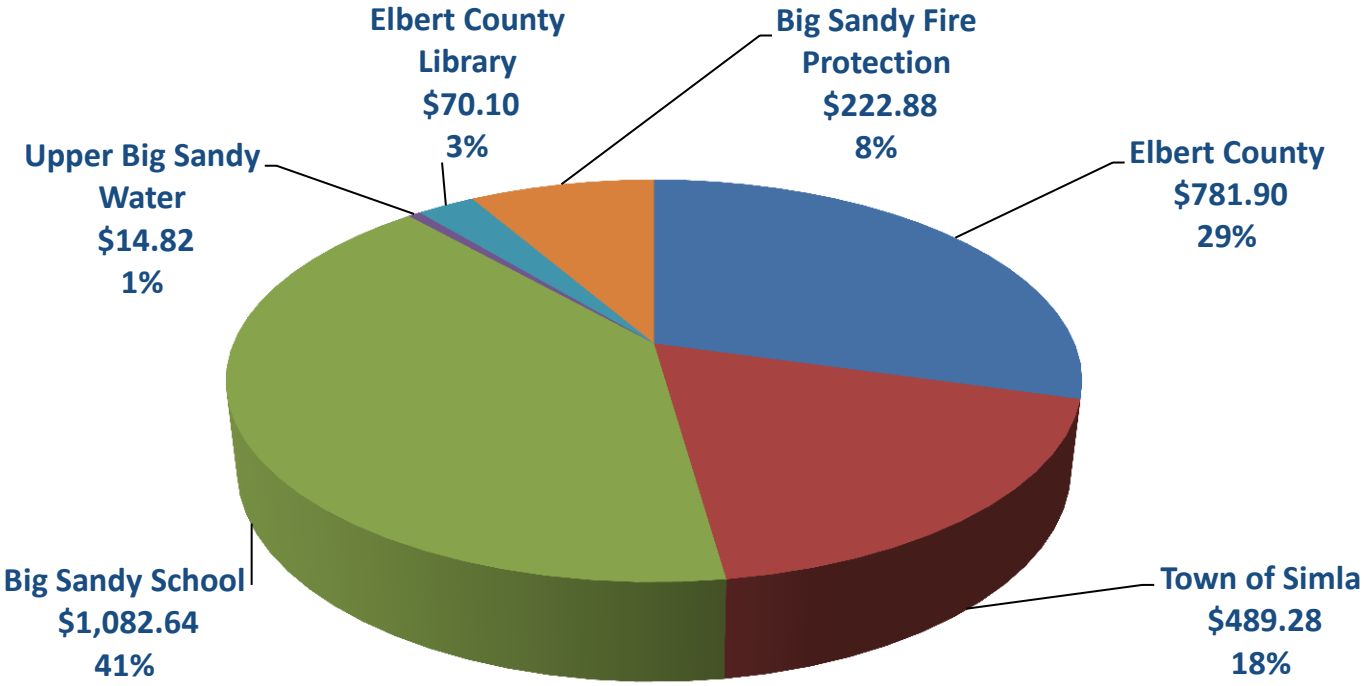
Authority	Mill Levy		Amount
Elbert County General Fund	16.314	$	454.51
Elbert County Road & Bridge	9.500	$	264.67
Elbert County Human Services	1.500	$	41.79
Elbert County Retirement	0.703	$	19.59
Elbert County Refund/Abatement	0.048	$	1.34
Con 1 Elizabeth	26.771	$	745.84
Con 1 Elizabeth Bond	9.951	$	277.23
Rattlesnake Fire General	9.841	$	274.17
Elizabeth Park/Rec General	0.790	$	22.01
Elizabeth Park/Rec Bond	1.676	$	46.69
Elbert County Library	2.516	$	70.10
Total	79.610	$	2,217.94



Where do my taxes go?
Sample Tax Bill

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

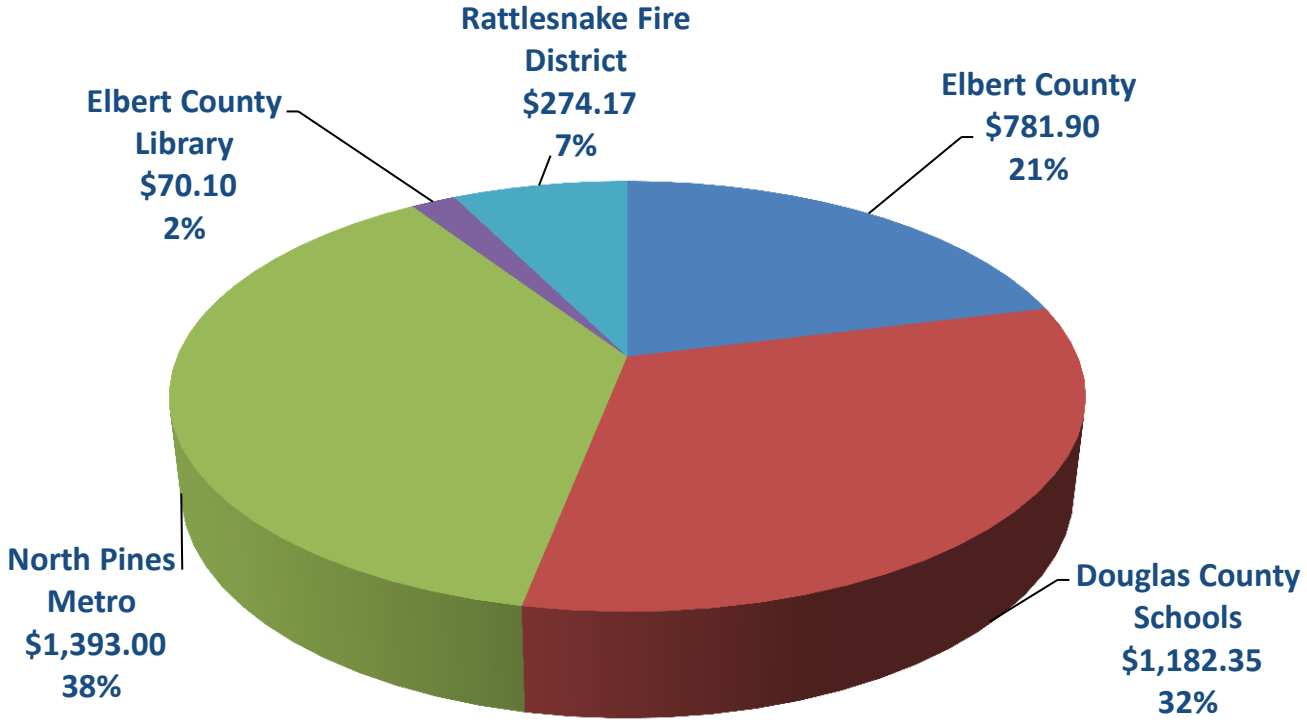
Elbert County General Fund	16.314	$	454.51
Elbert County Road & Bridge	9.500	$	264.67
Elbert County Human Services	1.500	$	41.79
Elbert County Retirement	0.703	$	19.59
Elbert County Refund/Abatement	0.048	$	1.34
Big Sandy School District	25.359	$	706.50
Big Sandy School District Bond	13.501	$	376.14
Town of Simla	17.562	$	489.28
Upper Big Sandy Water	0.532	$	14.82
Big Sandy Fire Protection	8.000	$	222.88
Elbert County Library	2.516	$	70.10
Total	95.535	$	2,661.62



Where do my taxes go?
Sample Tax Bill

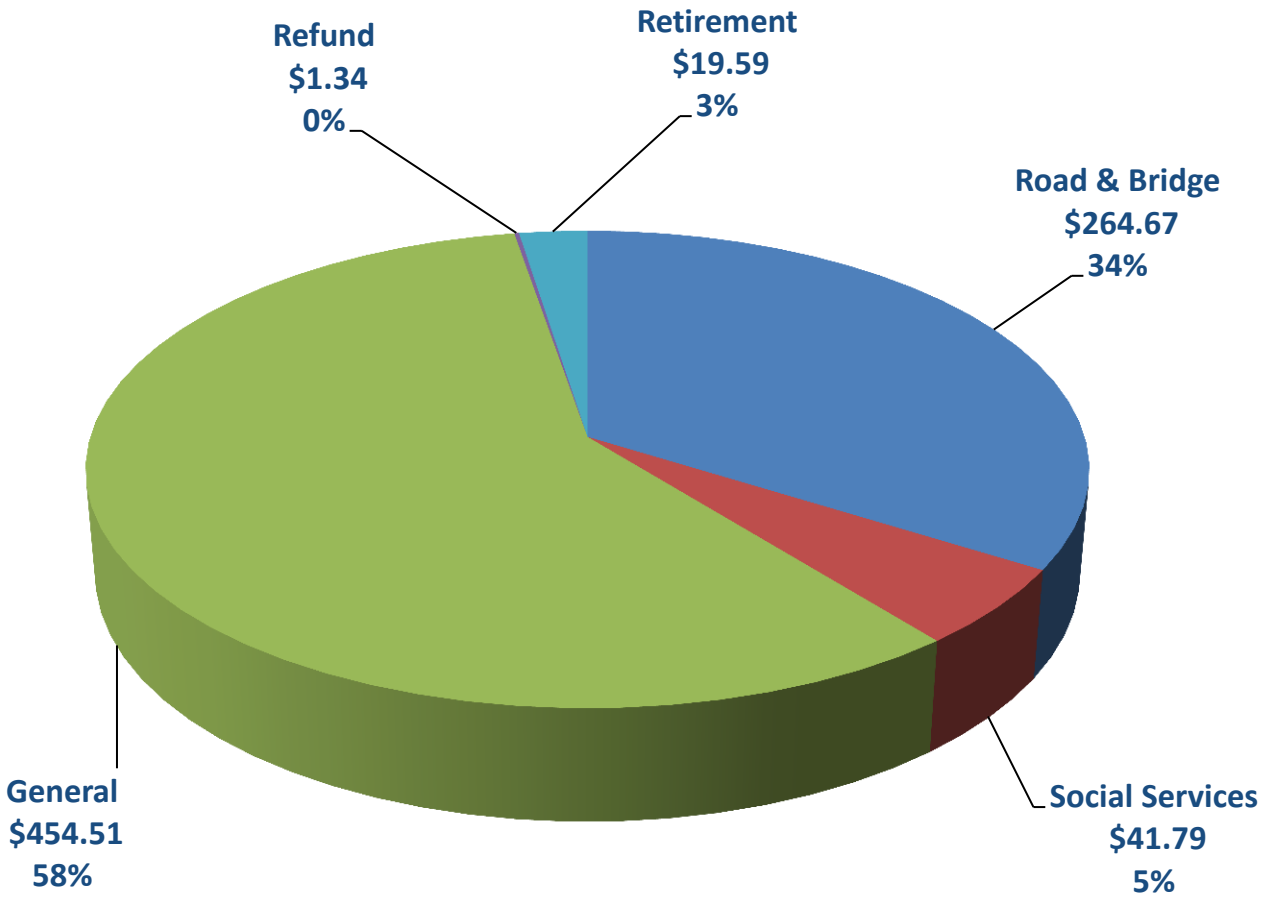
Residence in Sky Rim Subdivision
Based on Market Value of $350,000

Authority	Mill Levy		Amount
Elbert County General Fund	16.314	$	454.51
Elbert County Road & Bridge	9.500	$	264.67
Elbert County Human Services	1.500	$	41.79
Elbert County Retirement	0.703	$	19.59
Elbert County Refund/Abatement	0.048	$	1.34
Douglas County Schools General	31.763	$	884.92
Douglas County Schools Bond	10.676	$	297.43
Rattlesnake Fire General Fund	9.841	$	274.17
North Pines Metro	7.000	$	195.02
North Pines Metro Bond Fund	43.000	$	1,197.98
Elbert County Library	2.516	$	70.10
Total	132.861	$	3,701.52



Where do my Elbert County Property Taxes go?

Based on Market Value of $350,000

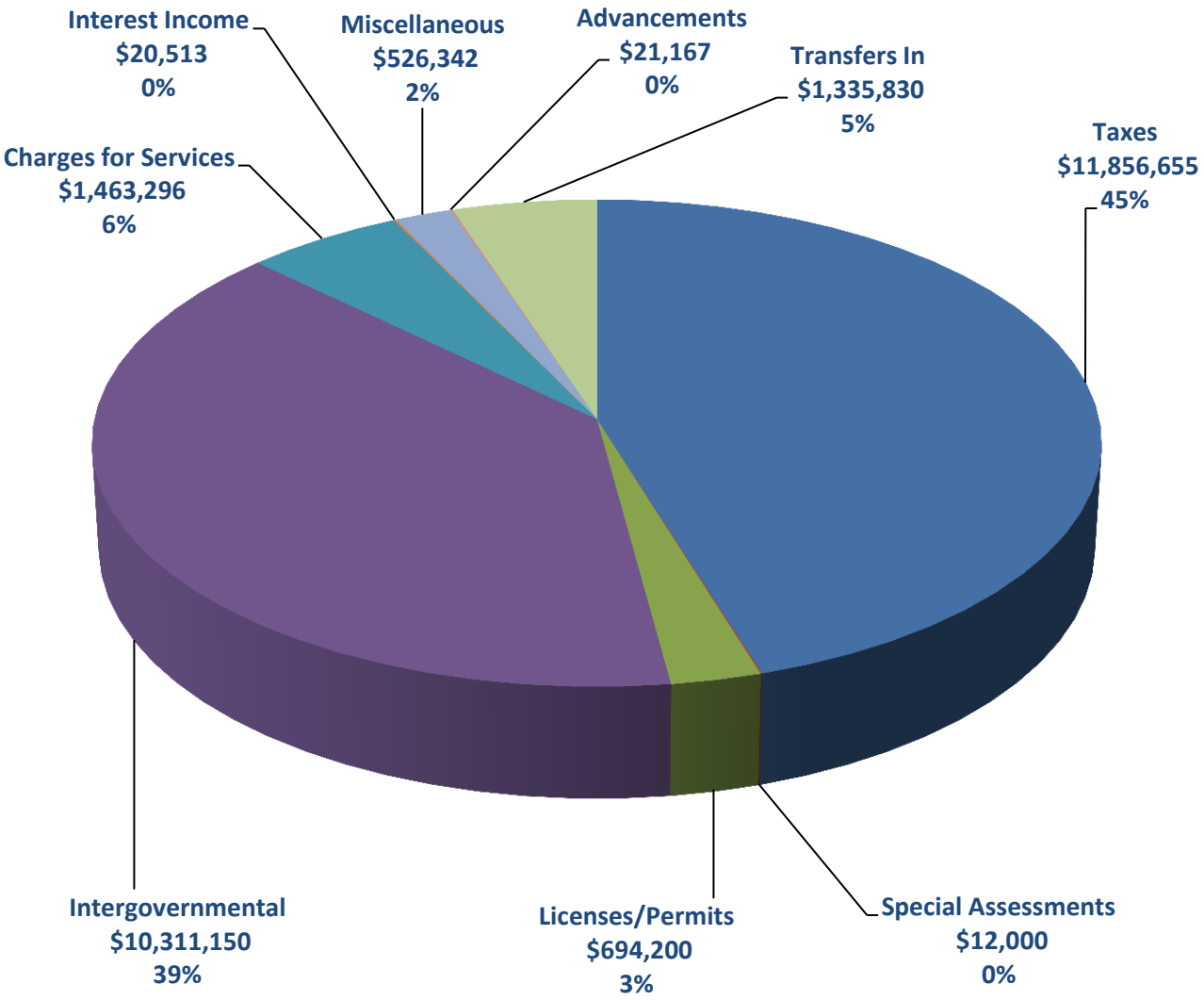


County Mill Levy

General	16.314
Road & Bridge	9.500
Social Services	1.500
Retirement	0.703
Refund/Abatements	0.048
Total Mill	28.065

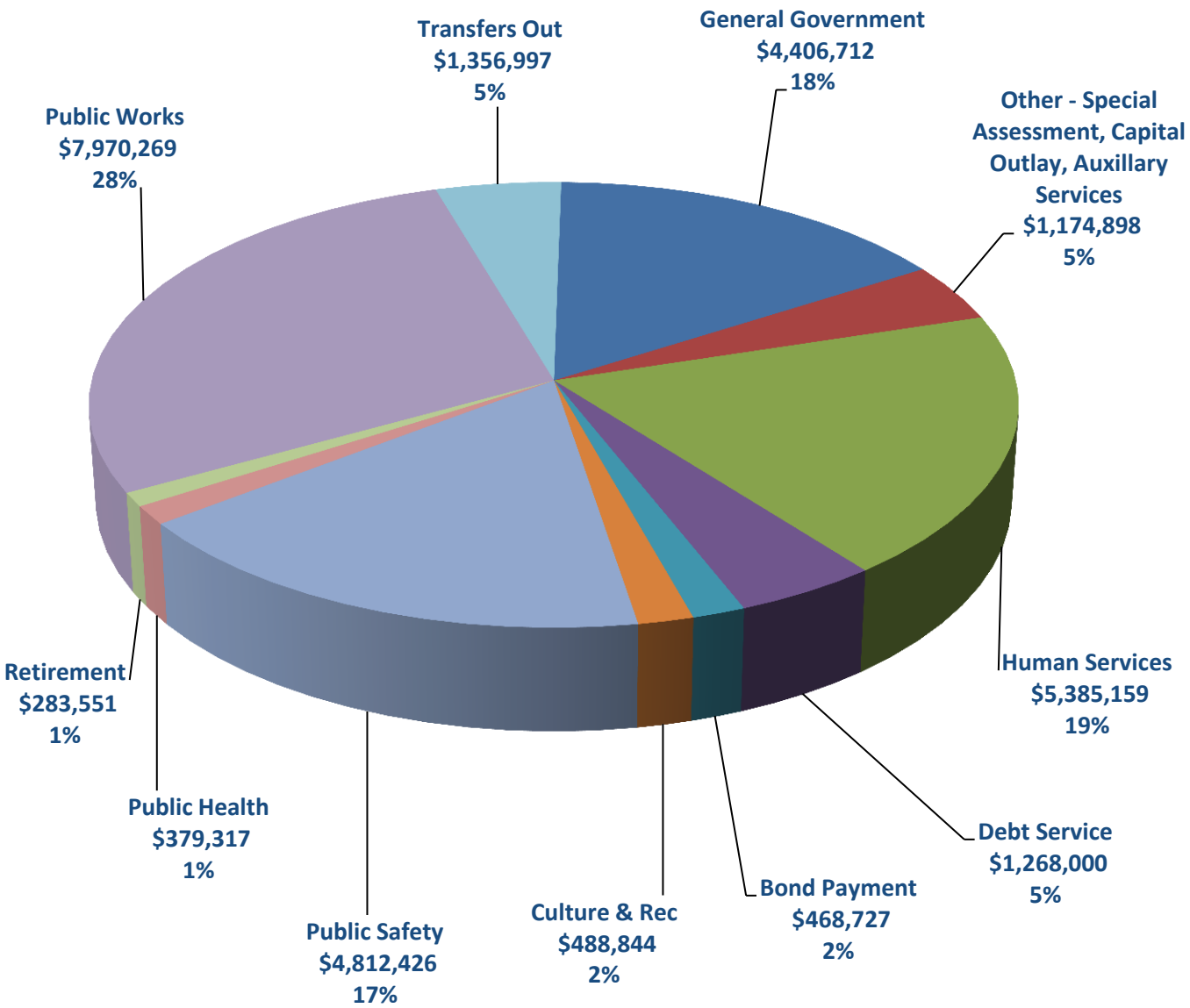
2017
Elbert County Budget
Source of Funds

County Total Revenue & Transfers In: $26,241,153



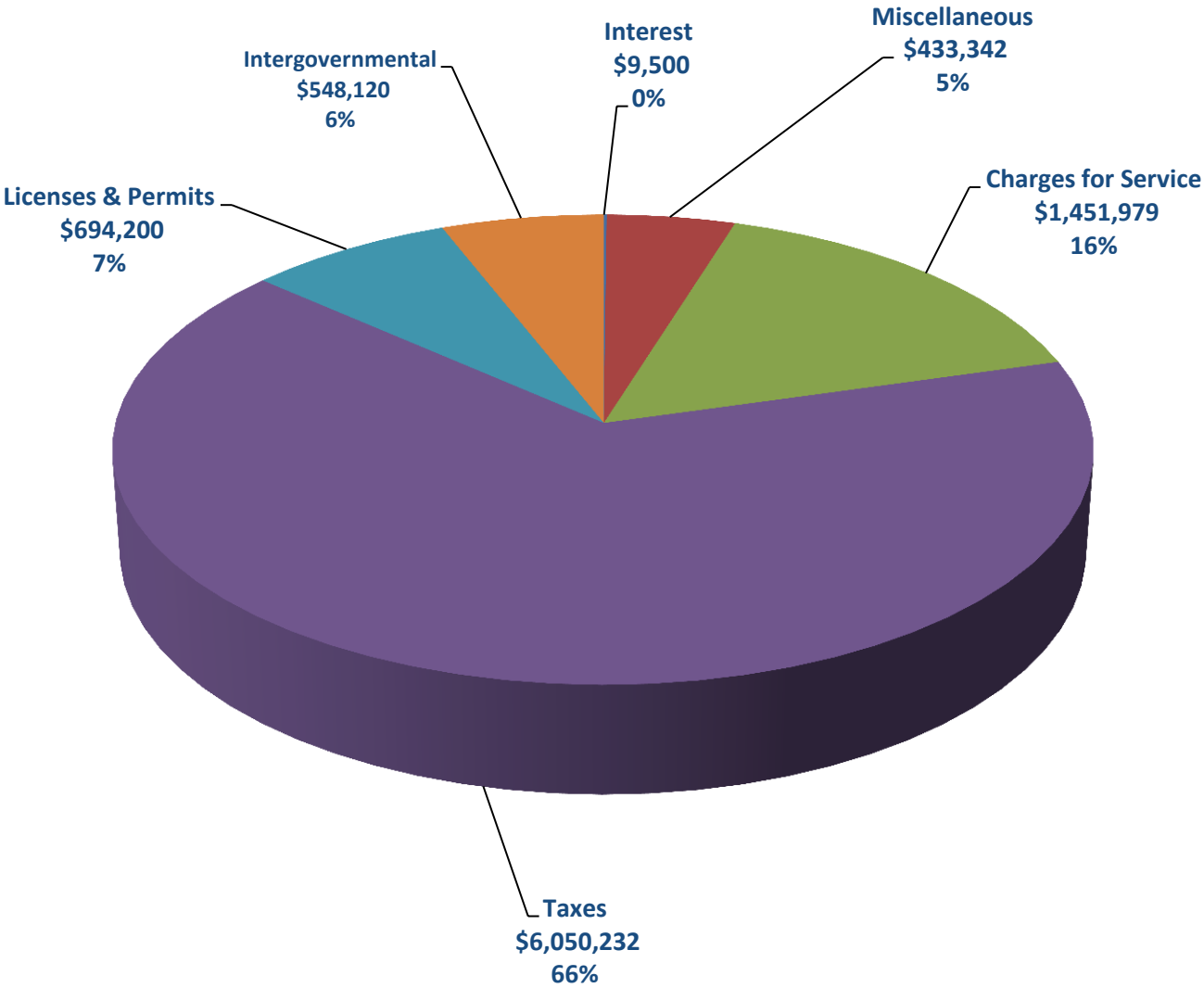
2017
Elbert County Budget
Expenditure Categories

County Total Expenditure: $27,994,900



2017
Fund 10 – General Fund
Source of Funds

Fund 10 Total Revenues & Transfers In: $9,187,373



2017
Fund 10 – General Fund Revenue Support

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

Assessor

Taxes Provide 82% of Revenue

+

Clerk & Recorder

County Clerk's Fees

Provides 10% of Revenue

+

Community Development Services

Licenses & Permits

Provides 8% of Revenue

Non-Departmental

Commissioners

Personnel & Benefits

Other Administration

Finance

Information Technology

Attorney

Elections

Compactor

Treasurer

Maintenance

Fleet

District Attorney

Justice Center

Coroner

Sheriff's Office

Office of Emergency Management

4-H Fair

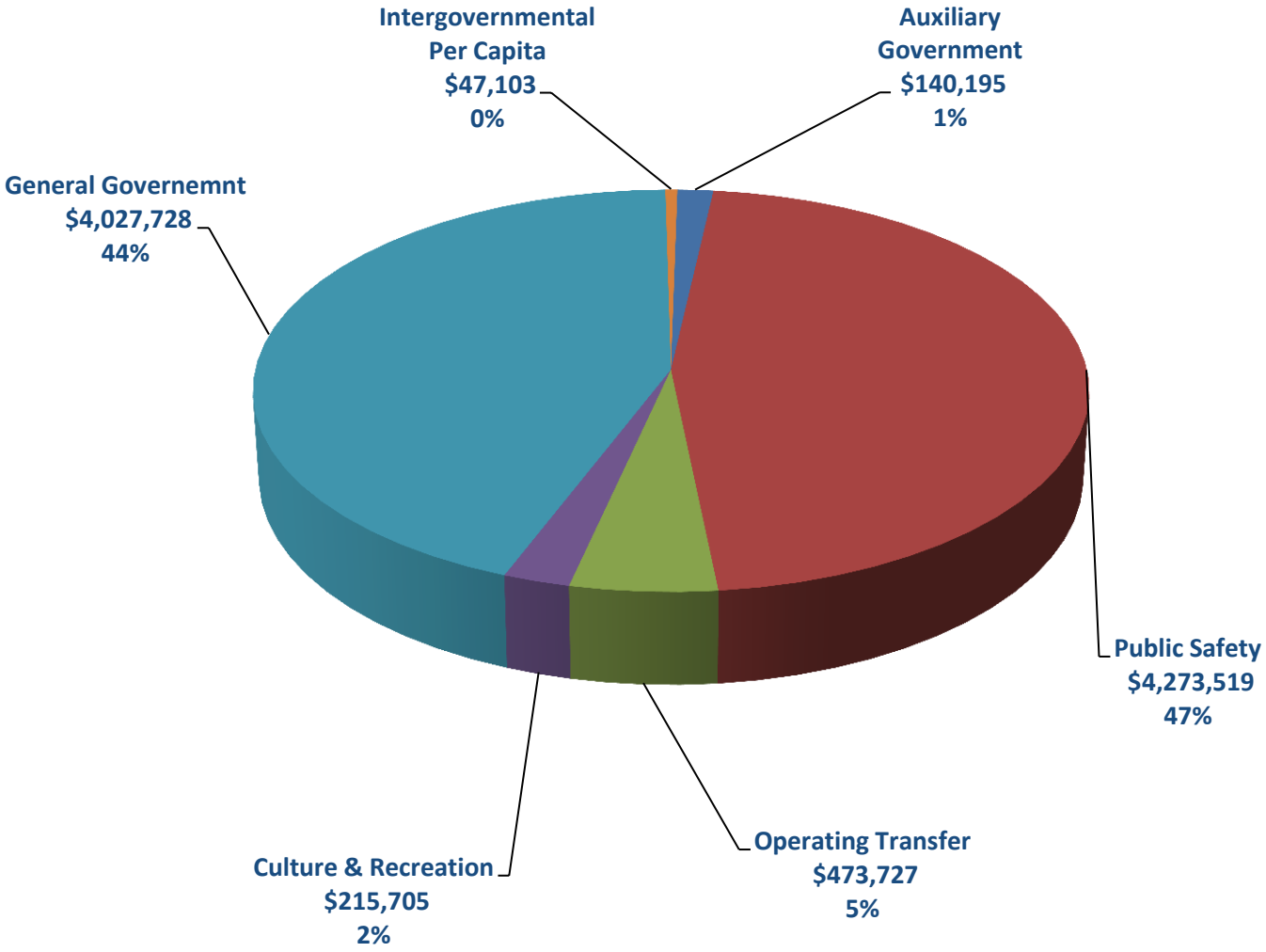
Fair

CSU Extension

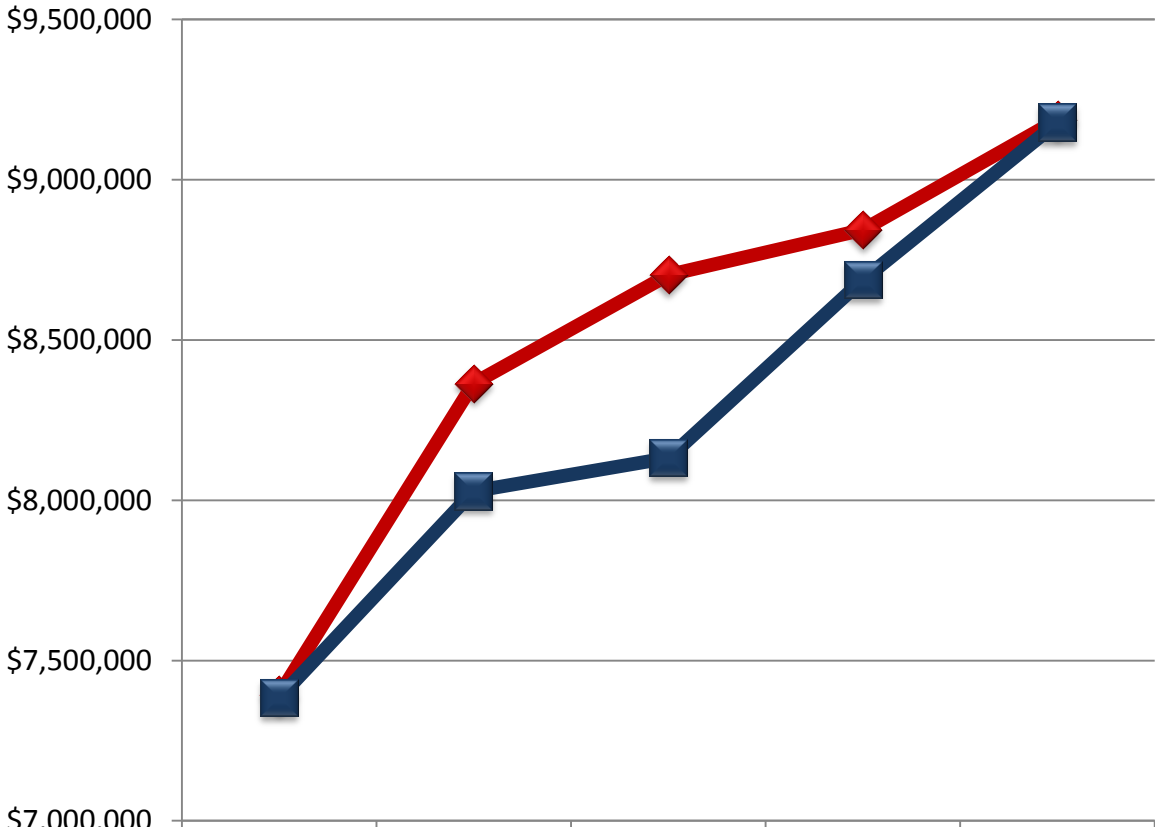
Surveyor

2017
Fund 10 – General Fund Expenditure Categories

Fund 10 Total Expenditures & Transfers Out: $9,177,977

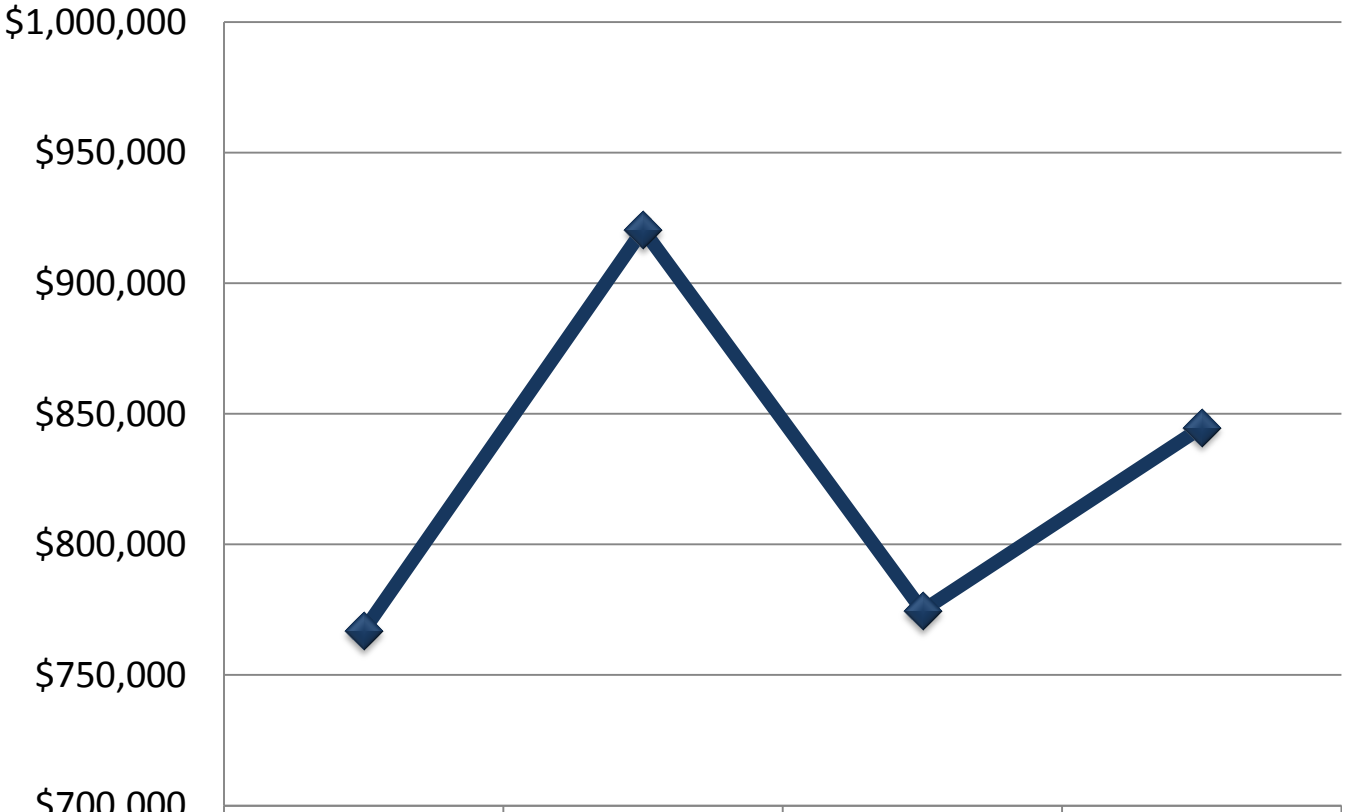


Fund 10 – General Fund 5 Year Comparison



	2013 Audited	2014 Audited	2015 Audited	2016 Projected	2017 Budget
Revenue	$7,393,406	$8,364,631	$8,702,776	$8,844,296	$9,187,373
Expense	$7,383,406	$8,028,410	$8,132,094	$8,687,982	$9,177,977

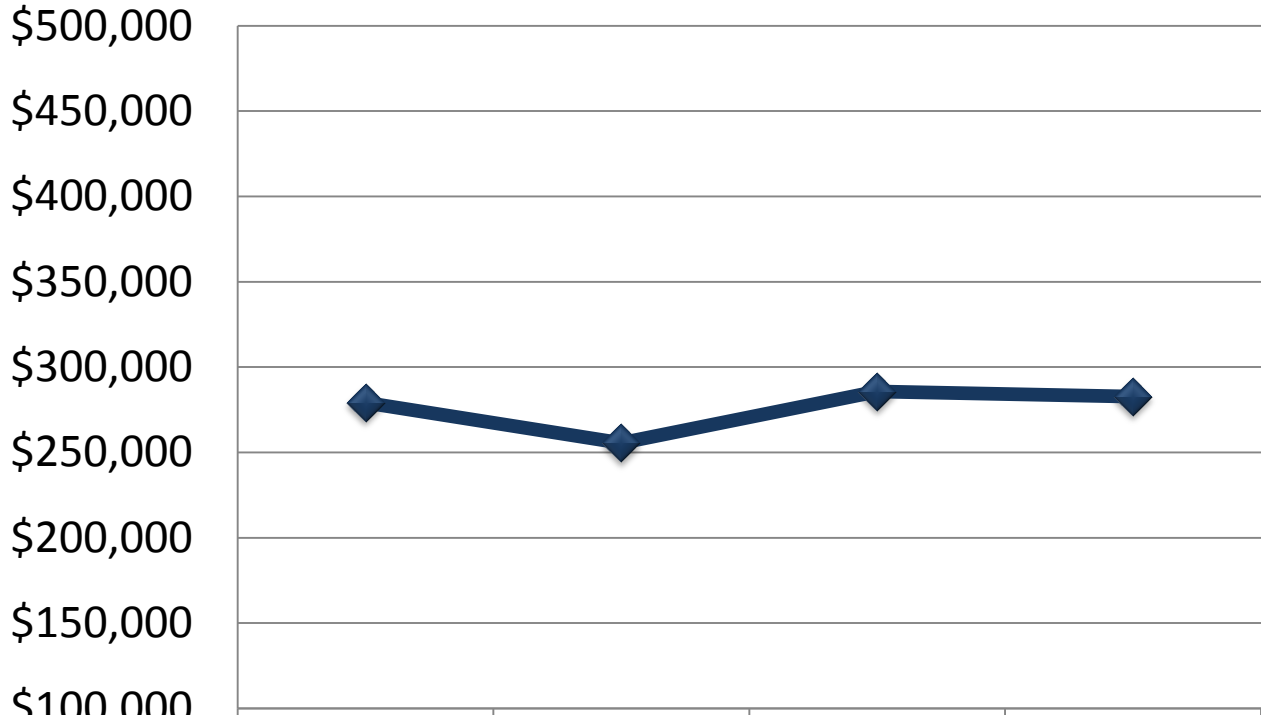
Department 000 – Non-Departmental 3 Year Expense Comparison



	2015 Audited	2016 Budget	2016 Projected	2017 Budget
Expense	$767,019	$920,563	$774,566	$844,830

Notes: Expense – The projection under budget in 2016 is due in large part to not expending for the CWCB grant. The decrease in 2017 is due to the cost savings due to the bond refinance done in 2016.

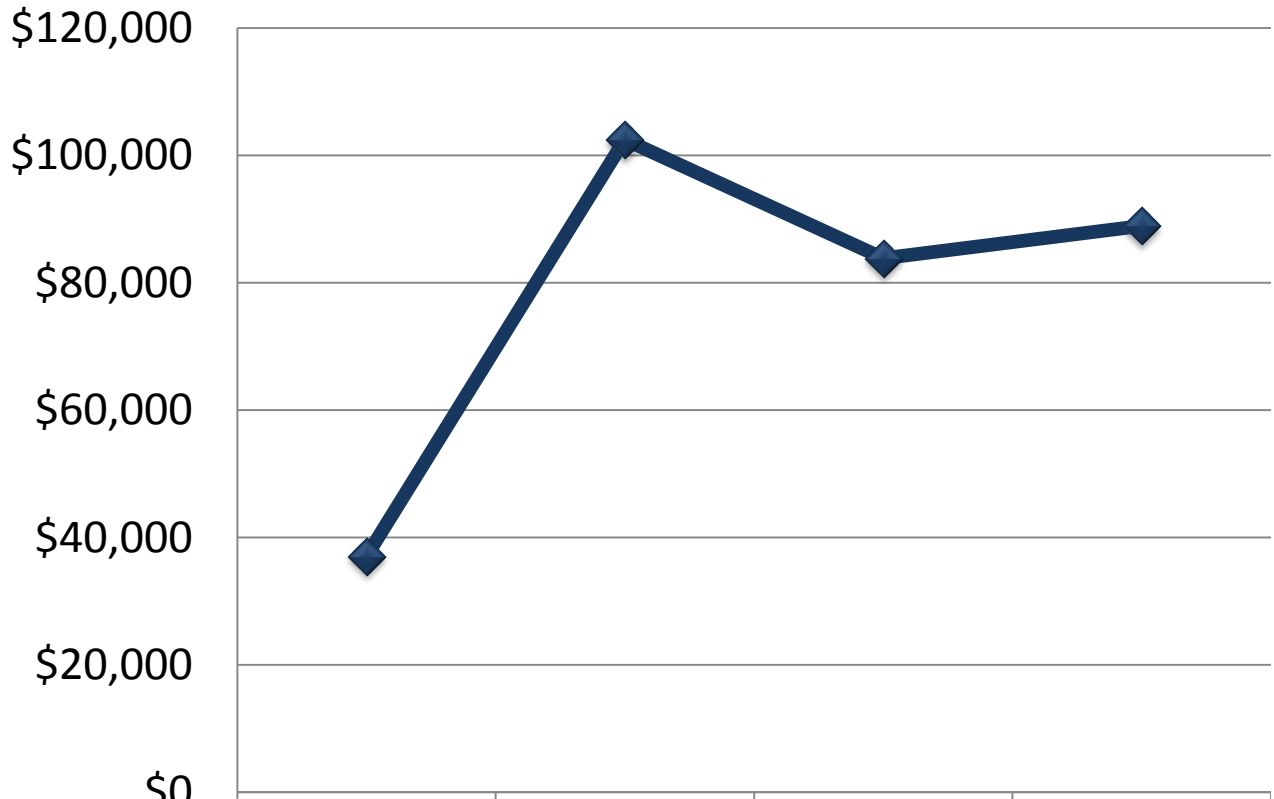
Department 011 – Commissioners 3 Year Expense Comparison



	2015 Audited	2016 Budget	2016 Projected	2017 Budget
Expense	$279,169	$255,582	$285,748	$282,671

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

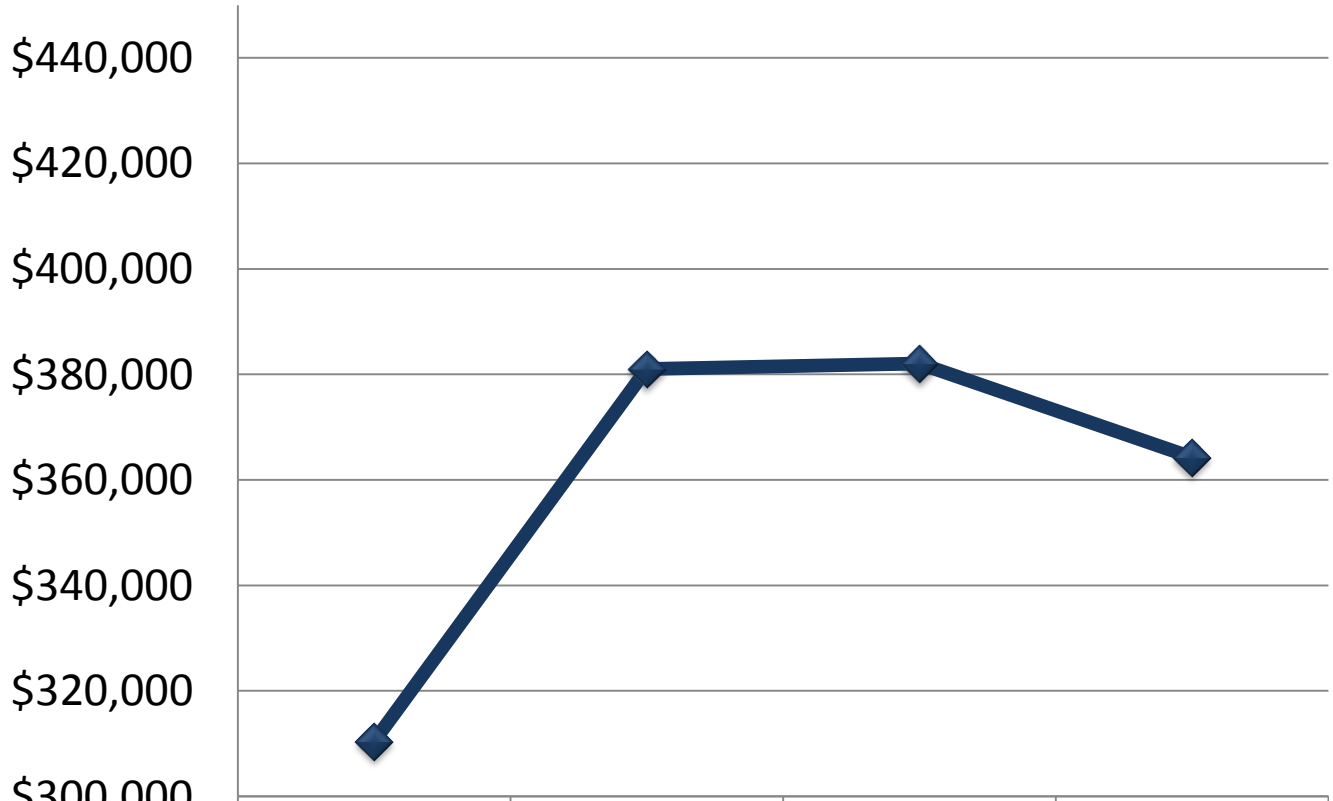
Department 012 – Personnel & Benefits 3 Year Expense Comparison



	2015 Audited	2016 Budget	2016 Projected	2017 Budget
Expense	$37,074	$102,478	$83,809	$88,932

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

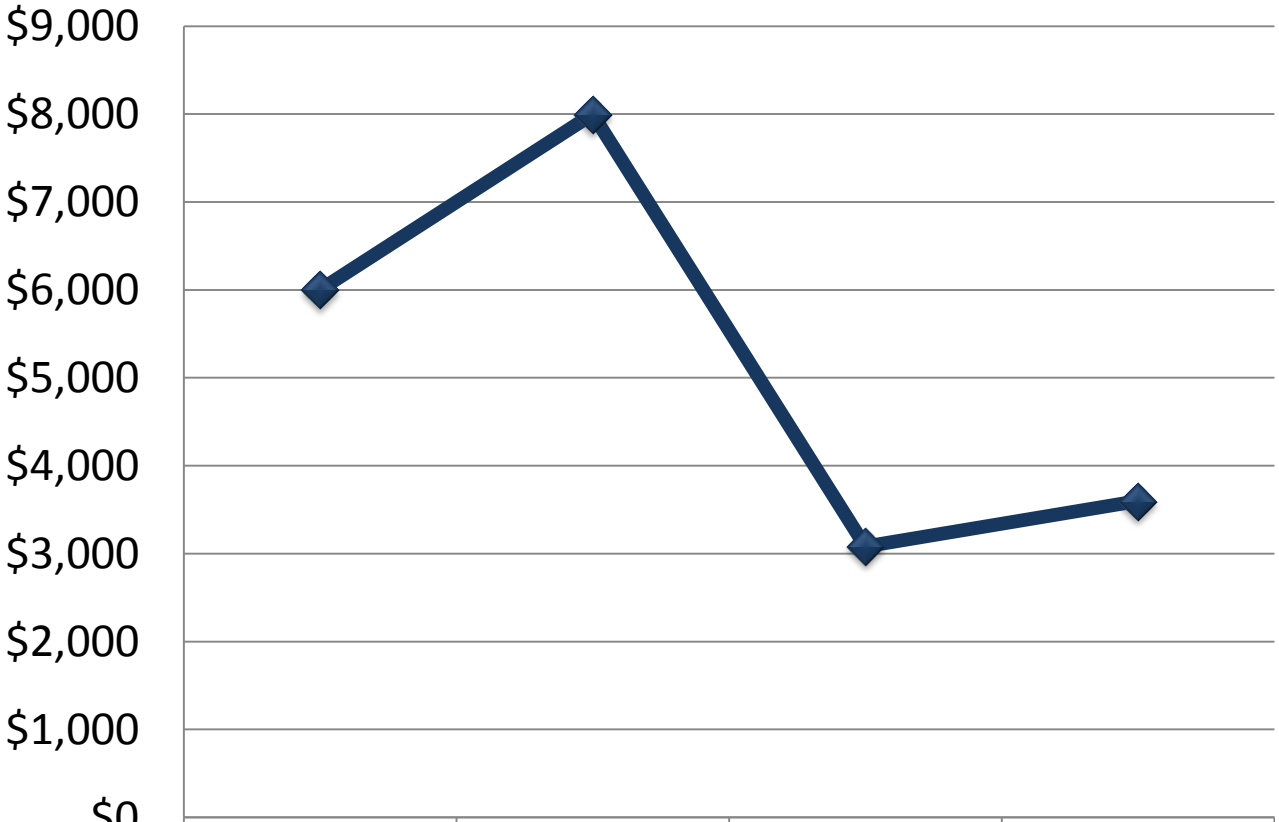
Department 015 – Other Administration 3 Year Expense Comparison



	2015 Audited	2016 Budget	2016 Projected	2017 Budget
Expense	$310,420	$381,000	$382,079	$364,282

Notes: Expense – This increase in expense in 2016 is due to a full FTE.

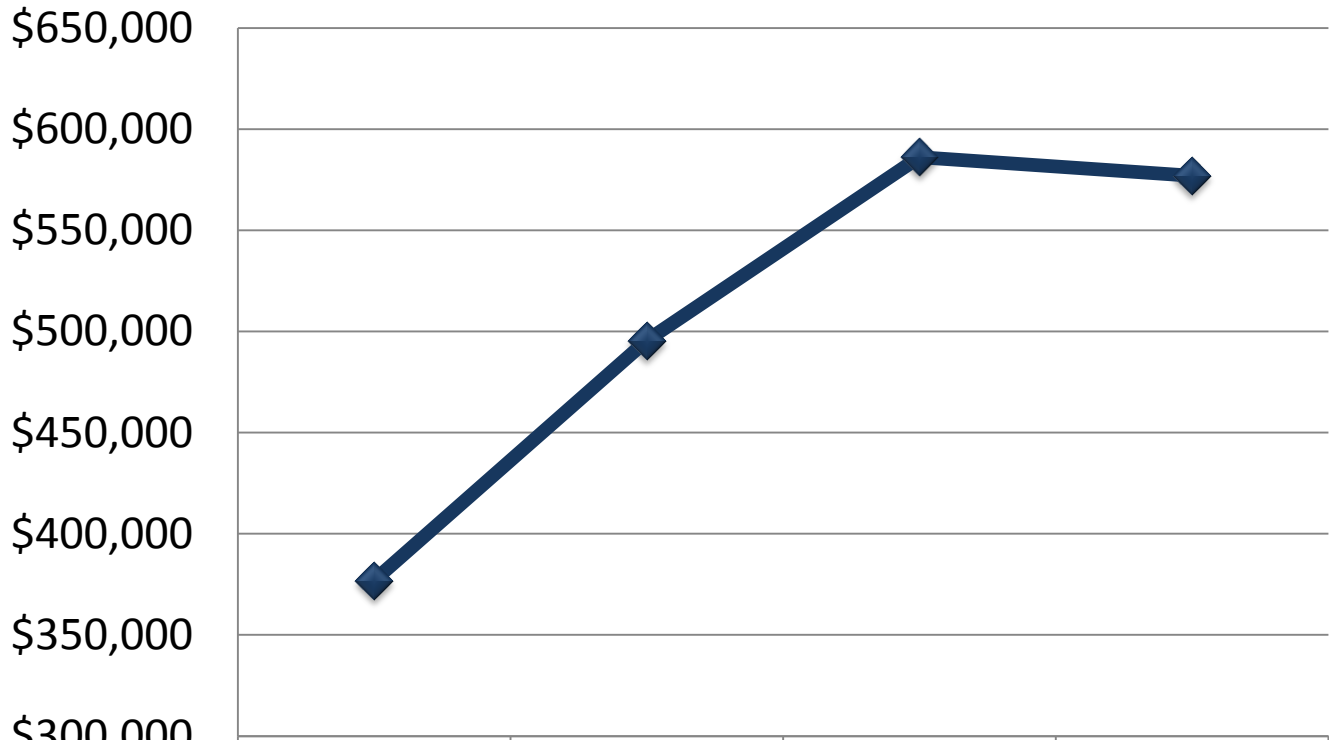
Department 016 – Compactor
3 Year Expense Comparison



	2015 Audited	2016 Budget	2016 Projected	2017 Budget
Expense	$6,000	$8,000	$3,080	$3,600

Notes: Expense – The decrease in expense in 2016 is due to reduced state fees.

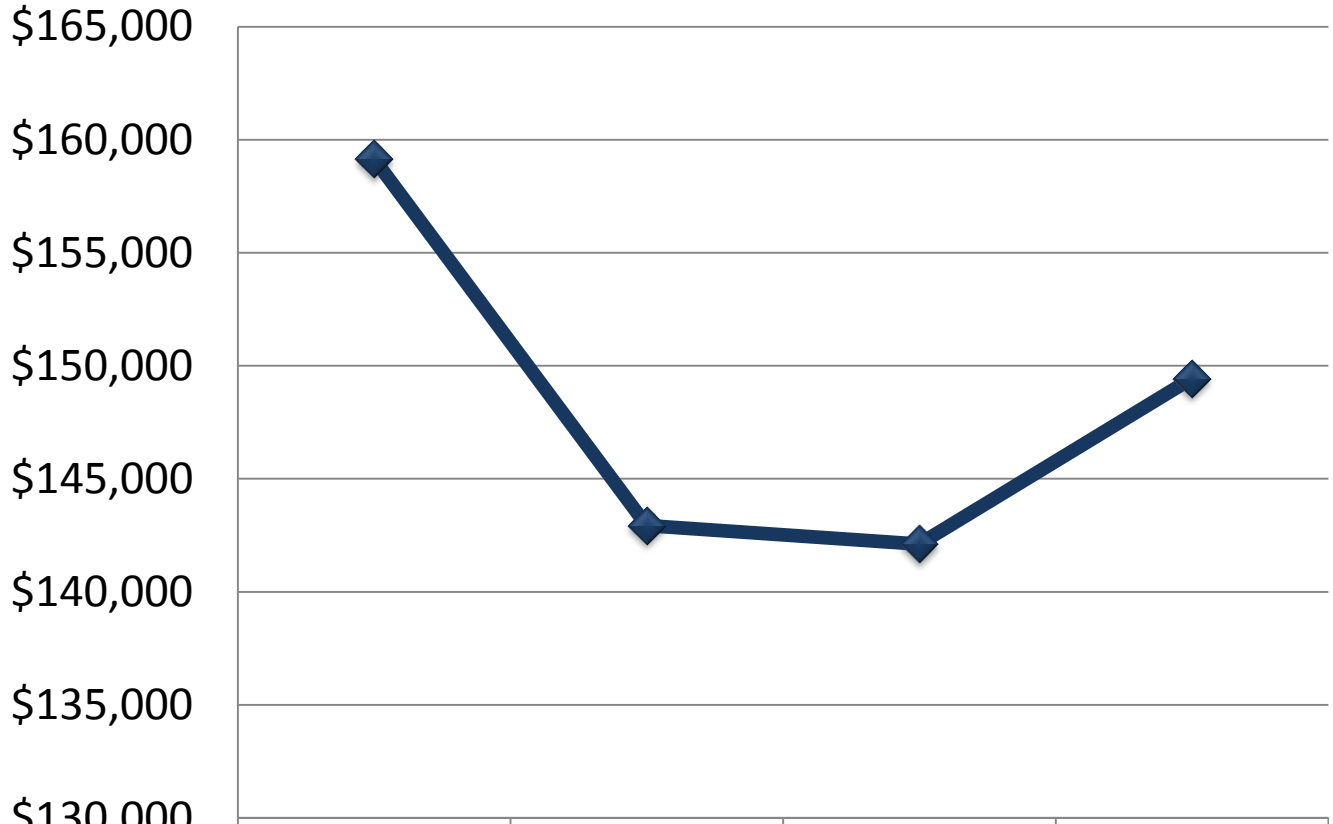
Department 017 – Information Technology 3 Year Expense Comparison



	2015 Audited	2016 Budget	2016 Projected	2017 Budget
Expense	$376,882	$495,467	$586,047	$576,987

Notes: Expense – The increase in 2016 is due to the capital replacement of servers.

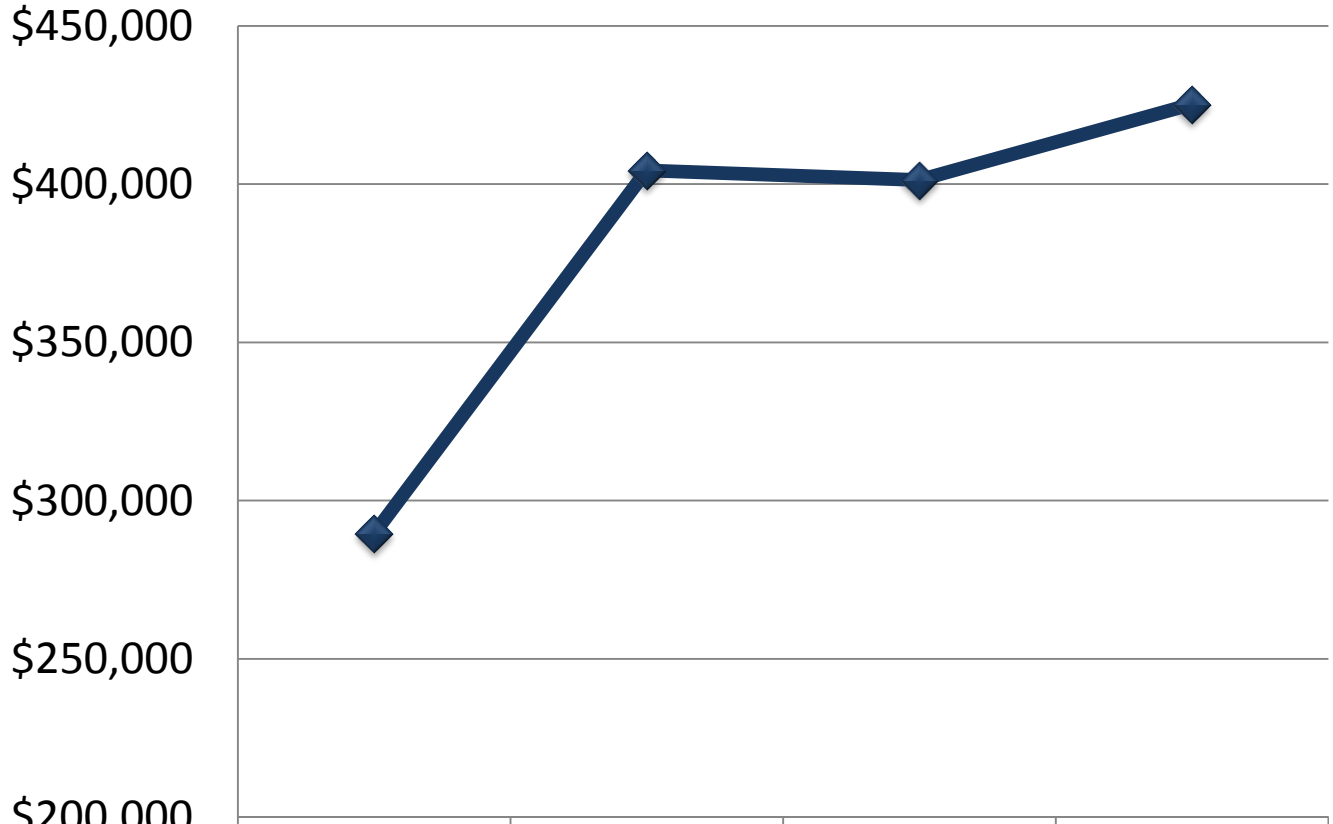
Department 018 – Finance
3 Year Expense Comparison



	2015 Audited	2016 Budget	2016 Projected	2017 Budget
Expense	$159,152	$142,938	$142,110	$149,442

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

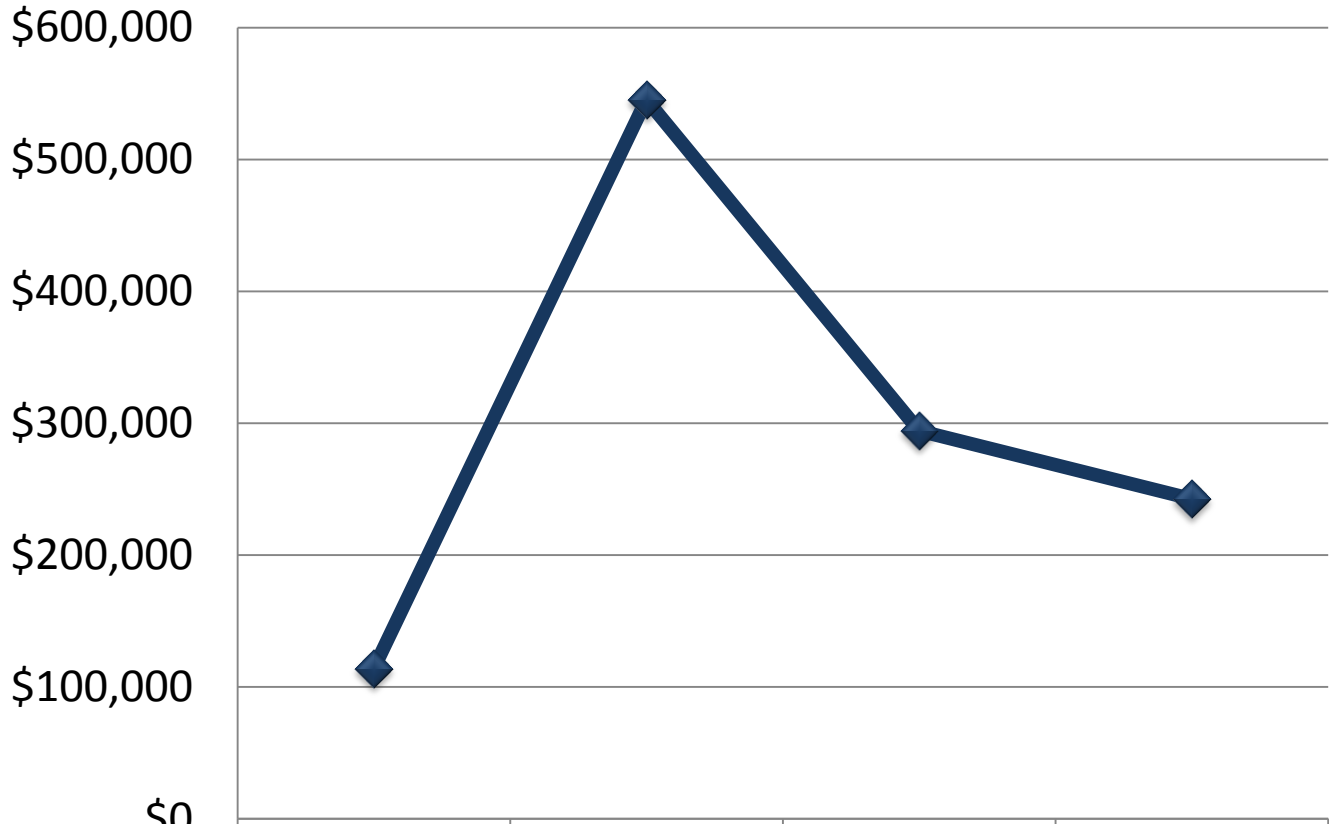
Department 020 – Clerk & Recorder 3 Year Expense Comparison



	2015 Audited	2016 Budget	2016 Projected	2017 Budget
Expense	$289,542	$404,256	$401,230	$425,214

Notes: Expense – The increase in 2016 is due to the Clerk & Recorder absorbing the personnel cost of a split FTE. The increase in 2017 is the addition of a part time position.

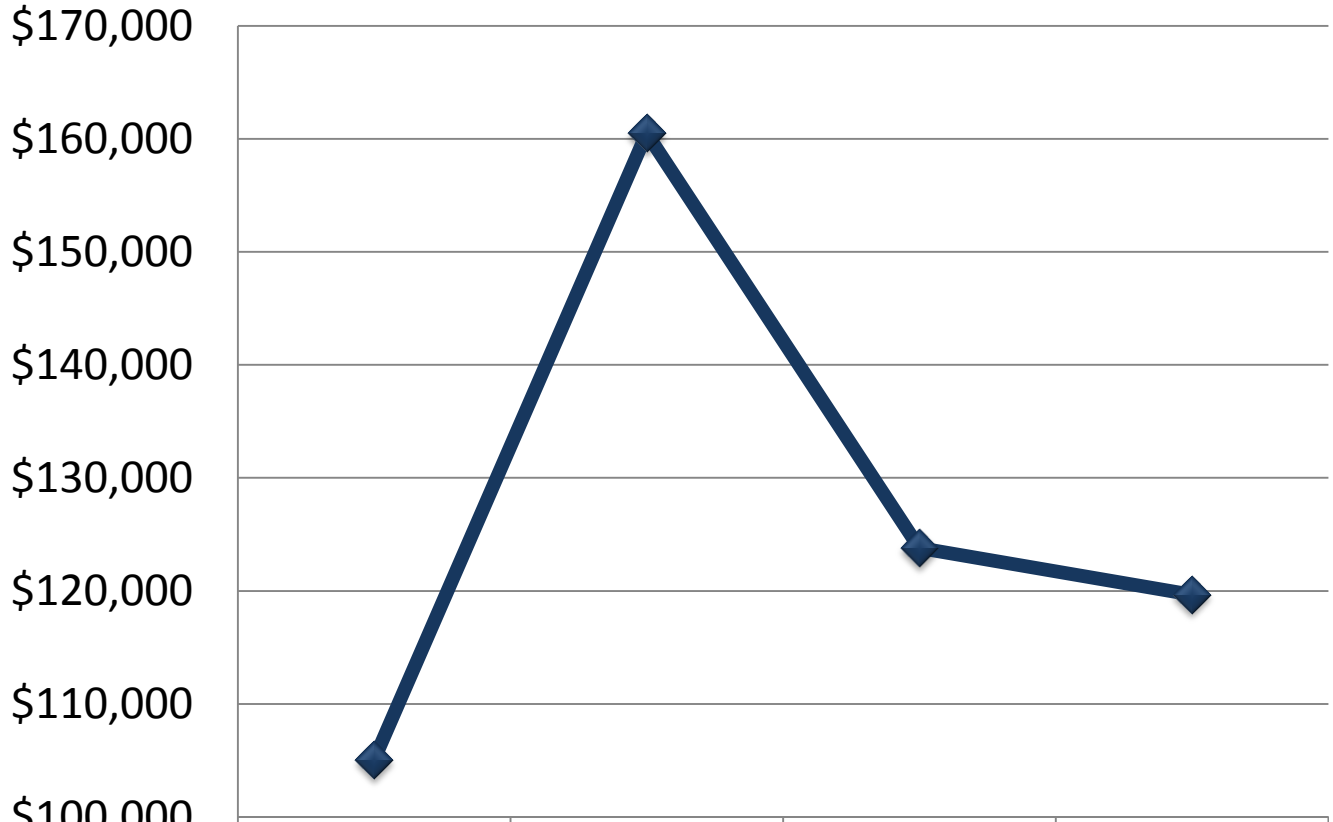
Department 021 – Attorney
3 Year Expense Comparison



	2015 Audited	2016 Budget	2016 Projected	2017 Budget
Expense	$114,033	$545,515	$294,220	$242,567

Notes: Expense – The increase in 2016 is due to the anticipation of litigation settlements.

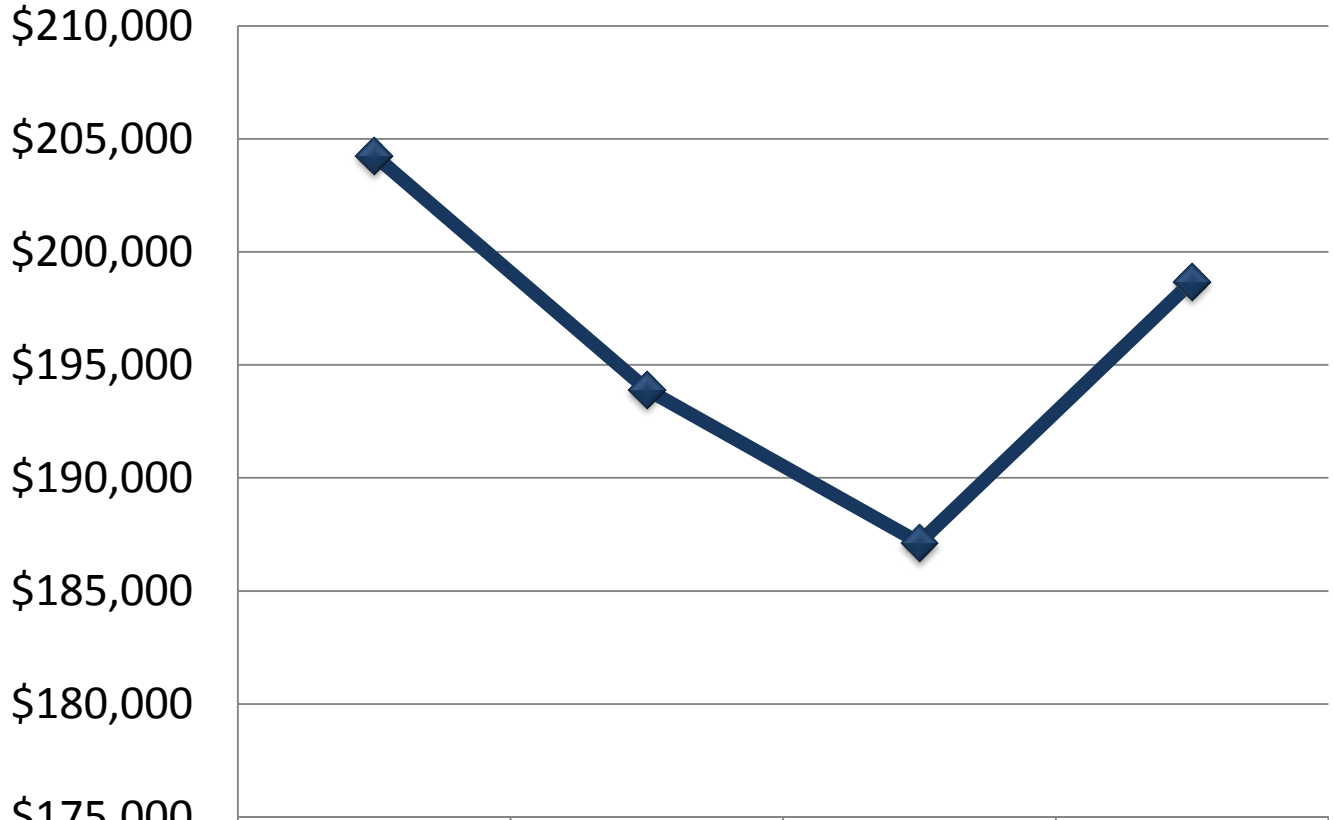
Department 025 – Elections
3 Year Expense Comparison



	2015 Audited	2016 Budget	2016 Projected	2017 Budget
Expense	$105,062	$160,500	$123,802	$119,653

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

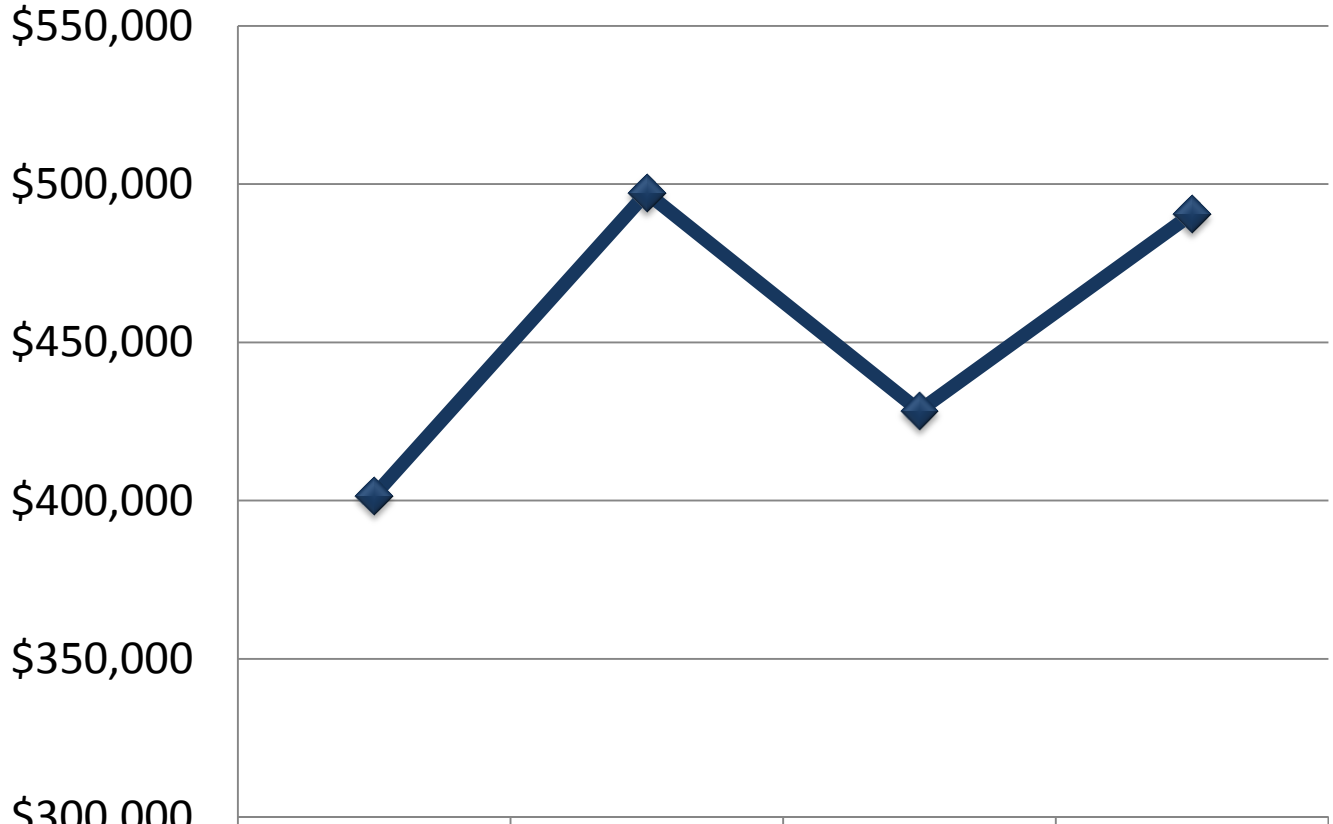
Department 030 – Treasurer
3 Year Expense Comparison



	2015 Audited	2016 Budget	2016 Projected	2017 Budget
Expense	$204,280	$193,924	$187,134	$198,692

Notes: Expense – The lower amount in 2016 is a reduction of costs associated with a split FTE. The slight increase in 2017 is due to increasing cost of legal advertisings.

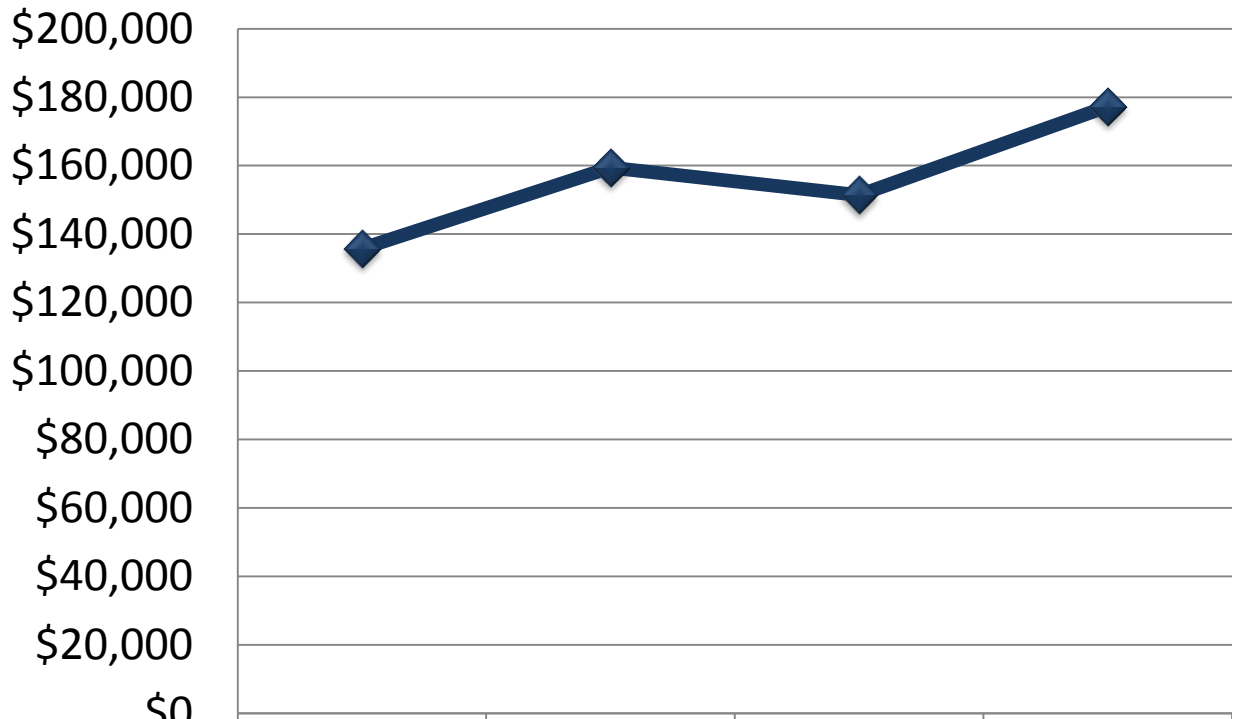
Department 040 – Assessor
3 Year Expense Comparison



	2015 Audited	2016 Budget	2016 Projected	2017 Budget
Expense	$401,594	$497,271	$428,342	$490,577

Notes: Expense – Increase in 2016 is due to an added FTE. The increase in 2017 is due to the completion of the GIS mapping project.

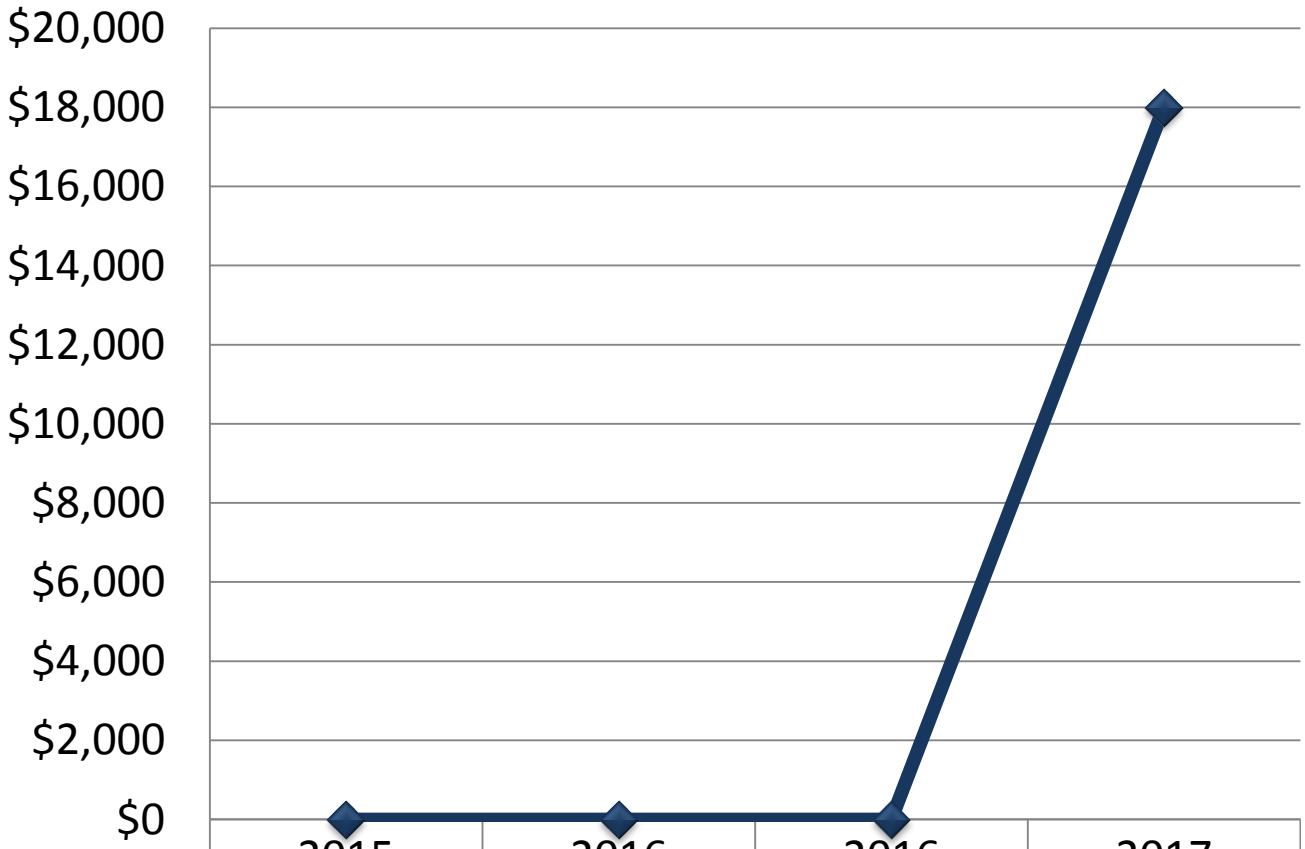
Department 060 – Maintenance
3 Year Expense Comparison



	2015 Audited	2016 Budget	2016 Projected	2017 Budget
Expense	$135,825	$159,394	$151,394	$177,274

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

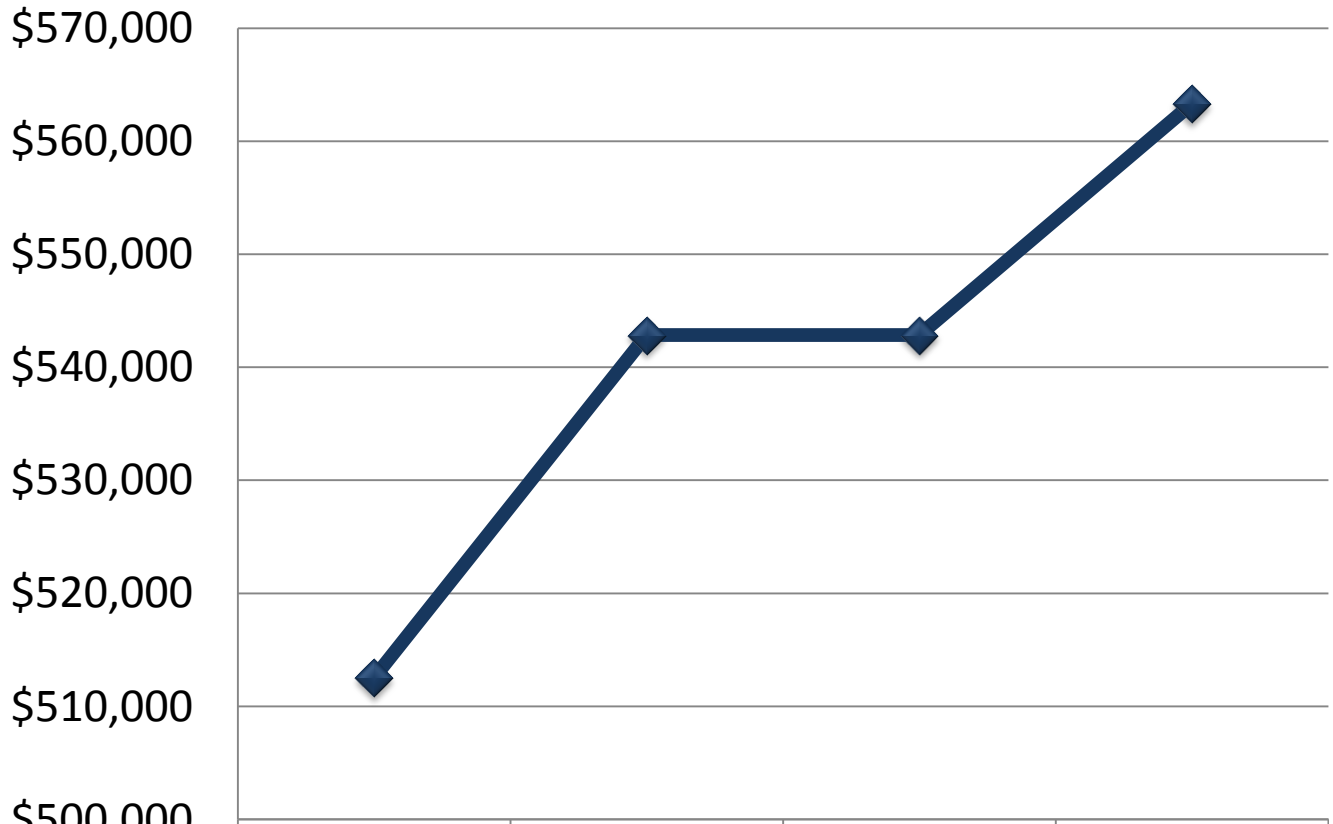
Department 070 – General Fund Fleet 3 Year Expense Comparison



	2015 Audited	2016 Budget	2016 Projected	2017 Budget
Expense	$0	$0	$0	$18,000

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

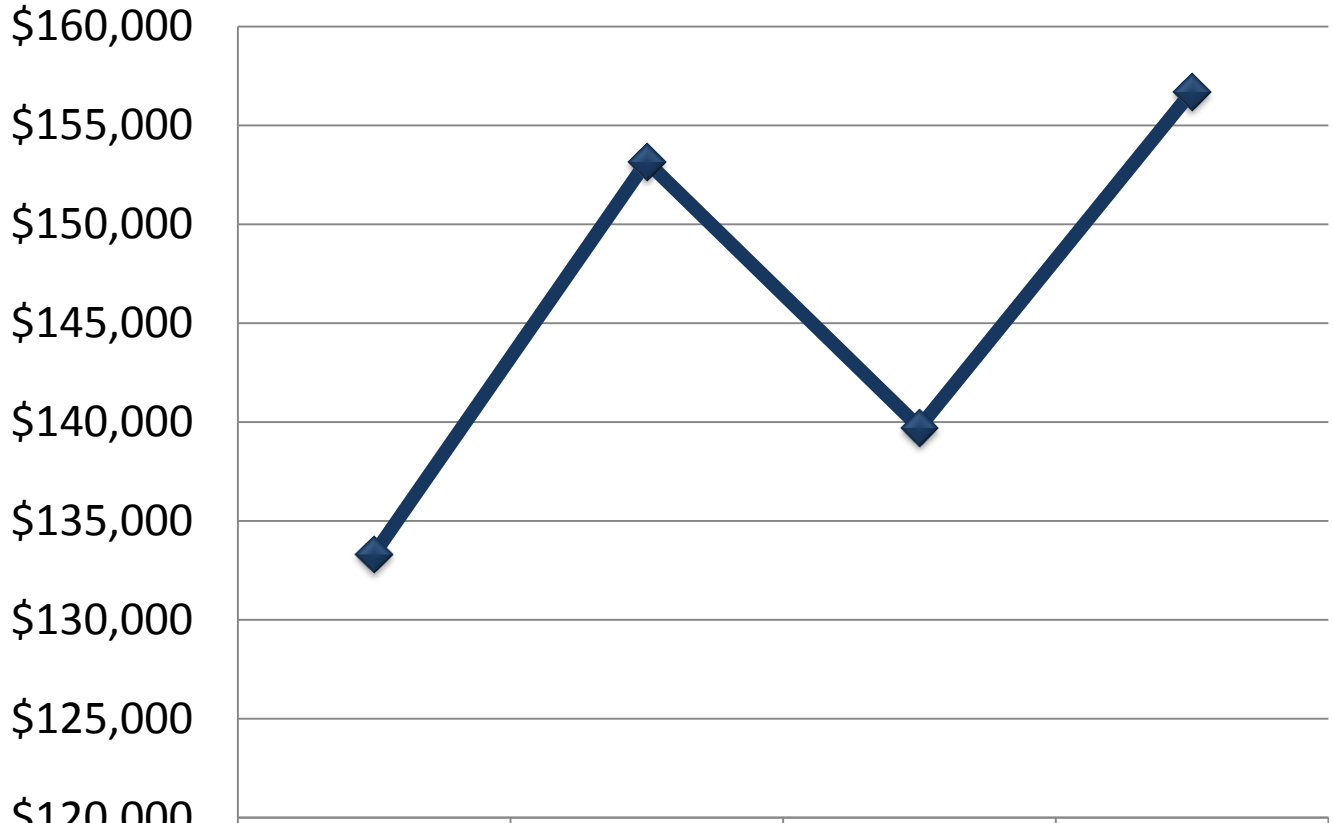
Department 170 – District Attorney 3 Year Expense Comparison



	2015 Audited	2016 Budget	2016 Projected	2017 Budget
Expense	$512,525	$542,842	$542,842	$563,310

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

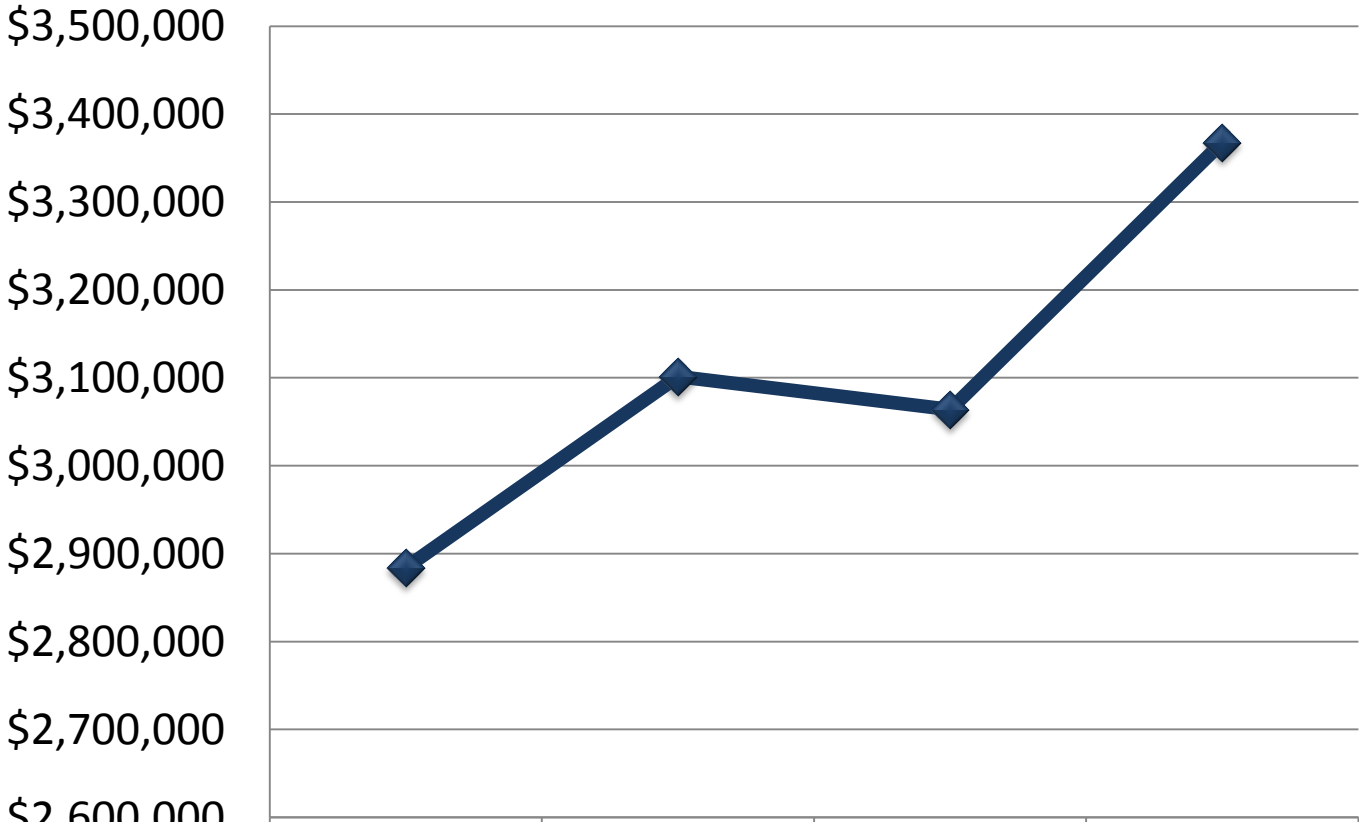
Department 210 – Justice Center 3 Year Expense Comparison



	2015 Audited	2016 Budget	2016 Projected	2017 Budget
Expense	$133,323	$153,170	$139,728	$156,720

Notes: Expense – The increase from 2015 to 2016 was for replacement of critical costs associated with new equipment as well as replacement of HVAC systems. The full replacement was not done in 2016. The project has been pushed to the 2017 budget.

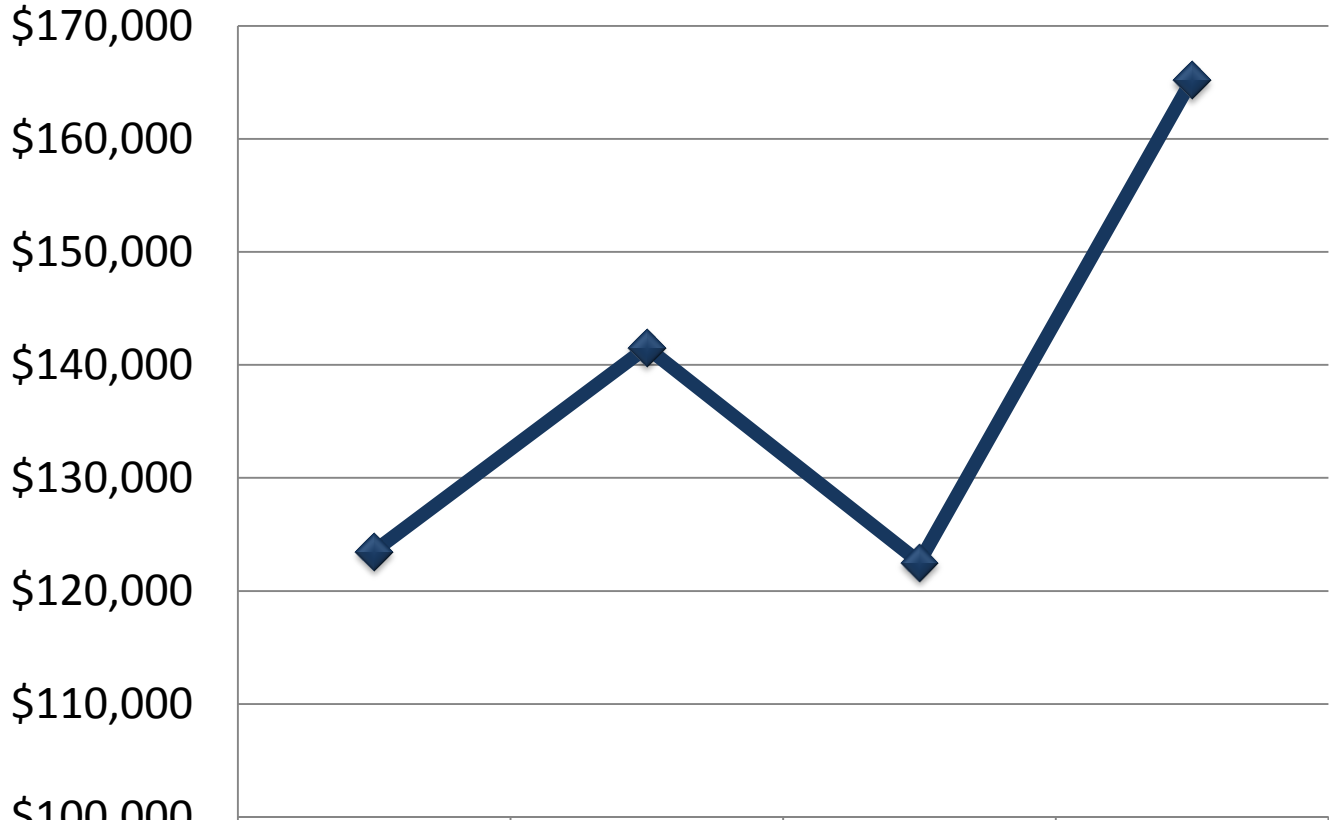
Department 211 – Sheriff's Office 3 Year Expense Comparison



	2015 Audited	2016 Budget	2016 Projected	2017 Budget
Expense	$2,884,257	$3,101,376	$3,063,871	$3,367,830

Notes: Expense - The increase in expenses for 2017 is the addition of 2 FTE's and associated costs.

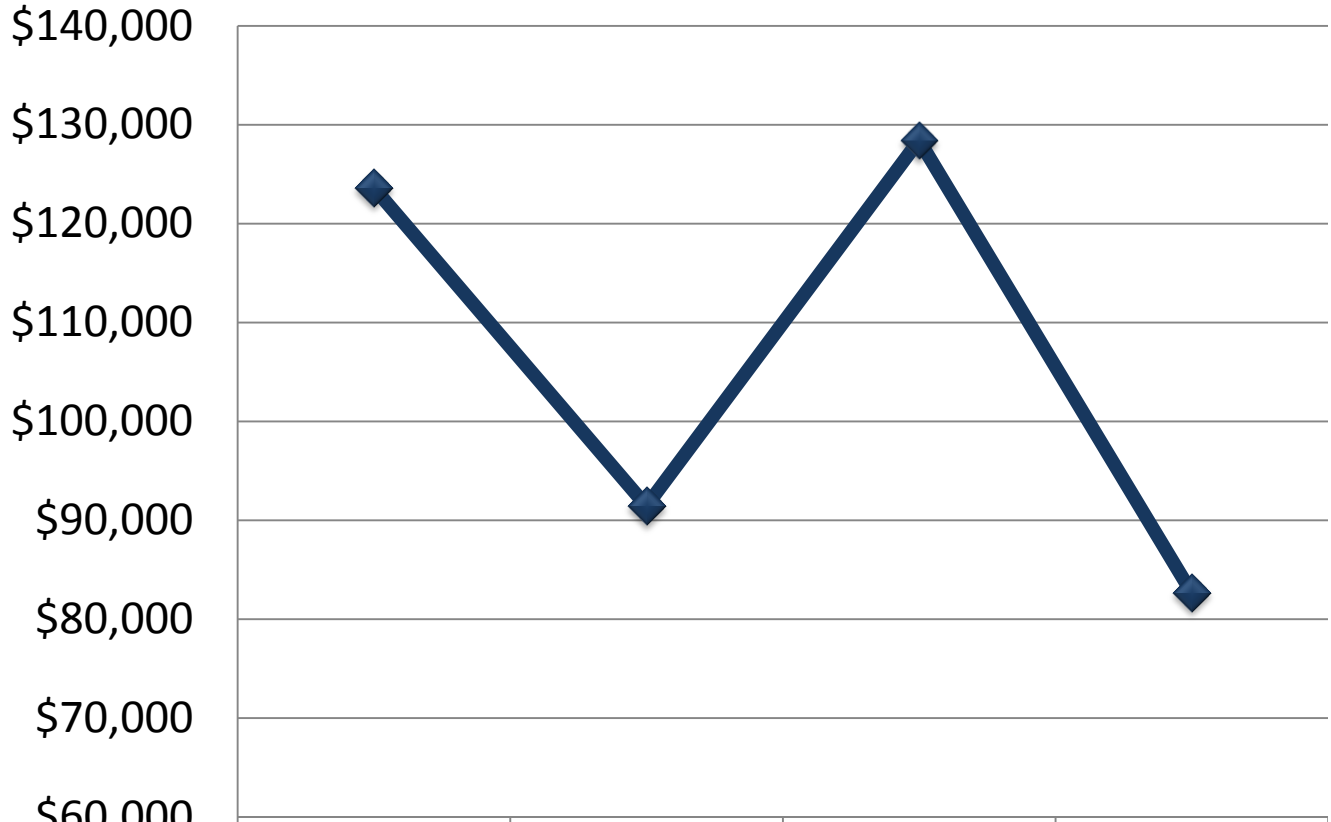
Department 213 – Coroner
3 Year Expense Comparison



	2015 Audited	2016 Budget	2016 Projected	2017 Budget
Expense	$123,522	$141,561	$122,540	$165,237

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

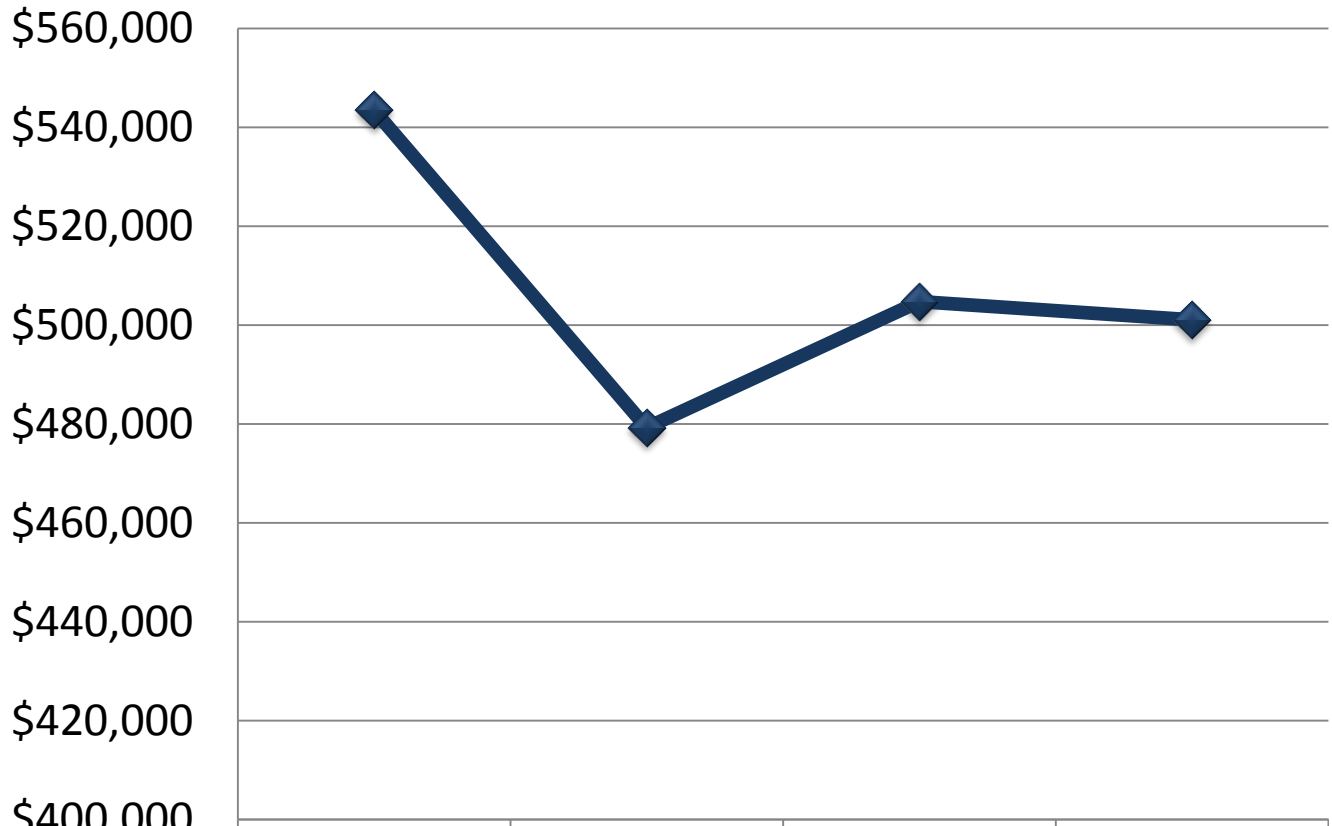
Department 273 – Office of Emergency Management 3 Year Expense Comparison



	2015 Audited	2016 Budget	2016 Projected	2017 Budget
Expense	$123,629	$91,428	$128,434	$82,669

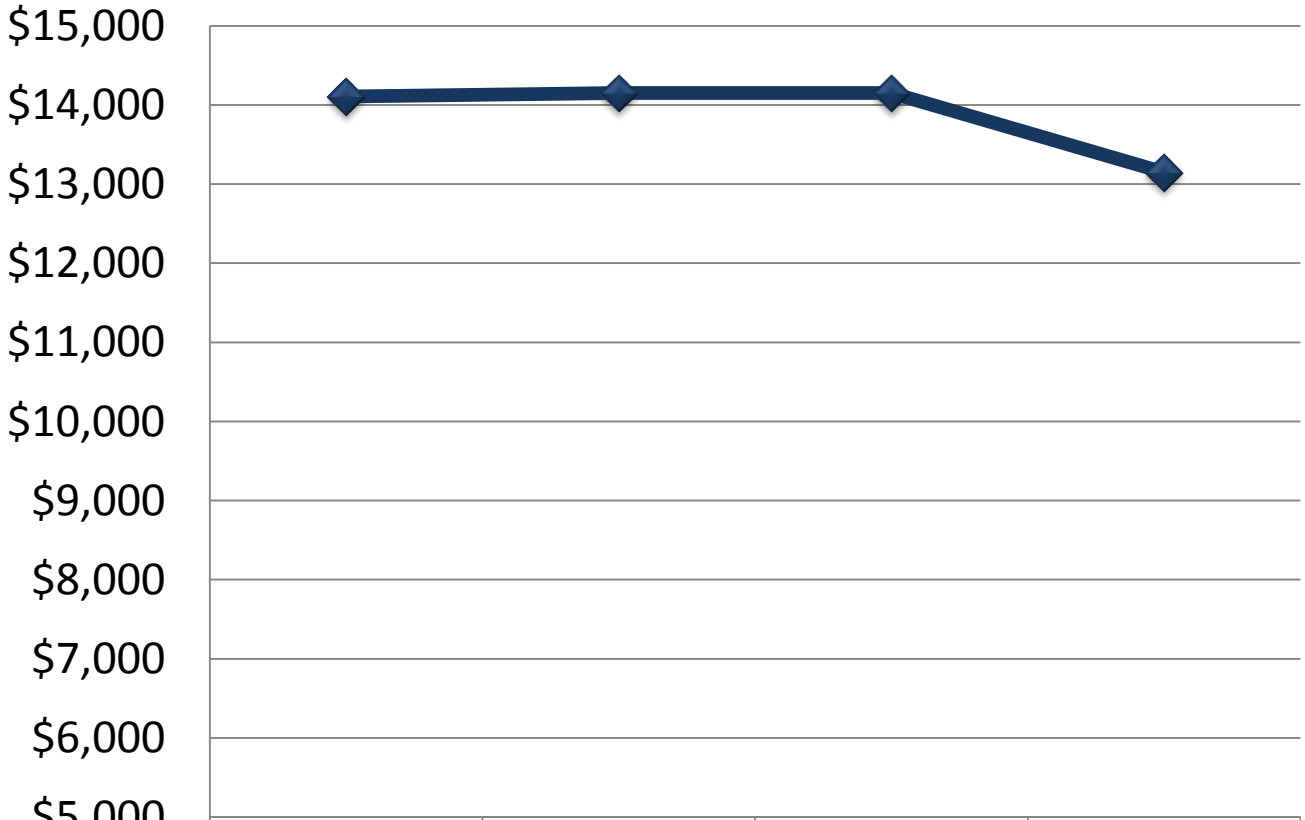
Notes: Expense - The increase spikes in 2015 and 2016 were for one time purchases made from obtained state fund grant programs.

Department 280 – Community Development Services 3 Year Expense Comparison



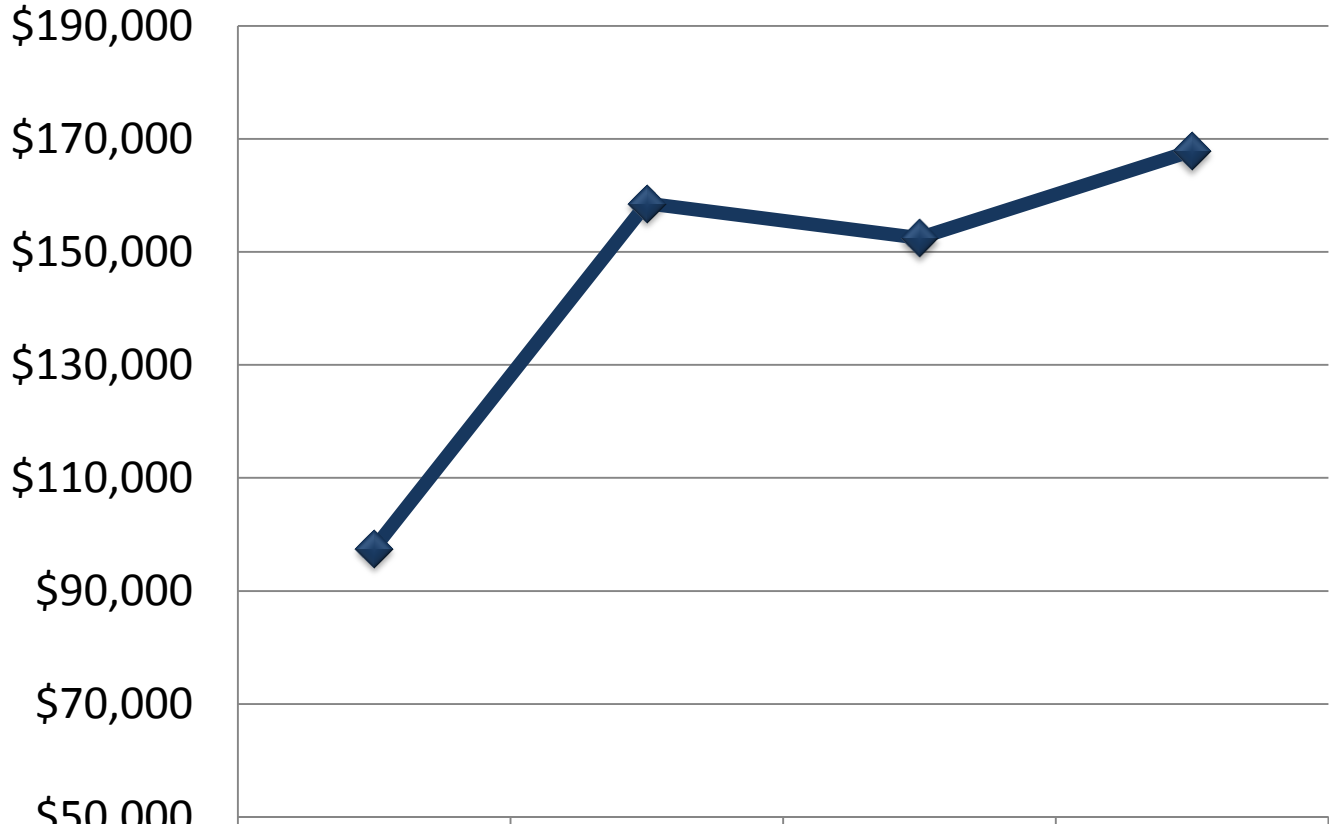
	2015 Audited	2016 Budget	2016 Projected	2017 Budget
Expense	$543,439	$479,214	$504,745	$501,063

Department 515 – 4-H Fair 3 Year Expense Comparison



	2015 Audited	2016 Budget	2016 Projected	2017 Budget
Expense	$14,108	$14,150	$14,150	$13,149

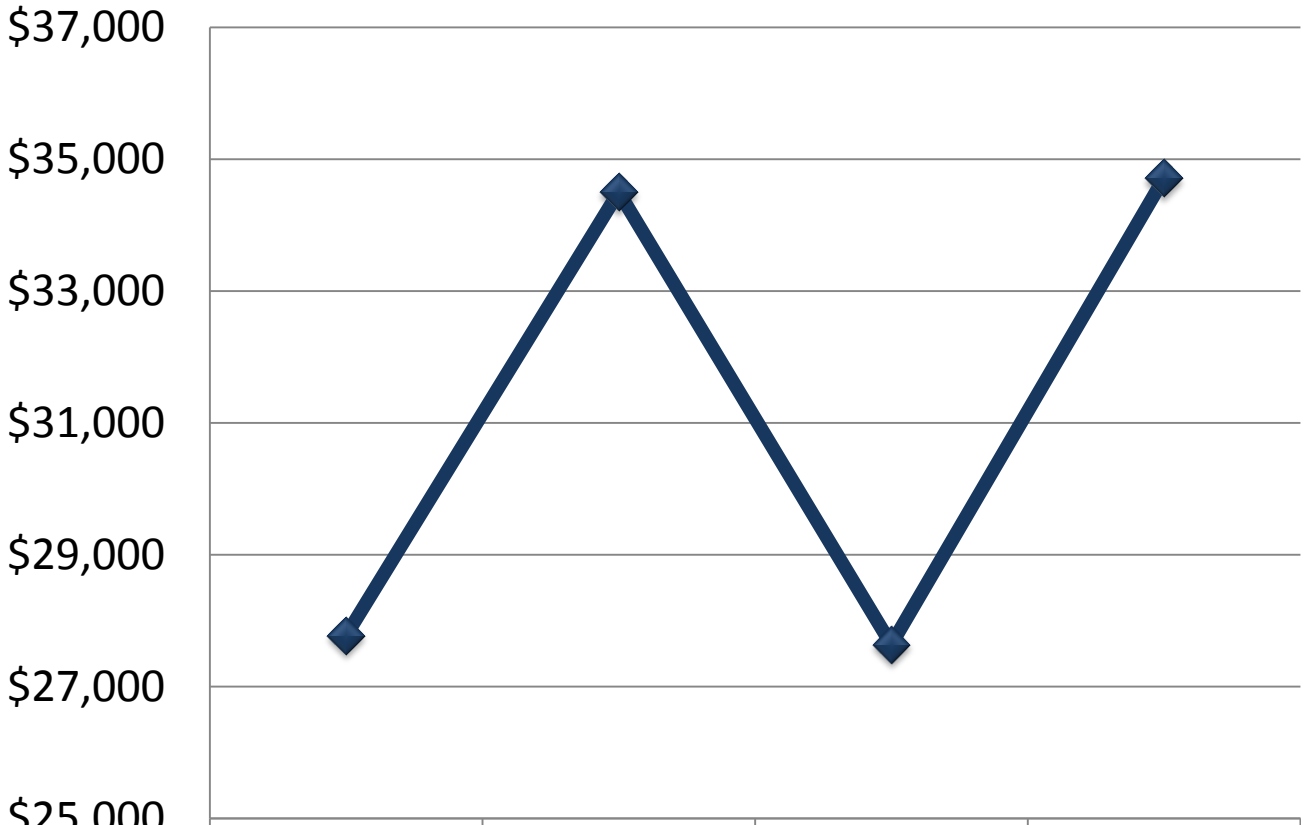
Department 520 – Fairgrounds 3 Year Expense Comparison



	2015 Audited	2016 Budget	2016 Projected	2017 Budget
Expense	$97,538	$158,594	$152,453	$167,847

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

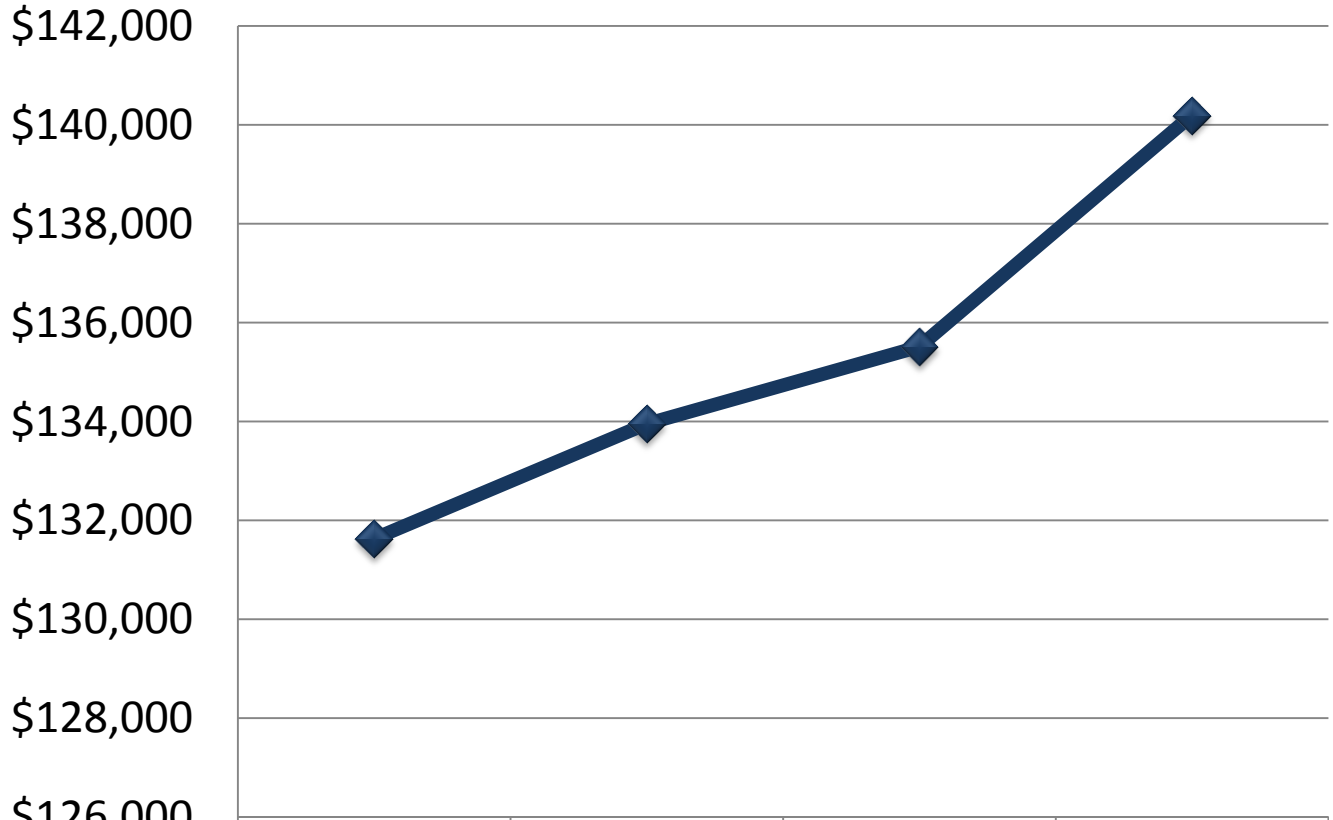
Department 525 – Fairboard
3 Year Expense Comparison



	2015 Audited	2016 Budget	2016 Projected	2017 Budget
Expense	$27,776	$34,500	$27,637	$34,709

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

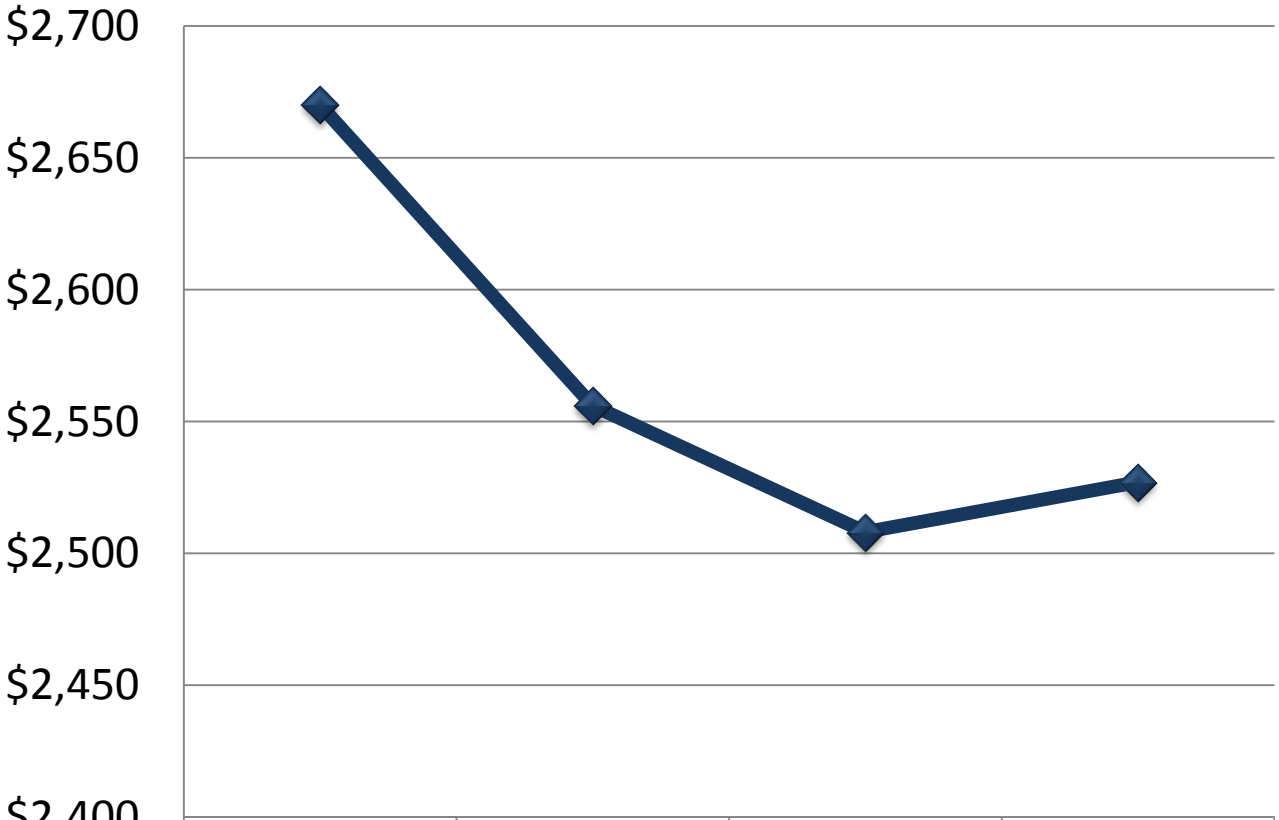
Department 610 – CSU Extension 3 Year Expense Comparison



	2015 Audited	2016 Budget	2016 Projected	2017 Budget
Expense	$131,629	$133,951	$135,513	$140,195

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

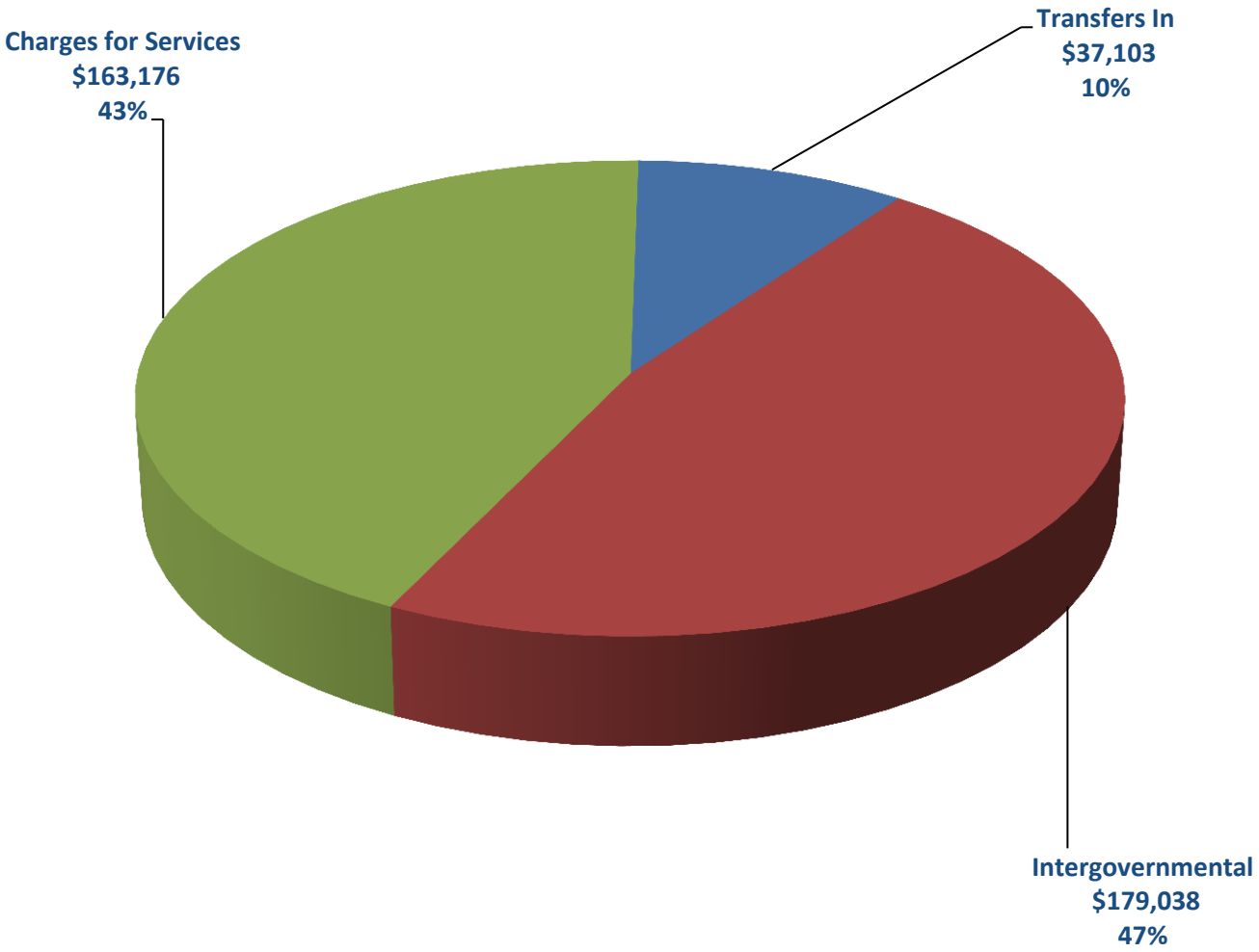
Department 701 – Surveyor 3 Year Expense Comparison



	2015 Audited	2016 Budget	2016 Projected	2017 Budget
Expense	$2,670	$2,556	$2,508	$2,527

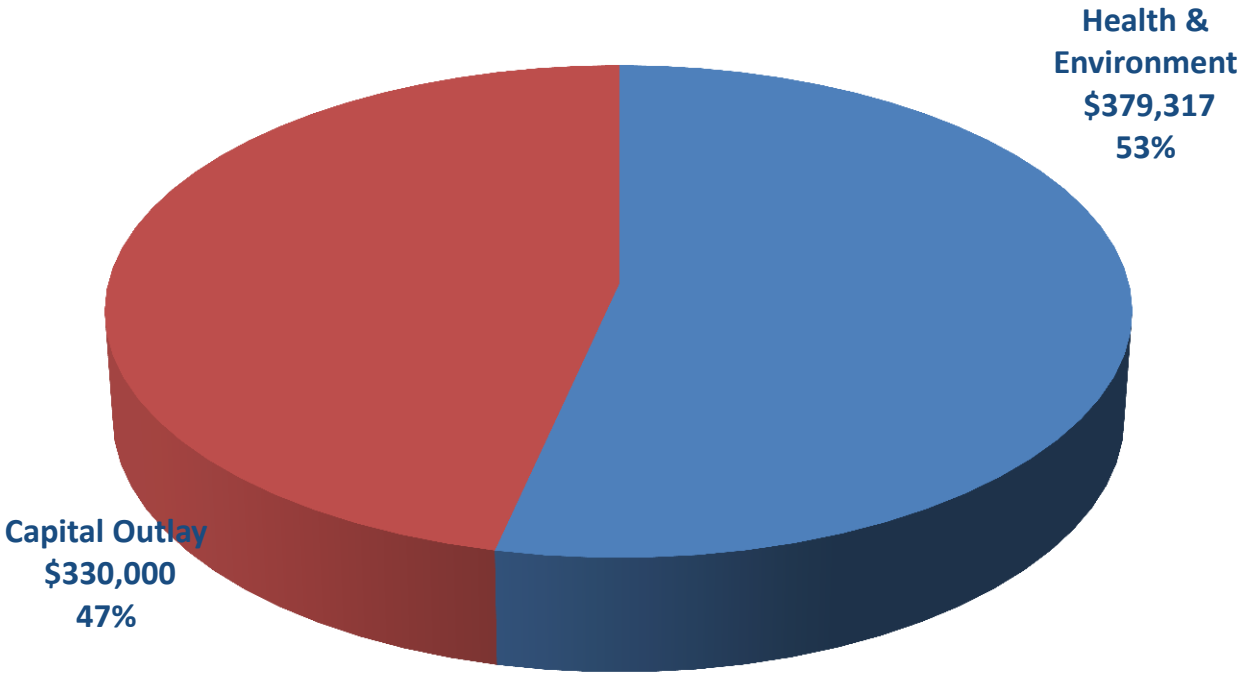
Fund 15 – Public Health Fund Source of Funds

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

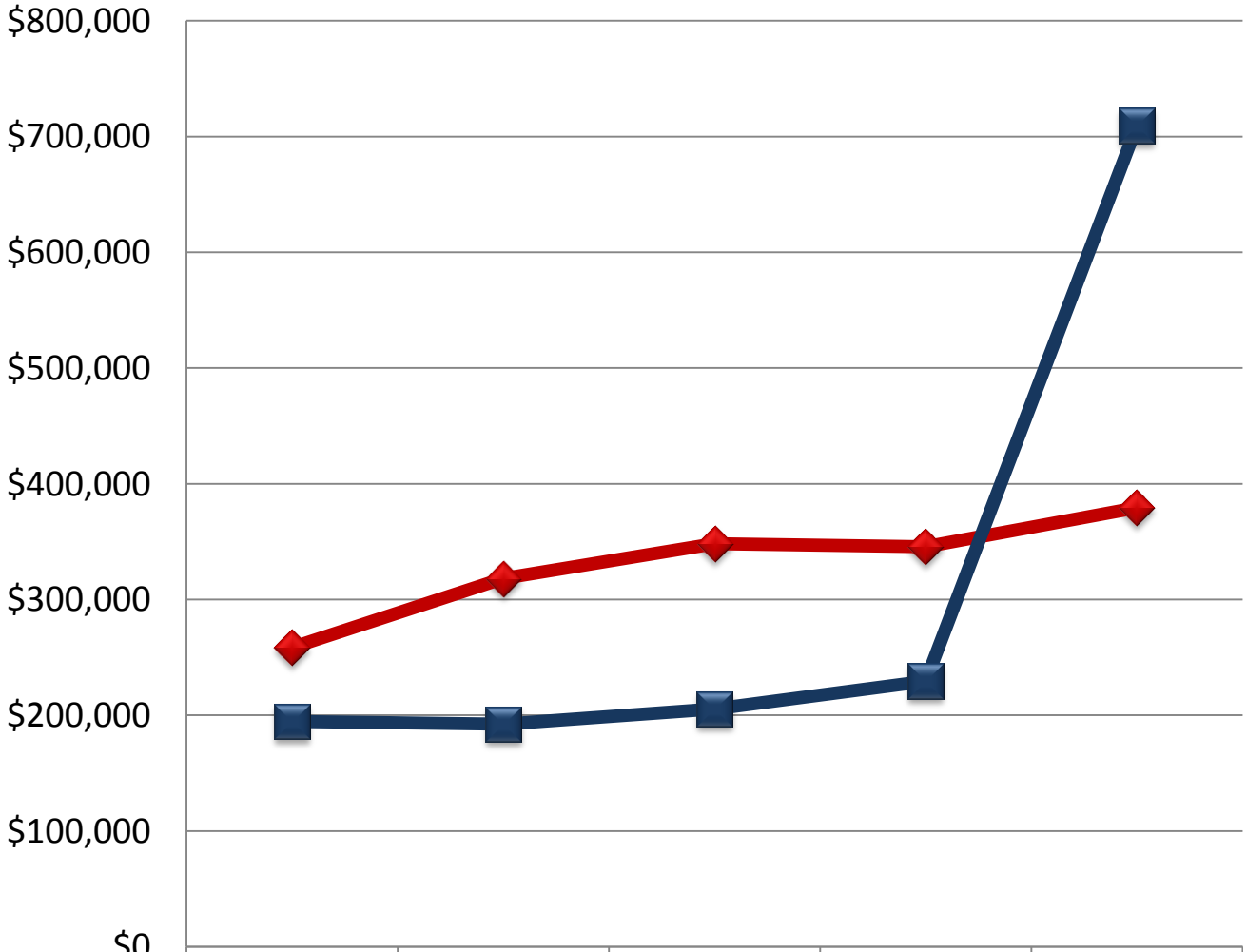


Fund 15 – Public Health Fund Expenditure Categories

Fund 15 Total Expenses & Transfers Out: $709,317



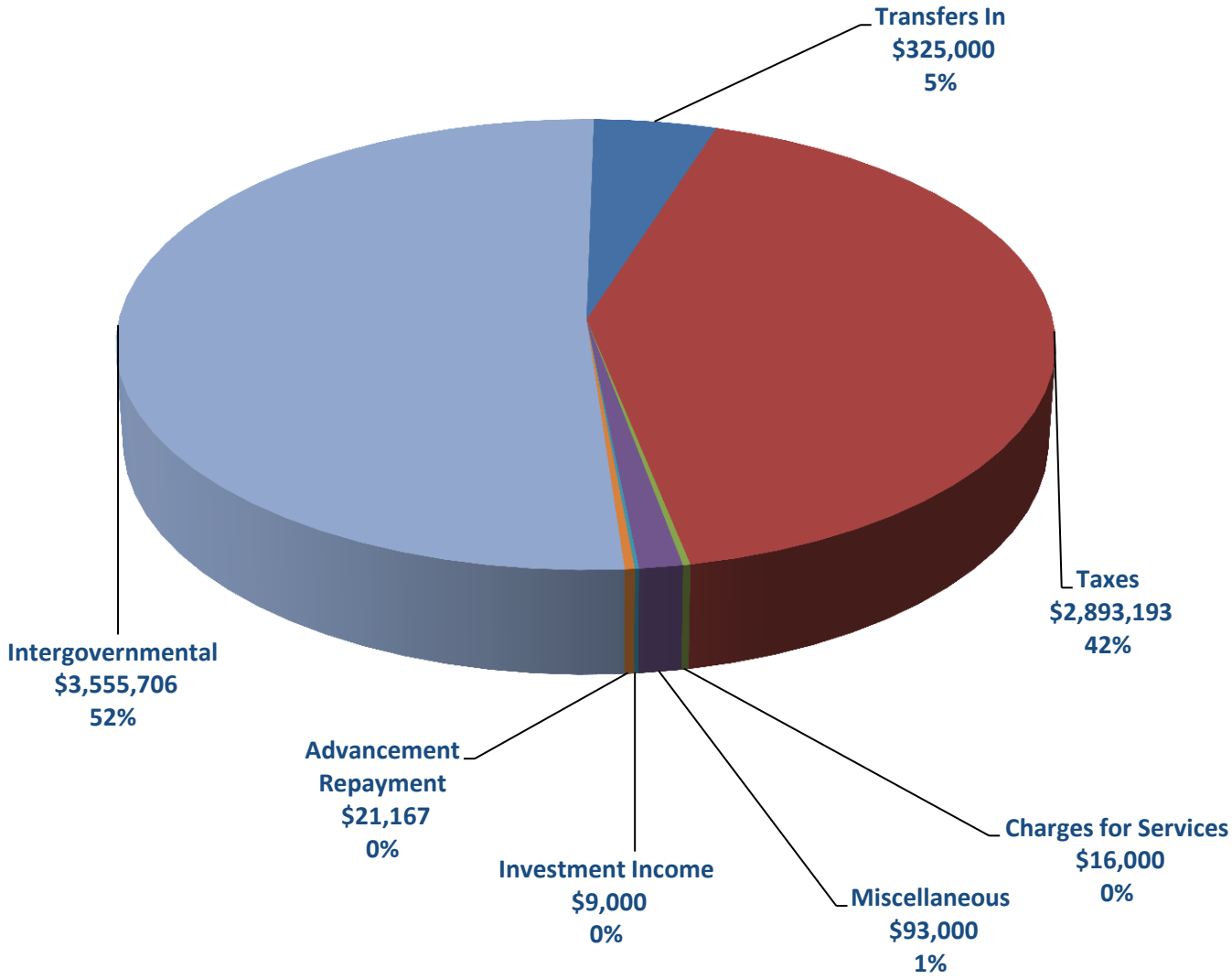
Fund 15 – Public Health Fund 5 Year Comparison



	2013 Audited	2014 Audited	2015 Audited	2016 Projected	2017 Budget
Revenue	$258,593	$318,280	$348,179	$345,668	$379,317
Expense	$194,608	$192,337	$205,487	$229,370	$709,317

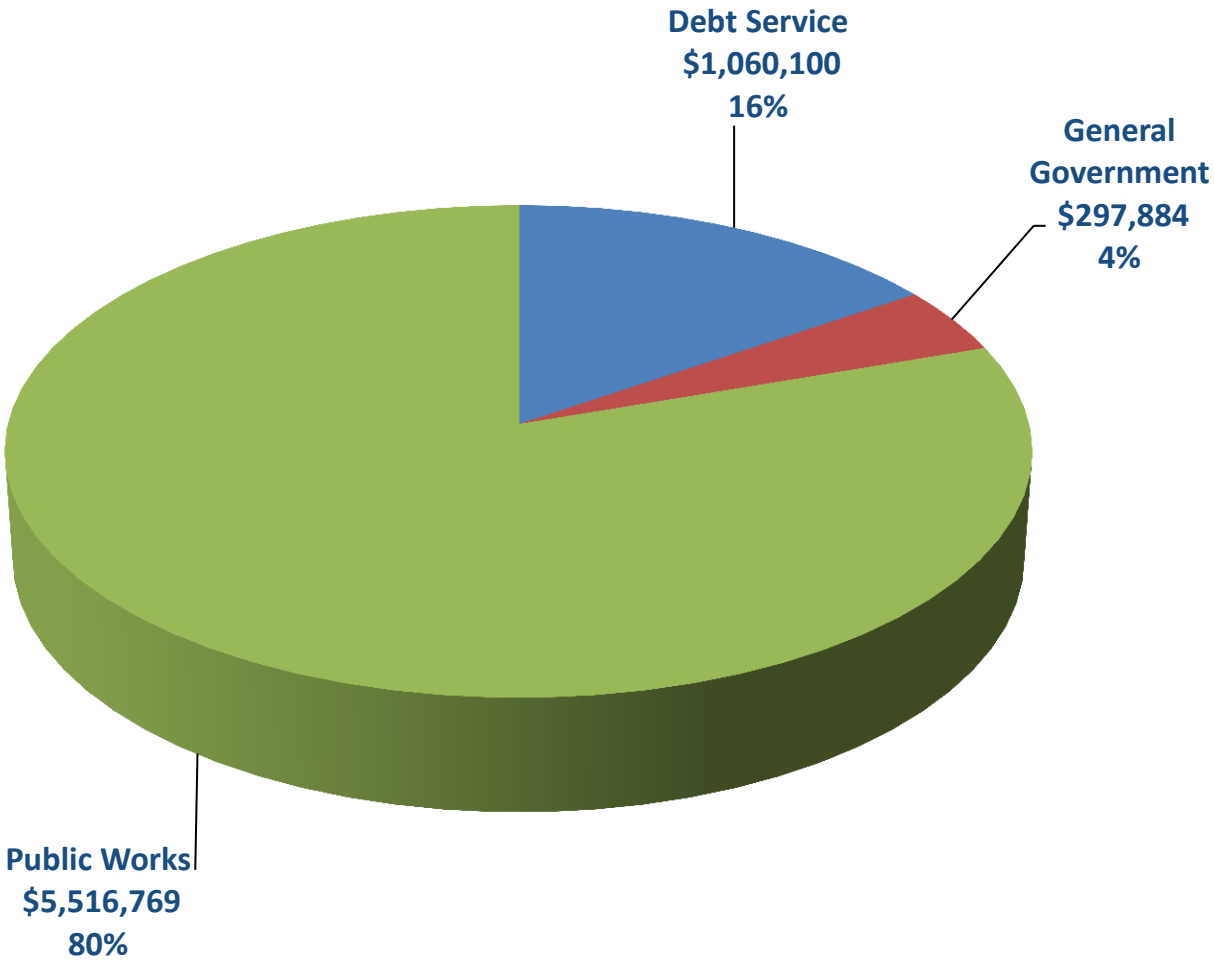
Fund 20 – Road & Bridge Fund Source of Funds

Fund 20 Total Revenues & Transfers In: $6,913,066

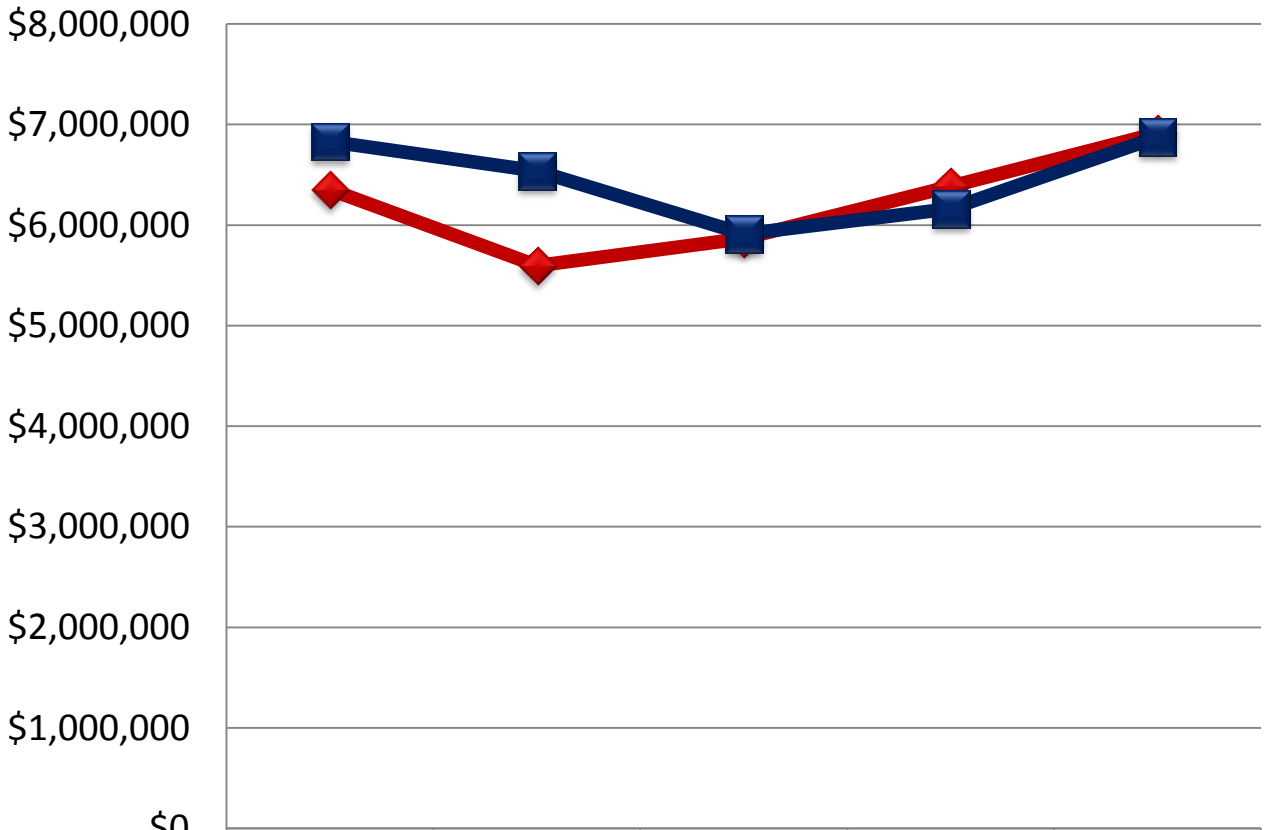


Fund 20 – Road & Bridge Fund Expenditure Categories

Fund 20 Total Expenses & Transfers Out: $6,874,753



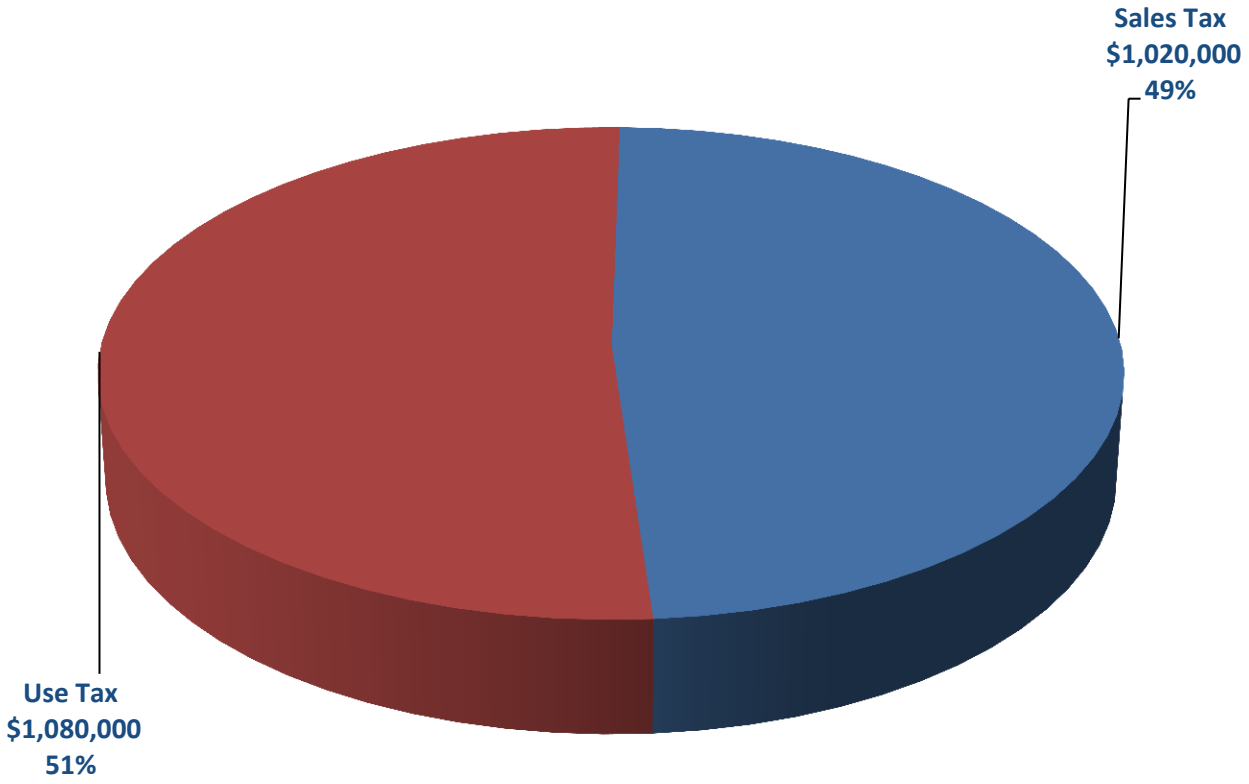
Fund 20 – Road & Bridge Fund 5 Year Comparison



	2013 Audited	2014 Audited	2015 Audited	2016 Projected	2017 Budget
Revenue	$6,354,704	$5,596,251	$5,866,000	$6,384,380	$6,913,066
Expense	$6,832,140	$6,537,843	$5,909,529	$6,163,136	$6,874,753

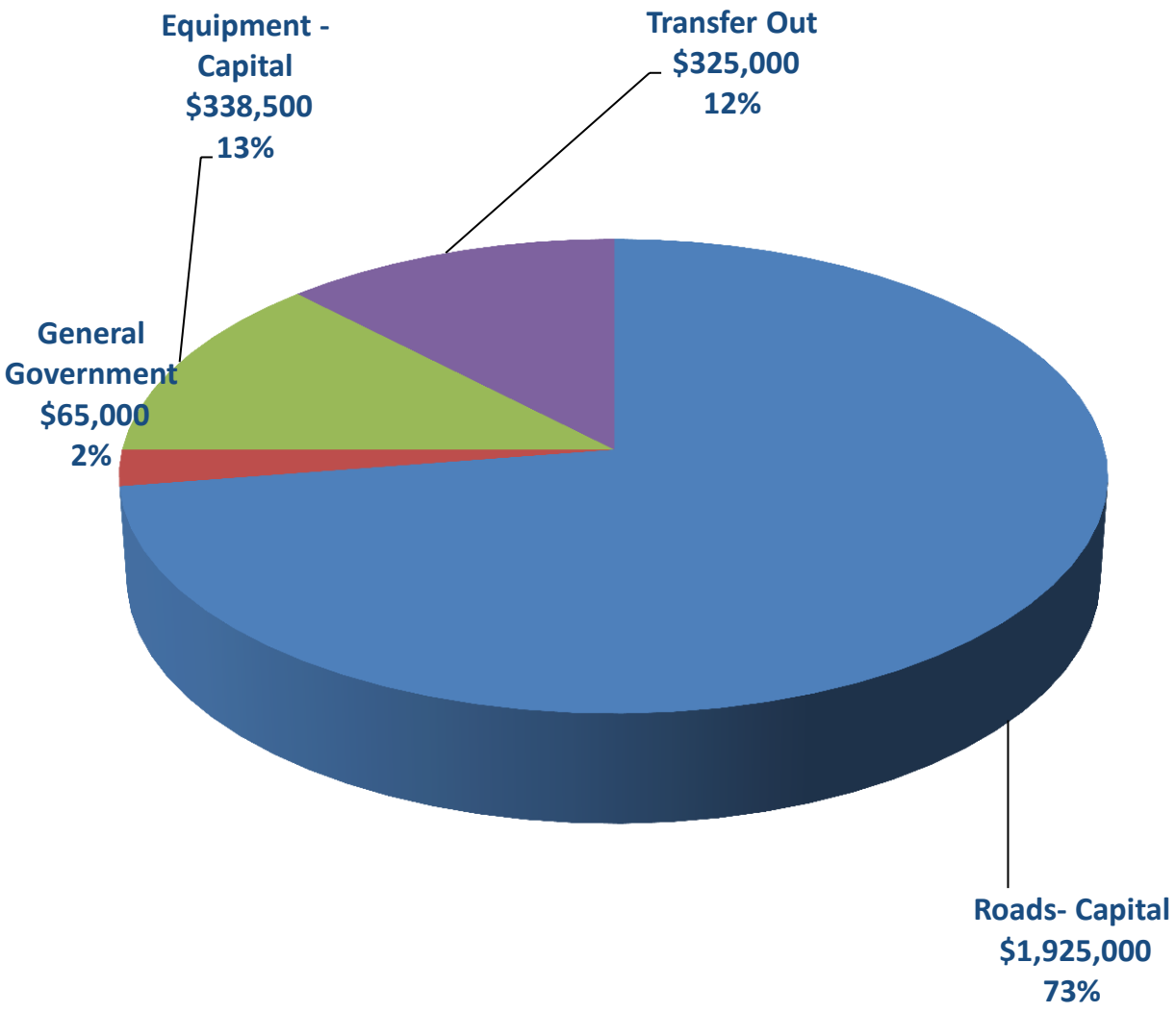
Fund 25 – Sales & Use Tax Fund Source of Funds

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

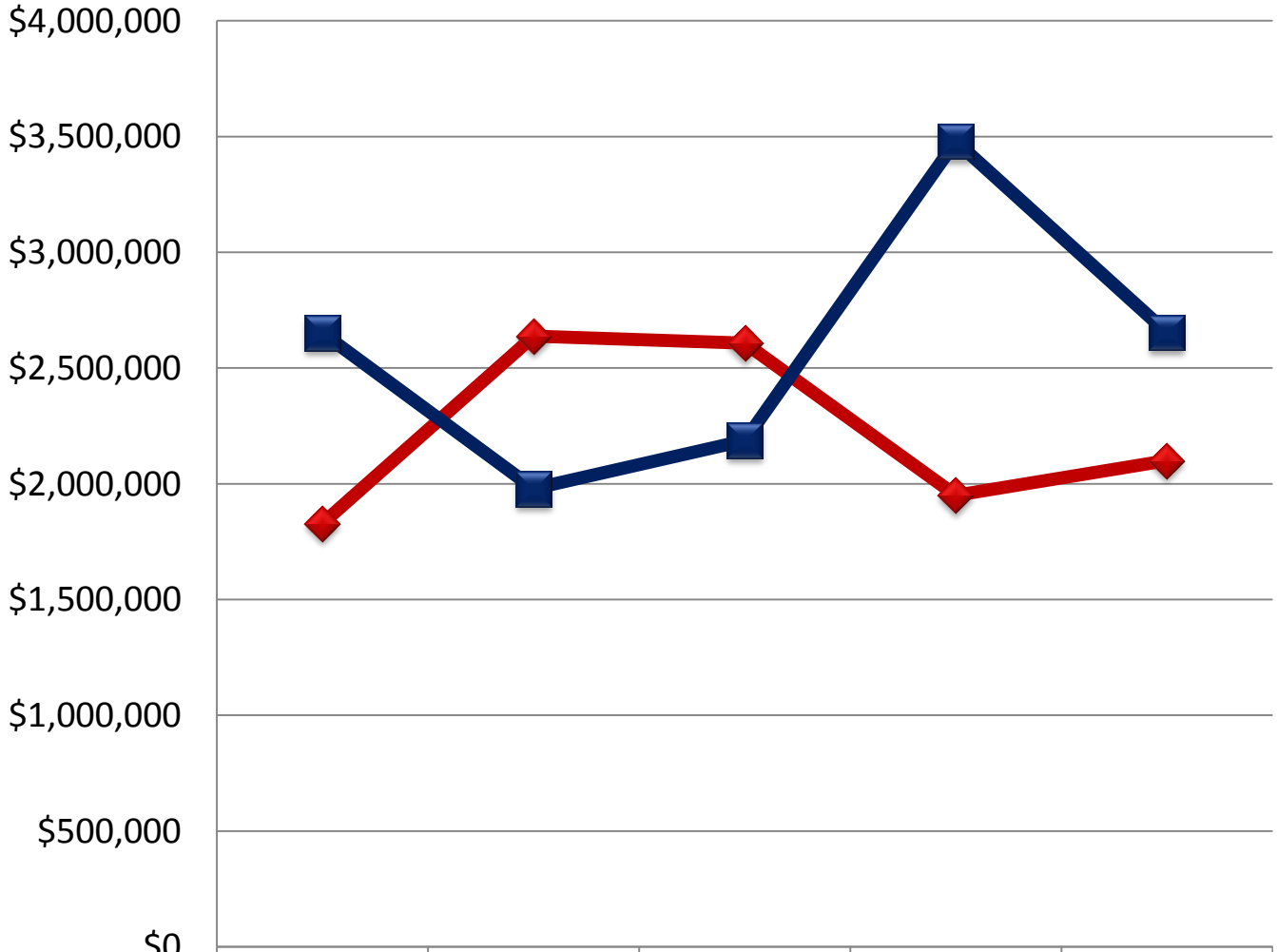


Fund 25 – Sales & Use Tax Fund Expenditure Categories

Fund 25 Total Expenses & Transfers Out: $2,653,500



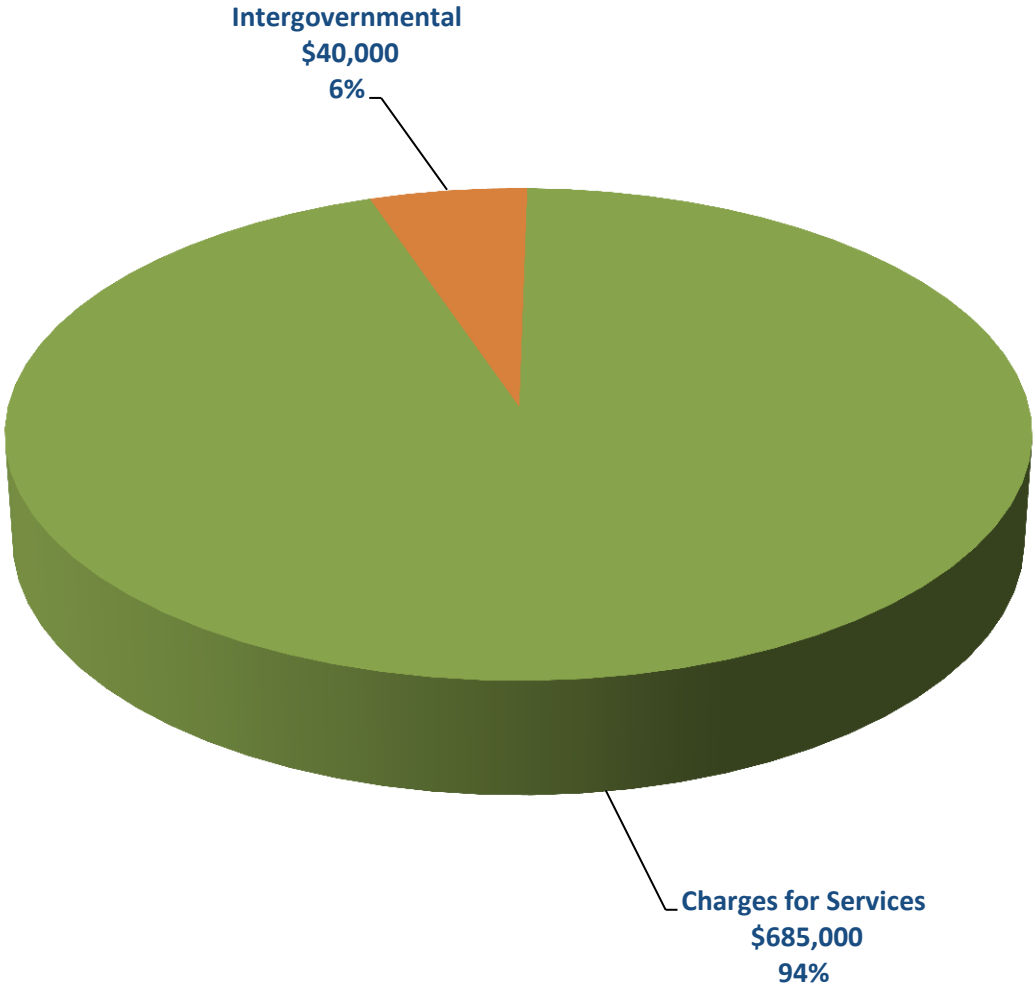
Fund 25 – Sales & Use Tax Fund 5 Year Comparison



	2013 Audited	2014 Audited	2015 Audited	2016 Projected	2017 Budget
Revenue	$1,829,399	$2,637,390	$2,607,681	$1,950,207	$2,100,000
Expense	$2,650,417	$1,979,580	$2,187,168	$3,479,908	$2,653,500

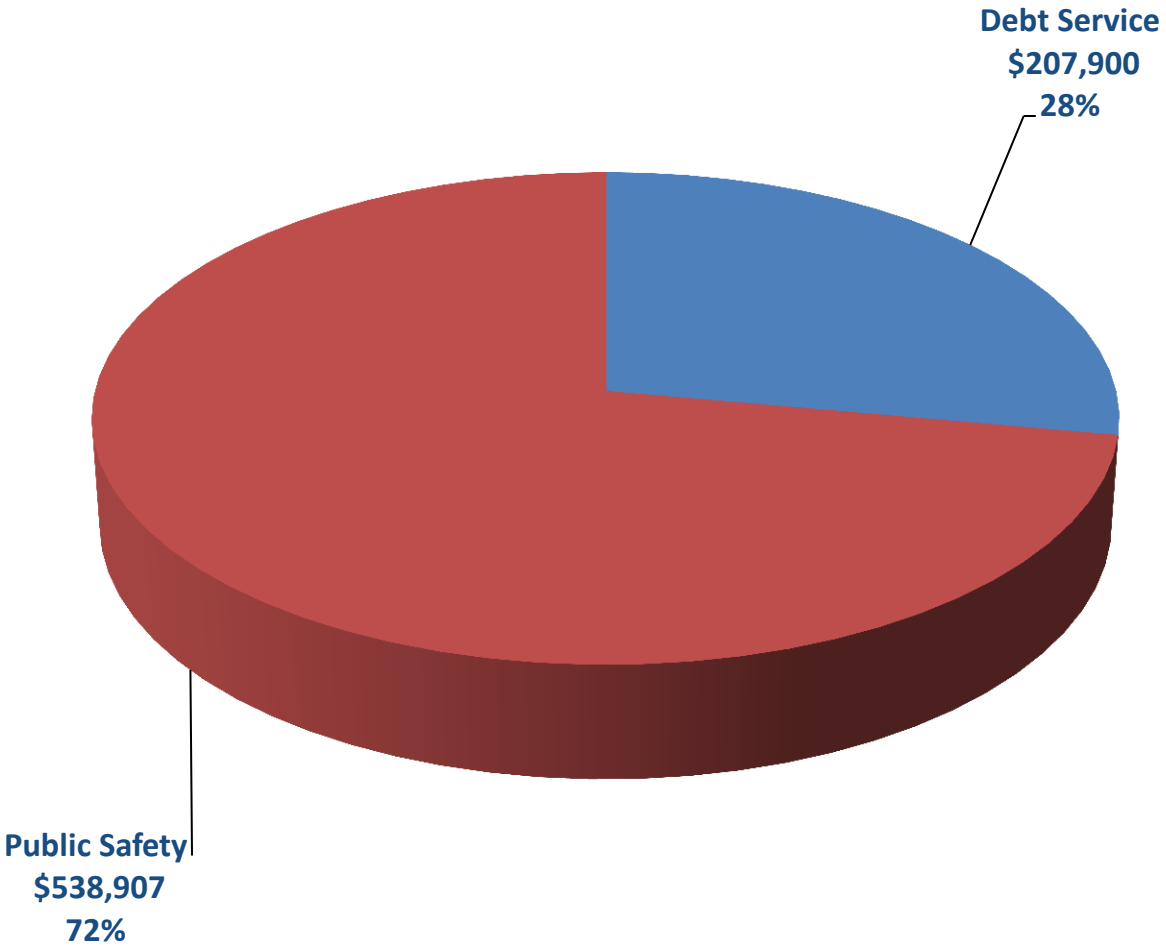
Fund 40 –
Law Enforcement Assistance Fund
Source of Funds

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

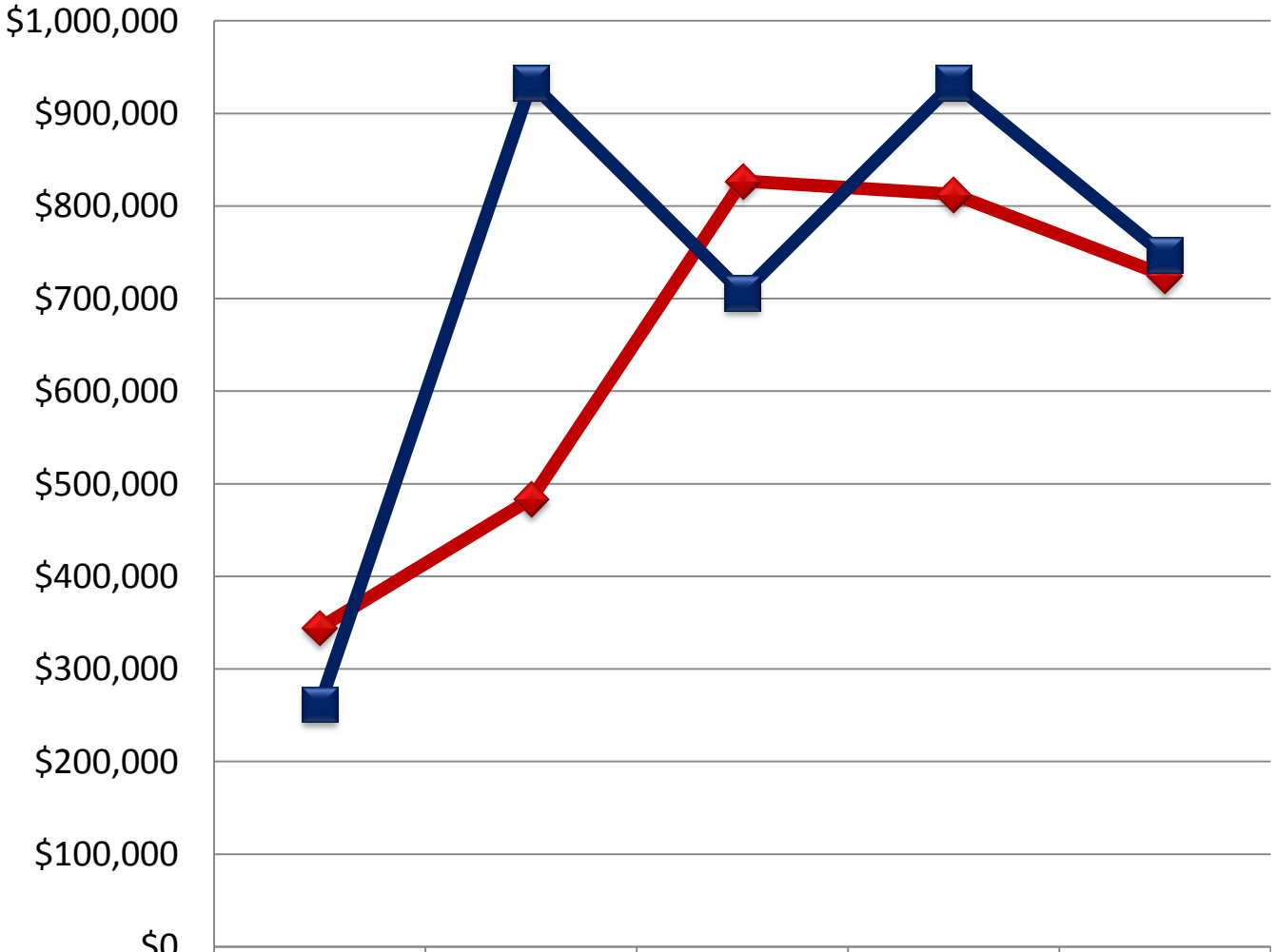


Fund 40 – Law Enforcement Assistance Fund Expenditure Categories

Fund 40 Total Expenses & Transfers Out: $746,807



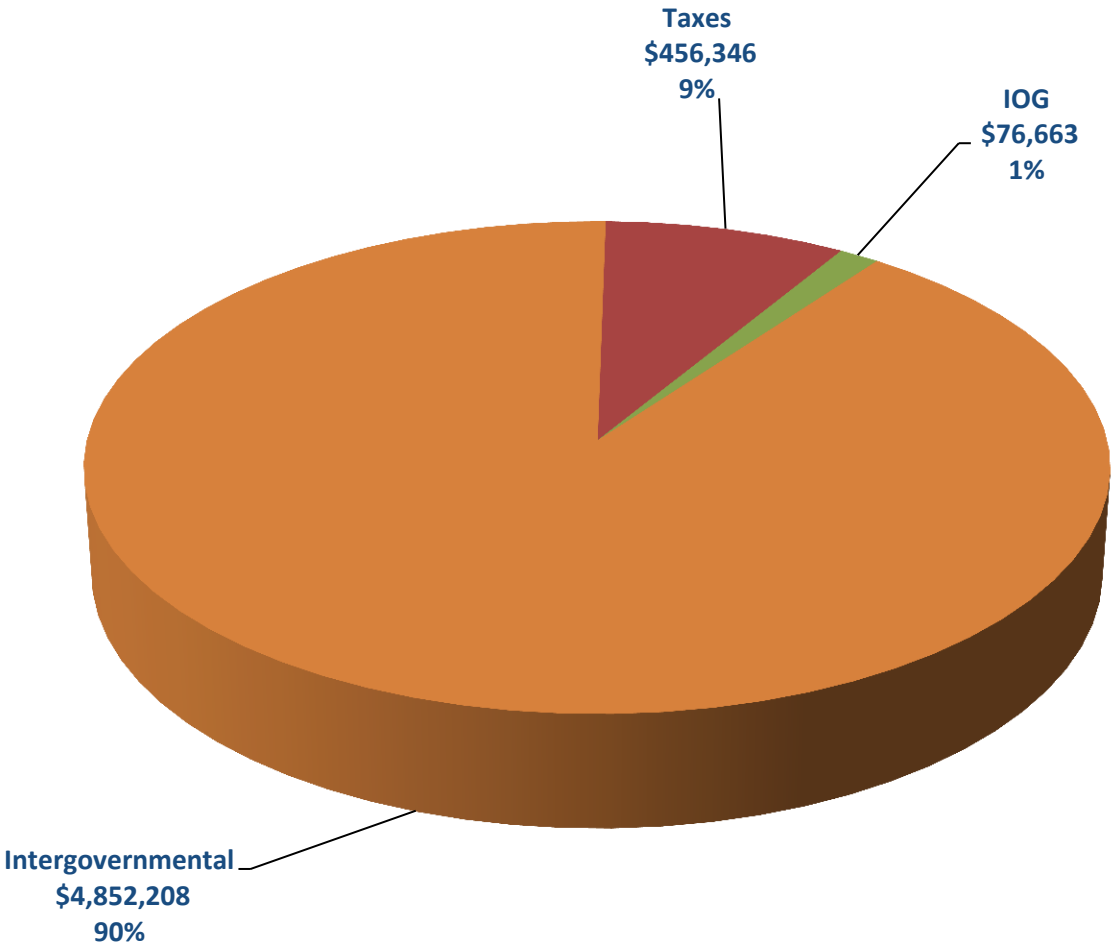
Fund 40 –
Law Enforcement Assistance Fund
5 Year Comparison



	2013 Audited	2014 Audited	2015 Audited	2016 Projected	2017 Budget
Revenue	$344,527	$483,632	$827,035	$812,598	$725,000
Expense	$261,786	$933,054	$705,665	$932,979	$746,807

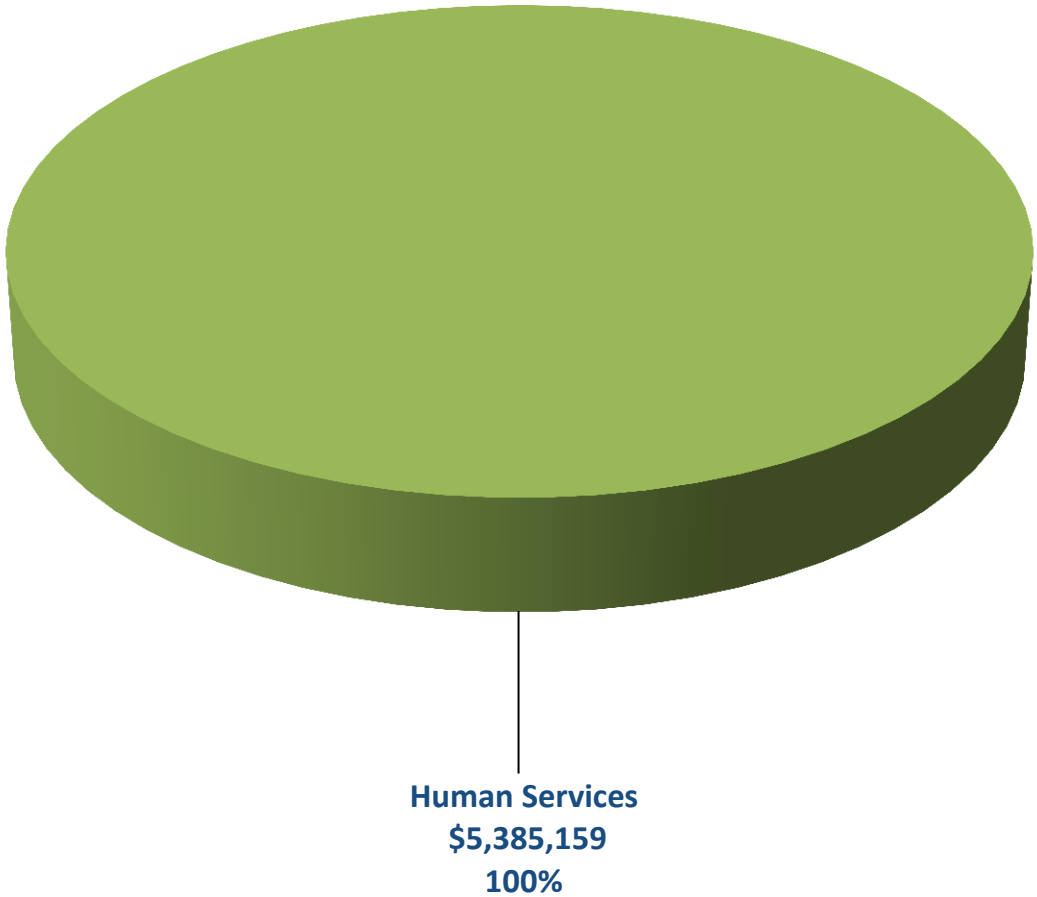
Fund 50 – Human Services Fund Source of Funds

Fund 50 Total Revenues & Transfers In: $5,385,217

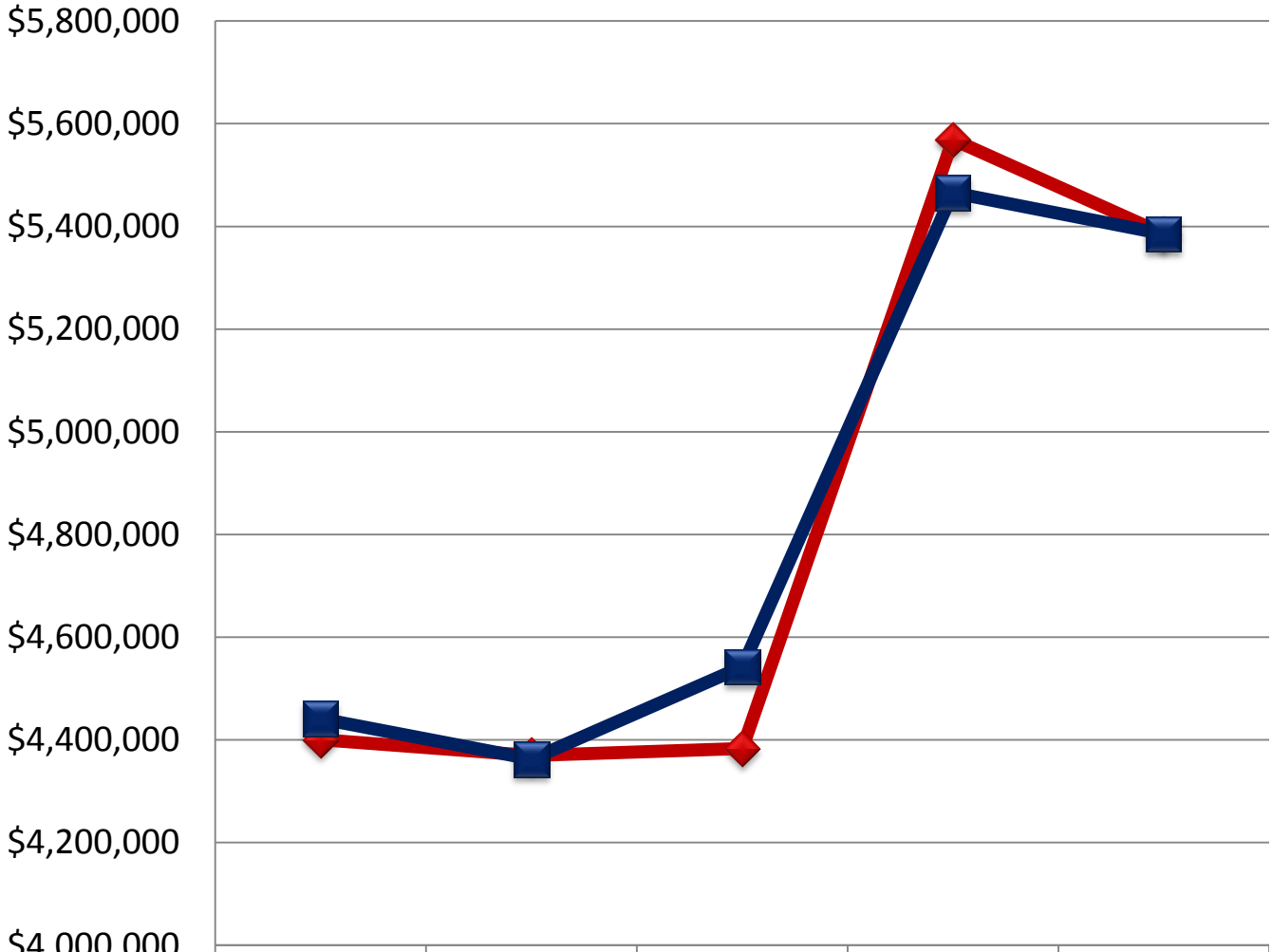


Fund 50 – Human Services Expenditure Categories

Fund 50 Total Expenses & Transfers Out: $5,385,159



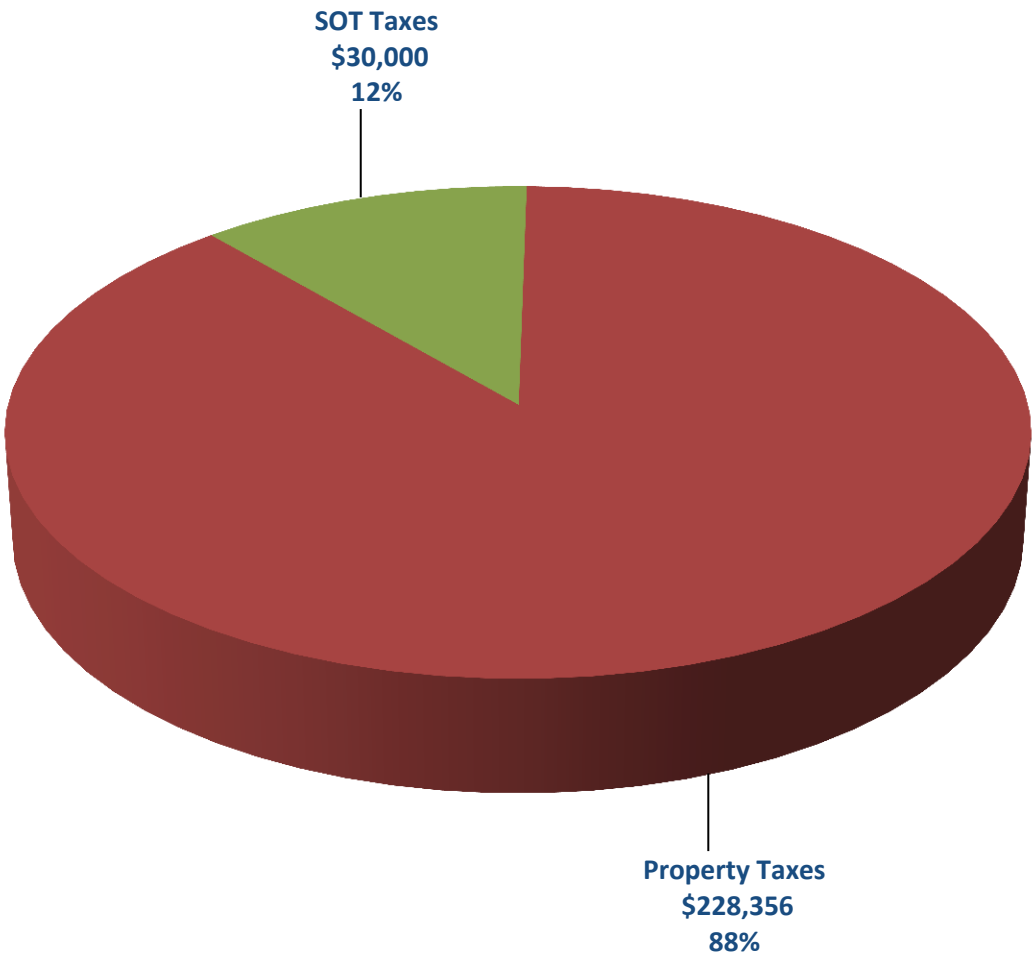
Fund 50 – Human Services Fund 5 Year Comparison



	2013 Audited	2014 Audited	2015 Audited	2016 Projected	2017 Budget
Revenue	$4,399,918	$4,369,418	$4,382,988	$5,568,997	$5,385,217
Expense	$4,440,833	$4,362,374	$4,541,866	$5,465,555	$5,385,159

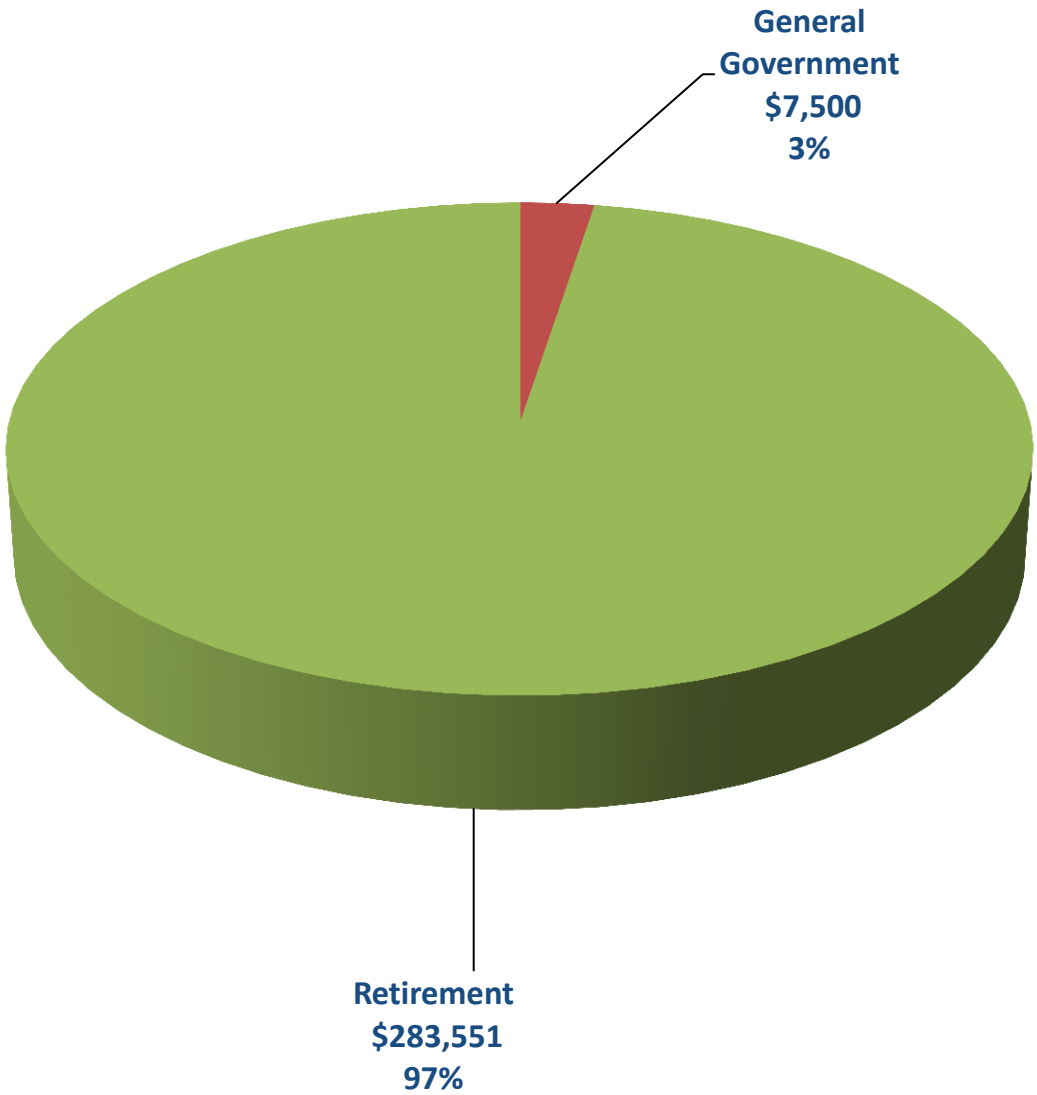
Fund 70 – Retirement Fund Source of Funds

Fund 70 Total Revenues & Transfers In: $258,356

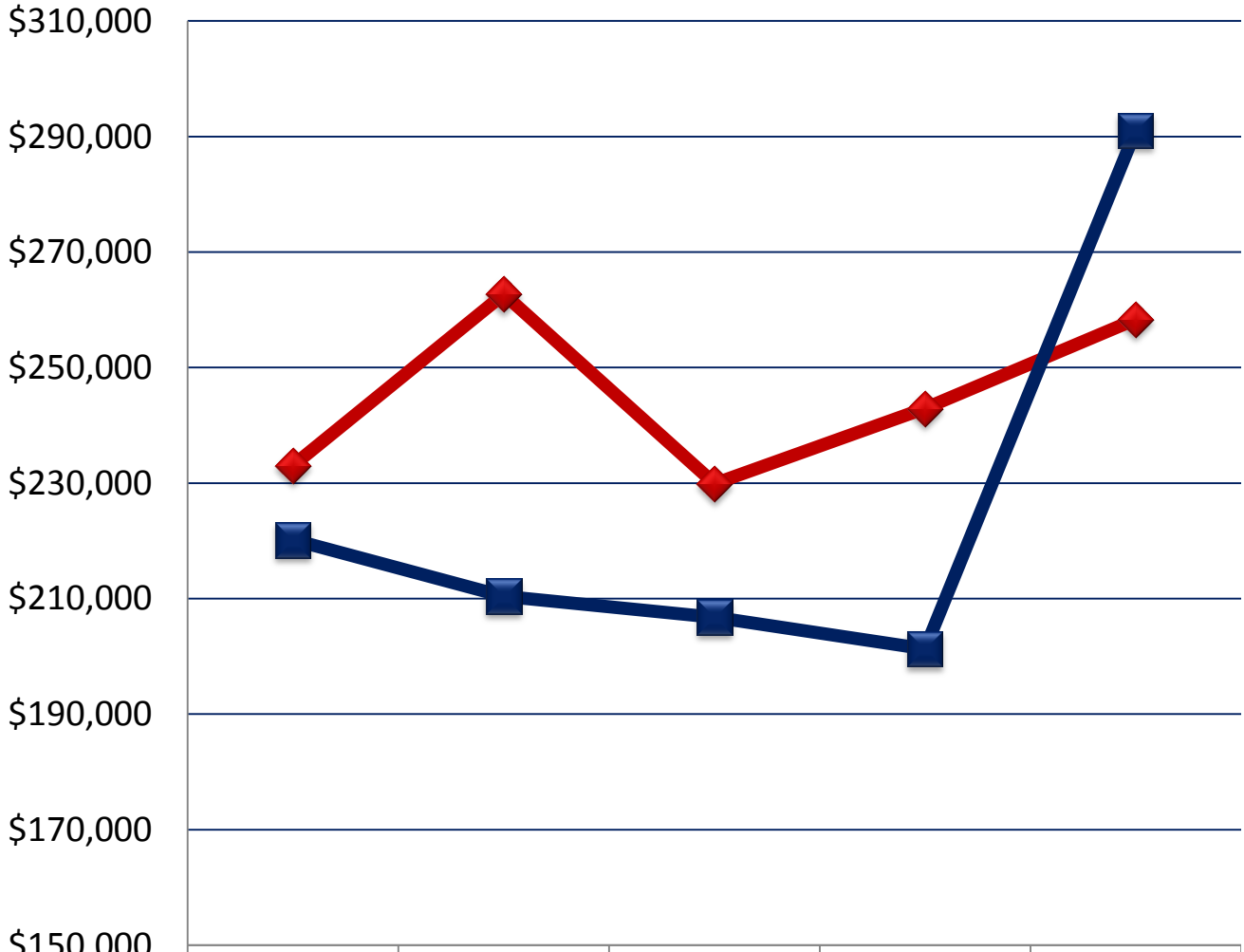


Fund 70 – Retirement Fund Expenditure Categories

Fund 70 Total Expenses & Transfers Out: $291,051



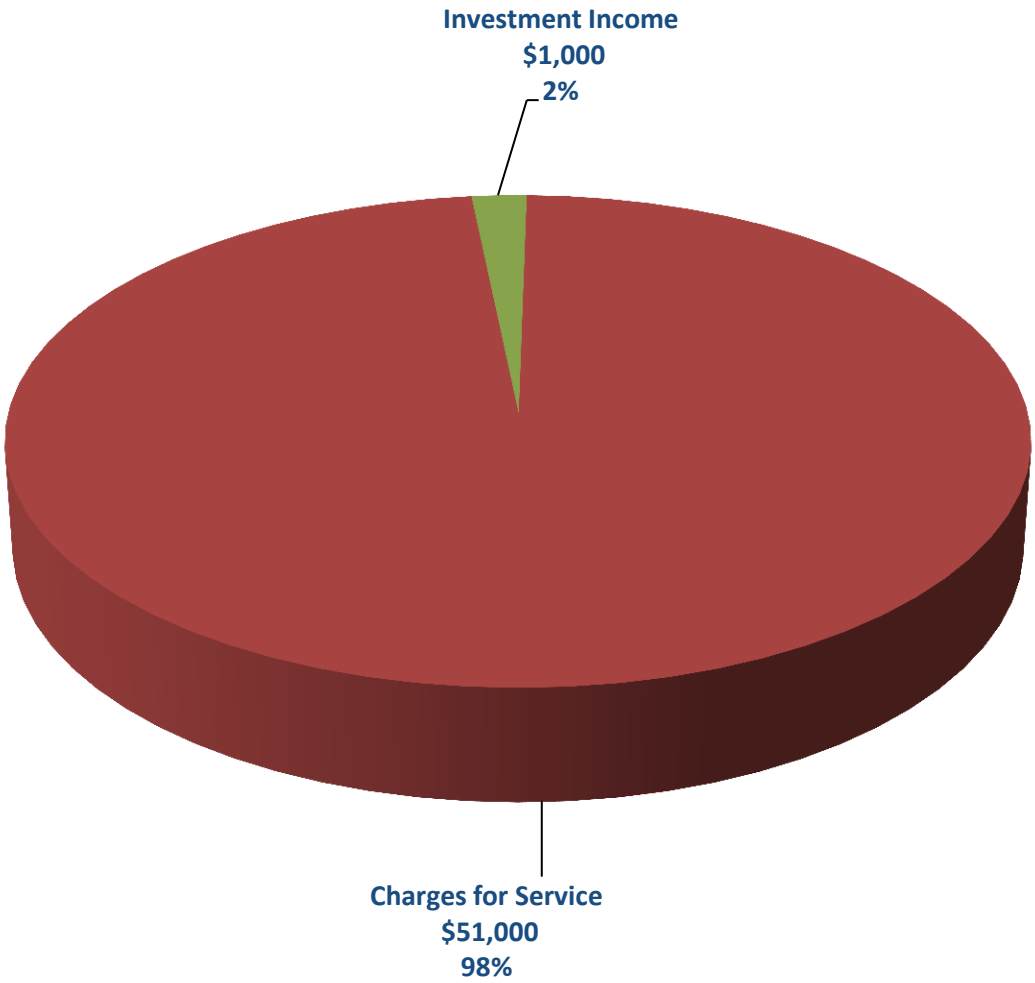
Fund 70 – Retirement Fund 5 Year Comparison



	2013 Audited	2014 Audited	2015 Audited	2016 Projected	2017 Budget
Revenue	$233,045	$262,715	$229,922	$242,954	$258,356
Expense	$220,156	$210,376	$206,751	$201,272	$291,051

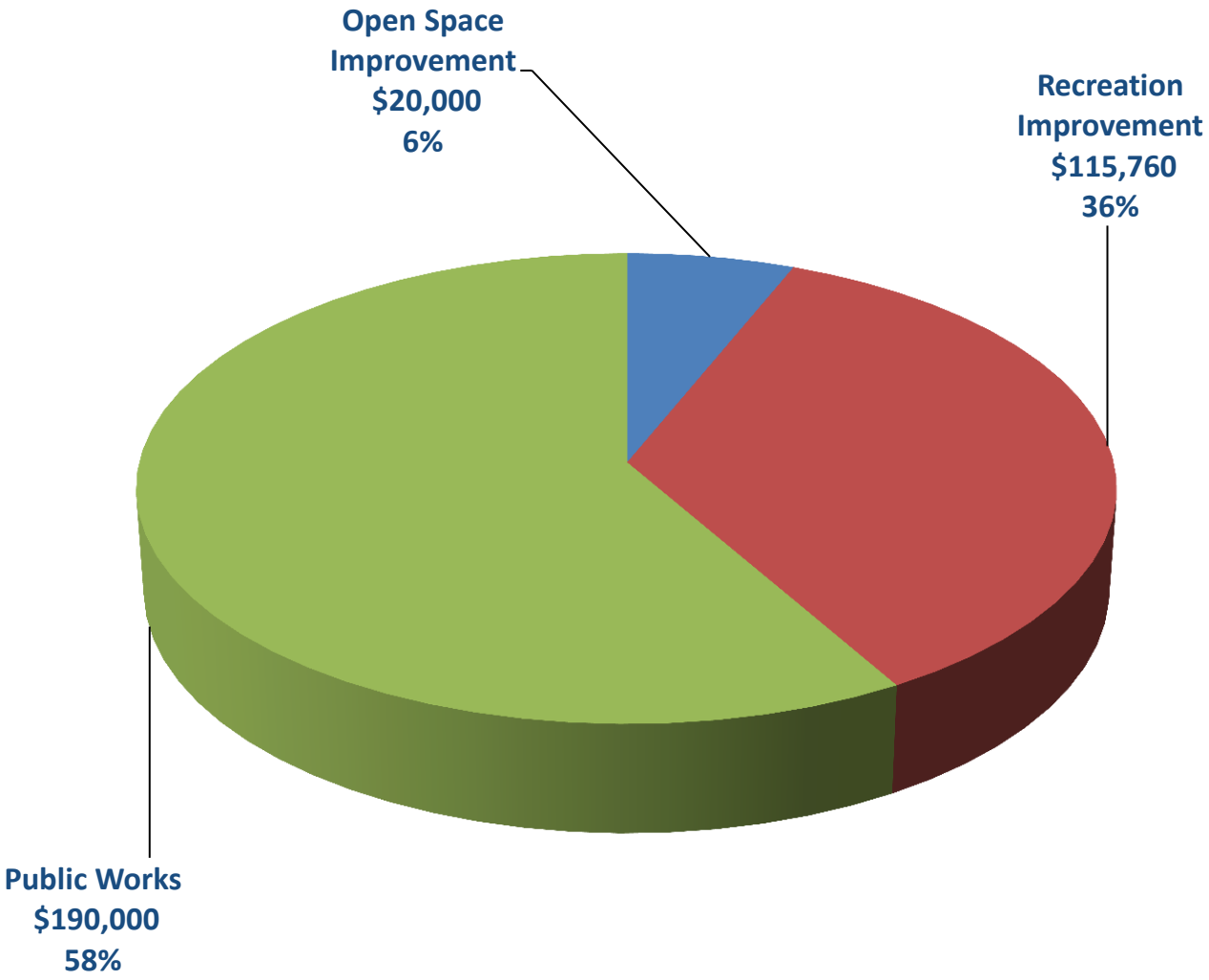
Fund 85 – Impact Fund Source of Funds

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

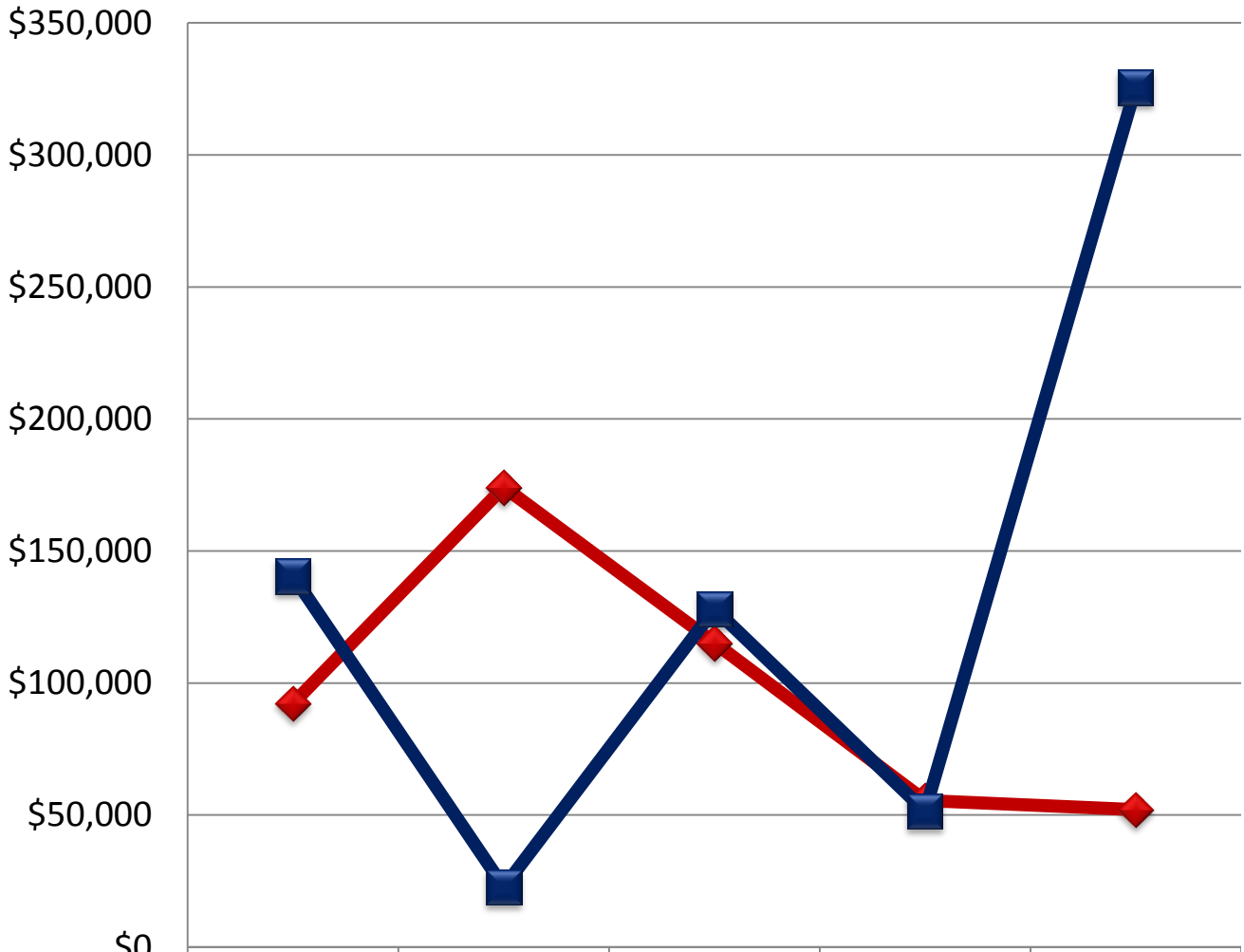


Fund 85 – Impact Fund Expenditure Categories

Fund 85 Total Expenses & Transfers Out: $325,760



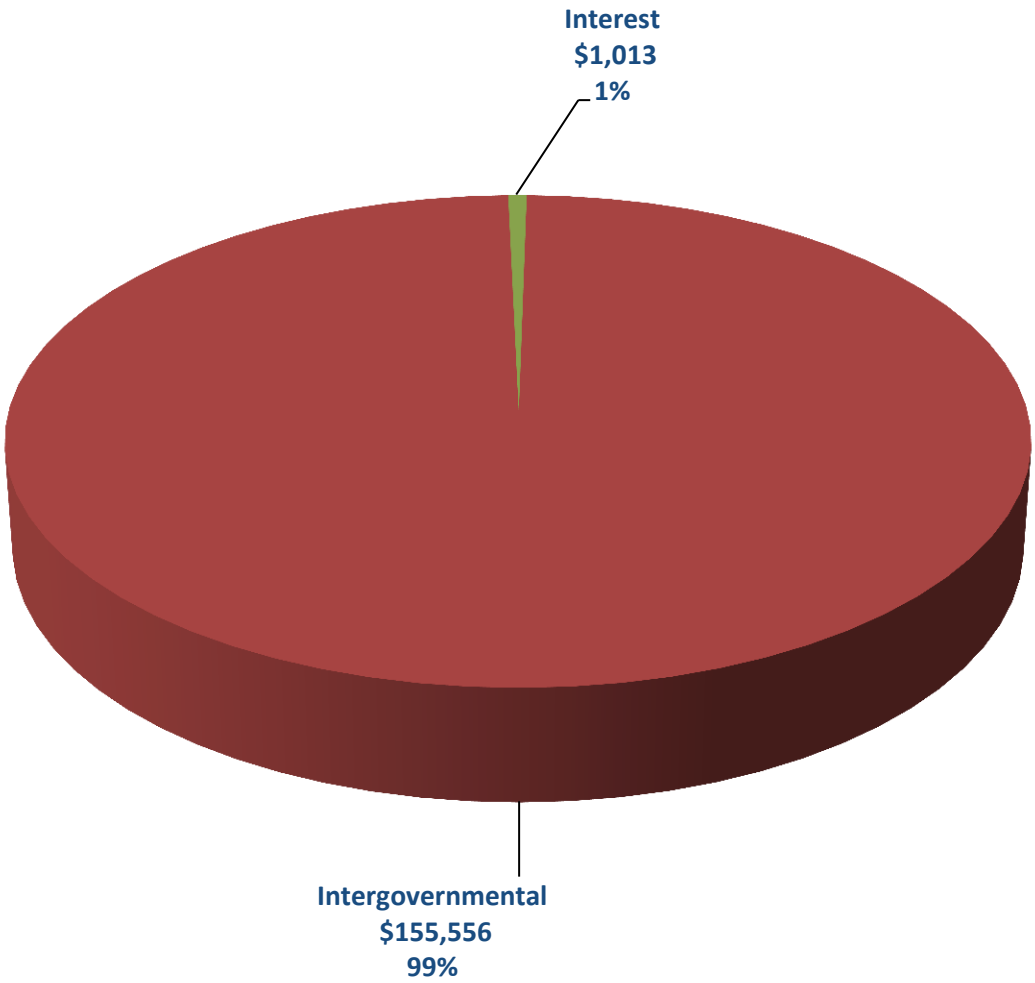
Fund 85 – Impact Fund
5 Year Comparison



	2013 Audited	2014 Audited	2015 Audited	2016 Projected	2017 Budget
Revenue	$92,358	$174,186	$115,212	$55,500	$52,000
Expense	$140,543	$22,700	$128,064	$51,500	$325,760

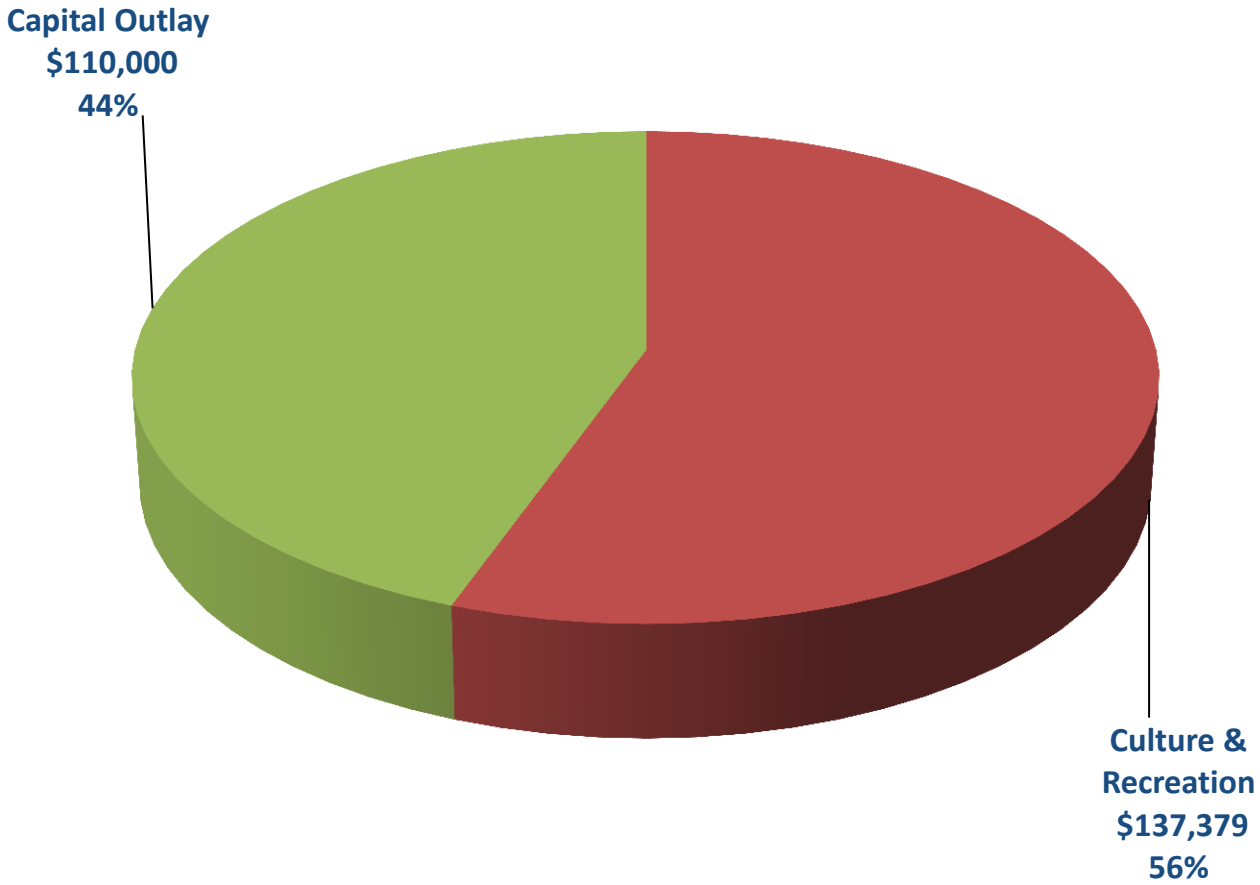
Fund 90 – Conservation Trust Fund Source of Funds

Fund 90 Total Revenues & Transfers In: $156,569

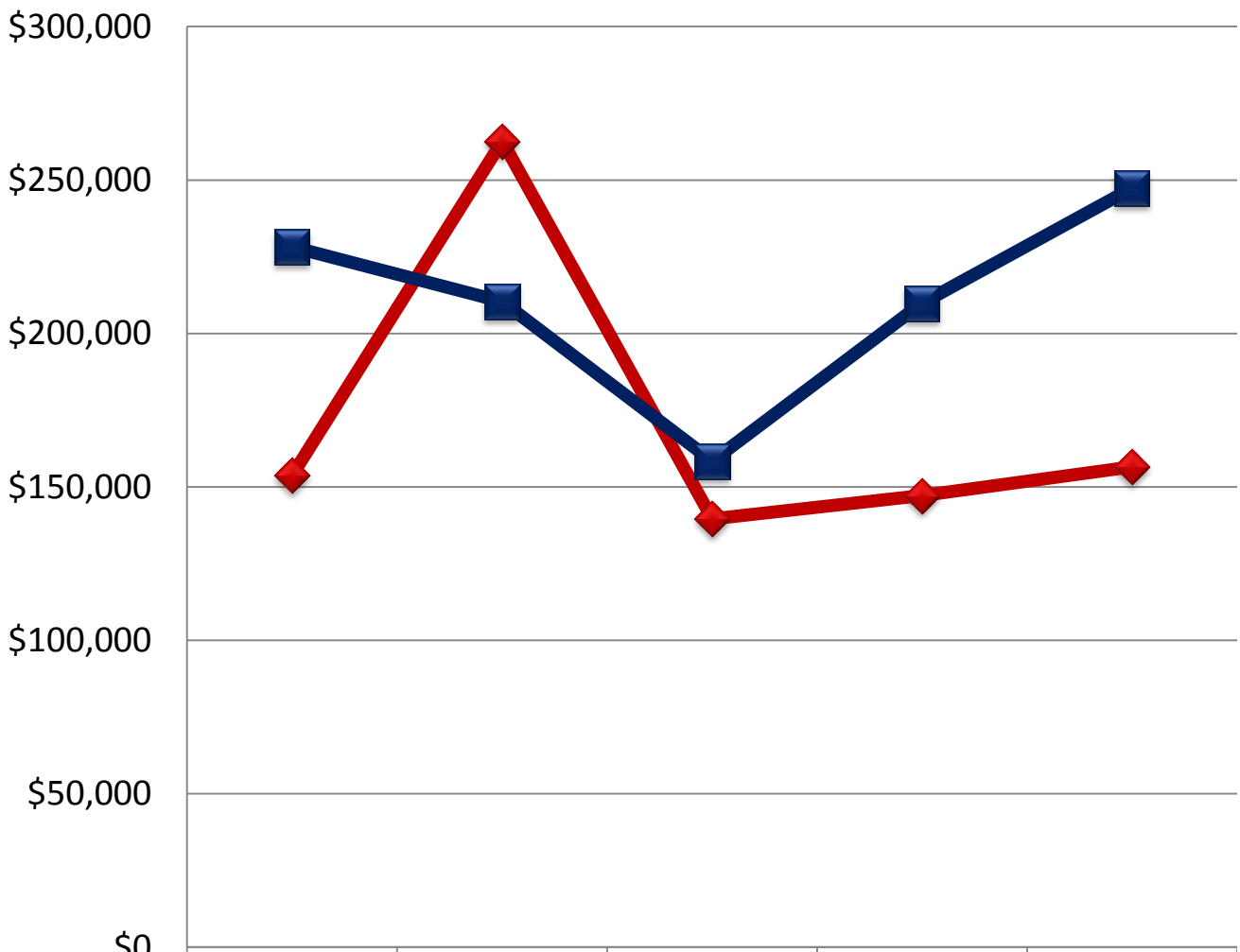


Fund 90 – Conservation Trust Fund Expenditure Categories

Fund 90 Total Expenses & Transfers Out: $247,379



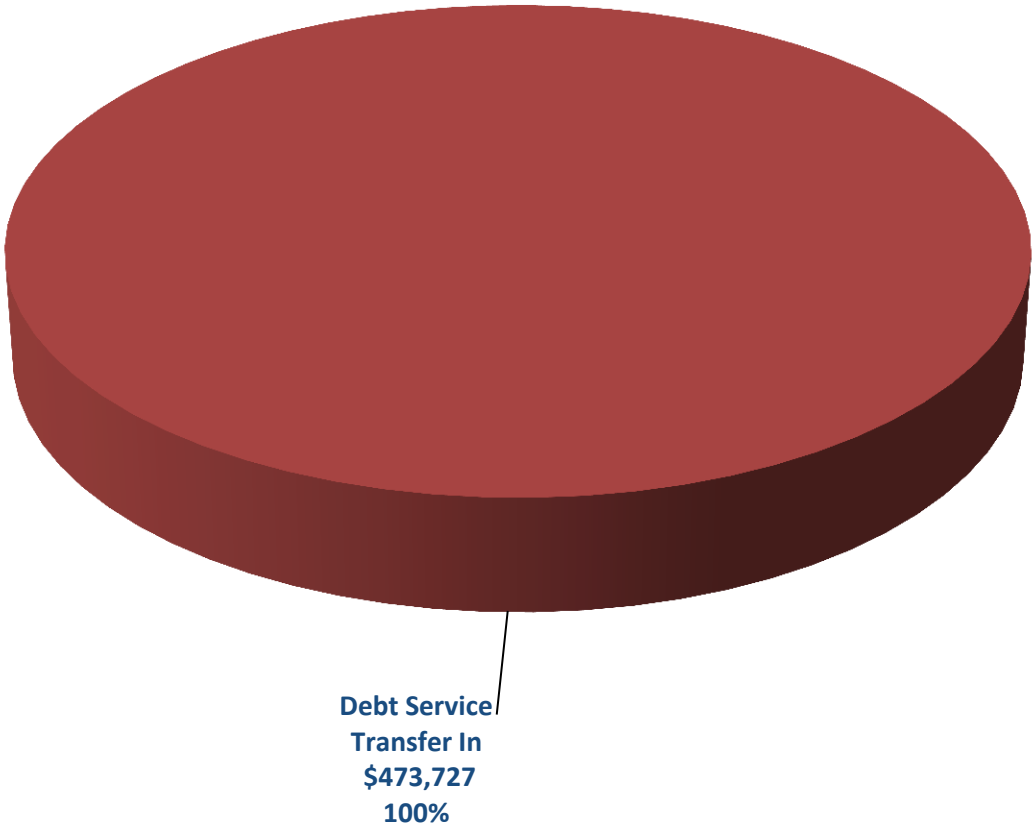
Fund 90 – Conservation Trust Fund 5 Year Comparison



	2013 Audited	2014 Audited	2015 Audited	2016 Projected	2017 Budget
Revenue	$153,791	$262,715	$139,592	$147,200	$156,569
Expense	$228,195	$210,376	$158,357	$209,856	$247,379

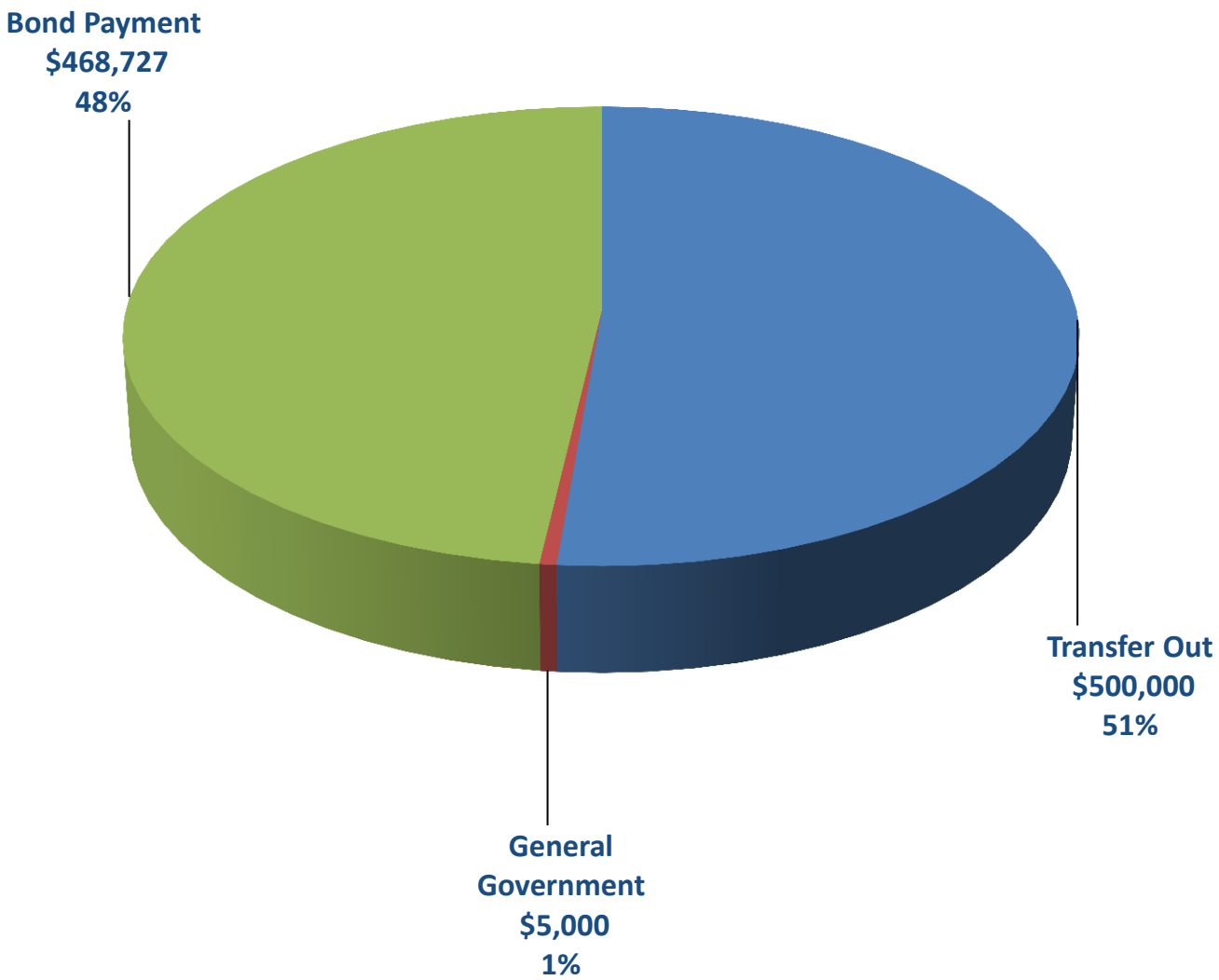
Fund 95 – Bond Service Fund Source of Funds

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



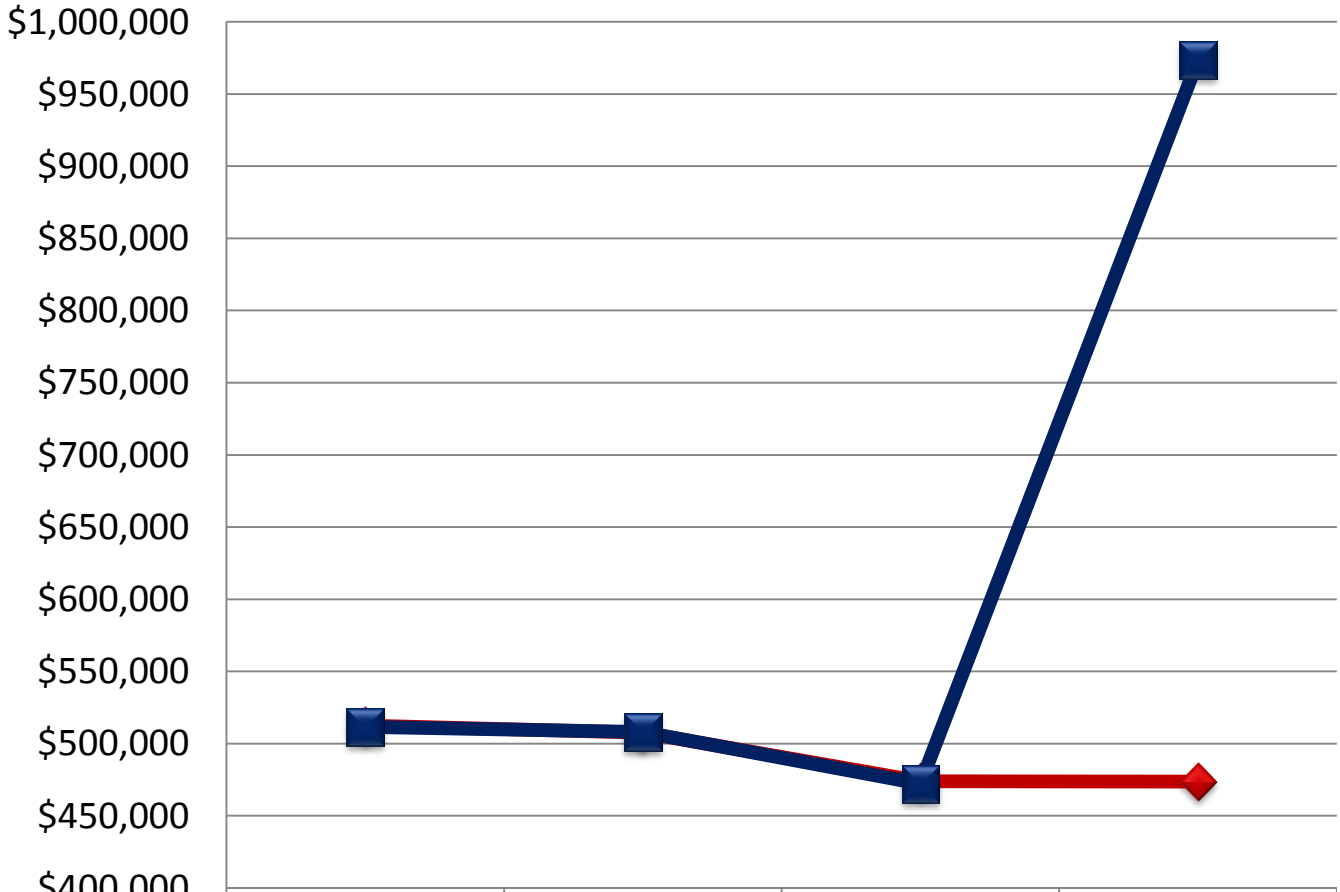
Fund 95 – Bond Service Fund Expenditure Categories

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



Fund 95 – Bond Service Fund 5 Year Comparison

Fund Created in 2014



	2014 Audited	2015 Audited	2016 Projected	2017 Budget
Revenue	$512,528	$507,538	$473,831	$473,727
Expense	$511,523	$507,967	$472,123	$973,727