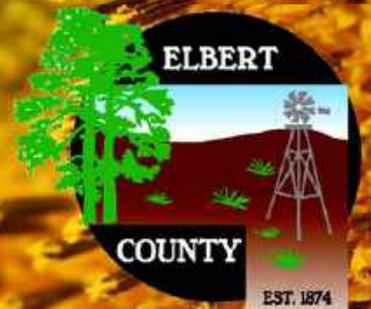




# ELBERT COUNTY COLORADO

## 2021 Draft Budget

October 15, 2020



# Elbert County 2021 Budget

## Date TBD

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### **Board of County Commissioners**

Chris Richardson - District One - Chairman  
Rick Pettitt - District Two  
Grant Thayer - District Three

### **Elected Officials**

Susan Murphy - Assessor  
Dallas Schroeder - Clerk & Recorder  
Sandy Graeff - Coroner  
Sherry Hewlett - Public Trustee/Treasurer  
Tim Norton - Sheriff  
Keith Westfall - Surveyor

### **Appointed Officials**

Sam Albrecht - County Manager  
Bart Greer - County Attorney

### **Department Directors**

Christina Stanton - Community and Development Services  
Kali Benson - CSU Extension  
Jerri Spear - Department of Human Services  
Jen Grote - Information Technology  
Alex Jakubowski - Office of Emergency Management  
Dwayne Smith - Public Health  
Rory Hale - Public Works

### **Budget Development Staff**

Sam Albrecht - Budget Officer, County Manager  
Eileen Krauth - Deputy County Manager  
Michelle Schrote - Finance Manager

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# Budget Message

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# 2021 Budget Officer's Letter

## October 15, 2020 Draft Budget

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October 15, 2020

Board of County Commissioners  
Elbert County Government  
215 Comanche Street  
Kiowa, CO 80117

Dear Commissioners Richardson, Thayer and Pettitt:

This draft budget letter is limited to brief bullet points on key budget assumptions, what's included, what's not included, and next steps.

The intent of this draft is to provide important information to stakeholders in the budget development process. More information will be provided at final budget submittal.

### **Assumptions**

- This draft budget incorporates Continuous Improvement Budgeting, the Elbert County 2018-2027 Strategic Plan, and the Commissioners' 2021 Budget Goals.
- The draft budget includes decreased revenue of approximately \$892,000 from the 2020 budget across all funds. The decrease in revenue is attributable to the one-time grant revenues associated with the COVID-19 pandemic.
  - The projected decrease in revenue in the Grant Fund is approximately \$2,546,000 for 2021.
- The draft budget includes approximately \$1,102,000 increase in expenditures across all departments from the 2020 budget. This increase is attributable to capital outlay expenditures budgeted in 2021.
- Commissioner's Budget Goals are mostly met at this point in time.
- While this draft budget is balanced, it does include a transfer from the County's General Fund balance of \$436,000 to the Capital Improvement Fund to continue addressing concerns identified in the 2019 comprehensive facilities condition assessment report.

### **What's included in the draft 2021 budget:**

- 2.5 new Full Time Equivalent (FTE) positions
  - 1 Customer Service Representative in the Building Department
  - 1 Patrol Deputy

- 0.5 Detentions Deputy – (Conversion from part time to full time)
- 2 FTE Overhires (to be funded through anticipated vacancy savings) to address chronic staffing shortages in Sheriff's Office sworn positions.
- 1% salary increases across all departments
- An increase in employee Section 125 cafeteria benefits plan to offset a 2% increase in health insurance premiums
- A change to County policy regarding employee participation in the Colorado Retirement Association's 401(a) retirement program to allow participation immediately upon hire, with a 5% employer match on the part of the County, rather than after one year of employment
- \$686,000 spending on facilities capital improvements
- Funding for long-needed repairs and upgrades to the Fairground campgrounds.
- Continuation of GIS contract
- Continuation of Well Monitoring Study
- Continuation of contract for communications support – including *Elbert County Connections*
- \$10,000/year savings by refinancing the Justice Center bond (does not extend term, fees are included).

**What's not included in the draft 2021 budget.**

- 20.5 FTE's requested from General Fund Departments
- 5 new vehicles for Sheriff's Office
- Funding for a citizen survey
- Animal control
- Contract for weed management

**Other information and next steps:**

- Continue refining the numbers
- Acknowledgement of receipt of the 2021 draft budget at the BOCC meeting on October 28, 2020.
- Public Hearing on the 2021 Budget at the BOCC meeting on November 12, 2020.
- Based on a request by the Commissioners at the Public Work session, investigate recurring vs. non-recurring expenses.

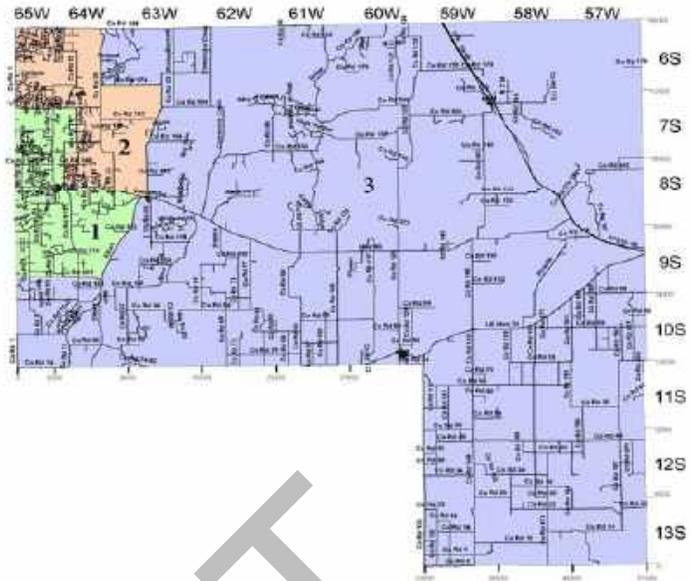
Sam Albrecht

Budget Officer

# County Profile

## Profile of Elbert County

Elbert County was established in 1874 from eastern portions of Douglas County and the dissolved Greenwood County. Its original extent included land reaching eastward to the Kansas state line. In 1889, Elbert County was reduced to its current size. Within 1,854 square miles resides a county rich in history that signifies the American West. To this day, the County remains rooted in its Western heritage evidenced by a primarily agricultural economy, long-distance views, open lands and rural character of the communities. The major towns and community growth in the western portion of the County are roughly a 25-minute drive from nearby Castle Rock and less than an hour commute to the Denver, Aurora, and Colorado Springs areas.

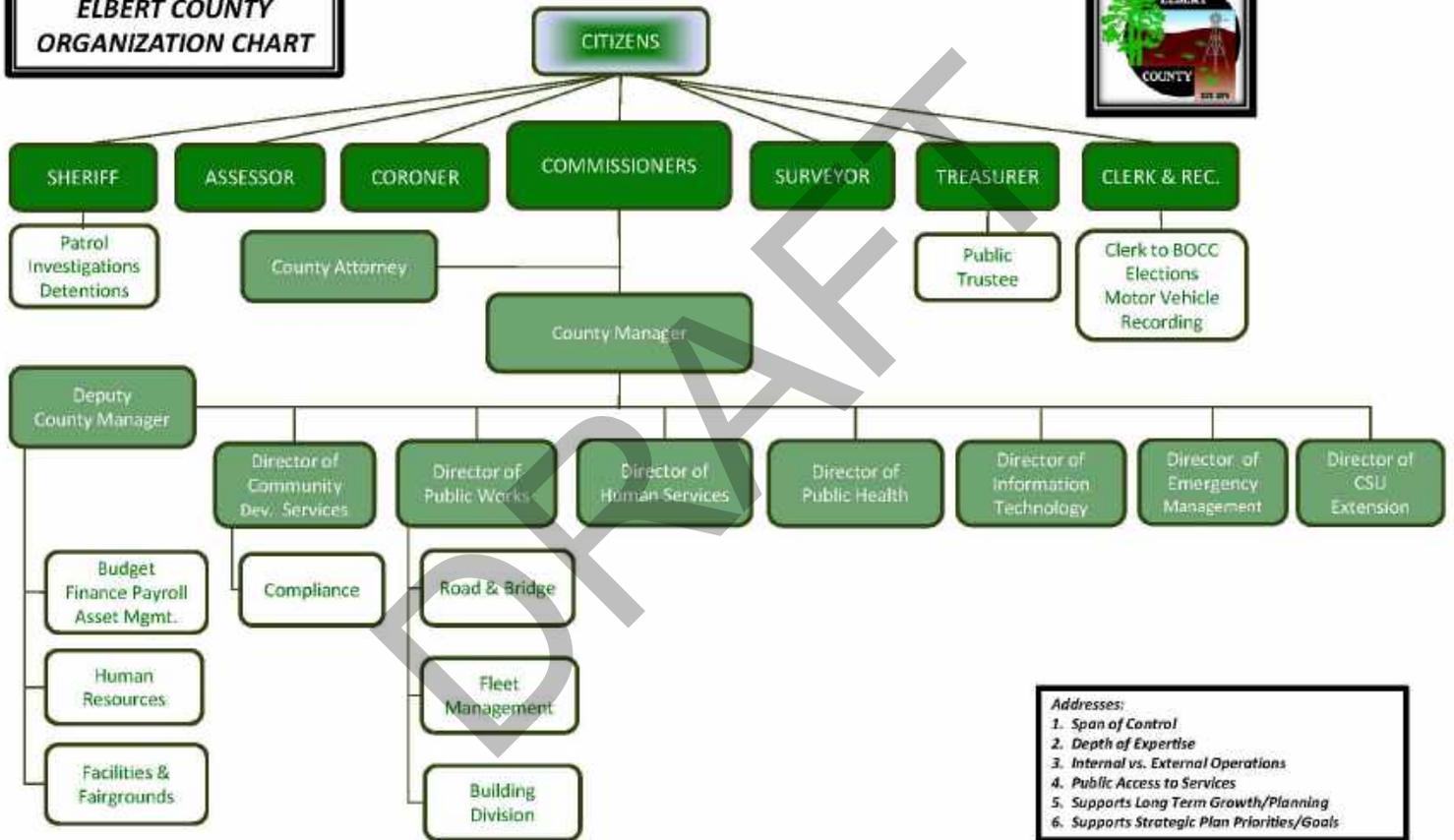


Elbert County's proximity and access to metropolitan areas have brought increasing growth, particularly to the western portions of the County. In 2016 alone, the state of Colorado added 101,000 people to its population and more than 80% of these newcomers settled along the Front Range. The surge of people in this concentrated zone makes areas like Elbert County, with low cost of living and access to economic centers, very attractive. As a result, population growth has manifested in the development of numerous rural subdivisions.

The State Demographer's Office projects Elbert County's population to increase by over 22,000 people by 2050. The 2018 estimated population in the County totaled 26,272, marking a 6.4% increase from 2015. By 2021, the population is projected to increase to 29,290. Over the past several years, Elbert County has experienced an average annual rate of population growth between 2.0% and 2.5%. State demographers predict Elbert County will be one of the fastest growing counties over the next five years and experience higher annual rates of population change, growing from an estimated population of 28,275 in 2020 to 38,117 by 2030.

The majority of the County's residents live in rural subdivisions in areas surrounding the communities of Elizabeth, Kiowa and Simla. Smaller historic communities include Agate, Elbert, Fondis, Matheson and Ponderosa Park. The town of Kiowa is the County seat. The western portion's proximity to Denver and Colorado Springs, lower cost of living and high quality of life has supported increased population growth, while the eastern portion of the county has retained much of its working agricultural lands and slower population growth rates. The three towns within the County have the potential to support further development as these areas provide minimum public services and basic supply requirements for residents and business owners and are located along major transportation corridors. Areas of Elbert County are projected to experience significant energy development and increased interest in recreation opportunities. As population has been increasing employment opportunities have not kept pace. The vast majority of working residents in Elbert County must leave the County for employment opportunities, goods and services. As of 2013, about 89% of the County's resident workforce worked outside of the County.

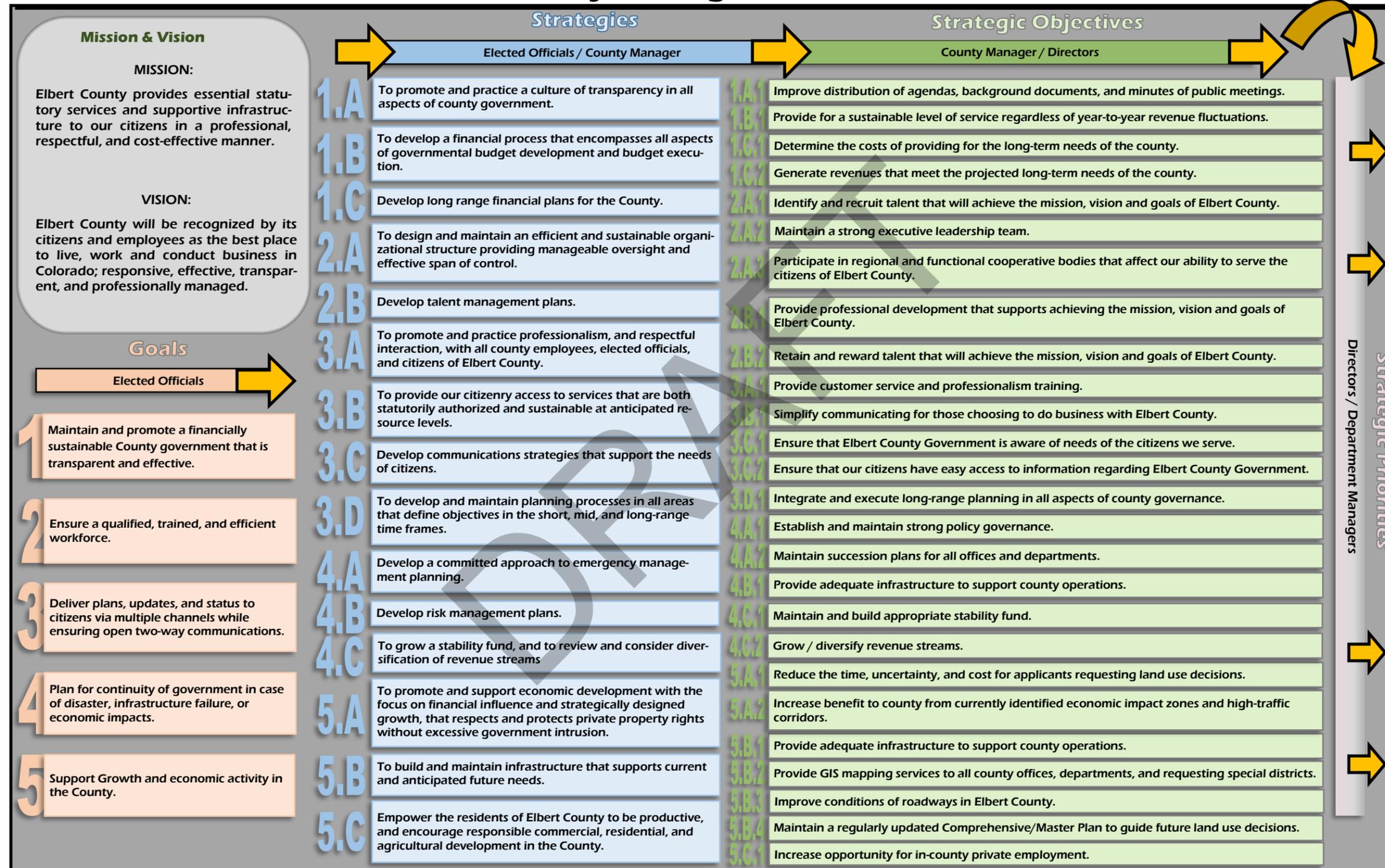
**ELBERT COUNTY  
ORGANIZATION CHART**



- Addresses:**
1. *Span of Control*
  2. *Depth of Expertise*
  3. *Internal vs. External Operations*
  4. *Public Access to Services*
  5. *Supports Long Term Growth/Planning*
  6. *Supports Strategic Plan Priorities/Goals*

7/1/2020

# Elbert County Strategic Plan 2018–2027



# Budget Overview

## General Overview of the Budget

The adopted budget serves as Elbert County's annual financial plan and mechanism to direct funding and control spending. The Elbert County Board of County Commissioners (BOCC) is charged with the responsibility of providing adequate budget appropriations to fund statutory functions, as well as responding to the service needs of the County's citizens. Elected officials, appointed officials, and department directors are charged with managing their authorized budgets in order to meet their statutory obligations and service demands as cost-effectively as possible. Elbert County Government operates on a calendar year. Therefore, this budget document covers the period from January 1, 2021 through December 31, 2021.

## Basis of Budgeting

All funds are adopted on the GAAP basis of accounting except for the General, Road and Bridge, and Law Enforcement Assistance Funds. Amounts expended as a result of capital leases are not included in the budgeted revenues or expenditures, as entering into a capital lease does not provide for or use financial resources. The payments required under capital lease agreements are included in the appropriations resolution.

## Budget Development Process

Budget development begins with receipt of the BOCC's annual budget goals for the next year and appointment of the Budget Officer. The Budget Officer appointed for the 2021 budget is the County Manager. The County Manager and finance staff meet in the spring to create the budget calendar, which establishes internal deadlines and budget development goals to ensure compliance with statutory requirements. The budget calendar and the BOCC's budget goals are then communicated to Elected Officials and department directors by the County Manager.

Elected Officials and department directors receive their annual budget packets at the budget kick-off meeting (held in June in 2021). Each department's annual budget submission is due to the Finance Department about four weeks after receipt of the budget packet. Finance staff then compiles all submittals for review by the County Manager.

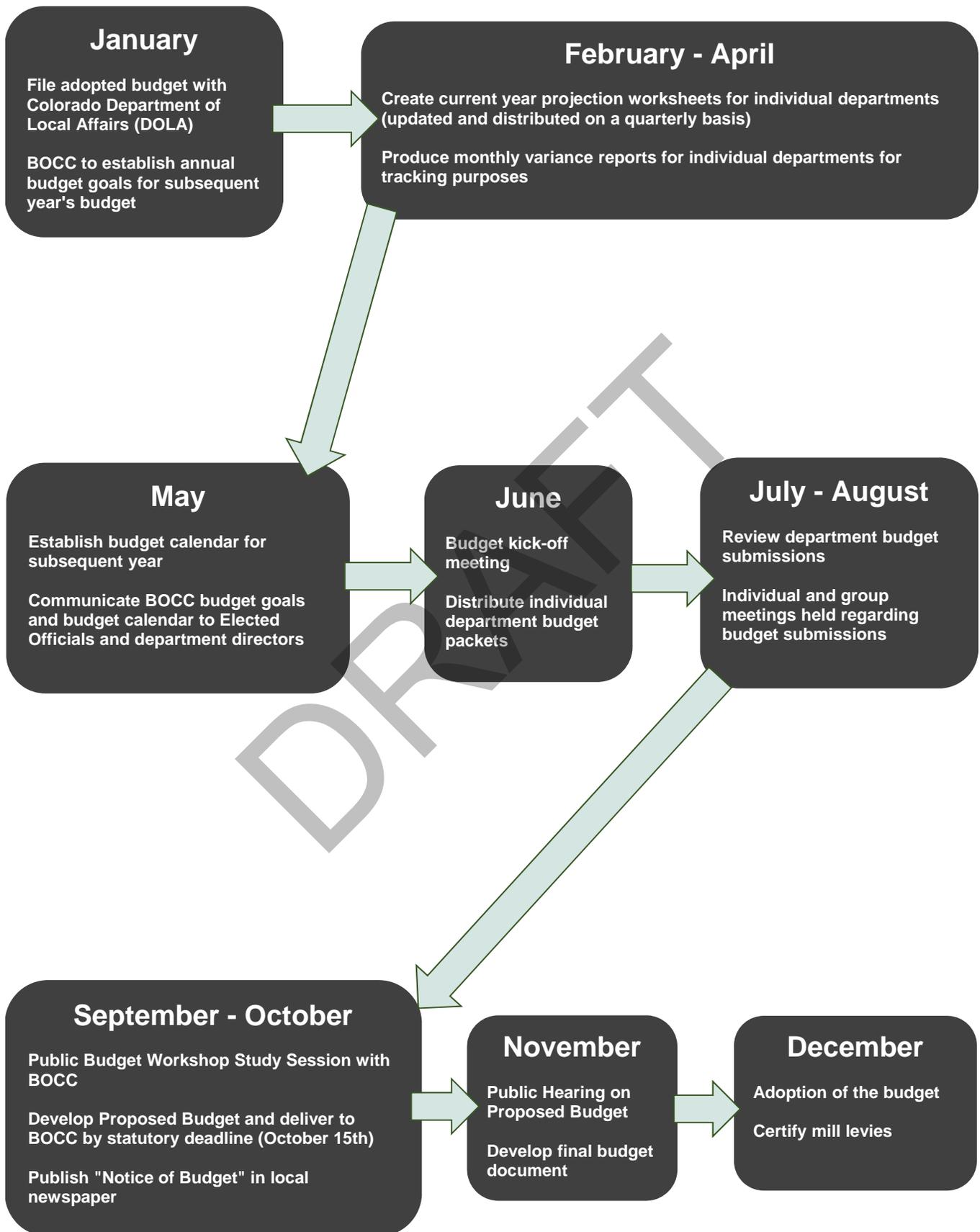
Individual department and group meetings are held by the County Manager and finance staff to discuss priorities and funding requests throughout the month of August. A proposed budget document is compiled by the Finance Department, based on the County Manager's final recommendations, and received by the BOCC no later than the statutory deadline, October 15th.

Additional meetings with Elected Officials and department directors are held in October and November to review the proposed budget. The BOCC makes their final decisions, and any changes are incorporated into the preparation of the final document for appropriation and approval in December.

## Budget Changes

The budget is effective on January 1st of the year following its adoption. Occasionally it is necessary to make changes to the original adopted budget. Per CRS 29-1-109, there are three methods for amending or changing the budget after adoption: transfers, supplemental appropriations, and revised appropriations. Each method requires approval by the BOCC.

# BUDGET DEVELOPMENT SCHEDULE



## ELBERT COUNTY GOVERNMENT COMMISSIONERS' 2021 BUDGET GOALS

**PURPOSE:** To guide the development of the preliminary 2021 County Budget. This document serves to supplement the broader goals articulated in the county's finance policies and strategic plan objectives for the upcoming fiscal year.

### 1. OVERALL:

- Balanced Budget (Do not exceed projected income plus 2021 anticipated end balance)
- Ending Balance of each fund will support 1st quarter operations
- Maintain & Build Contingency and Stability Funds separate from carry over fund balances
- Develop 2021 monthly spend plans to support cash flow analysis and variance reporting
- Develop 2021-2023 revenue and expense projections (including capital facilities costs)
- Tie budget to measurable strategic plan goals (Develop metrics)

### 2. ASSUMPTIONS:

- Use BLS Denver-Aurora-Lakewood Consumer Price Index projections for inflation factors
- Assume 10% increase in medical benefit costs
- Assume 12% increase in property and casualty insurance
- Assume 2% increase in population served

### 3. PERSONNEL

- FTEs
  - Document FTE Requirements, Authorizations, and Anticipated fill rates
  - Priorities
    - Critical Statutory Functions
    - Eliminate "single points of failure" through cross-training/distribution of duties
    - Increase key service capacities (Public Safety/Public Works) to achieve strategic plan goals.
  - Cost Benefit of Use of Overtime vs. Temp Hire/Part-time for special skill positions.
  - Consider cost/benefit of contracting specific services with neighboring counties
    - Noxious Weed Control Management
    - Animal Control
- Pay & Benefits
  - Conduct 2020 Compensation Survey - Plan to address results beginning in 2021
  - Address impacts of 2021 State mandated Minimum Wage and Elected Official salaries
  - Examine cost/benefit to return portions of county to 40 hours and/or 5-day work weeks (review by department/office - are we meeting service level goals as measured against the strategic plan - are their areas where 40 hours and/or 5-day availability to citizens is needed and at what cost?)

### 4. EFFICIENCIES

- Potential Outsourcing/Insourcing of specific operations/capabilities
- Assess cost/benefit a more robust countywide accounting/payables system

### 5. CAPITAL INVESTMENT

- Priority to maintaining current taxpayer investments (Roads/Buildings)
  - Refine 5-year PW Capital Improvement Plan based on Updates to Transportation Master Plan
  - Continue \$500K transfer to Facilities Capital Improvement Fund
  - Develop Long Range Facilities Plan based on 2019 Facilities Study to support financial planning

## 5. POLICY CHANGES

- Review/refine Stability Fund Resolution (Determine Fund-level and Growth Goals)
- Update GL Codes to better track ongoing vs. one-time costs and categorical spending
- Continue budget process and package improvements / Compete for GFAO Recognition
- Refine policy guidance for use of Vacancy Savings

This is a guidance document only.

APPROVED: March 11, 2020

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Governmental accounting is based upon fund accounting principles. Each fund has a unique purpose and self-balancing set of accounts, which allows for greater tracking of specific resources and more accountability over limited or restricted sources of funds. Elbert County's funds have been established based on various statutes, regulations and other restrictions or limitations set by the Governmental Accounting Standards Board (GASB), the State of Colorado, and the Elbert County Board of County Commissioners (BOCC).

## General Fund

The General Fund is used to account for all resources associated with traditional government functions that are not required legally or by sound financial management practices to be accounted for in another fund. As the County's main operating fund, the General Fund accounts for general government, public safety, and other operating expenditures.

The following departments are tracked within the County's General Fund:

- Non-Departmental
- Commissioners
- Human Resources
- Other County Administration
- Information Technology (IT)
- Finance
- Clerk & Recorder
- County Attorney
- Elections
- Treasurer
- Assessor
- Facilities Maintenance
- Pool Vehicles
- District Attorney
- Justice Center
- Sheriff's Office
- Sheriff's Office - Detentions
- Coroner
- Office of Emergency Management
- Building
- Community Development Services (CDS)
- 4-H
- Fairgrounds
- Fair Board
- CSU Extension
- Veterans' Services
- Surveyor

## Special Revenue Funds

Special Revenue Funds are used to account for the collection of revenues restricted or limited to expenditures for specified purposes. The County has the following Specific Revenue Funds:

- Public Health and Administration Fund
- Road and Bridge Fund
- Sales and Use Tax Fund
- Law Enforcement Assistance Fund (LEAF)
- Human Services Fund
- Grant Fund
- Retirement Fund
- Growth and Development Fund
- Conservation Trust Fund (CTF)

## Debt Service Funds

Debt Service Funds are used to account for the collection of revenues and other resources to pay interest and principal payments on long-term debt, except for accrued compensated absences and capital lease obligations. The County has the following Debt Service Funds:

- Bond Redemption Debt Service Fund
- Chaparral Valley Debt Service Fund
- Foxwood Estates Debt Service Fund
- Meadow Station Debt Service Fund
- Sun Country Meadows Debt Service Fund

### Capital Projects Funds

Capital Projects Funds are used to account for the collection of revenues and other resources to acquire and/or construct major capital assets. The County has the following Capital Projects Fund:

- Capital Improvement Fund

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# Countywide Summary

# COUNTYWIDE REVENUES AND EXPENDITURES

Elbert County 2021 Budget

## Elbert County - All Funds

	2018 ACTUAL	2019 ACTUAL	2020 AMENDED BUDGET	2020 PROJECTED FINANCIALS	2021 BUDGET
BEGINNING FUND BALANCE	\$ 15,337,176	\$ 16,072,877	\$ 17,147,417	\$ 18,733,102	\$ 22,605,030
<b>REVENUES</b>					
Taxes	15,327,230	16,231,698	17,173,799	18,155,347	18,530,957
Special assessments	13,939	12,989	13,000	13,350	12,020
Licenses and permits	870,220	1,128,523	979,200	1,113,884	1,002,000
Intergovernmental	7,635,081	7,448,750	10,582,148	10,860,367	8,693,442
Charges for services	2,874,406	3,709,003	3,390,100	3,627,688	3,384,414
Net investment income	143,037	225,389	129,860	90,445	137,740
Miscellaneous	525,093	690,741	571,293	622,082	186,350
Total revenues	27,389,006	29,447,093	32,839,400	34,483,162	31,946,923
<b>OTHER FINANCING SOURCES</b>					
Proceeds from issuance of debt	2,243,957	649,313			
Proceeds from buy back guarantees	-	942,000	Non-GAAP Budget Basis - Item Not Budgeted		
Insurance recoveries	100,467	226,108	5,000	67,130	10,000
Sale of general capital assets	108,933	114,672	45,000	50,000	40,000
Total other financing sources	2,453,357	1,932,094	50,000	117,130	50,000
<b>TRANSFERS IN</b>					
Intragovernmental	1,599,796	1,050,438	1,501,608	1,493,828	1,413,773
Total transfers in	1,599,796	1,050,438	1,501,608	1,493,828	1,413,773
<b>TOTAL REVENUES, OTHER FINANCING SOURCES &amp; TRANSFERS IN</b>	<b>31,442,160</b>	<b>32,429,624</b>	<b>34,391,006</b>	<b>36,094,120</b>	<b>33,410,696</b>
<b>TOTAL FUNDS AVAILABLE</b>	<b>46,779,336</b>	<b>48,502,501</b>	<b>51,538,423</b>	<b>54,827,222</b>	<b>56,015,726</b>
<b>EXPENDITURES</b>					
Current					
General government	5,352,673	6,061,449	6,377,366	6,157,061	6,286,280
Public safety	4,336,104	4,775,443	5,426,703	5,295,994	5,750,777
Public safety - Community Development Services	660,334	516,315	535,448	451,854	459,982
Public safety - Building	227,881	296,759	338,007	331,247	402,958
Public works	5,410,527	5,919,330	7,029,396	5,944,104	6,624,965
Public health and welfare	4,289,158	4,013,439	7,073,094	7,356,566	5,884,710
Culture and recreation	235,116	220,583	217,013	141,803	206,007
Auxiliary services	144,269	167,841	180,848	178,515	179,980
Pool vehicles	25,522	34,910	27,000	18,500	29,300
Debt service	-	-	-	-	-
Principal and interest	2,058,150	1,890,620	1,984,476	1,861,302	1,777,611
Bond issuance costs	90,901	-	-	-	-
Capital outlay	6,295,250	4,822,273	4,179,811	2,991,417	6,868,632
Total expenditures	29,125,886	28,718,961	33,369,161	30,728,365	34,471,202
<b>TRANSFERS OUT</b>					
Intragovernmental	1,599,796	1,050,438	1,498,439	1,493,828	1,413,773
Total transfers out	1,599,796	1,050,438	1,498,439	1,493,828	1,413,773
<b>TOTAL EXPENDITURES &amp; TRANSFERS OUT REQUIRING APPROPRIATION</b>	<b>30,725,682</b>	<b>29,769,399</b>	<b>34,867,600</b>	<b>32,222,192</b>	<b>35,884,975</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 16,053,653</b>	<b>\$ 18,733,102</b>	<b>\$ 16,670,823</b>	<b>\$ 22,605,030</b>	<b>\$ 20,130,751</b>

# STAFFING SUMMARY

Elbert County's budget for 2021 includes 193.50 full-time equivalent (FTE) staff positions, excluding temporary or seasonal positions. This is a net increase of six and a half FTEs from the 2020 current staff positions. FTE counts by department are summarized in the table below.

Department	2018 Actual	2019 Actual	2020 Current	2021 Budget
Board of County Commissioners	3.00	3.00	3.00	<b>3.00</b>
Human Resources	1.00	2.00	2.00	<b>2.00</b>
County Administration	2.00	2.00	2.00	<b>2.00</b>
Information Technology (IT)	2.00	2.00	2.00	<b>2.00</b>
Finance	2.00	2.00	2.00	<b>2.00</b>
Clerk & Recorder	11.00	11.00	10.00	<b>10.00</b>
County Attorney	1.00	1.00	1.00	<b>1.00</b>
Elections	1.00	1.00	2.00	<b>2.00</b>
Treasurer	3.00	3.00	3.00	<b>3.00</b>
Assessor	8.00	8.00	8.00	<b>8.00</b>
Facilities and Maintenance	2.50	3.50	3.00	<b>3.00</b>
Sheriff's Office	46.00	53.00	35.50	<b>37.50</b>
Sheriff's Office Detentions	0.00	0.00	17.50	<b>19.00</b>
Coroner	2.00	2.00	2.00	<b>2.00</b>
Office of Emergency Management (OEM)	1.00	1.00	1.00	<b>1.00</b>
Building	3.00	5.00	5.00	<b>6.00</b>
Community Development Services (CDS)	2.00	5.00	6.00	<b>6.00</b>
Fairgrounds	2.00	1.00	1.00	<b>1.00</b>
CSU Extension	2.00	2.00	2.00	<b>2.00</b>
Veterans' Services	0.00	0.50	0.50	<b>0.50</b>
Surveyor	1.00	1.00	1.00	<b>1.00</b>
Public Health	2.50	3.50	3.50	<b>5.50</b>
Road and Bridge	50.00	53.00	55.00	<b>55.00</b>
Law Enforcement Assistance/Model Traffic Code	6.00	0.00	0.00	<b>0.00</b>
Human Services	18.00	18.00	19.00	<b>19.00</b>
	<b>172.00</b>	<b>183.50</b>	<b>187.00</b>	<b>193.50</b>

The increase of six and a half FTE staff positions from 2020 to 2021 are outlined below.

- Building - 1.00 FTE position for an Administrative Assistant
- Sheriff's Office - 2.00 FTE positions for additional Patrol Deputies
- Sheriff's Office Detentions - 1.50 FTE positions for additional Detentions Deputies
- Public Health - 2.00 FTE positions for a Public Health Nurse and a Public Health Educator

# SUMMARY OF FUND BALANCE

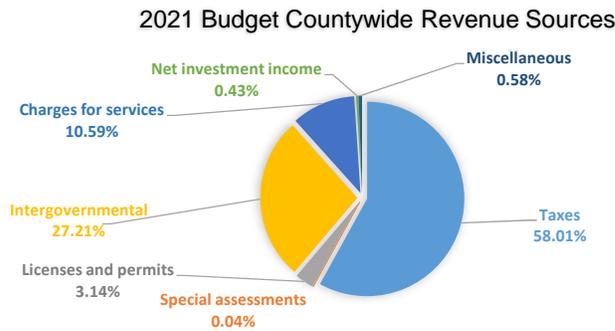
Elbert County 2021 Budget

Fund Type/Name	Estimated Beginning Fund Balance 1/1/2021	2021 Budgeted Revenues/ Transfers In	2021 Budgeted Expenditures/ Transfers Out	Estimated Ending Fund Balance 12/31/2021	% Change in Fund Balance
<b>General Fund</b>					
General Fund	\$ 9,587,124	\$ 12,803,242	\$ 13,375,004	\$ 9,015,362	-5.96%
<b>Special Revenue Funds</b>					
Public Health and Administration	581,825	722,123	546,177	757,770	30.24%
Road and Bridge	4,044,791	7,546,781	7,548,004	4,043,568	-0.03%
Sales and Use Tax	4,659,663	3,800,000	5,734,632	2,725,031	-41.52%
Law Enforcement Assistance	147,816	320,000	304,716	163,100	10.34%
Human Services	1,321,706	5,611,294	5,541,033	1,391,967	5.32%
Grant	-	314,630	314,630	-	-
Retirement	201,479	399,078	447,041	153,516	-23.81%
Growth and Development	1,380,746	545,000	165,000	1,760,746	27.52%
Conservation Trust	463,926	176,800	590,000	50,726	-89.07%
<b>Debt Service Funds</b>					
Bond Redemption	4,106	462,000	461,711	4,395	7.04%
Chaparral Valley	(38,551)	22,020	300	(16,831)	56.34%
Foxwood Estates	11,273	30,382	32,345	9,310	-17.41%
Meadow Station	-	-	-	-	-
Sun County Meadows	(10,873)	221,347	138,383	72,091	763.06%
<b>Capital Projects Funds</b>					
Capital Improvement	250,000	436,000	686,000	-	-100.00%
<b>Total</b>	<b>22,605,030</b>	<b>33,410,696</b>	<b>35,884,975</b>	<b>20,130,751</b>	<b>-10.95%</b>

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# SUMMARY OF REVENUES

Most of the County's 2021 budgeted revenue is from the collection of various County taxes, such as property, special ownership, and sales and use taxes. Intergovernmental revenues are the second largest source of revenues, and consist mostly of pass-through revenues or Federal and State reimbursements within the County's Department of Human Services.



## Property Taxes

The primary source of revenue for Elbert County is generated from the levying of property taxes. Property taxes are calculated based on the classifications and established property values of the parcels within the County.

Property tax rates are expressed in "mills," with one mill representing 1/10th of a penny. The equation for calculating property tax (Assessed Value × Mill Levy ÷ 1,000) results in \$1.00 of tax for every \$1,000 of assessed valuation.

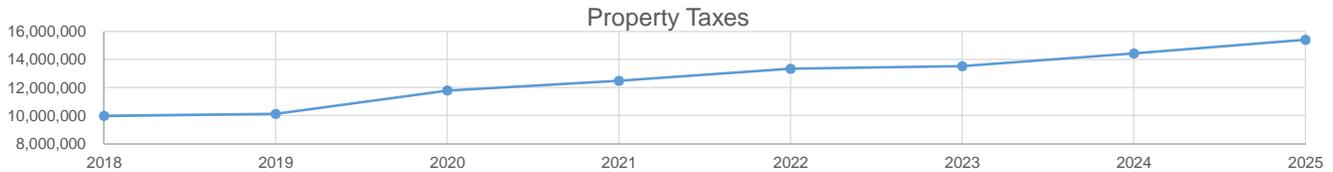
The property tax levied by Elbert County in 2021 is 28.054 mills, which is summarized in the table below.

	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED BUDGET	2020 PROJECTED FINANCIALS	2021 BUDGET
<b>ASSESSED VALUATION</b>					
Residential	\$ 239,959,690	\$ 244,655,870	\$ 297,674,480	\$ 297,674,480	\$ 305,866,360
Commercial	27,530,590	26,557,080	26,822,280	26,822,280	26,823,240
Industrial	-	1,600,450	1,600,560	1,600,560	1,531,940
Agricultural	21,601,440	21,903,830	21,619,790	21,619,790	22,377,450
Vacant Land	20,816,960	20,536,690	23,055,850	23,055,850	20,905,200
State Assessed	42,347,200	41,743,800	46,144,800	46,144,800	64,541,700
Natural Resources	3,589,290	1,353,180	1,396,170	1,396,170	1,365,540
Oil and Gas	-	2,152,770	1,743,710	1,743,710	1,018,140
Certified assessed value	<u>355,845,170</u>	<u>360,503,670</u>	<u>420,057,640</u>	<u>420,057,640</u>	<u>444,429,570</u>
<b>MILL LEVY</b>					
General	16.314	16.314	16.314	16.314	16.314
Road & Bridge	9.500	9.500	9.500	9.500	9.500
Human Services	1.500	1.500	1.500	1.500	1.500
Retirement	0.703	0.703	0.703	0.703	0.703
Refund and Abatements	0.016	0.029	0.037	0.037	0.037
Total mill levy	<u>28.033</u>	<u>28.046</u>	<u>28.054</u>	<u>28.054</u>	<u>28.054</u>
<b>PROPERTY TAXES</b>					
General	5,805,258	5,881,257	6,852,820	6,852,820	7,250,424
Road & Bridge	3,380,529	3,424,785	3,990,548	3,990,548	4,222,081
Human Services	533,768	540,756	630,086	630,086	666,644
Retirement	250,159	253,434	295,301	295,301	312,434
Refund and Abatements	5,694	10,455	15,542	15,542	16,444
Levied property taxes	<u>9,975,408</u>	<u>10,110,686</u>	<u>11,784,297</u>	<u>11,784,297</u>	<u>12,468,027</u>
Budgeted property taxes	<u>\$ 9,975,408</u>	<u>\$ 10,110,686</u>	<u>\$ 11,784,297</u>	<u>\$ 11,784,297</u>	<u>\$ 12,468,027</u>

In 2021 property taxes represent about 39.03% of total estimated revenue collected by the County. The County's mill levy is allocated to support administration, programs, and services within the General Fund, Road and Bridge Fund, Human Services Fund, and Retirement Fund.

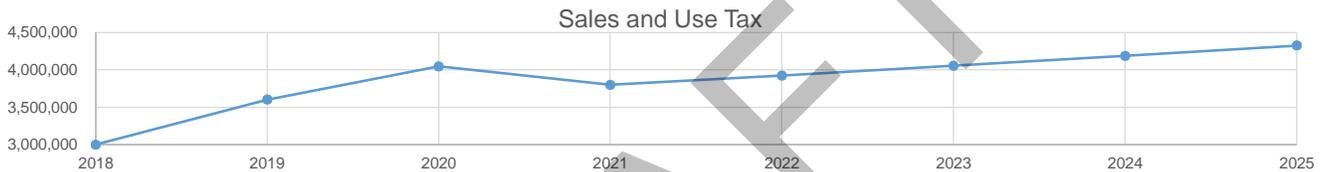
# SUMMARY OF REVENUES

The County has had a steady increase in property tax revenue due to a combination of population growth within the County and increases in assessed property values. Property tax revenue is estimated at \$12,468,027 in 2021 across all funds. Property tax revenue has been projected out to 2025 in the chart below based on the State Demographer's estimate of population growth in Elbert County, projected inflation, and historic property values.



### Sales and Use Tax

Elbert County collects a 1.00% sales and use tax on applicable sales and purchases within the County. There is a 6.15% decrease in Sales and Use Tax revenue between the 2019 and 2020 budget, due to significant new builds occurring during 2020. A 3.30% increase has been estimated in the projections for 2022 through 2025 based on the County's historical and projected population growth.



### Special Assessments

Elbert County collects a special assessment levied against properties in the Chaparral Valley 2 Subdivision Local Improvement District for the purpose of repaying an advance from the Road and Bridge Fund, which was used to retire the district's special assessment bonds early.

### Licenses and Permits

The County generates revenue from the issuance of licenses and permits. Building permits are the most significant source of the County's revenue in this category.

### Intergovernmental

Intergovernmental revenue represents revenue received from another governmental entity. The County's most significant sources of intergovernmental revenue are cost reimbursements received from the State of Colorado by the Department of Human Services, estimated at \$4,946,208 in 2021, and the County's allocation of the Highway Users Tax Fund (HUTF) received by Road and Bridge, estimated at \$2,608,000 in 2021.

### Charges for Services

Charges for services include revenue generated from County services provided to residents by various County departments. Significant sources of revenue in this category include Treasurer fees, Clerk fees, which include motor vehicle registration fees, and ticket revenues from traffic violations.

### Net Investment Income

Net investment income includes the interest revenue earned on the County's investment and operating accounts.

### Miscellaneous

Sources of revenue that do not fit within one of the other categories identified above are considered miscellaneous income.

# SUMMARY OF REVENUES

## Public Improvement District (PID) Tax Assessment Revenue

Elbert County is financially responsible for Foxwood Estates and Foxwood Ranches Public Improvement District (Foxwood Estates), Meadow Station Subdivision Public Improvement District (Meadow Station) and Sun Country Meadows Public Improvement District (Sun Country Meadows). The general obligation bonds associated with the public improvement districts are to be serviced by imposing a mill levy on all properties within the boundaries of each district. The tax assessment revenue associated with the mill levies are summarized as follows.

	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED BUDGET	2020 PROJECTED FINANCIALS	2021 BUDGET
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### Elbert County - Foxwood Estates Public Improvement District (PID)

<b>ASSESSED VALUATION</b>					
Residential	\$ 971,530	\$ 982,400	\$ 1,191,530	\$ 1,191,530	\$ 1,191,530
Certified assessed value	971,530	982,400	1,191,530	1,191,530	1,191,530
<b>MILL LEVY</b>					
Debt Service Fund	26.000	26.000	21.436	21.436	21.436
Total mill levy	26.000	26.000	21.436	21.436	21.436
<b>PROPERTY TAXES</b>					
Debt Service Fund	25,260	25,542	25,542	25,542	25,542
Levied property taxes	25,260	25,542	25,542	25,542	25,542
Budgeted property taxes	\$ 25,260	\$ 25,542	\$ 25,542	\$ 25,542	\$ 25,542

### Elbert County - Meadow Station Public Improvement District (PID)

<b>ASSESSED VALUATION</b>					
Residential	\$ 2,939,750	\$ 2,949,480	\$ 3,369,700	\$ 3,369,700	\$ 3,369,700
Certified assessed value	2,939,750	2,949,480	3,369,700	3,369,700	3,369,700
<b>MILL LEVY</b>					
Debt Service Fund	16.000	16.000	16.000	16.000	-
Total mill levy	16.000	16.000	16.000	16.000	-
<b>PROPERTY TAXES</b>					
Debt Service Fund	47,036	47,192	53,915	53,915	-
Levied property taxes	47,036	47,192	53,915	53,915	-
Budgeted property taxes	\$ 47,036	\$ 47,192	\$ 53,915	\$ 53,915	\$ -

### Elbert County - Sun Country Meadows Public Improvement District (PID)

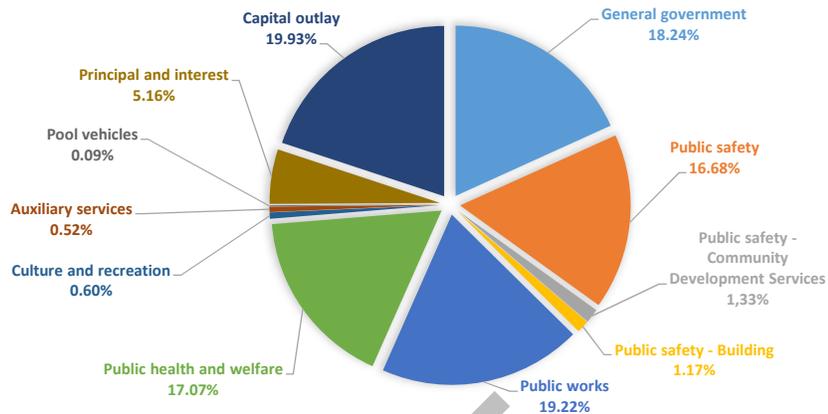
<b>ASSESSED VALUATION</b>					
Residential	\$ 11,215,300	\$ 11,275,730	\$ 12,843,200	\$ 12,843,200	\$ 12,879,180
Certified assessed value	11,215,300	11,275,730	12,843,200	12,843,200	12,879,180
<b>MILL LEVY</b>					
Debt Service Fund	16.850	16.784	14.735	14.735	14.694
Total mill levy	16.850	16.784	14.735	14.735	14.694
<b>PROPERTY TAXES</b>					
Debt Service Fund	188,978	189,252	189,245	189,245	189,247
Levied property taxes	188,978	189,252	189,245	189,245	189,247
Budgeted property taxes	\$ 188,978	\$ 189,252	\$ 189,245	\$ 189,245	\$ 189,247

# SUMMARY OF EXPENDITURES

This budget document contains summaries that are consistent in presentation to the County's audited financial statements and prior year budgets. Expenditures in these summaries have been categorized in the following government functions:

- General government
- Public safety
- Public health and welfare
- Culture and recreation
- Auxiliary services
- Pool vehicles
- Debt service
- Capital outlay

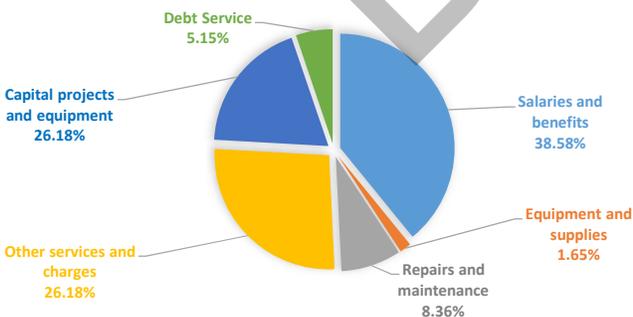
2021 Budget Countywide Expenditures by Function



Additional analysis of expenditures, by expenditure type (i.e. salaries and benefits, equipment and supplies, etc.), is also provided in the budget document to increase awareness of how the County's resources are used and allocated. Countywide expenditures are summarized by expenditure type in the table below.

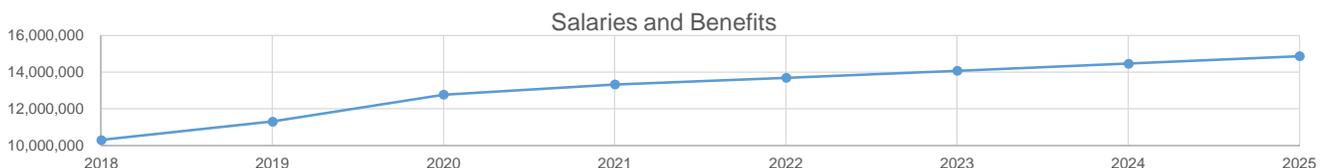
	2018 Actual	2019 Actual	2020 Amended Budget	2021 Budget	2020 to 2021 Variance	% Inc. (Dec.)
<b>Salaries and Benefits</b>						
Salaries and Wages	\$ 7,932,664	\$ 8,650,816	\$ 9,560,880	\$ 9,919,436	\$ 358,556	3.75%
Employee Benefits	2,358,366	2,650,729	3,207,764	3,404,464	196,700	6.13%
Equipment and Supplies	615,072	729,173	590,654	570,415	(20,239)	-3.43%
Repairs and Maintenance	2,243,530	2,415,103	2,841,500	2,887,140	45,640	1.61%
Other Services and Charges	7,269,715	7,161,659	10,680,433	9,043,503	(1,636,930)	-15.33%
Capital Projects and Equipment	6,295,250	4,822,273	4,179,811	6,868,632	2,688,821	64.33%
Debt Service	2,149,051	1,890,620	1,984,476	1,777,611	(206,865)	-10.42%
Direct and Indirect Cost Transfers	262,238	400,087	323,643	-	(323,643)	-100.00%
<b>Total</b>	<b>\$ 29,125,886</b>	<b>\$ 28,720,461</b>	<b>\$ 33,369,161</b>	<b>\$ 34,471,202</b>	<b>\$ 1,102,040</b>	<b>3.30%</b>

2021 Budget Countywide Expenditures by Type



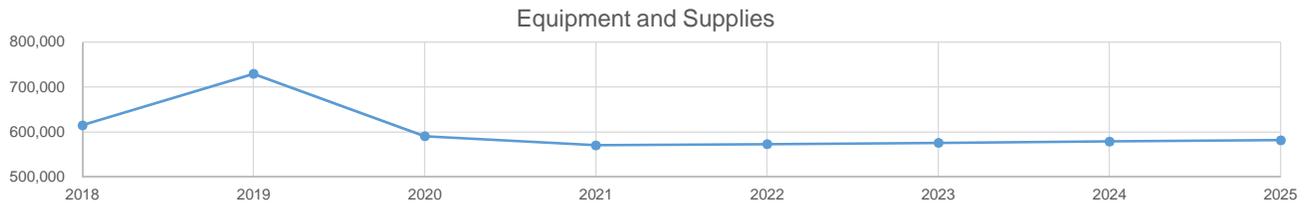
### Salaries and Benefits

Salaries and benefits represent the County's largest expenditures. The 2021 budget includes 1.00% of payroll for employee salary increases and a 3.80% increase in employer paid benefits. The trend of salaries and benefits outlined in the chart below assumes an annual increase in salaries (consistent with the 2019 and 2020 budgets) and an annual increase in benefits in the out years (2022 - 2025), to help cover the rising costs of healthcare insurance. Future budgetary constraints and the results of the 2020 compensation study may have significant impact on these assumptions.



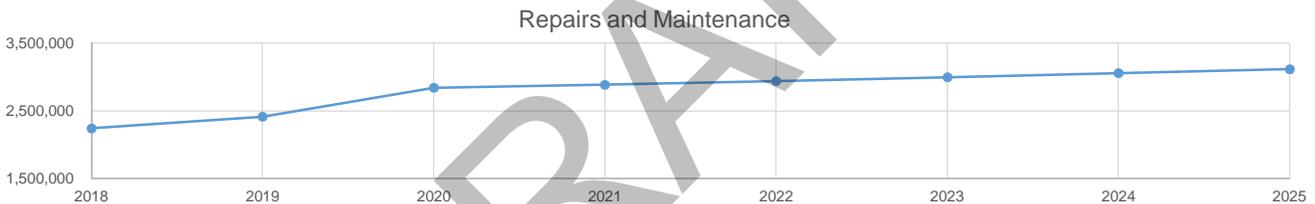
**Equipment and Supplies**

Equipment and supplies are necessary department expenditures for day-to-day operations. These expenditures include office supplies, janitorial supplies, and computer and software equipment. The trend of equipment and supplies expenditures is outlined in the chart below. Equipment and supplies expenditures in 2021 are budgeted at \$570,415, a decrease of \$20,239 or 3.43% from the 2020 budget. Expenditures in the out years (2022 to 2025) are expected to remain relatively flat.



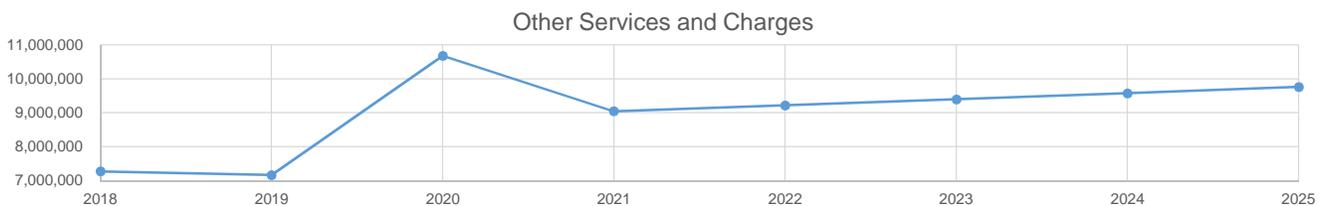
**Repairs and Maintenance**

Repairs and maintenance are the costs associated with maintaining the County's buildings, equipment, and other assets, including County roads. The majority of these expenditures are incurred within the Road and Bridge Fund, as the Road and Bridge department is responsible for maintaining the County's roads and most of the County's capital equipment. The trend of repairs and maintenance expenditures is outlined in the chart below. Repairs and maintenance expenditures in 2021 are budgeted at \$2,887,140, an increase of \$45,640 or 1.61% from the 2020 budget. Expenditures in the out years (2022 to 2025) have been projected to increase at the 2018 Denver-Aurora-Lakewood Consumer Price Index (CPI) rate of 1.924% to account for the anticipated increases in parts and materials.



**Other Services and Charges**

Other services and charges are the costs associated with professional and technical services, social service programs, and other costs of operations. Expenditures in this category include contracts, utilities, fuel, insurance, and direct assistance payments. The trend of other services and charges is outlined in the chart below. Other services and charges in 2021 are budgeted at \$9,043,503, a decrease of \$1,636,930 or 15.33% from the 2020 budget. The significant increase in other services and charges from 2019 and 2020 is associated with unanticipated expenditures related to the COVID-19 pandemic, many of which have corresponding grant revenue sources. In 2021, pass-through expenses associated with the Human Services Department are anticipated to increase significantly. Expenditures in the out years (2022 to 2025) have been projected to increase at the 2019 Denver-Aurora-Lakewood Consumer Price Index (CPI) rate of 1.924% over the recurring expenditures budgeted in 2021.



**Capital Projects and Equipment**

Capital projects and equipment include expenditures for acquiring and constructing capital assets. Expenditures in this category include construction of roads, significant building remodels, and the purchase of equipment and vehicles. Capital projects and equipment in 2021 are budgeted at \$6,868,632, an increase of \$2,688,821 or 64.33% from the 2020 budget. The

## SUMMARY OF EXPENDITURES

increase in budgeted expenditures is largely attributable to significant road infrastructure projects budgeted within the Sales and Use Tax Fund. The majority of the County's capital expenditures are reported in the Sales and Use Tax Fund, as revenue generated by the County's sales and use tax is restricted for expenditures associated with the County's road infrastructure. Additional information regarding the County's capital expenditures as they relate to transportation projects for fiscal years 2020 through 2025 can be found in the Elbert County Capital Improvement Program.

The 2021 budget also includes capital projects and equipment expenditures of \$686,000 in the Capital Improvement Fund for the purpose of completing capital facilities projects identified in the comprehensive facilitates assessment report the County contracted during 2019.

### **Debt Service**

Debt service expenditures include principal and interest payments on debt bonds and capital lease agreements, as well as other costs of financing, such as bond issuance costs. Additional information regarding the County's debt, including debt schedules associated with current bonds and lease accounts, can be found in the Debt and Lease section of the budget document.

### **Direct and Indirect Cost Transfers**

Direct and indirect cost transfers were historically performed for expenditures incurred by administrative departments within the General Fund for the benefit of departments tracked in other funds. County administration and finance staff have worked diligently to remove the indirect cost transfers from the 2021 budget.

### **Transfers Out**

In addition to budgeted County expenditures, transfers out are included in total fund appropriations. Transfers out account for the movement of money between the County's funds. Significant transfers in the 2021 budget include \$462,000 for debt service payments from the General Fund to the Bond Redemption Fund, \$436,000 for capital projects from the General Fund to the Capital Improvement Fund, and \$350,000 for road improvement projects from the Sales and Use Tax Fund to the Road and bridge Fund.

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# Fund Revenues and Expenditures

# FUND REVENUES AND EXPENDITURES

Elbert County 2021 Budget

## General Fund (Fund 010)

114 FTE Employees

Sam Albrecht, County Manager

215 Comanche Street, Kiowa, CO 80117

The General Fund is used to account for all resources associated with traditional government functions that are not required legally or by sound financial management practices to be accounted for in another fund.

	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED BUDGET	2020 PROJECTED FINANCIALS	2021 BUDGET
BEGINNING FUND BALANCE	\$ 8,034,688	\$ 8,744,185	\$ 8,805,842	\$ 9,284,578	\$ 9,587,126
<b>REVENUES</b>					
Taxes	7,650,195	7,883,814	8,567,420	8,633,358	9,072,324
Special assessments	-	-	-	-	-
Licenses and permits	870,220	1,128,523	979,200	1,113,884	1,002,000
Intergovernmental	500,461	307,090	229,253	350,881	252,254
Charges for services	1,900,668	2,165,205	2,143,100	2,355,748	2,195,914
Net investment income	118,809	160,966	106,500	57,688	107,400
Miscellaneous	446,739	594,183	471,493	484,308	118,350
Total revenues	11,487,092	12,239,781	12,496,966	12,995,867	12,748,242
<b>OTHER FINANCING SOURCES</b>					
Proceeds from issuance of debt	56,809	-	-	-	-
Insurance recoveries	43,026	218,706	-	503	-
Sale of general capital assets	3,386	20,338	-	-	-
Total other financing sources	103,221	239,043	-	503	-
<b>TRANSFERS IN</b>					
Intragovernmental	47,466	52,387	55,000	40,802	55,000
Total transfers in	47,466	52,387	55,000	40,802	55,000
<b>TOTAL REVENUES, OTHER FINANCING SOURCES &amp; TRANSFERS IN</b>	<b>11,637,779</b>	<b>12,531,212</b>	<b>12,551,966</b>	<b>13,037,172</b>	<b>12,803,242</b>
<b>TOTAL FUNDS AVAILABLE</b>	<b>19,672,467</b>	<b>21,275,397</b>	<b>21,357,808</b>	<b>22,321,750</b>	<b>22,390,368</b>
<b>EXPENDITURES</b>					
<b>Current</b>					
General government	4,587,385	5,162,268	5,420,350	5,252,166	5,591,682
Public safety	4,189,317	4,759,969	5,163,967	5,081,658	5,441,148
Public safety - Community Development Services	660,334	516,315	535,448	451,854	459,982
Public safety - Building	227,881	296,759	338,007	331,247	402,958
Public works	-	-	-	-	-
Public health and welfare	32,845	14,824	-	-	-
Culture and recreation	202,940	196,533	172,013	138,506	191,007
Auxiliary services	144,269	167,841	180,848	178,515	179,980
Pool vehicles	25,522	34,910	27,000	18,500	29,300
<b>Debt service</b>					
Principal and interest	25,610	25,610	25,674	25,610	50,674
Bond issuance costs	-	-	-	-	-
Capital outlay	54,760	296,240	-	99,961	19,500
Capital outlay related to capital leases	56,809	-	-	-	-
Total expenditures	10,207,672	11,471,269	11,863,307	11,578,018	12,366,232
<b>TRANSFERS OUT</b>					
Intragovernmental	739,834	519,550	1,053,439	1,156,608	1,008,773
Total transfers out	739,834	519,550	1,053,439	1,156,608	1,008,773
<b>TOTAL EXPENDITURES &amp; TRANSFERS OUT REQUIRING APPROPRIATION</b>	<b>10,947,506</b>	<b>11,990,819</b>	<b>12,916,746</b>	<b>12,734,624</b>	<b>13,375,004</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 8,724,961</b>	<b>\$ 9,284,578</b>	<b>\$ 8,441,063</b>	<b>\$ 9,587,126</b>	<b>\$ 9,015,364</b>

# FUND REVENUES AND EXPENDITURES

Elbert County 2021 Budget

## General Fund (Fund 010)

114 FTE Employees

Sam Albrecht, County Manager

215 Comanche Street, Kiowa, CO 80117

### General Fund Detail of Revenues

	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED BUDGET	2020 PROJECTED FINANCIALS	2021 BUDGET
<b>REVENUES</b>					
Taxes					
Property Tax	\$ 5,820,871	\$ 5,908,804	\$ 6,858,920	\$ 6,818,085	\$ 7,262,324
Specific Ownership Tax	1,819,137	1,964,343	1,700,000	1,806,048	1,800,000
Cigarette Tax	10,187	10,667	8,500	9,225	10,000
Total taxes	7,650,195	7,883,814	8,567,420	8,633,358	9,072,324
Licenses and Permits					
Building Permits	868,379	1,124,721	977,000	1,113,626	1,000,000
Liquor	1,841	3,802	2,200	258	2,000
Total licenses and permits	870,220	1,128,523	979,200	1,113,884	1,002,000
Intergovernmental revenues					
VALE grant	53,000	64,000	-	-	-
Other intergovernmental revenues	447,461	243,090	229,253	350,881	252,254
Total intergovernmental revenues	500,461	307,090	229,253	350,881	252,254
Charges for Services					
Sheriff Fees	130,232	122,476	71,000	44,195	59,414
Clerk	796,181	923,059	949,000	984,723	1,063,000
Treasurer	647,636	683,629	726,000	806,180	751,000
Public trustee fees	58,255	68,229	25,000	29,583	30,000
Other	268,364	367,812	372,100	491,068	292,500
Total charges for services	1,900,668	2,165,205	2,143,100	2,355,748	2,195,914
Interest income					
	118,809	160,966	106,500	57,688	107,400
Miscellaneous revenues					
Administrative cost allocation	277,654	400,087	333,643	326,431	-
Other	169,085	194,096	137,850	157,877	118,350
Total miscellaneous revenues	446,739	594,183	471,493	484,308	118,350
Other financing sources					
Sale of assets	3,386	20,338	-	-	-
Insurance recoveries	43,026	218,706	-	503	-
Total other financing sources	46,412	239,044	-	503	-
Transfers in					
	47,466	52,387	55,000	40,802	55,000
Total revenues, other financing sources and transfers in	\$ 11,580,970	\$ 12,531,212	\$ 12,551,966	\$ 13,037,172	\$ 12,803,242

## General Fund (Fund 010)

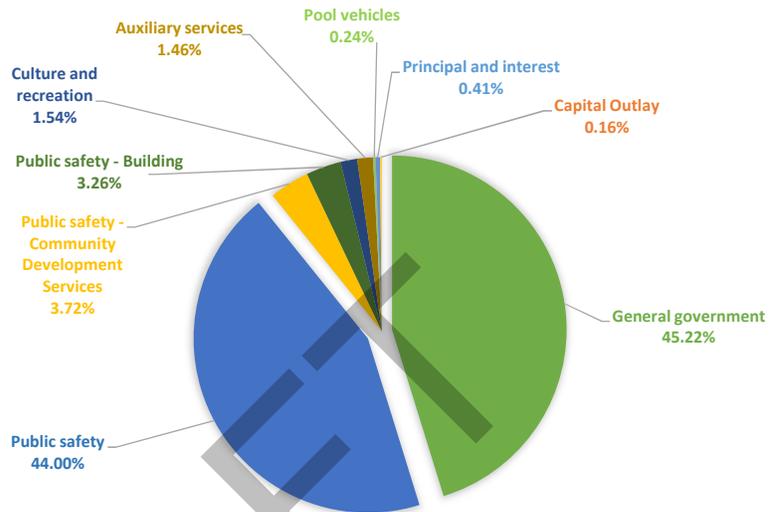
114 FTE Employees

Sam Albrecht, County Manager

215 Comanche Street, Kiowa, CO 80117

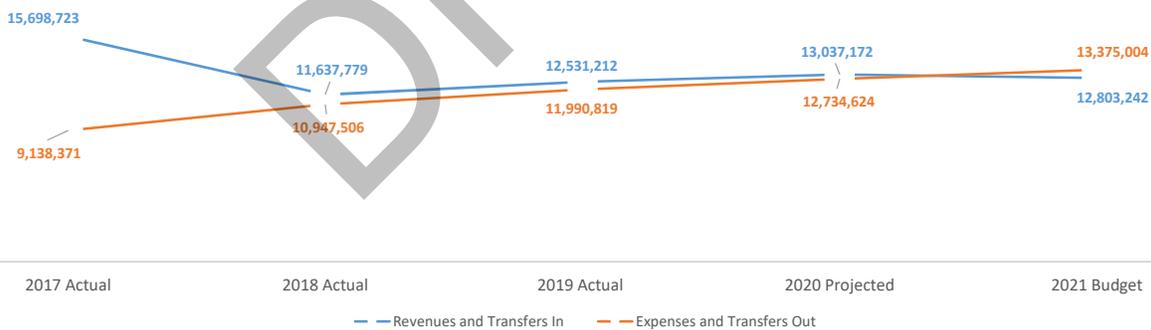
The largest expenditure categories budgeted within the General Fund in 2021 are general government and public safety. Departments with the greatest budgeted general government expenditures include Information Technology (IT), Other County Administration, District Attorney, Clerk and Recorder, and Assessor. Departments with the greatest budgeted public safety expenditures include the Sheriff's Office and Sheriff's Office Detentions. The breakdown of expenditures by department are summarized on the following page. Additionally, further detail of department expenditures can be found in the department summary section of this budget document.

2021 General Fund Expenditures by Audit Category



Historically, as depicted in the trend data below, General Fund revenues have exceeded General Fund expenditures. In the 2021 budget, expenditures and transfers out are anticipated to exceed revenues and transfers in by \$571,762, resulting in the intentional use of unrestricted fund balance. The use of unrestricted fund balance is recommended in order to perform a transfer in the amount of \$436,000 to the Capital Improvement Fund for use on projects identified in the facilities condition assessment report delivered during 2019.

General Fund Five Year Trend Data of Revenues and Expenditures



# FUND REVENUES AND EXPENDITURES

Elbert County 2021 Budget

## General Fund (Fund 010)

114 FTE Employees

Sam Albrecht, County Manager

215 Comanche Street, Kiowa, CO 80117

### General Fund Detail of Expenditures

	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED BUDGET	2020 PROJECTED FINANCIALS	2021 BUDGET
<b>EXPENDITURES</b>					
General government					
Office of commissioners	\$ 270,396	\$ 287,649	\$ 280,609	\$ 274,714	\$ 357,399
County attorney	198,426	264,086	256,271	234,048	275,196
Clerk and recorder	593,295	628,751	634,389	584,523	623,270
Clerk and recorder - Elections	176,177	138,377	321,925	287,115	203,023
County treasurer	248,532	225,567	219,765	215,010	220,454
County assessor	493,374	660,419	528,215	474,791	545,482
Maintenance of grounds and buildings	249,014	403,543	383,133	365,082	467,253
Central data processing	893,253	959,663	998,243	1,011,047	1,047,538
Other administration	759,285	804,114	800,793	822,994	860,612
Budget/payroll	122,629	185,707	349,075	345,079	344,872
District attorney	583,004	604,392	647,933	637,763	646,583
Total general government	<u>4,587,385</u>	<u>5,162,268</u>	<u>5,420,350</u>	<u>5,252,166</u>	<u>5,591,682</u>
Public safety					
County sheriff	3,899,776	4,439,087	3,156,454	3,083,966	3,351,029
County sheriff - detentions	-	-	1,677,182	1,639,867	1,748,795
County coroner	108,420	137,187	167,304	165,621	176,600
Judicial center	108,476	98,522	121,900	121,304	128,451
Emergency communications and operations	72,645	85,173	41,128	70,900	36,273
Total public safety	<u>4,189,317</u>	<u>4,759,969</u>	<u>5,163,967</u>	<u>5,081,658</u>	<u>5,441,148</u>
Public safety - Community Development Services	<u>660,334</u>	<u>516,315</u>	<u>535,448</u>	<u>451,854</u>	<u>459,982</u>
Public safety - Building	<u>227,881</u>	<u>296,759</u>	<u>338,007</u>	<u>331,247</u>	<u>402,958</u>
Public health and welfare	<u>32,845</u>	<u>14,824</u>	-	-	-
Culture and recreation	202,940	196,533	172,013	138,506	191,007
Auxiliary services	144,269	167,841	180,848	178,515	179,980
Pool vehicles	25,522	34,910	27,000	18,500	29,300
Debt service	25,610	25,610	25,674	25,610	50,674
Capital outlay	54,760	296,240	-	99,961	19,500
Transfers out	739,834	519,550	1,053,439	1,156,608	1,008,773
Total expenditures and transfers out	<u>\$ 10,890,697</u>	<u>\$ 11,990,819</u>	<u>\$ 12,916,746</u>	<u>\$ 12,734,624</u>	<u>\$ 13,375,004</u>

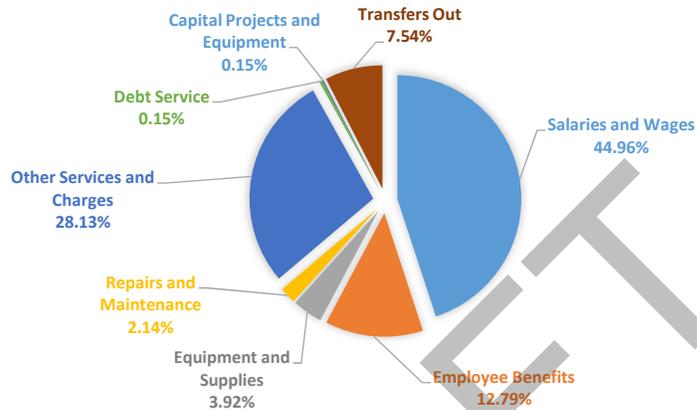
General Fund (Fund 010)

114 FTE Employees

Sam Albrecht, County Manager

215 Comanche Street, Kiowa, CO 80117

**General Fund Expenditures and Transfers by Type  
(summarized in the table below)**



**Summary of Expenditures and Transfers by Type**

	2018 Actual	2019 Actual	2020 Adopted	2020 Projection	2021 Budget
Salaries and Wages	\$ 4,619,077	\$ 5,272,828	\$ 5,798,836	\$ 5,615,696	\$ 6,013,816
Employee Benefits	1,150,379	1,325,931	1,595,363	1,467,796	1,710,172
Equipment and Supplies	538,763	589,924	553,530	526,303	523,815
Repairs and Maintenance	202,646	278,342	253,300	289,914	286,390
Other Services and Charges	3,616,438	3,682,396	3,636,604	3,454,735	3,761,865
Debt Service	25,610	25,610	25,674	25,610	50,674
Capital Projects and Equipment	54,760	296,240	-	99,961	19,500
Transfers Out	739,834	519,550	1,053,439	1,254,608	1,008,773
<b>Total</b>	<b>\$ 10,947,506</b>	<b>\$ 11,990,819</b>	<b>\$ 12,916,746</b>	<b>\$ 12,734,624</b>	<b>\$ 13,375,004</b>

# FUND REVENUES AND EXPENDITURES

Elbert County 2021 Budget

## Public Health and Administration Fund (Fund 015)

5.5 FTE Employees

Dwayne Smith, Director of Public Health

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

	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED BUDGET	2020 PROJECTED FINANCIALS	2021 BUDGET
BEGINNING FUND BALANCE	\$ 215,194	\$ 347,522	\$ 471,074	\$ 464,836	\$ 581,825
<b>REVENUES</b>					
Taxes	-	-	-	-	-
Special assessments	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	105,845	92,647	132,810	204,992	459,188
Charges for services	233,521	204,283	216,000	182,071	212,000
Net investment income	-	-	-	-	-
Miscellaneous	2,000	6,102	6,000	5,750	7,000
Total revenues	341,366	303,032	354,810	392,813	678,188
<b>OTHER FINANCING SOURCES</b>					
Insurance recoveries	-	-	-	-	-
Sale of general capital assets	-	-	-	-	-
Total other financing sources	-	-	-	-	-
<b>TRANSFERS IN</b>					
Intragovernmental	34,629	41,660	43,169	43,169	43,935
Total transfers in	34,629	41,660	43,169	43,169	43,935
<b>TOTAL REVENUES, OTHER FINANCING SOURCES &amp; TRANSFERS IN</b>	<b>375,995</b>	<b>344,692</b>	<b>397,979</b>	<b>435,982</b>	<b>722,123</b>
<b>TOTAL FUNDS AVAILABLE</b>	<b>591,189</b>	<b>692,214</b>	<b>869,052</b>	<b>900,818</b>	<b>1,303,948</b>
<b>EXPENDITURES</b>					
<b>Current</b>					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Public works	-	-	-	-	-
Public health and welfare	243,667	226,300	342,449	281,493	538,677
Culture and recreation	-	-	-	-	-
Auxiliary services	-	-	-	-	-
Pool vehicles	-	-	-	-	-
<b>Debt service</b>					
Principal and interest	-	-	-	-	-
Bond issuance costs	-	-	-	-	-
Capital outlay	-	1,078	50,000	37,500	7,500
Total expenditures	243,667	227,378	392,449	318,993	546,177
<b>TRANSFERS OUT</b>					
Intragovernmental	-	-	-	-	-
Total transfers out	-	-	-	-	-
<b>TOTAL EXPENDITURES &amp; TRANSFERS OUT REQUIRING APPROPRIATION</b>	<b>243,667</b>	<b>227,378</b>	<b>392,449</b>	<b>318,993</b>	<b>546,177</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 347,522</b>	<b>\$ 464,836</b>	<b>\$ 476,604</b>	<b>\$ 581,825</b>	<b>\$ 757,770</b>

# FUND REVENUES AND EXPENDITURES

Elbert County 2021 Budget

## Road and Bridge Fund (Fund 020)

55 FTE Employees

Rory Hale, Director of Public Works

215 Comanche Street, Kiowa, CO 80117

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

	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED BUDGET	2020 PROJECTED FINANCIALS	2021 BUDGET
BEGINNING FUND BALANCE	\$ 2,269,142	\$ 2,781,430	\$ 3,115,226	\$ 3,459,496	\$ 4,044,791
<b>REVENUES</b>					
Taxes	3,535,830	3,586,309	4,172,948	4,161,937	4,398,081
Special assessments	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	3,228,949	3,487,183	3,362,000	2,938,756	2,608,000
Charges for services	241,559	255,844	240,000	163,162	146,500
Net investment income	5,531	6,717	7,000	9,817	8,400
Miscellaneous	19,915	8,467	2,800	104,718	5,800
Total revenues	7,031,784	7,344,520	7,784,748	7,378,390	7,166,781
<b>OTHER FINANCING SOURCES</b>					
Proceeds from issuance of debt	387,148	385,404	Non-GAAP Budget Basis - Item Not Budgeted		
Proceeds from buy back guarantee	-	942,000	Non-GAAP Budget Basis - Item Not Budgeted		
Insurance recoveries	57,441	7,403	5,000	19,642	10,000
Sale of general capital assets	89,987	76,786	20,000	30,000	20,000
Total other financing sources	534,577	1,411,593	25,000	49,642	30,000
<b>TRANSFERS IN</b>					
Intragovernmental	450,000	450,000	200,000	200,000	350,000
Total transfers in	450,000	450,000	200,000	200,000	350,000
<b>TOTAL REVENUES, OTHER FINANCING SOURCES &amp; TRANSFERS IN</b>	<b>8,016,361</b>	<b>9,206,112</b>	<b>8,009,748</b>	<b>7,628,032</b>	<b>7,546,781</b>
<b>TOTAL FUNDS AVAILABLE</b>	<b>10,285,503</b>	<b>11,987,542</b>	<b>11,124,974</b>	<b>11,087,528</b>	<b>11,591,572</b>
<b>EXPENDITURES</b>					
Current					
General government	325,691	445,451	419,888	417,114	126,662
Public safety	-	-	-	-	-
Public works	5,336,856	5,590,604	6,649,396	5,754,104	6,624,965
Public health and welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Auxiliary services	-	-	-	-	-
Pool vehicles	-	-	-	-	-
Debt service					
Principal and interest	1,048,651	744,976	906,000	871,519	796,377
Bond issuance costs	-	-	-	-	-
Capital outlay	398,298	419,612	-	-	-
Capital outlay related to capital leases	387,148	1,327,404	Non-GAAP Budget Basis - Item Not Budgeted		
Total expenditures	7,496,643	8,528,047	7,975,284	7,042,737	7,548,004
<b>TRANSFERS OUT</b>					
Intragovernmental	7,429	-	-	-	-
Total transfers out	7,429	-	-	-	-
<b>TOTAL EXPENDITURES &amp; TRANSFERS OUT REQUIRING APPROPRIATION</b>	<b>7,504,073</b>	<b>8,528,047</b>	<b>7,975,284</b>	<b>7,042,737</b>	<b>7,548,004</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 2,781,430</b>	<b>\$ 3,459,496</b>	<b>\$ 3,149,690</b>	<b>\$ 4,044,791</b>	<b>\$ 4,043,568</b>

# FUND REVENUES AND EXPENDITURES

Elbert County 2021 Budget

## Sales and Use Tax Fund (Fund 025)

Rory Hale, Director of Public Works

215 Comanche Street, Kiowa, CO 80117

The Sales and Use Tax (SUT) Fund is used to account for revenue generated by the 1% sales and use tax on applicable sales and purchases within the County. The collection of revenue generated by the sales and use tax is restricted for expenditures associated with the County's road infrastructure.

	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED BUDGET	2020 PROJECTED FINANCIALS	2021 BUDGET
BEGINNING FUND BALANCE	\$ 2,242,003	\$ 2,316,593	\$ 2,596,997	\$ 2,924,488	\$ 4,659,663
REVENUES					
Taxes	3,002,320	3,603,300	3,130,000	4,048,908	3,800,000
Special assessments	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for services	-	-	-	-	-
Net investment income	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total revenues	<u>3,002,320</u>	<u>3,603,300</u>	<u>3,130,000</u>	<u>4,048,908</u>	<u>3,800,000</u>
OTHER FINANCING SOURCES					
Insurance recoveries	-	-	-	-	-
Sale of general capital assets	-	-	-	-	-
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TRANSFERS IN					
Intragovernmental	-	-	-	-	-
Total transfers in	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL REVENUES, OTHER FINANCING SOURCES & TRANSFERS IN	<u>3,002,320</u>	<u>3,603,300</u>	<u>3,130,000</u>	<u>4,048,908</u>	<u>3,800,000</u>
TOTAL FUNDS AVAILABLE	<u>5,244,323</u>	<u>5,919,893</u>	<u>5,726,997</u>	<u>6,973,396</u>	<u>8,459,663</u>
EXPENDITURES					
Current					
General government	88,044	103,757	93,900	121,467	114,000
Public safety	-	-	-	-	-
Public works	73,672	327,226	-	-	-
Public health and welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Auxiliary services	-	-	-	-	-
Pool vehicles	-	-	-	-	-
Debt service	-	-	-	-	-
Principal and interest	-	-	-	-	-
Bond issuance costs	-	-	-	-	-
Capital outlay	2,235,559	2,085,921	2,535,700	1,897,266	5,270,632
Total expenditures	<u>2,397,275</u>	<u>2,516,904</u>	<u>2,629,600</u>	<u>2,018,733</u>	<u>5,384,632</u>
TRANSFERS OUT					
Intragovernmental	530,456	478,501	390,000	295,000	350,000
Total transfers out	<u>530,456</u>	<u>478,501</u>	<u>390,000</u>	<u>295,000</u>	<u>350,000</u>
TOTAL EXPENDITURES & TRANSFERS OUT REQUIRING APPROPRIATION	<u>2,927,730</u>	<u>2,995,404</u>	<u>3,019,600</u>	<u>2,313,733</u>	<u>5,734,632</u>
ENDING FUND BALANCE	<u>\$ 2,316,593</u>	<u>\$ 2,924,488</u>	<u>\$ 2,707,397</u>	<u>\$ 4,659,663</u>	<u>\$ 2,725,031</u>

**Sales and Use Tax Fund (Fund 025)**  
 Rory Hale, Director of Public Works 215 Comanche Street, Kiowa, CO 80117

Description

In 2007, The County passed a 1.00% sales and use tax with collection commencing in 2008. The Sales and Use Tax Fund supports Road and Bridge efforts by contributing funding towards capital road improvement. This includes expenditures for purchase of equipment, projects, and operating.

2020 Accomplishments

The following projects related to road infrastructure were completed during 2020:

Gravel Road Rebuild/Drainage Projects:

County Road 106 - This project including placing concrete drainage structures and fortifying inlet and outlet with rip rap to reduce the road closures in this canyon due to flooding.

County Road 194 - The CR 194 rebuild project was completed in August of 2020. The rebuild allowed for a double chipseal treatment to be applied to this roadway making this a paved roadway from CR 17 to Kiowa-Bennett Road.

County Road 49 - From County Road 118 to the Forest Ridge subdivision. This was not a complete rebuild project, but clay was compacted into the very sandy sub-base of the road and topped with gravel.

County Road 118 - From the end of pavement to County Road 118. This was not a complete rebuild project, but material was added to the sub-base via tilling treatment and topped with gravel.

Mountview Drive - The road was realigned based on surveys produced by parcel owners in the area. The road was built within the boundaries of a personal parcel. The road was moved into the prescribed easement.

Bridge Rehabilitation Projects:

County Road 182 - All guardrail was replaced and extended on this bridge over Bijou Creek Tributary.

County Road 194 – In conjunction with the rebuild project, a concrete cap was placed on this bridge which will extend the life of the bridge.

Chip Seal Projects:

Each roadway receiving chip seal treatment (summarized in the table below), first received asphalt patching and crack sealing treatment in preparation for the chip seal. Costs include the equipment, labor and material for the asphalt patching and crack sealing treatment that was performed by Elbert County Road & Bridge as well as the contract cost for the chip seal treatment.

<b>Road Chip Sealed</b>	<b>Miles</b>	<b>Total Cost</b>
County Road 194 from County Road 17 to Patrick Trail - Single Chip	4.00	145,317
County Road 29 from County Road 166 to County Road 194 - Single Chip	7.00	243,226
County Road 194 from Patrick Trail to Kiowa-Bennett Road - Double Chip	5.00	319,454

Equipment Replacement Program

Road and Bridge continued to systematically replace aging equipment and add useful equipment to the Road & Bridge fleet as needs arose. In 2020, Road and Bridge replaced two (2) crew pick-up trucks, two (2) road trucks, and four (4) motor graders. Additionally, Road and Bridge acquired a new low boy trailer, and reclaimer.

# FUND REVENUES AND EXPENDITURES

Elbert County 2021 Budget

## Sales and Use Tax Fund (Fund 025)

Rory Hale, Director of Public Works

215 Comanche Street, Kiowa, CO 80117

### Summary of Expenditures by Type

	2018 Actual	2019 Actual	2020 Adopted	2020 Projection	2021 Budget
<b>Expenditures:</b>					
Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	-	-	-	-	-
Equipment and Supplies	-	4,941	-	-	-
Repairs and Maintenance	-	-	-	-	-
Other Services and Charges	161,717	112,847	93,900	121,467	154,000
Capital Projects and Equipment	2,235,558	2,399,116	2,535,700	1,897,266	5,230,632
Debt Service	-	-	-	-	-
Transfers Out	530,456	478,500	390,000	295,000	350,000
<b>Total Expenditures</b>	<b>\$ 2,927,730</b>	<b>\$ 2,995,404</b>	<b>\$ 3,019,600</b>	<b>\$ 2,313,733</b>	<b>\$ 5,734,632</b>



# FUND REVENUES AND EXPENDITURES

## Sales and Use Tax Fund (Fund 025)

Rory Hale, Director of Public Works

### 2021 Goals

#### Gravel Road Rebuild Projects:

Road	Section	Miles	Estimated Cost	Treatment
County Road 17	County Road 186 to County Road 194	1.00	85,000	Full Rebuild
County Road 186	County Road 17 to County Road 21	1.00	100,000	Full Rebuild

#### Drainage Rebuild Projects:

Road	Section	Feet	Estimated Cost	Treatment
County Road 98	Main Street	700	160,000	Drainage Rebuild

#### Bridge Rehabilitation Projects:

Bridge	CDOT Finding	Estimated Cost	Treatment
County Road 166 over Running Creek	Replace Bridge	1,000,000	Full Replacement. Seeking grants from CCI for project completion.
County Road 98 over Kiowa Creek	Abandon Bridge	10,000	Abandon Bridge. Install cul-de-sac turnarounds and barriers.

#### Asphalt Rehabilitation Projects:

Road	Section	Miles	Estimated Cost	Treatment
County Road 158	Lafayette Trail to County Road 13	2.00	3,000,000	Full Depth Reclamation
County Road 194	Patrick Trail to Kiowa-Bennett Road	5.00	1,000,000	Two Inch Overlay

#### Assessments/Engineering

Road	Section	Miles	Estimated Cost	Treatment
County Road 166	County Road 13 to Douglas County Line	3.00	150,000	Road Design

#### Equipment Replacement Program

Road and Bridge will continue to systematically replace aging equipment and add useful equipment to the Road and Bridge fleet as needs arise. In 2021, Road and Bridge plans to replace two crew pick-up trucks, one sign truck, one plow trucks, one skid steer, and four motor graders. Additionally, Road and Bridge plans to acquire one new mini excavator and one water truck.



# FUND REVENUES AND EXPENDITURES

Elbert County 2021 Budget

## Law Enforcement Assistance Fund (LEAF - Fund 040)

Tim Norton, County Sheriff

751 Ute Avenue, Kiowa, CO 80117

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, and in recent years' have been used for additions to and replacement of Sheriff's Office vehicles. Reference the Debt and Lease section for additional detail on capital lease expenditures within this fund.

	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED BUDGET	2020 PROJECTED FINANCIALS	2021 BUDGET
BEGINNING FUND BALANCE	\$ 693,148	\$ 230,914	\$ 50,269	\$ 59,549	\$ 147,816
<b>REVENUES</b>					
Taxes	-	-	-	-	-
Special assessments	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	12,653	-	-	-	-
Charges for services	308,133	306,773	375,000	229,302	300,000
Net investment income	-	-	-	-	-
Miscellaneous	10,989	-	-	-	-
Total revenues	331,775	306,773	375,000	229,302	300,000
<b>OTHER FINANCING SOURCES</b>					
Proceeds from issuance of debt	-	263,909	Non-GAAP Budget Basis - Item Not Budgeted		
Insurance recoveries	-	-	-	46,985	-
Sale of general capital assets	15,560	17,549	25,000	20,000	20,000
Total other financing sources	15,560	281,458	25,000	66,985	20,000
<b>TRANSFERS IN</b>					
Intragovernmental	111,332	28,500	-	100,000	-
Total transfers in	111,332	28,500	-	100,000	-
<b>TOTAL REVENUES, OTHER FINANCING SOURCES &amp; TRANSFERS IN</b>					
	458,667	616,731	400,000	396,287	320,000
<b>TOTAL FUNDS AVAILABLE</b>					
	1,151,815	847,645	450,269	455,836	467,816
<b>EXPENDITURES</b>					
<b>Current</b>					
General government	53,303	-	-	-	-
Public safety	106,663	15,474	2,542	2,542	-
Public works	-	-	-	-	-
Public health and welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Auxiliary services	-	-	-	-	-
Pool vehicles	-	-	-	-	-
<b>Debt service</b>					
Principal and interest	286,531	410,800	324,317	264,517	304,716
Bond issuance costs	-	-	-	-	-
Capital outlay	77,561	97,913	-	40,962	-
Capital outlay related to capital leases	396,843	263,909	Non-GAAP Budget Basis - Item Not Budgeted		
Total expenditures	920,902	788,096	326,859	308,020	304,716
<b>TRANSFERS OUT</b>					
Intragovernmental	-	-	-	-	-
Total transfers out	-	-	-	-	-
<b>TOTAL EXPENDITURES &amp; TRANSFERS OUT REQUIRING APPROPRIATION</b>					
	920,902	788,096	326,859	308,020	304,716
<b>ENDING FUND BALANCE</b>					
	\$ 230,913	\$ 59,549	\$ 123,410	\$ 147,816	\$ 163,100

# FUND REVENUES AND EXPENDITURES

Elbert County 2021 Budget

## Human Services Fund (Fund 050)

19 FTE Employees

Jerri Spear, Director of Human Services

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 County's residents.

	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED BUDGET	2020 PROJECTED FINANCIALS	2021 BUDGET
BEGINNING FUND BALANCE	\$ 581,623	\$ 762,002	\$ 886,264	\$ 865,628	\$ 1,321,706
<b>REVENUES</b>					
Taxes	532,616	540,335	630,086	644,893	630,086
Special assessments	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	3,626,158	3,378,177	4,060,611	4,710,065	4,946,208
Charges for services	-	-	-	-	-
Net investment income	846	1,032	-	-	-
Miscellaneous	40,450	46,665	71,000	11,985	35,000
Total revenues	4,200,070	3,966,209	4,761,697	5,366,943	5,611,294
<b>OTHER FINANCING SOURCES</b>					
Insurance recoveries	-	-	-	-	-
Sale of general capital assets	-	-	-	-	-
Total other financing sources	-	-	-	-	-
<b>TRANSFERS IN</b>					
Intragovernmental	-	-	-	-	-
Total transfers in	-	-	-	-	-
<b>TOTAL REVENUES, OTHER FINANCING SOURCES &amp; TRANSFERS IN</b>	4,200,070	3,966,209	4,761,697	5,366,943	5,611,294
<b>TOTAL FUNDS AVAILABLE</b>	4,781,693	4,728,211	5,647,961	6,232,571	6,933,000
<b>EXPENDITURES</b>					
Current					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Public works	-	-	-	-	-
Public health and welfare	4,012,646	3,772,315	4,509,828	4,856,755	5,341,033
Culture and recreation	-	-	-	-	-
Auxiliary services	-	-	-	-	-
Pool vehicles	-	-	-	-	-
Debt service					
Principal and interest	-	-	-	-	-
Bond issuance costs	-	-	-	-	-
Capital outlay	7,045	90,268	200,000	54,111	200,000
Total expenditures	4,019,691	3,862,583	4,709,828	4,910,866	5,541,033
<b>TRANSFERS OUT</b>					
Intragovernmental	-	-	-	-	-
Total transfers out	-	-	-	-	-
<b>TOTAL EXPENDITURES &amp; TRANSFERS OUT REQUIRING APPROPRIATION</b>	4,019,691	3,862,583	4,709,828	4,910,866	5,541,033
<b>ENDING FUND BALANCE</b>	\$ 762,002	\$ 865,628	\$ 938,134	\$ 1,321,706	\$ 1,391,967

# FUND REVENUES AND EXPENDITURES

Elbert County 2021 Budget

## Grant Fund (Grant 060)

Sam Albrecht, County Manager

215 Comanche Street, Kiowa, CO 80117

The Grant Fund is new in 2020 and will be used to account for grant revenues and expenditures received by all County departments and divisions except for the Health and Human Services departments. Any local (County) match requirements will be transferred into the Grant Fund from the departments receiving the grant.

	2018 ACTUAL	2019 ACTUAL	2020 AMENDED BUDGET	2020 PROJECTED FINANCIALS	2021 BUDGET
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -
<b>REVENUES</b>					
Taxes	-	-	-	-	-
Special assessments	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	2,639,574	2,493,673	257,792
Charges for services	-	-	-	-	-
Net investment income	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total revenues	-	-	2,639,574	2,493,673	257,792
<b>OTHER FINANCING SOURCES</b>					
Insurance recoveries	-	-	-	-	-
Sale of general capital assets	-	-	-	-	-
Total other financing sources	-	-	-	-	-
<b>TRANSFERS IN</b>					
Intragovernmental	-	-	221,439	126,439	56,838
Total transfers in	-	-	221,439	126,439	56,838
<b>TOTAL REVENUES, OTHER FINANCING SOURCES &amp; TRANSFERS IN</b>	-	-	2,861,013	2,620,112	314,630
<b>TOTAL FUNDS AVAILABLE</b>	-	-	2,861,013	2,620,112	314,630
<b>EXPENDITURES</b>					
Current					
General government	-	-	-	-	-
Public safety	-	-	260,195	211,794	309,630
Public works	-	-	380,000	190,000	-
Public health and welfare	-	-	2,220,818	2,218,318	5,000
Culture and recreation	-	-	-	-	-
Auxiliary services	-	-	-	-	-
Pool vehicles	-	-	-	-	-
Debt service					
Principal and interest	-	-	-	-	-
Bond issuance costs	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	-	-	2,861,013	2,620,112	314,630
<b>TRANSFERS OUT</b>					
Intragovernmental	-	-	-	-	-
Total transfers out	-	-	-	-	-
<b>TOTAL EXPENDITURES &amp; TRANSFERS OUT REQUIRING APPROPRIATION</b>	-	-	2,861,013	2,620,112	314,630
<b>ENDING FUND BALANCE</b>	\$ -	\$ -	\$ -	\$ -	\$ -

# FUND REVENUES AND EXPENDITURES

## Grant Fund (Fund 060)

Sam Albrecht, County Manager

215 Comanche Street, Kiowa, CO 80117

Elbert County is anticipating revenues and expenditures associated with the following grants in 2021:

Grant Description	Amount	
	Anticipated	Department Receiving Grant
Black and Gray Marijuana	115,000	Sheriff's Office
Victim Assistance and Law Enforcement (VALE)	47,000	Sheriff's Office
Victims of Crime Act (VOCA)	17,475	Sheriff's Office
Emergency Management Performance Grant (EMPG)	35,500	Office of Emergency Management (OEM)
Hazard Mitigation Grant	37,817	Office of Emergency Management (OEM)
Waste Tire Management	5,000	Community Development Services (CDS)

Certain grants require matching expenditures as a condition of award. Required County match expenditures have also been budgeted within the Grant Fund, and are funded by transfers in from the departments receiving the grants. 2021 budgeted grants requiring a local match are summarized as follows:

Grant Description	Required Match	
	Amount	Department Receiving Grant
Victims of Crime Act (VOCA)	8,738	Sheriff's Office
Emergency Management Performance Grant (EMPG)	35,500	Office of Emergency Management (OEM)

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# FUND REVENUES AND EXPENDITURES

Elbert County 2021 Budget

## Retirement Fund (Fund 070)

Eileen Krauth, Deputy County Manager

215 Comanche Street, Kiowa, CO 80117

The Retirement Fund is used to account for the County's portion of retirement contribution for employees. The expense is funded by a County mill levy allocation of 0.703 mills in 2021. Additionally, the mill levy assessed to collect refunds and abatements, 0.037 mills in 2021, is also collected within the Retirement Fund.

	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED BUDGET	2020 PROJECTED FINANCIALS	2021 BUDGET
BEGINNING FUND BALANCE	\$ 169,436	\$ 183,433	\$ 173,925	\$ 180,847	\$ 201,479
<b>REVENUES</b>					
Taxes	295,950	303,764	360,843	357,933	378,878
Special assessments	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for services	-	-	-	-	-
Net investment income	-	-	-	-	-
Miscellaneous	5,000	35,324	20,000	15,321	20,200
Total revenues	<u>300,950</u>	<u>339,088</u>	<u>380,843</u>	<u>373,253</u>	<u>399,078</u>
<b>OTHER FINANCING SOURCES</b>					
Insurance recoveries	-	-	-	-	-
Sale of general capital assets	-	-	-	-	-
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TRANSFERS IN</b>					
Intragovernmental	-	-	-	-	-
Total transfers in	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL REVENUES, OTHER FINANCING SOURCES &amp; TRANSFERS IN</b>	<u>300,950</u>	<u>339,088</u>	<u>380,843</u>	<u>373,253</u>	<u>399,078</u>
<b>TOTAL FUNDS AVAILABLE</b>	<u>470,386</u>	<u>522,521</u>	<u>554,768</u>	<u>554,100</u>	<u>600,557</u>
<b>EXPENDITURES</b>					
Current					
General government	286,953	341,674	398,229	352,621	447,041
Public safety	-	-	-	-	-
Public works	-	-	-	-	-
Public health and welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Auxiliary services	-	-	-	-	-
Pool vehicles	-	-	-	-	-
Debt service					
Principal and interest	-	-	-	-	-
Bond issuance costs	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	<u>286,953</u>	<u>341,674</u>	<u>398,229</u>	<u>352,621</u>	<u>447,041</u>
<b>TRANSFERS OUT</b>					
Intragovernmental	-	-	-	-	-
Total transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL EXPENDITURES &amp; TRANSFERS OUT REQUIRING APPROPRIATION</b>	<u>286,953</u>	<u>341,674</u>	<u>398,229</u>	<u>352,621</u>	<u>447,041</u>
<b>ENDING FUND BALANCE</b>	<u>\$ 183,433</u>	<u>\$ 180,847</u>	<u>\$ 156,539</u>	<u>\$ 201,479</u>	<u>\$ 153,516</u>

# FUND REVENUES AND EXPENDITURES

Elbert County 2021 Budget

## Capital Improvement Fund (Fund 075)

Bobby Chevarria, Facilities Manager

215 Comanche Street, Kiowa, CO 80117

The Capital Improvement Fund is used to account for major capital improvements and investments. Revenues and transfers in to the Capital Improvement Fund are limited in their use for the County's capital projects.

	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED BUDGET	2020 PROJECTED FINANCIALS	2021 BUDGET
BEGINNING FUND BALANCE	\$ 170,055	\$ 24,485	\$ 3,937	\$ 3,937	\$ 250,000
<b>REVENUES</b>					
Taxes	-	-	-	-	-
Special assessments	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for services	-	-	-	-	-
Net investment income	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total revenues	-	-	-	-	-
<b>OTHER FINANCING SOURCES</b>					
Insurance recoveries	-	-	-	-	-
Sale of general capital assets	-	-	-	-	-
Total other financing sources	-	-	-	-	-
<b>TRANSFERS IN</b>					
Intragovernmental	-	-	500,000	500,000	436,000
Total transfers in	-	-	500,000	500,000	436,000
<b>TOTAL REVENUES, OTHER FINANCING SOURCES &amp; TRANSFERS IN</b>	-	-	500,000	500,000	436,000
<b>TOTAL FUNDS AVAILABLE</b>	170,055	24,485	503,937	503,937	686,000
<b>EXPENDITURES</b>					
<b>Current</b>					
General government	2,943	-	-	-	-
Public safety	-	-	-	-	-
Public works	-	-	-	-	-
Public health and welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Auxiliary services	-	-	-	-	-
Pool vehicles	-	-	-	-	-
<b>Debt service</b>					
Principal and interest	-	-	-	-	-
Bond issuance costs	-	-	-	-	-
Capital outlay	132,826	20,548	503,937	253,937	686,000
Total expenditures	135,769	20,548	503,937	253,937	686,000
<b>TRANSFERS OUT</b>					
Intragovernmental	9,801	-	-	-	-
Total transfers out	9,801	-	-	-	-
<b>TOTAL EXPENDITURES &amp; TRANSFERS OUT REQUIRING APPROPRIATION</b>	145,570	20,548	503,937	253,937	686,000
<b>ENDING FUND BALANCE</b>	\$ 24,485	\$ 3,937	\$ -	\$ 250,000	\$ -

## Capital Improvement Fund (Fund 075)

Bobby Chevarria, Facilities Manager

215 Comanche Street, Kiowa, CO 80117

### Description

The Capital Improvement Fund was re-established in 2017. Funds from the previously restricted account that were released with the refinancing of the Mortgage Revenue Bonds were used to activate this fund. Revenues and transfers in to the Capital Improvement fund must be used for capital projects.

### Goals and Accomplishments

In 2020, expenditures from the Capital Improvement Fund were used for priorities identified in the 2019 comprehensive facilities condition assessment report. These projects included exterior repairs, such as roofs, siding, gutters, and sidewalks, as well as interior repairs, such as HVAC system upgrades and bathroom repairs.

In 2021, \$436,000 is being transferred to the Capital Improvement Fund from the General Fund for the purpose of continuing to address facilities priorities identified in the 2019 comprehensive facilities condition assessment report.



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# FUND REVENUES AND EXPENDITURES

Elbert County 2021 Budget

## Sun Country Meadows Debt Service Fund (Fund 079)

Chris Richardson, Board of County Commissioners (BOCC), Chair

The Sun Country Meadows 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. Reference the Debt and Lease section for additional detail on the district's bonds.

	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED BUDGET	2020 PROJECTED FINANCIALS	2021 BUDGET
BEGINNING FUND BALANCE	\$ -	\$ (177,854)	\$ (59,527)	\$ (89,056)	\$ (10,873)
<b>REVENUES</b>					
Taxes	224,451	226,948	219,245	216,486	221,247
Special assessments	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for services	-	-	-	-	-
Net investment income	119	64	100	80	100
Miscellaneous	-	-	-	-	-
Total revenues	<u>224,570</u>	<u>227,012</u>	<u>219,345</u>	<u>216,566</u>	<u>221,347</u>
<b>OTHER FINANCING SOURCES</b>					
Insurance recoveries	-	-	-	-	-
Sale of general capital assets	-	-	-	-	-
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TRANSFERS IN</b>					
Intragovernmental	-	-	-	-	-
Total transfers in	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL REVENUES, OTHER FINANCING SOURCES &amp; TRANSFERS IN</b>	<u>224,570</u>	<u>227,012</u>	<u>219,345</u>	<u>216,566</u>	<u>221,347</u>
<b>TOTAL FUNDS AVAILABLE</b>	<u>224,570</u>	<u>49,158</u>	<u>159,818</u>	<u>127,510</u>	<u>210,474</u>
<b>EXPENDITURES</b>					
<b>Current</b>					
General government	5,538	5,508	5,677	5,677	5,677
Public safety	-	-	-	-	-
Public works	-	-	-	-	-
Public health and welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Auxiliary services	-	-	-	-	-
Pool vehicles	-	-	-	-	-
<b>Debt service</b>					
Principal and interest	132,075	132,706	159,705	132,705	132,705
Bond issuance costs	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	<u>137,613</u>	<u>138,214</u>	<u>165,382</u>	<u>138,382</u>	<u>138,383</u>
<b>TRANSFERS OUT</b>					
Intragovernmental	264,811	-	-	-	-
Total transfers out	<u>264,811</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL EXPENDITURES &amp; TRANSFERS OUT REQUIRING APPROPRIATION</b>	<u>402,424</u>	<u>138,214</u>	<u>165,382</u>	<u>138,382</u>	<u>138,383</u>
<b>ENDING FUND BALANCE</b>	<u>\$ (177,854)</u>	<u>\$ (89,056)</u>	<u>\$ (5,564)</u>	<u>\$ (10,873)</u>	<u>\$ 72,091</u>

# FUND REVENUES AND EXPENDITURES

Elbert County 2021 Budget

## Sun Country Meadows Capital Project Fund

Chris Richardson, Board of County Commissioners (BOCC), Chair

The Sun Country Meadows Capital Project Fund is used to account for the capital expenditures associated with the Sun Country Meadows Public Improvement District's bonds. The contract for the capital project was completed during 2019 and the road entered a two year warranty period. Future use of the fund is not anticipated.

	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED BUDGET	2020 PROJECTED FINANCIALS	2021 BUDGET
BEGINNING FUND BALANCE	\$ -	\$ 57,607	\$ -	\$ -	\$ -
<b>REVENUES</b>					
Taxes	-	-	-	-	-
Special assessments	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for services	-	-	-	-	-
Net investment income	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total revenues	-	-	-	-	-
<b>OTHER FINANCING SOURCES</b>					
Proceeds from issuance of debt	1,800,000	-	-	-	-
Insurance recoveries	-	-	-	-	-
Sale of general capital assets	-	-	-	-	-
Total other financing sources	1,800,000	-	-	-	-
<b>TRANSFERS IN</b>					
Intragovernmental	479,069	1,724	-	-	-
Total transfers in	479,069	1,724	-	-	-
<b>TOTAL REVENUES, OTHER FINANCING SOURCES &amp; TRANSFERS IN</b>	<b>2,279,069</b>	<b>1,724</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FUNDS AVAILABLE</b>	<b>2,279,069</b>	<b>59,331</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>					
Current					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Public works	-	-	-	-	-
Public health and welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Auxiliary services	-	-	-	-	-
Pool vehicles	-	-	-	-	-
Debt service					
Principal and interest	-	-	-	-	-
Bond issuance costs	90,901	-	-	-	-
Capital outlay	2,130,561	59,331	-	-	-
Total expenditures	2,221,462	59,331	-	-	-
<b>TRANSFERS OUT</b>					
Intragovernmental	-	-	-	-	-
Total transfers out	-	-	-	-	-
<b>TOTAL EXPENDITURES &amp; TRANSFERS OUT REQUIRING APPROPRIATION</b>	<b>2,221,462</b>	<b>59,331</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 57,607</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# FUND REVENUES AND EXPENDITURES

Elbert County 2021 Budget

## Chaparral Valley Debt Service Fund (Fund 082)

Chris Richardson, Board of County Commissioners (BOCC), Chair

The Chaparral Valley Fund is used to account for the collection of special assessments in the district for paying the special improvement district's bond. The County undertook the loan in order to call the special assessment bond principal early, thus saving a substantial amount of interest. This loan will be repaid to the Road and Bridge Fund as Chaparral Valley collects special assessments or receives transfers from the General Fund.

	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED BUDGET	2020 PROJECTED FINANCIALS	2021 BUDGET
BEGINNING FUND BALANCE	\$ (98,506)	\$ (79,686)	\$ (62,930)	\$ (62,919)	\$ (38,551)
<b>REVENUES</b>					
Taxes	-	-	-	-	-
Special assessments	13,939	12,989	13,000	13,350	12,020
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for services	-	-	-	-	-
Net investment income	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total revenues	13,939	12,989	13,000	13,350	12,020
<b>OTHER FINANCING SOURCES</b>					
Insurance recoveries	-	-	-	-	-
Sale of general capital assets	-	-	-	-	-
Total other financing sources	-	-	-	-	-
<b>TRANSFERS IN</b>					
Intragovernmental	5,300	4,167	10,000	11,418	10,000
Total transfers in	5,300	4,167	10,000	11,418	10,000
<b>TOTAL REVENUES, OTHER FINANCING SOURCES &amp; TRANSFERS IN</b>	<b>19,239</b>	<b>17,156</b>	<b>23,000</b>	<b>24,768</b>	<b>22,020</b>
<b>TOTAL FUNDS AVAILABLE</b>	<b>(79,267)</b>	<b>(62,530)</b>	<b>(39,930)</b>	<b>(38,151)</b>	<b>(16,531)</b>
<b>EXPENDITURES</b>					
<b>Current</b>					
General government	419	389	500	400	300
Public safety	-	-	-	-	-
Public works	-	-	-	-	-
Public health and welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Auxiliary services	-	-	-	-	-
Pool vehicles	-	-	-	-	-
<b>Debt service</b>					
Principal and interest	-	-	-	-	-
Bond issuance costs	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	419	389	500	400	300
<b>TRANSFERS OUT</b>					
Intragovernmental	-	-	-	-	-
Total transfers out	-	-	-	-	-
<b>TOTAL EXPENDITURES &amp; TRANSFERS OUT REQUIRING APPROPRIATION</b>	<b>419</b>	<b>389</b>	<b>500</b>	<b>400</b>	<b>300</b>
<b>ENDING FUND BALANCE</b>	<b>\$ (79,686)</b>	<b>\$ (62,919)</b>	<b>\$ (40,430)</b>	<b>\$ (38,551)</b>	<b>\$ (16,831)</b>

# FUND REVENUES AND EXPENDITURES

Elbert County 2021 Budget

## Meadow Station Debt Service Fund (Fund 083)

Chris Richardson, Board of County Commissioners (BOCC), Chair

The Meadow 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. Reference the Debt and Lease section for additional detail on the district's bonds.

	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED BUDGET	2020 PROJECTED FINANCIALS	2021 BUDGET
BEGINNING FUND BALANCE	\$ 30,024	\$ 20,353	\$ 4,041	\$ 4,146	\$ -
<b>REVENUES</b>					
Taxes	55,866	56,596	62,915	61,991	-
Special assessments	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for services	-	-	-	-	-
Net investment income	18	7	10	20	-
Miscellaneous	-	-	-	-	-
Total revenues	55,884	56,603	62,925	62,011	-
<b>OTHER FINANCING SOURCES</b>					
Insurance recoveries	-	-	-	-	-
Sale of general capital assets	-	-	-	-	-
Total other financing sources	-	-	-	-	-
<b>TRANSFERS IN</b>					
Intragovernmental	-	-	-	-	-
Total transfers in	-	-	-	-	-
<b>TOTAL REVENUES, OTHER FINANCING SOURCES &amp; TRANSFERS IN</b>	55,884	56,603	62,925	62,011	-
<b>TOTAL FUNDS AVAILABLE</b>	85,908	76,956	66,966	66,157	-
<b>EXPENDITURES</b>					
Current					
General government	1,493	1,492	2,648	1,699	-
Public safety	-	-	-	-	-
Public works	-	-	-	-	-
Public health and welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Auxiliary services	-	-	-	-	-
Pool vehicles	-	-	-	-	-
Debt service					
Principal and interest	64,062	71,318	64,318	63,040	-
Bond issuance costs	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	65,555	72,810	66,966	64,739	-
<b>TRANSFERS OUT</b>					
Intragovernmental	-	-	-	1,418	-
Total transfers out	-	-	-	1,418	-
<b>TOTAL EXPENDITURES &amp; TRANSFERS OUT REQUIRING APPROPRIATION</b>	65,555	72,810	66,966	66,157	-
<b>ENDING FUND BALANCE</b>	\$ 20,353	\$ 4,146	\$ -	\$ -	\$ -

**Meadow Station Public Improvement District Fund (Fund 083)**

Chris Richardson, Board of County Commissioners (BOCC), Chair

**Description**

The Elbert County Commissioners serve as the Board of the Meadow Station Subdivision Public Improvement District (Meadow Station). The Meadow Station General Obligation Bonds, dated December 23, 2004 were issued in the principal amount of \$625,000. Principal and interest, computed at a variable rate of 3.15% - 5.25% per annum, is payable semi-annually on June 1 and December 1, and maturing December 1, 2024.

**Goals and Accomplishments**

The County certifies and collects a mill levy on all properties that fall within the boundaries of the district for the purpose of covering the annual principal and interest bond payments. The district's share of special ownership tax (SOT) collections have historically been used to make additional principal payments when possible. Final payment on the district's bonds occurred in 2020, four years ahead of the original payment schedule. Therefore, no revenues or expenditures are budgeted in 2021.

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# FUND REVENUES AND EXPENDITURES

## Foxwood Estates Debt Service Fund (Fund 084)

Chris Richardson, Board of County Commissioners (BOCC), Chair

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. Reference the Debt and Lease section for additional detail on the district's bonds.

	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED BUDGET	2020 PROJECTED FINANCIALS	2021 BUDGET
BEGINNING FUND BALANCE	\$ 18,604	\$ 18,235	\$ 14,192	\$ 14,493	\$ 11,273
<b>REVENUES</b>					
Taxes	30,002	30,632	30,342	29,842	30,342
Special assessments	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for services	-	-	-	-	-
Net investment income	28	21	50	40	40
Miscellaneous	-	-	-	-	-
Total revenues	30,030	30,653	30,392	29,882	30,382
<b>OTHER FINANCING SOURCES</b>					
Insurance recoveries	-	-	-	-	-
Sale of general capital assets	-	-	-	-	-
Total other financing sources	-	-	-	-	-
<b>TRANSFERS IN</b>					
Intragovernmental	-	-	-	-	-
Total transfers in	-	-	-	-	-
<b>TOTAL REVENUES, OTHER FINANCING SOURCES &amp; TRANSFERS IN</b>	30,030	30,653	30,392	29,882	30,382
<b>TOTAL FUNDS AVAILABLE</b>	48,634	48,888	44,584	44,375	41,654
<b>EXPENDITURES</b>					
Current					
General government	904	910	1,172	917	917
Public safety	-	-	-	-	-
Public works	-	-	-	-	-
Public health and welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Auxiliary services	-	-	-	-	-
Pool vehicles	-	-	-	-	-
Debt service					
Principal and interest	29,495	33,485	32,735	32,185	31,428
Bond issuance costs	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	30,399	34,395	33,907	33,102	32,345
<b>TRANSFERS OUT</b>					
Intragovernmental	-	-	-	-	-
Total transfers out	-	-	-	-	-
<b>TOTAL EXPENDITURES &amp; TRANSFERS OUT REQUIRING APPROPRIATION</b>	30,399	34,395	33,907	33,102	32,345
<b>ENDING FUND BALANCE</b>	\$ 18,235	\$ 14,493	\$ 10,678	\$ 11,273	\$ 9,310

**Foxwood Estates Public Improvement District Fund (Fund 084)**

Chris Richardson, Board of County Commissioners (BOCC), Chair

**Description**

The Elbert County Commissioners serve as the Board of the Foxwood Estates and Foxwood Ranches Public Improvement District (Foxwood Estates). The Foxwood Estates General Obligation Bonds, dated January 27, 2005 were issued in the principal amount of \$345,000. Principal and interest are computed at a variable rate of 3.25% - 5.50% per annum and maturing December 1, 2029.

**Goals and Accomplishments**

The County certifies and collects a mill levy on all properties that fall within the boundaries of the district for the purpose of covering the annual principal and interest bond payments. The district's share of special ownership tax (SOT) collections have historically been used to make additional principal payments when possible. In 2020, an additional \$10,000 was applied to bond principal. An additional principal payment in the amount of \$10,000 has been budgeted in 2021. Final payment on the district's bonds is currently projected to occur in 2026, three years ahead of the original payment schedule.

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# FUND REVENUES AND EXPENDITURES

Elbert County 2021 Budget

## Growth and Development Fund (Fund 085)

Sam Albrecht, County Manager

215 Comanche Street, Kiowa, CO 80117

The Growth and Development Fund is used to account for the collection of impact fees and other charges associated with development in the County. Expenditures in the fund are limited by County resolutions. Eligible projects are planned each year to take full advantage of the balances in the designated areas.

	2018 ACTUAL	2019 ACTUAL	2020 AMENDED BUDGET	2020 PROJECTED FINANCIALS	2021 BUDGET
BEGINNING FUND BALANCE	\$ 650,150	\$ 415,891	\$ 686,415	\$ 1,131,021	\$ 1,380,746
<b>REVENUES</b>					
Taxes	-	-	-	-	-
Special assessments	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for services	190,525	776,898	416,000	697,405	530,000
Net investment income	10,887	32,972	9,400	15,000	15,000
Miscellaneous	-	-	-	-	-
Total revenues	201,412	809,870	425,400	712,405	545,000
<b>OTHER FINANCING SOURCES</b>					
Insurance recoveries	-	-	-	-	-
Sale of general capital assets	-	-	-	-	-
Total other financing sources	-	-	-	-	-
<b>TRANSFERS IN</b>					
Intragovernmental	-	-	-	-	-
Total transfers in	-	-	-	-	-
<b>TOTAL REVENUES, OTHER FINANCING SOURCES &amp; TRANSFERS IN</b>	<b>201,412</b>	<b>809,870</b>	<b>425,400</b>	<b>712,405</b>	<b>545,000</b>
<b>TOTAL FUNDS AVAILABLE</b>	<b>851,562</b>	<b>1,225,761</b>	<b>1,111,815</b>	<b>1,843,426</b>	<b>1,925,746</b>
<b>EXPENDITURES</b>					
<b>Current</b>					
General government	-	-	35,000	5,000	-
Public safety	40,125	-	-	-	-
Public works	-	1,500	-	-	-
Public health and welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Auxiliary services	-	-	-	-	-
Pool vehicles	-	-	-	-	-
<b>Debt service</b>					
Principal and interest	-	-	-	-	-
Bond issuance costs	-	-	-	-	-
Capital outlay	395,546	93,240	690,174	457,680	165,000
Total expenditures	435,671	94,740	725,174	462,680	165,000
<b>TRANSFERS OUT</b>					
Intragovernmental	-	-	-	-	-
Total transfers out	-	-	-	-	-
<b>TOTAL EXPENDITURES &amp; TRANSFERS OUT REQUIRING APPROPRIATION</b>	<b>435,671</b>	<b>94,740</b>	<b>725,174</b>	<b>462,680</b>	<b>165,000</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 415,891</b>	<b>\$ 1,131,021</b>	<b>\$ 386,641</b>	<b>\$ 1,380,746</b>	<b>\$ 1,760,746</b>

# FUND REVENUES AND EXPENDITURES

## Growth and Development Fund (Fund 085)

Sam Albrecht, County Manager

215 Comanche Street, Kiowa, CO 80117

### Goals and Accomplishments

In 2020, the County performed significant repairs and upgrades to the Simla Road and Bridge Shop. This project provided the Road and Bridge Department with a more structurally sound building, greater square footage, and improved the area's drainage and sloping. The repairs and upgrades are estimated to extend the useful life of the shop 30 years.

In 2021, the following projects are planned within the Growth and Development Fund:

Department		Estimated Cost
Fairgrounds	Fairgrounds Improvements	115,000
Road and Bridge	Electronic Fuel System	50,000

### Summary of Expenditures by Type

	2018 Actual	2019 Actual	2020 Amended	2020 Projection	2021 Budget
<b>Expenditures:</b>					
Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	-	-	-	-	-
Equipment and Supplies	40,125	-	-	-	-
Repairs and Maintenance	-	-	-	-	-
Other Services and Charges	-	1,500	35,000	5,000	-
Capital Projects and Equipment	395,546	93,240	690,174	457,680	165,000
Debt Service	-	-	-	-	-
Direct and Indirect Cost Transfers	-	-	-	-	-
Transfers Out	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 435,671</b>	<b>\$ 94,740</b>	<b>\$ 725,174</b>	<b>\$ 462,680</b>	<b>\$ 165,000</b>

# FUND REVENUES AND EXPENDITURES

Elbert County 2021 Budget

## Conservation Trust Fund (Fund 090)

Bobby Chevarria, Facilities Manager

215 Comanche Street, Kiowa, CO 80117

The Conservation Trust Fund is used to account for the State of Colorado Lottery funds allocated to the County for conservation sites and recreational purposes. The use of these funds is restricted by State statute to those directly associated with these recreational uses.

	2018 ACTUAL	2019 ACTUAL	2020 AMENDED BUDGET	2020 PROJECTED FINANCIALS	2021 BUDGET
BEGINNING FUND BALANCE	\$ 358,330	\$ 424,208	\$ 457,856	\$ 488,225	\$ 463,926
REVENUES					
Taxes	-	-	-	-	-
Special assessments	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	161,015	183,653	157,900	162,000	170,000
Charges for services	-	-	-	-	-
Net investment income	6,799	23,610	6,800	7,800	6,800
Miscellaneous	-	-	-	-	-
Total revenues	167,814	207,263	164,700	169,800	176,800
OTHER FINANCING SOURCES					
Insurance recoveries	-	-	-	-	-
Sale of general capital assets	-	-	-	-	-
Total other financing sources	-	-	-	-	-
TRANSFERS IN					
Intragovernmental	-	-	-	-	-
Total transfers in	-	-	-	-	-
TOTAL REVENUES, OTHER FINANCING SOURCES & TRANSFERS IN	167,814	207,263	164,700	169,800	176,800
TOTAL FUNDS AVAILABLE	526,144	631,471	622,556	658,025	640,726
EXPENDITURES					
Current					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Public works	-	-	-	-	-
Public health and welfare	-	-	-	-	-
Culture and recreation	32,176	24,050	45,000	3,297	15,000
Auxiliary services	-	-	-	-	-
Pool vehicles	-	-	-	-	-
Debt service					
Principal and interest	-	-	-	-	-
Bond issuance costs	-	-	-	-	-
Capital outlay	22,294	66,809	200,000	150,000	520,000
Total expenditures	54,470	90,859	245,000	153,297	535,000
TRANSFERS OUT					
Intragovernmental	47,466	52,387	55,000	40,802	55,000
Total transfers out	47,466	52,387	55,000	40,802	55,000
TOTAL EXPENDITURES & TRANSFERS OUT REQUIRING APPROPRIATION	101,936	143,246	300,000	194,099	590,000
ENDING FUND BALANCE	\$ 424,208	\$ 488,225	\$ 322,556	\$ 463,926	\$ 50,726

# FUND REVENUES AND EXPENDITURES

Elbert County 2021 Budget

## Bond Redemption Fund (Fund 095)

Michelle Schrote, CPA, Finance Manager

215 Comanche Street, Kiowa, CO 80117

The Bond Redemption Fund is used to account for the accumulation of resources of general long-term debt principal and interest associated with the lease revenue refunding bond. Reference the Debt and Lease section for additional detail on the lease revenue refunding bond.

	2018 ACTUAL	2019 ACTUAL	2020 AMENDED BUDGET	2020 PROJECTED FINANCIALS	2021 BUDGET
BEGINNING FUND BALANCE	\$ 3,285	\$ 3,559	\$ 3,833	\$ 3,833	\$ 4,106
<b>REVENUES</b>					
Taxes	-	-	-	-	-
Special assessments	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for services	-	-	-	-	-
Net investment income	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total revenues	-	-	-	-	-
<b>OTHER FINANCING SOURCES</b>					
Insurance recoveries	-	-	-	-	-
Sale of general capital assets	-	-	-	-	-
Total other financing sources	-	-	-	-	-
<b>TRANSFERS IN</b>					
Intragovernmental	472,000	472,000	472,000	472,000	462,000
Total transfers in	472,000	472,000	472,000	472,000	462,000
<b>TOTAL REVENUES, OTHER FINANCING SOURCES &amp; TRANSFERS IN</b>	<b>472,000</b>	<b>472,000</b>	<b>472,000</b>	<b>472,000</b>	<b>462,000</b>
<b>TOTAL FUNDS AVAILABLE</b>	<b>475,285</b>	<b>475,559</b>	<b>475,833</b>	<b>475,833</b>	<b>466,106</b>
<b>EXPENDITURES</b>					
<b>Current</b>					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Public works	-	-	-	-	-
Public health and welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Auxiliary services	-	-	-	-	-
Pool vehicles	-	-	-	-	-
<b>Debt service</b>					
Principal and interest	471,726	471,726	471,727	471,727	461,711
Bond issuance costs	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	471,726	471,726	471,727	471,727	461,711
<b>TRANSFERS OUT</b>					
Intragovernmental	-	-	-	-	-
Total transfers out	-	-	-	-	-
<b>TOTAL EXPENDITURES &amp; TRANSFERS OUT REQUIRING APPROPRIATION</b>	<b>471,726</b>	<b>471,726</b>	<b>471,727</b>	<b>471,727</b>	<b>461,711</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 3,559</b>	<b>\$ 3,833</b>	<b>\$ 4,106</b>	<b>\$ 4,106</b>	<b>\$ 4,395</b>

# Department Summaries

# DEPARTMENT SUMMARIES

## Non-Departmental (Department 000)

Sam Albrecht, County Manager

215 Comanche Street, Kiowa, CO 80117

### Description and Mission

This department accounts for General Fund revenues and expenses that are not directly related to any one department. Significant transactions accounted for in this department include General Fund taxes that support all departments and General Fund transfers to other County funds.

### Department Budget Summary

	2018 Actual	2019 Actual	2020 Adopted	2020 Projection	2021 Budget
<b>Revenues:</b>					
Taxes	\$ 7,650,195	\$ 7,883,814	\$ 8,567,420	\$ 8,633,358	\$ 9,072,324
Licenses and Permits	-	-	-	-	-
Fees and Charges	724,998	720,556	762,500	847,959	791,700
Interest Income	118,802	160,963	106,500	57,688	107,400
Intergovernmental	70,590	48,965	48,054	75,328	48,054
Intergovernmental Grants	39,062	4,567	-	39,539	-
Transfers In	101,150	52,387	55,000	40,802	55,000
Other	53,974	234,959	31,000	59,962	41,000
<b>Total Revenues</b>	<b>\$ 8,758,771</b>	<b>\$ 9,106,211</b>	<b>\$ 9,570,474</b>	<b>\$ 9,754,636</b>	<b>\$ 10,115,478</b>
<b>Expenditures:</b>					
Salaries and Wages	\$ 21,983	\$ -	\$ -	\$ -	\$ -
Employee Benefits	4,073	3,655	-	239	-
Equipment and Supplies	6,631	4,947	-	-	-
Repairs and Maintenance	-	-	-	-	-
Other Services and Charges	431,257	576,878	206,000	202,946	218,513
Capital Projects and Equipment	-	-	-	11,894	-
Transfers Out	739,834	519,551	1,022,000	1,153,169	964,535
<b>Total Expenditures</b>	<b>\$ 1,203,779</b>	<b>\$ 1,105,031</b>	<b>\$ 1,228,000</b>	<b>\$ 1,368,248</b>	<b>\$ 1,183,048</b>
<b>General Fund Support</b>	<b>\$ (7,554,993)</b>	<b>\$ (8,001,181)</b>	<b>\$ (8,342,474)</b>	<b>\$ (8,386,388)</b>	<b>\$ (8,932,430)</b>

Board of County Commissioners (Department 011)

3 FTE Employees

Chris Richardson, Chair

215 Comanche Street, Kiowa, CO 80117

Description and Mission

The Board of County Commissioners serves as the administrative, legislative and policy-setting body for the county government, enacts countywide regulations, considers land-use applications in a quasi-judicial role, and authorizes programs and expenditures of county funds. The Board also acts as the Board of Health, Board of Equalization, and Board of Directors for several Public Improvement Districts (PIDs) within the county. The Board advocates for the county with the State Legislature and represents the interests of the county in multiple state-wide and regional coordination and planning bodies.

Goals and Accomplishments

During 2020, the BOCC continued it's focused on implementing the County's 2018-2027 strategic plan, and achieved several critical strategic objectives that posture the county for future success. Examples include reducing long-term debt; addressing recommendations from the 2019 facilities condition report; updating impact fee nexus study to ensure development pay for itself, and conduct of a grant-funded county-wide transportation study. Additionally, the Commissioners, as the Board of Health, responded to the impacts of COVID-19 in our communities. Goals for 2021 include sustaining the improved financial condition of the county, continued improvements in internal and external communications; continued implementation of recommendations arising from the 2019 facilities condition assessment; building public health capacity, and supporting COVID-19 economic/business recovery.



Department Budget Summary

	2018 Actual		2019 Actual		2020 Adopted		2020 Projection		2021 Budget	
<b>Revenues:</b>										
Taxes	\$	-	\$	-	\$	-	\$	-	\$	-
Licenses and Permits		-		-		-		-		-
Fees and Charges		-		-		-		-		-
Intergovernmental		38,482		(18)		-		-		-
Transfers In		-		-		-		-		-
Other		-		-		-		-		-
<b>Total Revenues</b>	<b>\$</b>	<b>38,482</b>	<b>\$</b>	<b>(18)</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>
<b>Expenditures:</b>										
Salaries and Wages	\$	193,830	\$	203,196	\$	197,812	\$	197,812	\$	222,724
Employee Benefits		29,389		36,099		37,817		36,364		81,074
Equipment and Supplies		6,868		2,242		1,000		1,968		2,000
Repairs and Maintenance		-		-		-		-		-
Other Services and Charges		40,308		46,111		43,980		38,570		51,600
Capital Projects and Equipment		-		-		-		-		-
Transfers Out		-		-		-		-		-
<b>Total Expenditures</b>	<b>\$</b>	<b>270,396</b>	<b>\$</b>	<b>287,648</b>	<b>\$</b>	<b>280,609</b>	<b>\$</b>	<b>274,714</b>	<b>\$</b>	<b>357,399</b>
<b>General Fund Support</b>	<b>\$</b>	<b>231,914</b>	<b>\$</b>	<b>287,667</b>	<b>\$</b>	<b>280,609</b>	<b>\$</b>	<b>274,714</b>	<b>\$</b>	<b>357,399</b>

# DEPARTMENT SUMMARIES

## Human Resources (Department 012)

2 FTE Employees

Eileen Krauth, Deputy County Manager

215 Comanche Street, Kiowa, CO 80117

### Description and Mission

The Human Resources Department supports County operations by administering salaries, benefits, procedures and guidelines to support the County's employees. The department assists with recruiting, staffing, training, employee relations, and employee recognition, and also handles insurance health plans, workers' compensation, casualty and property including risk management. This department administers benefits for all employees of the County regardless of Fund designation.

### Goals and Accomplishments

The Human Resources (HR) department supports the County's 187 employees. In 2020, HR staff worked closely with Payroll staff in the Finance Department to implement several improvements in the County's payroll processes to improve efficiency and accuracy of payroll processing. In addition, staff interpreted complex and evolving guidance from the federal government relating to the Families First Coronavirus Response Act. Staff worked with a consultant to complete a base compensation study in late 2020, the results of which will be incorporated into recommendations for the 2021 budget. HR staff has also been key in continuing to update and improve the County's recruitment process, benefits package, and training delivery to conform with industry best practices.

### Department Budget Summary

	2018 Actual	2019 Actual	2020 Adopted	2020 Projection	2021 Budget
<b>Revenues:</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-	-
Fees and Charges	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Transfers In	-	-	-	-	-
Administrative Cost Allocation	20,152	28,016	14,496	19,496	-
Other	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 20,152</b>	<b>\$ 28,016</b>	<b>\$ 14,496</b>	<b>\$ 19,496</b>	<b>\$ -</b>
<b>Expenditures:</b>					
Salaries and Wages	\$ 55,406	\$ 91,182	\$ 100,374	\$ 100,087	\$ 98,053
Employee Benefits	13,648	22,123	27,755	27,750	28,297
Equipment and Supplies	1,875	6,102	4,500	3,495	4,500
Repairs and Maintenance	-	-	-	-	-
Other Services and Charges	16,202	20,993	54,550	64,572	64,040
Capital Projects and Equipment	-	-	-	-	-
Transfers Out	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 87,132</b>	<b>\$ 140,400</b>	<b>\$ 187,178</b>	<b>\$ 195,905</b>	<b>\$ 194,890</b>
<b>General Fund Support</b>	<b>\$ 66,980</b>	<b>\$ 112,384</b>	<b>\$ 172,683</b>	<b>\$ 176,409</b>	<b>\$ 194,890</b>

# DEPARTMENT SUMMARIES

## Other County Administration (Department 015)

2 FTE Employees

Sam Albrecht, County Manager

215 Comanche Street, Kiowa, CO 80117

### Description and Mission

This Department accounts for administrative activities of the general fund, including the work of the County Manager and Deputy County Manager, as well as expenses that support all County departments, such as audit and accounting contracts, the postage machine contract, and insurance for property and vehicles. The County Manager reports directly to the Board of County Commissioners, and supervises the Deputy County Manager and the directors of Public Works, Office of Emergency Management, Information Technology, Public Health, Human Services, Community Development Services, and the CSU Extension Office. The County Manager implements the County's strategic plan, and works with other County elected officials to execute the County's vision and mission. The Deputy County Manager supervises Finance, Human Resources, and Facilities; acts as the County's communications officer; and assists the County Manager with a variety of special projects.

### Goals and Accomplishments

During 2020, this department delivered several significant projects relating to its focus on strategic planning for the County's future, including a compensation study, Geographic Information System (GIS) improvements, a partially grant-funded project to develop a new transportation master plan, an impact fee assessment, and an energy performance contract for facilities improvements. The department also led the County's response to the COVID-19 emergency, including coordination with local, state and federal agencies, management of projects funded by federal Coronavirus Aid, Relief, and Economic Security (CARES) Act, and expanded communications with County residents on the effects of the pandemic. The department also coordinated the separation of the County's Health and Human Services Department into two separate departments, Public Health and Human Services. Goals for 2021 include continuation of the USGS Well Monitoring Study, delivery of GIS projects for internal and external users, and continuation of communications efforts. We expect to spend additional time and resources on economic recovery and development in the aftermath of the pandemic emergency.

### Department Budget Summary

	2018 Actual	2019 Actual	2020 Adopted	2020 Projection	2021 Budget
<b>Revenues:</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-	-
Fees and Charges	-	-	-	-	-
Intergovernmental	72,645	-	-	-	-
Transfers In	-	-	-	-	-
Administrative Cost Allocation	72,645	129,494	50,529	50,529	-
Other	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 145,290</b>	<b>\$ 129,494</b>	<b>\$ 50,529</b>	<b>\$ 50,529</b>	<b>\$ -</b>
<b>Expenditures:</b>					
Salaries and Wages	\$ 207,599	\$ 180,834	\$ 192,780	\$ 197,522	\$ 197,153
Employee Benefits	29,050	35,681	34,824	31,065	35,878
Equipment and Supplies	13,904	34,142	10,515	9,768	25,015
Repairs and Maintenance	-	19	-	-	-
Other Services and Charges	10,653	17,692	169,496	185,549	189,163
Capital Projects and Equipment	-	-	-	-	-
Transfers Out	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 261,206</b>	<b>\$ 268,368</b>	<b>\$ 407,614</b>	<b>\$ 423,904</b>	<b>\$ 447,210</b>
<b>General Fund Support</b>	<b>\$ 115,916</b>	<b>\$ 138,874</b>	<b>\$ 357,085</b>	<b>\$ 373,375</b>	<b>\$ 447,210</b>

## Information Technology (Department 017)

2 FTE Employees

Jen Grote, IT Director

751 Ute Avenue, Kiowa, CO 80117

**Description and Mission**

The Information Technology Department provides secure, reliable, and integrated technology solutions in alignment with the goals of county offices in provision of services to public. IT strives to increase efficiencies countywide through increased security, integrity, and availability of data and resources. This department collaborates with county leadership and employees to understand the information technology needs of elected officials, staff, and public. IT provides leadership and planning for the effective and strategic use of emerging technologies and demonstrates technical and operational excellence through a commitment to professionalism and continuous improvement.

**Goals and Accomplishments**

Department accomplishments in 2020 included the following:

In addition to meeting the goals set for the 2020 budget year, Elbert County's Information Technology Department worked with county leaders to develop and lead a Technology User Group team who reviews, questions, and approves requests for technical infrastructure changes and improvements as requested by elected officials, department leaders & public need. Additionally, with the closures caused by the Covid-19 pandemic, Elbert County IT (ECIT) exceeded expectations and limited resources by adapting quickly and facilitating the rollout and support of a primarily work-from-home work force for much of the remaining year. Remote and live commissioner, land use, planning commission and town hall meetings were possible as a result of the adaptability of the technical infrastructure planned and built by ECIT over the past years. ECIT further adapted and expanded their services through large increases for projects throughout the County offices. This was all accomplished without sacrificing improvement of desktop efficiencies through life-cycle services. Throughout 2020, ECIT provided elected officials, staff and our public with secure, reliable, and integrated technology solutions in alignment with county government responsibilities and goals.

Department goals for 2021 include the following:

Continued leadership of and alliance with the technology user group for the management and prioritization of project requests. Continue to increase system adaptability for the support of an increasingly mobile and remote workforce. Hardware replacement through life-cycle services to continue to increase workforce efficiency per Goal 2 of the Elbert County Strategic Plan. Constant and consistent network monitoring and adjustment to provide overall network stability & increased workforce efficiency. Continue software and server management and upkeep to ensure reliability, availability and serviceability per Goals 2, 3, & 4 of the Elbert County Strategic Plan. Enforce user compliance to ensure reliability, availability and serviceability. Provide elected officials, staff and public with secure, reliable, and integrated technology solutions in alignment with county government responsibilities and goals. Increase efficiencies through secure and available data and resources. Provide leadership and planning for effective and strategic use of emerging technologies. Demonstrate technical and operational excellence through a commitment to professionalism and continuous improvement. The IT Department looks forward to continuing to meet the strategies and objectives identified in the Elbert County Strategic Plan 2018-2027.

# DEPARTMENT SUMMARIES

Elbert County 2021 Budget

## Information Technology (Department 017)

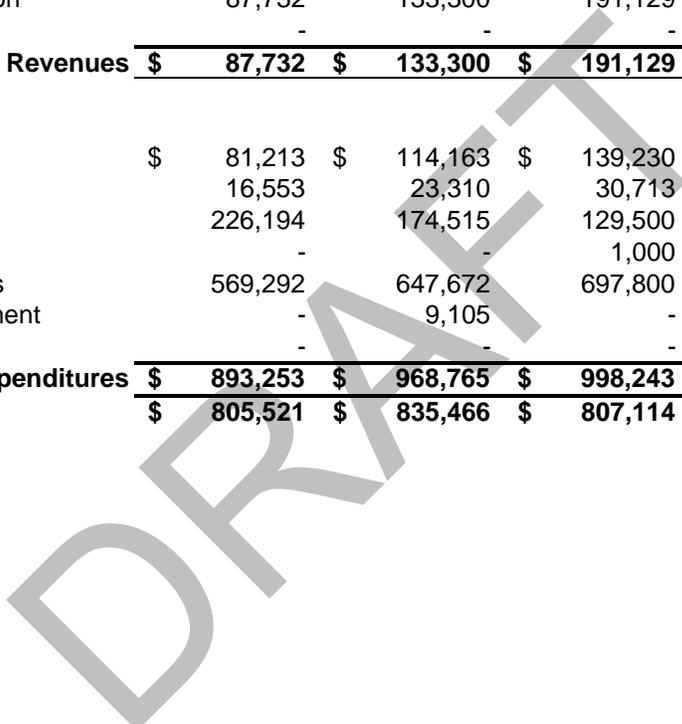
2 FTE Employees

Jen Grote, IT Director

751 Ute Avenue, Kiowa, CO 80117

### Department Budget Summary

	2018 Actual	2019 Actual	2020 Adopted	2020 Projection	2021 Budget
<b>Revenues:</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-	-
Fees and Charges	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Transfers In	-	-	-	-	-
Administrative Cost Allocation	87,732	133,300	191,129	184,412	1,500
Other	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 87,732</b>	<b>\$ 133,300</b>	<b>\$ 191,129</b>	<b>\$ 184,412</b>	<b>\$ 1,500</b>
<b>Expenditures:</b>					
Salaries and Wages	\$ 81,213	\$ 114,163	\$ 139,230	\$ 139,478	\$ 141,750
Employee Benefits	16,553	23,310	30,713	25,962	31,626
Equipment and Supplies	226,194	174,515	129,500	142,451	111,000
Repairs and Maintenance	-	-	1,000	-	1,000
Other Services and Charges	569,292	647,672	697,800	703,156	762,162
Capital Projects and Equipment	-	9,105	-	-	-
Transfers Out	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 893,253</b>	<b>\$ 968,765</b>	<b>\$ 998,243</b>	<b>\$ 1,011,047</b>	<b>\$ 1,047,538</b>
<b>General Fund Support</b>	<b>\$ 805,521</b>	<b>\$ 835,466</b>	<b>\$ 807,114</b>	<b>\$ 826,635</b>	<b>\$ 1,046,038</b>



# DEPARTMENT SUMMARIES

## Finance (Department 018)

2 FTE Employees

Michelle Schrote, CPA, Finance Manager

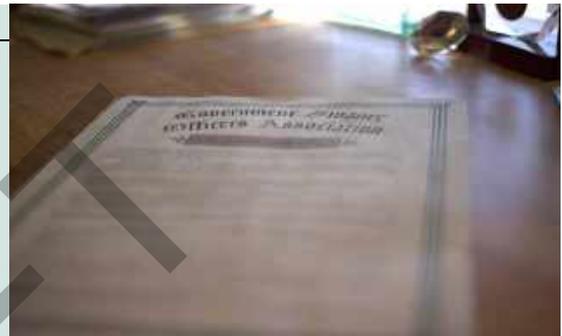
215 Comanche Street, Kiowa, CO 80117

### Description and Mission

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. 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.

### Goals and Accomplishments

In 2020, finance staff worked to continuously improve the internal financial reporting and budgeting processes. An annual review of the Finance Policies and Procedures was performed by County management, finance, and legal staff. Significant improvements were made to the County's grant tracking procedures through the creation of the Grant Fund. The County continued their audit engagement with RubinBrown LLP, and again received a clean opinion on the Financial Statements.



Goals for 2021 include continuing to improve the efficiencies of the Finance Department in order to provide Elected Officials, department directors, and citizens with valuable and timely financial information to assist in short-term and long-term decision making.

### Department Budget Summary

	2018 Actual	2019 Actual	2020 Adopted	2020 Projection	2021 Budget
<b>Revenues:</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-	-
Fees and Charges	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Transfers In	-	-	-	-	-
Administrative Cost Allocation	48,514	46,890	50,157	50,157	-
Other	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 48,514</b>	<b>\$ 46,890</b>	<b>\$ 50,157</b>	<b>\$ 50,157</b>	<b>\$ -</b>
<b>Expenditures:</b>					
Salaries and Wages	\$ 86,617	\$ 118,475	\$ 120,146	\$ 122,013	\$ 120,845
Employee Benefits	16,890	28,156	29,253	29,500	30,027
Equipment and Supplies	2,398	1,073	3,000	902	1,500
Repairs and Maintenance	-	-	-	-	-
Other Services and Charges	16,725	37,262	196,675	192,663	192,500
Capital Projects and Equipment	-	-	-	-	-
Transfers Out	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 122,629</b>	<b>\$ 184,966</b>	<b>\$ 349,075</b>	<b>\$ 345,079</b>	<b>\$ 344,872</b>
<b>General Fund Support</b>	<b>\$ 74,116</b>	<b>\$ 138,076</b>	<b>\$ 298,918</b>	<b>\$ 294,922</b>	<b>\$ 344,872</b>

# DEPARTMENT SUMMARIES

## Clerk and Recorder (Department 020)

10 FTE Employees

Dallas Schroeder, County Clerk & Recorder

440 Comanche Street, Kiowa, CO 80117

### Description and Mission

The Clerk and Recorder's Department is comprised of the Recording Department, Motor Vehicle Department and is responsible for supplying the Clerk to the BOCC. The Elections Department also falls under the Clerk and Recorder but is reported separately as that department has its own budget line item.

### Goals and Accomplishments

During 2020, the Clerk & Recorder's Office continued to serve Elbert County Citizens throughout the year, utilizing our drive-thru window, enhanced phone processing methods and a dedicated Motor Vehicle e-mail address. Thanks to the Facilities Department, new concrete sidewalk and ADA ramp was installed, as well as the building getting a facelift as the entire exterior had a stucco finish applied. Additional employees were cross-trained for the Recording Department. Looking ahead to a busy 2021, the Clerk and Recorders office will continue to look at efficiencies and cross-training to better serve the citizens.



### Department Budget Summary

	2018 Actual	2019 Actual	2020 Adopted	2020 Projection	2021 Budget
<b>Revenues:</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	1,841	3,803	2,200	258	2,000
Fees and Charges	760,613	880,864	934,600	971,636	1,050,600
Intergovernmental	-	-	-	-	-
Transfers In	-	-	-	-	-
Other	5,988	-	-	-	-
<b>Total Revenues</b>	<b>\$ 768,442</b>	<b>\$ 884,667</b>	<b>\$ 936,800</b>	<b>\$ 971,893</b>	<b>\$ 1,052,600</b>
<b>Expenditures:</b>					
Salaries and Wages	\$ 392,798	\$ 452,667	\$ 437,264	\$ 402,150	\$ 429,253
Employee Benefits	118,860	133,895	139,265	133,853	141,724
Equipment and Supplies	33,307	37,500	50,500	43,848	45,570
Repairs and Maintenance	-	-	500	-	490
Other Services and Charges	48,329	4,688	6,860	4,672	6,233
Capital Projects and Equipment	-	-	-	-	-
Transfers Out	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 593,295</b>	<b>\$ 628,750</b>	<b>\$ 634,389</b>	<b>\$ 584,523</b>	<b>\$ 623,270</b>
<b>General Fund Support</b>	<b>\$ (175,147)</b>	<b>\$ (255,917)</b>	<b>\$ (302,411)</b>	<b>\$ (387,371)</b>	<b>\$ (429,330)</b>

County Attorney (Department 021)

1 FTE Employee

Bart Greer, County Attorney

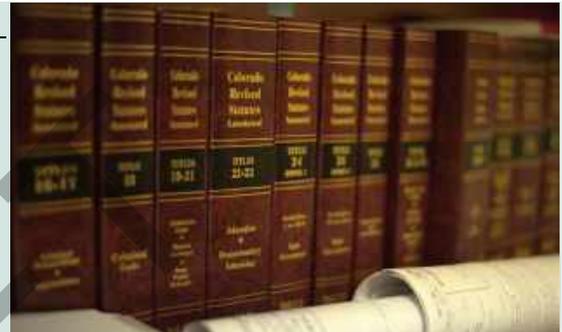
215 Comanche Street, Kiowa, CO 80117

Description and Mission

The County Attorney provides legal counsel to all departments and funds in the County, including elected officials and department heads, in subject areas including employment, termination, contracts for service, policies and procedures, election procedures and ballot requirements, litigation, and management of outside contract counsel. The County Attorney helps the County comply with statutory and legal requirements, manage risk, and reduce liability for County departments and officials.

Goals and Accomplishments

In 2020, the County Attorney researched and provided legal advice to Elbert County elected officials, boards, department heads, agencies, and employees on topics germane to County operations. The County Attorney continued to assist in drafting policies and implementing risk management procedures to limit liability exposure to the County. Additionally, the County Attorney managed the communication between and integration of outside counsel during specialized litigation involving the County and County staff.



Goals for the County Attorney in 2021 include:

- Continuing to provide guidance to Elbert County elected officials and personnel.
- Continuing to develop, update, and streamline processes, rules, and regulations for the County.
- Continuing to manage outside counsel, contract for specific services, or engage in litigation on behalf of the County.
- Continuing to assist with risk management while endeavoring to maximize efficiency of County operations.

Department Budget Summary

	2018 Actual	2019 Actual	2020 Adopted	2020 Projection	2021 Budget
<b>Revenues:</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-	-
Fees and Charges	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Transfers In	-	-	-	-	-
Administrative Cost Allocation	32,449	42,620	23,232	18,520	-
Other	16,726	-	-	-	-
<b>Total Revenues</b>	<b>\$ 49,175</b>	<b>\$ 42,620</b>	<b>\$ 23,232</b>	<b>\$ 18,520</b>	<b>\$ -</b>
<b>Expenditures:</b>					
Salaries and Wages	\$ 89,989	\$ 90,631	\$ 95,000	\$ 97,500	\$ 98,475
Employee Benefits	15,777	16,298	17,396	17,442	18,021
Equipment and Supplies	1,743	1,020	650	531	600
Repairs and Maintenance	-	-	-	-	-
Other Services and Charges	90,917	156,137	143,225	118,575	158,100
Capital Projects and Equipment	-	-	-	-	-
Transfers Out	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 198,426</b>	<b>\$ 264,087</b>	<b>\$ 256,271</b>	<b>\$ 234,048</b>	<b>\$ 275,196</b>
<b>General Fund Support</b>	<b>\$ 149,251</b>	<b>\$ 221,467</b>	<b>\$ 233,038</b>	<b>\$ 215,528</b>	<b>\$ 275,196</b>

# DEPARTMENT SUMMARIES

## Elections (Department 025)

2 FTE Employees

Rhonda Braun, Elections Manager

440 Comanche Street, Kiowa, CO 80117

### Description and Mission

The Elections Department, part of the Clerk & Recorder's Office, conducts elections in Elbert County, processes voter registrations, conducts voter education and provides elections-related information to political parties and individuals.

### Goals and Accomplishments

In 2020 the Elections Department successfully conducted three elections, including the Presidential Election in which a record setting number of ballots were received and processed. The entire Election department is now located in the basement of the Samuel Elbert Building. The Election Department, applied for and received grants exceeding \$75,000 for enhanced safety protocols and equipment, additional ballot processing machines and a new remote drop box for ballot submission. In 2021, in addition to the November 2021 Election, the Election department will be working on re-drawing County Commissioner Districts and re-drawing and possibly expanding voting precincts.

### Department Budget Summary

	2018 Actual	2019 Actual	2020 Adopted	2020 Projection	2021 Budget
<b>Revenues:</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-	-
Fees and Charges	36,109	42,717	15,000	13,552	13,000
Intergovernmental	-	-	51,000	53,837	17,000
Transfers In	-	-	-	-	-
Other	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 36,109</b>	<b>\$ 42,717</b>	<b>\$ 66,000</b>	<b>\$ 67,389</b>	<b>\$ 30,000</b>
<b>Expenditures:</b>					
Salaries and Wages	\$ 51,638	\$ 51,242	\$ 106,520	\$ 101,762	\$ 91,557
Employee Benefits	12,738	12,865	28,561	26,614	28,136
Equipment and Supplies	68,615	38,603	125,000	108,109	43,000
Repairs and Maintenance	372	-	500	6,587	500
Other Services and Charges	42,814	35,668	61,344	44,043	39,830
Capital Projects and Equipment	-	-	-	-	-
Transfers Out	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 176,177</b>	<b>\$ 138,378</b>	<b>\$ 321,925</b>	<b>\$ 287,115</b>	<b>\$ 203,023</b>
<b>General Fund Support</b>	<b>\$ 140,068</b>	<b>\$ 95,661</b>	<b>\$ 255,925</b>	<b>\$ 219,726</b>	<b>\$ 173,023</b>

# DEPARTMENT SUMMARIES

## Treasurer (Department 030)

3 FTE Employees

Sherry Hewlett, County Treasurer

440 Comanche Street, Kiowa, CO 80117

### Description and Mission

The Treasurer receives, maintains custody, and disburses county funds, and also serves as the Public Trustee. The Treasurer mails property tax notices and collects property taxes, including those of other local government bodies within the County, such as school districts, special districts, park and recreation districts, fire districts and library districts, and collects a statutory fee for disbursing taxes to the appropriate entity. The Treasurer also conducts a Tax Lien Sale each year for unpaid property taxes and receives money due from other county departments, which includes keeping accurate and detailed records of funds received, disbursed and invested.

### Goals and Accomplishments

2020 started off as any other year in the Treasurer's office. 2019 property tax bills were mailed on January 28, 2020. We started collecting the 2019 taxes for our statutory deadline for the first half payment due February 28, 2020. Then on March 17, 2020, we were in the throws of a COVID-19 pandemic. Offices were closed to the public. During this very stressful time, we were still able to serve our citizens successfully via phone, email, drive thru and appointments. We pulled together as a team, never missed a deadline and continued to work in the office daily. Our mission is to serve our citizens to the best of our abilities in a timely and respectful manner! This statement has been and will continue to be our goal in the Treasurer's office.



### Department Budget Summary

	2018 Actual	2019 Actual	2020 Adopted	2020 Projection	2021 Budget
<b>Revenues:</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-	-
Fees and Charges	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Transfers In	-	-	-	-	-
Other	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ -</b>				
<b>Expenditures:</b>					
Salaries and Wages	\$ 155,086	\$ 153,920	\$ 151,747	\$ 152,801	\$ 151,784
Employee Benefits	36,026	34,657	36,968	36,161	37,871
Equipment and Supplies	12,562	16,116	18,000	18,000	19,750
Repairs and Maintenance	-	-	-	-	-
Other Services and Charges	44,858	20,873	13,050	8,048	11,050
Capital Projects and Equipment	-	-	-	-	-
Transfers Out	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 248,532</b>	<b>\$ 225,565</b>	<b>\$ 219,765</b>	<b>\$ 215,010</b>	<b>\$ 220,454</b>
<b>Department Revenue in 000 *</b>	<b>647,636</b>	<b>683,629</b>	<b>726,000</b>	<b>806,180</b>	<b>751,000</b>
<b>General Fund Support</b>	<b>\$ (399,105)</b>	<b>\$ (458,064)</b>	<b>\$ (506,235)</b>	<b>\$ (591,170)</b>	<b>\$ (530,546)</b>

\* Revenues generated by the Treasurer Department are reported in Department 000, Non-Departmental.

## Assessor (Department 040)

8 FTE Employees

Susan Murphy, County Assessor

221 Comanche Street, Kiowa, CO 80117

### Description and Mission

Colorado Law directs all 64 county Assessors to discover, list, classify, and value all property within their respected jurisdiction. Each assessment office is also required to reappraise all property every odd-numbered year. The Elbert County Assessor's office continues to employ and pursue excellence in assessment administration with great emphasis regarding accurate, fair, and equitable property valuations within the law, all while maintaining property records, property ownership, and a professional and courteous staff whose primary goal is to serve the public.

An Assessment Team built on "Values" that last.

Excellence ♦ Efficiency ♦ Fairness ♦ Hard Work ♦ Honesty ♦ Humility Integrity ♦ Respect ♦ Teamwork ♦ Understanding

### Goals and Accomplishments

Department accomplishments in 2020 included the following:

- First Colorado County to ear the IAAO Certificate of Excellence in Assessment Administration Award.
- Completion of 1,000+ real property inspections.
- Initiated and implementation of "Comper" by Spatialest.
- Implementation, development, and support of new GIS parcel fabric data base.
- Completed the conversion from ArcMap to ArcGIS Pro.
- Completion of all necessary education and testing for two current staff members to earn appraiser licensure.



Department goals for 2021 include the following:

- Complete the state mandated reappraisal of all property in Elbert County for 2021.
- Enhance assessment administration regarding assessment appeals with emphasis on electronic filings, online services, and increased information and directions for the public.
- Cross-train staff to strengthen an internal office support system as well as provide an even better service to the public.
- Assist and support the implementation of a new GIS public online portal.
- Improve the number of property inspections completed annually to 1,500+. This includes accurate data entry and audits of all property characteristics and the updating or creation of digitized sketches for all improvements inspected.
- The addition of another member to the appraisal staff.
- The upgraded licensure of two members of the appraisal staff and continued education of all staff.
- Continue to maintain accurate and accessible property record information and ownership.
- Continue to pursue innovative ideas in technology, such as tools regarding GIS and current software that will promote efficiencies for the public and staff members.
- Continue to employ and document procedures and processes in a manner that upholds excellence in assessment administration standards.

# DEPARTMENT SUMMARIES

Elbert County 2021 Budget

## Assessor (Department 040)

8 FTE Employees

Susan Murphy, County Assessor

221 Comanche Street, Kiowa, CO 80117

### Department Budget Summary

	2018 Actual	2019 Actual	2020 Adopted	2020 Projection	2021 Budget
<b>Revenues:</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Other	7,254	5,594	5,000	6,490	6,000
<b>Total Revenues</b>	<b>\$ 7,254</b>	<b>\$ 5,594</b>	<b>\$ 5,000</b>	<b>\$ 6,490</b>	<b>\$ 6,000</b>
<b>Expenditures:</b>					
Salaries and Wages	\$ 357,768	\$ 347,699	\$ 367,207	\$ 324,636	\$ 370,575
Employee Benefits	109,667	106,821	118,759	105,388	121,177
Equipment and Supplies	7,366	10,461	7,200	5,077	8,680
Repairs and Maintenance	-	-	-	-	-
Other Services and Charges	18,574	20,869	35,050	39,689	45,050
Capital Projects and Equipment	-	-	-	-	-
Transfers Out	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 493,374</b>	<b>\$ 485,849</b>	<b>\$ 528,215</b>	<b>\$ 474,791</b>	<b>\$ 545,482</b>
<b>General Fund Support</b>	<b>\$ 486,120</b>	<b>\$ 480,255</b>	<b>\$ 523,215</b>	<b>\$ 468,301</b>	<b>\$ 539,482</b>



# DEPARTMENT SUMMARIES

## Facilities and Maintenance (Department 060)

3 FTE Employees

Bobby Chevarria, Facilities Manager

215 Comanche Street, Kiowa, CO 80117

### Description and Mission

The Facilities and Maintenance Department delivers maintenance and repairs to the County's buildings and sites, and helps provide a safe and productive environment for the County staff and visiting public. The department strives to maximize the expected life cycle of County assets through a constantly developing preventive maintenance program and to ensure that equipment is suited to the growing needs of County departments. The County's aging assets can be challenging to maintain, and we continue to develop a replacement program to address these assets as they reach the end of their expected service life.

### Goals and Accomplishments

The Facilities and Maintenance Manager position was filled in 2020, which increased the department's capacity to prioritize and address Countywide facilities concerns. Significant efforts were put forth to begin addressing recommendations resulting from the County's 2019 comprehensive facilities condition assessment report. The goals for 2020 include continuing those efforts.

### Department Budget Summary

	2018 Actual	2019 Actual	2020 Adopted	2020 Projection	2021 Budget
<b>Revenues:</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-	-
Fees and Charges	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Transfers In	-	-	-	-	-
Administrative Cost Allocation	5,699	22,504	4,100	4,100	-
Other	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 5,699</b>	<b>\$ 22,504</b>	<b>\$ 4,100</b>	<b>\$ 4,100</b>	<b>\$ -</b>
<b>Expenditures:</b>					
Salaries and Wages	\$ 99,478	\$ 123,101	\$ 161,848	\$ 158,831	\$ 151,550
Employee Benefits	26,973	31,864	49,386	46,996	47,903
Equipment and Supplies	13,125	18,484	43,000	28,081	35,400
Repairs and Maintenance	60,568	84,153	73,500	83,777	102,000
Other Services and Charges	48,870	145,940	55,400	47,398	130,400
Capital Projects and Equipment	-	55,334	-	82,728	-
Transfers Out	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 249,014</b>	<b>\$ 458,876</b>	<b>\$ 383,133</b>	<b>\$ 447,811</b>	<b>\$ 467,253</b>
<b>General Fund Support</b>	<b>\$ 243,315</b>	<b>\$ 436,372</b>	<b>\$ 379,034</b>	<b>\$ 443,711</b>	<b>\$ 467,253</b>

# DEPARTMENT SUMMARIES

## Pool Vehicles (Department 070)

Ethan Mease, Road and Bridge Fleet Manager

215 Comanche Street, Kiowa, CO 80117

### Description and Mission

The fleet department is the tracking mechanism for all fuel and repair costs associated with the pool vehicles within the General Fund. Only General Fund owned vehicles are accounted for in this department.

### Goals and Accomplishments

No replacements or additions to the General Fund fleet vehicles were performed in 2020. Lease-purchase agreements for two vehicle replacements are scheduled in 2021.

### Department Budget Summary

	2018 Actual	2019 Actual	2020 Adopted	2020 Projection	2021 Budget
<b>Revenues:</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-	-
Fees and Charges	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Transfers In	-	-	-	-	-
Other	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenditures:</b>					
Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	-	-	-	-	-
Equipment and Supplies	6	33	-	300	300
Repairs and Maintenance	11,029	18,805	9,000	7,000	11,000
Other Services and Charges	14,487	16,072	18,000	11,200	18,000
Capital Projects and Equipment	23,625	80,880	-	-	-
Principal and Interest	-	-	-	-	25,000
Transfers Out	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 49,147</b>	<b>\$ 115,790</b>	<b>\$ 27,000</b>	<b>\$ 18,500</b>	<b>\$ 54,300</b>
<b>General Fund Support</b>	<b>\$ 49,147</b>	<b>\$ 115,790</b>	<b>\$ 27,000</b>	<b>\$ 18,500</b>	<b>\$ 54,300</b>

District Attorney (Department 170)

George Brauchler, District Attorney for the 18th Judicial District

751 Ute Avenue, Kiowa, CO 80117

Description and Mission

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

Department Budget Summary

	2018 Actual	2019 Actual	2020 Adopted	2020 Projection	2021 Budget
<b>Revenues:</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-	-
Fees and Charges	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Transfers In	-	-	-	-	-
Other	13,501	13,583	20,000	1,000	15,000
<b>Total Revenues</b>	<b>\$ 13,501</b>	<b>\$ 13,583</b>	<b>\$ 20,000</b>	<b>\$ 1,000</b>	<b>\$ 15,000</b>
<b>Expenditures:</b>					
Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	-	-	-	-	-
Equipment and Supplies	-	-	-	-	-
Repairs and Maintenance	-	-	-	-	-
Other Services and Charges	583,004	604,392	647,933	637,763	646,583
Capital Projects and Equipment	-	-	-	-	-
Transfers Out	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 583,004</b>	<b>\$ 604,392</b>	<b>\$ 647,933</b>	<b>\$ 637,763</b>	<b>\$ 646,583</b>
<b>General Fund Support</b>	<b>\$ 569,504</b>	<b>\$ 590,810</b>	<b>\$ 627,933</b>	<b>\$ 636,763</b>	<b>\$ 631,583</b>

# DEPARTMENT SUMMARIES

## Justice Center (Department 210)

Bobby Chevarria, Facilities Manager

751 Ute Avenue, Kiowa, CO 80117

### Description and Mission

The role of the Facilities Department at the Justice Center is to provide maintenance support for the Sheriff's Office, Jail, OEM, as well as the District and State Courts housed in the complex.

### Department Budget Summary

	2018 Actual	2019 Actual	2020 Adopted	2020 Projection	2021 Budget
<b>Revenues:</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-	-
Fees and Charges	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Transfers In	-	-	-	-	-
Other	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ -</b>				
<b>Expenditures:</b>					
Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	-	-	-	-	-
Equipment and Supplies	1,114	213	1,000	334	1,000
Repairs and Maintenance	30,682	30,840	40,200	46,206	46,200
Other Services and Charges	76,681	67,470	80,700	74,764	81,251
Capital Projects and Equipment	-	20,372	-	5,339	-
Transfers Out	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 108,476</b>	<b>\$ 118,895</b>	<b>\$ 121,900</b>	<b>\$ 126,644</b>	<b>\$ 128,451</b>
<b>General Fund Support</b>	<b>\$ 108,476</b>	<b>\$ 118,895</b>	<b>\$ 121,900</b>	<b>\$ 126,644</b>	<b>\$ 128,451</b>

Sheriff's Office (Department 211)

37.5 FTE Employees

Tim Norton, County Sheriff

751 Ute Avenue, Kiowa, CO 80117

Description and Mission

The Sheriff's Office is responsible for law enforcement, criminal investigations, and detentions for Elbert County. The Sheriff's Office's statutory responsibilities include maintaining a jail and transporting prisoners, acting as Fire Marshal, serving civil process, preserving the peace, providing court security and enforcing County ordinances. The Sheriff's Office is supported by volunteer Posse members and reserve officers, and a full-time narcotic investigator works cases with neighboring agencies. The Sheriff's Office is the only law enforcement agency in the County that operates 24 hours, 7 days per week, and covers the unincorporated areas of Elbert County and the county's three incorporated towns of Elizabeth, Kiowa, and Simla.

Goals and Accomplishments

The Sheriff's Office continued to make significant operational and administrative changes in 2020. The Sheriff's Office worked to improve relationships with first response entities inside and outside the County and citizens groups. A full-time narcotic investigator was hired. Additionally, the Sheriff's Office has undergone a full overhaul of policies and procedures, and instituted a citizen's advisory committee. New computerized field reporting was instituted.



Department Budget Summary

	2018 Actual	2019 Actual	2020 Adopted	2020 Projection	2021 Budget
<b>Revenues:</b>					
Fees and Charges	\$ 131,415	\$ 124,710	\$ 71,000	\$ 81,551	\$ 60,914
Intergovernmental	109,509	117,754	115,500	171,724	172,500
Grants - Intergovernmental	164,510	133,280	200,756	9,968	200,756
Transfers In	-	-	3,439	-	3,439
Other	50,617	53,187	-	10,782	-
<b>Total Revenues</b>	<b>\$ 456,051</b>	<b>\$ 428,932</b>	<b>\$ 390,695</b>	<b>\$ 274,024</b>	<b>\$ 437,609</b>
Revenues Reported in General Fund	\$ 456,051	\$ 428,932	\$ 186,500	\$ 274,024	\$ 233,414
Revenues Reported in Grant Fund	-	-	200,756	152,355	179,475
Transfers In Reported in Grant Fund	-	-	3,439	3,439	8,738
	<b>\$ 456,051</b>	<b>\$ 428,932</b>	<b>\$ 390,695</b>	<b>\$ 429,818</b>	<b>\$ 421,627</b>
<b>Expenditures:</b>					
Salaries and Wages	\$ 2,280,565	\$ 2,583,506	\$ 1,986,860	\$ 1,917,719	\$ 2,070,989
Employee Benefits	573,398	632,032	543,453	478,131	572,770
Equipment and Supplies	110,738	205,257	119,080	105,559	135,750
Repairs and Maintenance	95,265	119,564	99,000	117,983	102,000
Other Services and Charges	839,808	898,730	612,256	468,013	478,257
Principal and Interest	15,636	15,636	15,700	15,636	15,700
Capital Projects and Equipment	31,135	122,668	-	-	-
Transfers Out	-	-	3,439	3,439	8,738
<b>Total Expenditures and Transfers Out</b>	<b>\$ 3,946,546</b>	<b>\$ 4,577,393</b>	<b>\$ 3,379,788</b>	<b>\$ 3,106,480</b>	<b>\$ 3,384,204</b>
Expenditures Reported in General Fund	\$ 3,946,546	\$ 4,577,393	\$ 3,172,154	\$ 3,106,480	\$ 3,195,991
Transfers Out Reported in General Fund	-	-	3,439	3,439	8,738
Expenditures Reported in Grant Fund	-	-	204,195	152,355	179,475
	<b>\$ 3,946,546</b>	<b>\$ 4,577,393</b>	<b>\$ 3,379,788</b>	<b>\$ 3,262,274</b>	<b>\$ 3,384,204</b>
<b>General Fund Support</b>	<b>\$ 3,490,495</b>	<b>\$ 4,148,462</b>	<b>\$ 2,989,093</b>	<b>\$ 2,835,895</b>	<b>\$ 2,971,315</b>

# DEPARTMENT SUMMARIES

## Sheriff's Office Detentions (Department 212)

19.0 FTE Employees

Tim Norton, County Sheriff

751 Ute Avenue, Kiowa, CO 80117

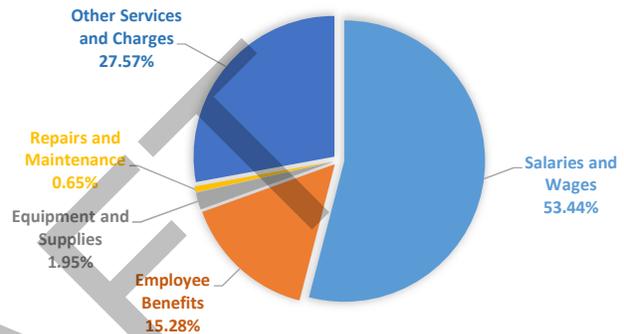
### Description and Mission

The Sheriff's Office has statutory requirements to maintain the County's jail and transport prisoners. The purpose of this department is to account for revenues and expenditures associated with the Sheriff's Office Detentions division, separately from the other Sheriff's Office expenses.

S.O. Detentions Expenditures by Type  
(summarized in table below)



**ELBERT COUNTY SHERIFF'S OFFICE**  
751 UTE AVE, KIOWA, CO 80117 303-681-3087  
SHERIFF TIMOTHY D. NORTON



### Department Budget Summary

	2018 Actual	2019 Actual	2020 Adopted	2020 Projection	2021 Budget
<b>Revenues:</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-	-
Fees and Charges	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Grants	-	-	-	-	-
Transfers In	-	-	-	-	-
Other	-	-	37,500	18,672	21,350
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 37,500</b>	<b>\$ 18,672</b>	<b>\$ 21,350</b>
<b>Expenditures:</b>					
Salaries and Wages	\$ -	\$ -	\$ 893,754	\$ 868,813	\$ 945,045
Employee Benefits	-	-	249,378	232,302	270,200
Equipment and Supplies	-	-	28,650	24,560	34,500
Repairs and Maintenance	-	-	10,900	13,939	11,500
Other Services and Charges	-	-	494,500	430,253	487,550
Capital Projects and Equipment	-	-	-	-	19,500
Transfers Out	-	-	-	70,000	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,677,182</b>	<b>\$ 1,639,867</b>	<b>\$ 1,768,295</b>
<b>General Fund Support</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,639,682</b>	<b>\$ 1,621,194</b>	<b>\$ 1,746,945</b>

# DEPARTMENT SUMMARIES

## Coroner (Department 213)

2 FTE Employees

Sandy Graeff, County Coroner

Kiowa, CO 80117

### Description and Mission

The Coroner's Office is a statutory office, required by state law to establish the cause and manner of deaths within the County. Elbert County's Coroner's Office focuses on customer service in difficult times for County residents.

### Goals and Accomplishments

In 2020, the Coroner's Office continued to provide statutory services to the residents of Elbert County. Goals for 2021 include continued training for the Coroner and the Coroner's staff.

### Department Budget Summary

	2018 Actual		2019 Actual		2020 Adopted		2020 Projection		2021 Budget	
<b>Revenues:</b>										
Taxes	\$	-	\$	-	\$	-	\$	-	\$	-
Licenses and Permits		-		-		-		-		-
Fees and Charges		-		-		-		-		-
Intergovernmental		-		-		-		-		-
Grants		2,356		-		-		-		-
Transfers In		-		-		-		-		-
Other		2,021		181		-		700		-
<b>Total Revenues</b>	<b>\$</b>	<b>4,377</b>	<b>\$</b>	<b>181</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>700</b>	<b>\$</b>	<b>-</b>
<b>Expenditures:</b>										
Salaries and Wages	\$	42,100	\$	61,247	\$	62,305	\$	64,075	\$	68,565
Employee Benefits		22,140		32,599		36,249		35,418		37,235
Equipment and Supplies		4,180		7,516		9,400		6,699		11,400
Repairs and Maintenance		571		610		2,500		913		2,500
Other Services and Charges		39,429		35,215		56,850		58,516		56,900
Capital Projects and Equipment		-		7,881		-		-		-
Principal and Interest		9,974		9,974		9,974		9,974		9,974
Transfers Out		-		-		-		-		-
<b>Total Expenditures</b>	<b>\$</b>	<b>118,393</b>	<b>\$</b>	<b>155,041</b>	<b>\$</b>	<b>177,278</b>	<b>\$</b>	<b>175,595</b>	<b>\$</b>	<b>186,574</b>
<b>General Fund Support</b>	<b>\$</b>	<b>114,016</b>	<b>\$</b>	<b>154,861</b>	<b>\$</b>	<b>177,278</b>	<b>\$</b>	<b>174,895</b>	<b>\$</b>	<b>186,574</b>

# DEPARTMENT SUMMARIES

## Office of Emergency Management (Department 273)

1 FTE Employee

Alex Jakubowski, OEM Director

751 Ute Avenue, Kiowa, CO 80117

### Description and Mission

Elbert County Emergency Management will coordinate and prepare response plans while fostering partnerships and shared vision with our local, state, and federal partners.

### Goals and Accomplishments

COVID-19 was the primary OEM focus for 2020. This office successfully identified the critical stakeholders most impacted by this health crisis and worked to ensure that each organization had the necessary equipment they needed to function. This effort incorporated regular contact with 3 towns, 5 school districts, 7 fire districts, 3 law enforcement agencies, all County Departments, assisted living facilities, and multiple childcare programs. OEM directly participated in the daily meetings to assist in the County response planning effort.

In 2021, OEM is anticipating that COVID-19 will still be a major threat to our community and will continue to mitigate its widespread impacts across the County. This will include, but not be limited to: a constant effort to build a personal protective equipment (PPE) inventory capable of bridging any supply gaps across our stakeholder community; continued involvement in the County planning efforts to maintain critical services; and collaborate with our neighboring counties/jurisdictions on response strategies. Our longer term planning goals for 2021 include: update County's Hazard Mitigation Plan; develop updates to the Emergency Operation Plan (EOP) in order to keep pace with changes within County; and develop Disaster Recovery plan.

### Department Budget Summary

	2018 Actual	2019 Actual	2020 Adopted	2020 Projection	2021 Budget
<b>Revenues:</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Grants - Intergovernmental	28,143	28,000	28,000	28,000	35,500
Transfers In	-	-	28,000	28,000	35,500
<b>Total Revenues</b>	<b>\$ 28,143</b>	<b>\$ 28,000</b>	<b>\$ 56,000</b>	<b>\$ 56,000</b>	<b>\$ 71,000</b>
Revenues Reported in General Fund	\$ 28,143	\$ 28,000	\$ -	\$ -	\$ -
Revenues Reported in Grant Fund	-	-	28,000	28,000	35,500
Transfers In Reported in Grant Fund	-	-	28,000	28,000	35,500
	<b>\$ 28,143</b>	<b>\$ 28,000</b>	<b>\$ 56,000</b>	<b>\$ 56,000</b>	<b>\$ 71,000</b>
<b>Expenditures:</b>					
Salaries and Wages	\$ 52,174	\$ 52,917	\$ 54,101	\$ 58,043	\$ 58,620
Employee Benefits	8,824	9,201	9,527	10,194	10,053
Equipment and Supplies	5,532	10,354	9,600	7,610	14,600
Repairs and Maintenance	1,140	3,730	5,500	3,160	5,500
Other Services and Charges	4,974	8,971	18,400	19,893	18,500
Capital Projects and Equipment	-	-	-	-	-
Transfers Out	-	-	28,000	28,000	35,500
<b>Total Expenditures and Transfers Out</b>	<b>\$ 72,645</b>	<b>\$ 85,174</b>	<b>\$ 125,128</b>	<b>\$ 126,900</b>	<b>\$ 142,773</b>
Expenditures Reported in General Fund	\$ 72,645	\$ -	\$ 41,128	\$ 42,900	\$ 51,273
Transfers Out Reported in General Fund	-	-	28,000	28,000	35,500
Expenditures Reported in Grant Fund	-	-	56,000	56,000	56,000
	<b>\$ 72,645</b>	<b>\$ -</b>	<b>\$ 125,128</b>	<b>\$ 126,900</b>	<b>\$ 142,773</b>
<b>General Fund Support</b>	<b>\$ 44,502</b>	<b>\$ 57,174</b>	<b>\$ 69,128</b>	<b>\$ 70,900</b>	<b>\$ 86,773</b>

# DEPARTMENT SUMMARIES

## Building (Department 280)

6 FTE Employees

Faith Mehrer, Building Department Administrator

215 Comanche Street, Kiowa, CO 80117

### Description and Mission

The Building Department provides all services related to permitting and building in Elbert County. This includes plans examination for new structures and inspections at various stages of construction. When necessary, we draft updates and amendments to adopted building codes and fee schedules for BOCC approval. We attempt to provide a two-week turnaround for permit submittals and next-day inspections for buildings already under construction, with the exception of inspection requests that are received on Fridays and weekends. Those inspections are spread over the following Monday and Tuesday routes. Our current Building Official is responsible for inspections in all unincorporated areas of Elbert County.

### Goals and Accomplishments

During 2020 the Building Department Created processes and policies for permitting structures retro-actively in order to simplify the process of bringing building violations into compliance. We implemented digital permit submittal and plan review. We revised several functions in Blue Prince so that other departments can use the same software, allowing departments to gather information they may need on projects by searching the database. In 2021 we will be working toward including modules in Blue Prince that will allow contractors and homeowner applicants to view status updates and submit permit applications online, rather than via email. This will organize the digital process, simplify it for citizens and staff, and make information on permits and inspections available in real time for those involved in a building project. Our goal is to create a more seamless process that makes information easier to access and sort so that we can better serve the community, and give our employees a solid foundation without duplicate processes from which to provide these services.

### Department Budget Summary

	2018 Actual	2019 Actual	2020 Adopted	2020 Projection	2021 Budget
<b>Revenues:</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	868,379	1,123,331	977,400	1,098,045	1,000,000
Fees and Charges	-	1,390	-	15,581	-
Intergovernmental	-	-	-	-	-
Transfers In	-	-	-	-	-
Other	-	-	6,000	-	-
<b>Total Revenues</b>	<b>\$ 868,379</b>	<b>\$ 1,124,722</b>	<b>\$ 983,400</b>	<b>\$ 1,113,626</b>	<b>\$ 1,000,000</b>
<b>Expenditures:</b>					
Salaries and Wages	\$ 171,750	\$ 235,854	\$ 268,543	\$ 265,848	\$ 312,001
Employee Benefits	35,855	53,921	63,364	60,115	79,237
Equipment and Supplies	4,205	4,897	4,400	2,400	4,300
Repairs and Maintenance	-	-	-	-	-
Other Services and Charges	16,071	2,086	1,700	2,884	7,420
Capital Projects and Equipment	-	-	-	-	-
Transfers Out	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 227,881</b>	<b>\$ 296,758</b>	<b>\$ 338,007</b>	<b>\$ 331,247</b>	<b>\$ 402,958</b>
<b>General Fund Support</b>	<b>\$ (640,498)</b>	<b>\$ (827,963)</b>	<b>\$ (645,393)</b>	<b>\$ (782,379)</b>	<b>\$ (597,042)</b>

# DEPARTMENT SUMMARIES

## Community and Development Services (Department 285)

6 FTE Employees

Christina Stanton, AICP, CDS Director

215 Comanche Street, Kiowa, CO 80117

### Description and Mission

The Community and Development Services (CDS) provides land use services to the development community in a knowledgeable, informative and courteous manner. The department administers and guides the development, zoning, planning and surface activities related to the physical growth, development and preservation of the County and its resources. Additionally, CDS maintains and updates land use regulations so that they are relevant, useful and respectful of the rights of Elbert County citizens and property owners.

### Goals and Accomplishments

In 2020, the department worked with the Planning Commission and the Board of County Commissioners to adopt two amendments to the Zoning and Subdivision Regulations during the year to correct inconsistencies and better align zoning with Building Codes. CDS worked closely with the Commissioners to develop and implement a historic/unincorporated towns overlay district for the Towns of Agate, Elbert, and Matheson. CDS has worked with Public Works and the Building Department to enhance and implement Department policies and procedures to ensure efficiency and effectiveness. CDS performed a review of fees during the second half of 2020, and necessary changes will take effect in 2021. During 2021, CDS will increase staffing to provide better customer service and better meet the needs of the citizens. CDS continues to emphasize professional development for exempt and non-exempt personnel. Additionally, CDS anticipates playing a more active role in economic development in 2021 and the coming years.

### Department Budget Summary

	2018 Actual	2019 Actual	2020 Adopted	2020 Projection	2021 Budget
<b>Revenues:</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	17,910	83,600	555	700
Fees and Charges	188,438	324,829	246,000	425,077	242,500
Intergovernmental	-	-	-	-	-
Grants	47,809	-	-	-	-
Transfers In	-	-	-	-	-
Other	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 236,247</b>	<b>\$ 342,739</b>	<b>\$ 329,600</b>	<b>\$ 425,632</b>	<b>\$ 243,200</b>
<b>Expenditures:</b>					
Salaries and Wages	\$ 95,698	\$ 253,950	\$ 316,896	\$ 302,887	\$ 328,132
Employee Benefits	19,477	57,252	79,352	75,211	82,651
Equipment and Supplies	12,622	4,978	8,500	5,695	8,500
Repairs and Maintenance	-	807	-	-	-
Other Services and Charges	532,535	199,330	130,700	68,061	40,700
Capital Projects and Equipment	-	-	-	-	-
Transfers Out	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 660,332</b>	<b>\$ 516,317</b>	<b>\$ 535,448</b>	<b>\$ 451,854</b>	<b>\$ 459,982</b>
<b>General Fund Support</b>	<b>\$ 424,085</b>	<b>\$ 173,578</b>	<b>\$ 205,848</b>	<b>\$ 26,222</b>	<b>\$ 216,782</b>

4-H Fair (Department 515)

Kali Benson, CSU Extension Agent

95 Ute Avenue, Kiowa, CO 80117

Description and Mission

The Elbert County Fair is an annual event sponsored by the Elbert County Fair Board and Elbert County Government, in conjunction with the Elbert County Extension Office. 4-H programs allow the county's youth to demonstrate leadership, healthy competition, sportsmanship, and general camaraderie. 4-H members are encouraged to show their projects at county fair to the community. Pre-fair specialty contests are also held to determine state fair participation for the fashion revue, cake decorating, creative cooks, performing and speech arts, rocketry, robotics, dog and shooting sports projects.

Goals and Accomplishments

281 of 2020's 373 active members entered County fair exhibits, resulting in over 1,900 entries in general and animal categories. Members entered 95 general projects at the Colorado State Fair and over 38 of these were champions, grand champions, or reserve champions (including three division reserve grand champions and two division grand champions!). Seven members entered market animals, and one of those made the Junior Livestock Sale, Kallie Lemon, who showed the Champion Spot Market Hog. 55 members participated in mail-in State Shoots, results to be announced mid-October. Members competed in State Specialty contests, earning distinctions in fashion revue, Rocket Fly Day, and virtual Robotics Challenge Tournament, dog trials, and the state horse show. Goals for 2021 include continuing to share judges with other clubs to share expenses and leverage the knowledge of judges from other areas, and expanding programming at the County Fair to prepare our youth for participation at the state and national levels. Additional plans to continue livestream all shows and combo live/online junior market sale.

Department Budget Summary

	2018 Actual	2019 Actual	2020 Adopted	2020 Projection	2021 Budget
<b>Revenues:</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-	-
Fees and Charges	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Grants	-	-	-	-	-
Transfers In	-	-	-	-	-
Other	1,832	2,197	1,350	-	2,000
<b>Total Revenues</b>	<b>\$ 1,832</b>	<b>\$ 2,197</b>	<b>\$ 1,350</b>	<b>\$ -</b>	<b>\$ 2,000</b>
<b>Expenditures:</b>					
Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	-	-	-	-	-
Equipment and Supplies	2,889	3,683	3,835	2,639	3,650
Repairs and Maintenance	-	-	-	-	-
Other Services and Charges	8,177	8,132	10,150	5,058	11,650
Capital Projects and Equipment	-	-	-	-	-
Transfers Out	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 11,066</b>	<b>\$ 11,815</b>	<b>\$ 13,985</b>	<b>\$ 7,698</b>	<b>\$ 15,300</b>
<b>General Fund Support</b>	<b>\$ 9,234</b>	<b>\$ 9,618</b>	<b>\$ 12,635</b>	<b>\$ 7,698</b>	<b>\$ 13,300</b>

# DEPARTMENT SUMMARIES

## Fairgrounds (Department 520)

1 FTE Employee

Bobby Chevarria, Facilities Manager

95 Ute Avenue, Kiowa, CO 80117

### Description and Mission

The role of the Facilities Department at the Fairgrounds is to provide safe, usable facilities for use by the general public, 4-H, numerous community civic groups and organizations, as well as many County departments. The Facilities Department continues to maximize the available funds as well as grants and alternative funding to support upgrades and improvements to our aging grounds and buildings. Fairgrounds staff also provide maintenance support to the Elbert County Fair board for our annual County Fair.

### Goals and Accomplishments

The County continued to perform repairs and maintenance to the fairgrounds facilities during 2020. Significant improvements and upgrades to the campgrounds have been planned and budgeted within the Growth and Development Fund (Fund 085) and the Conservation Trust Fund (Fund 090) in 2021.

#### Department Budget Summary

	2018 Actual	2019 Actual	2020 Adopted	2020 Projection	2021 Budget
<b>Revenues:</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-	-
Fees and Charges	42,982	49,219	45,000	45,000	45,000
Intergovernmental	-	-	-	-	-
Transfers In	-	-	-	-	-
Other	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 42,982</b>	<b>\$ 49,219</b>	<b>\$ 45,000</b>	<b>\$ 45,000</b>	<b>\$ 45,000</b>
<b>Expenditures:</b>					
Salaries and Wages	\$ 97,166	\$ 58,287	\$ 42,556	\$ 43,533	\$ 55,940
Employee Benefits	28,606	20,113	24,992	21,731	16,867
Equipment and Supplies	480	5,663	2,300	6,148	8,800
Repairs and Maintenance	2,616	19,813	10,000	10,000	3,000
Other Services and Charges	28,992	35,526	33,180	33,553	46,100
Capital Projects and Equipment	-	-	-	-	-
Transfers Out	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 157,859</b>	<b>\$ 139,402</b>	<b>\$ 113,028</b>	<b>\$ 114,965</b>	<b>\$ 130,707</b>
<b>General Fund Support</b>	<b>\$ 114,878</b>	<b>\$ 90,183</b>	<b>\$ 68,028</b>	<b>\$ 69,965</b>	<b>\$ 85,707</b>

# DEPARTMENT SUMMARIES

## Fair Board (Department 525)

Tammi Schneider, Fair Board President

95 Ute Avenue, Kiowa, CO 80117

### Description and Mission

The Fair Board is a group of Elbert County residents that are appointed by the Elbert County Board of County Commissioners. The purpose of the board is to plan the annual Elbert County Fair. The Fair Board raises funds for fair activities through sponsorships and plans all events that take place during the Elbert County Fair that is held during the first full week of August each year.

### Department Budget Summary

	2018 Actual		2019 Actual		2020 Adopted		2020 Projection		2021 Budget	
<b>Revenues:</b>										
Taxes	\$	-	\$	-	\$	-	\$	-	\$	-
Licenses and Permits		-		-		-		-		-
Fees and Charges		-		-		-		-		-
Intergovernmental		-		-		-		-		-
Transfers In		-		-		-		-		-
Other		22,935		20,022		22,000		7,095		22,000
<b>Total Revenues</b>	<b>\$</b>	<b>22,935</b>	<b>\$</b>	<b>20,022</b>	<b>\$</b>	<b>22,000</b>	<b>\$</b>	<b>7,095</b>	<b>\$</b>	<b>22,000</b>
<b>Expenditures:</b>										
Salaries and Wages	\$	-	\$	-	\$	-	\$	-	\$	-
Employee Benefits		-		-		-		-		-
Equipment and Supplies		-		-		-		-		-
Repairs and Maintenance		-		-		-		-		-
Other Services and Charges		33,793		44,836		45,000		15,843		45,000
Capital Projects and Equipment		-		-		-		-		-
Transfers Out		-		-		-		-		-
<b>Total Expenditures</b>	<b>\$</b>	<b>33,793</b>	<b>\$</b>	<b>44,836</b>	<b>\$</b>	<b>45,000</b>	<b>\$</b>	<b>15,843</b>	<b>\$</b>	<b>45,000</b>
<b>General Fund Support</b>	<b>\$</b>	<b>10,859</b>	<b>\$</b>	<b>24,814</b>	<b>\$</b>	<b>23,000</b>	<b>\$</b>	<b>8,748</b>	<b>\$</b>	<b>23,000</b>

# DEPARTMENT SUMMARIES

## CSU Extension (Department 610)

2 FTE Employees

Kali Benson, CSU Extension Agent

95 Ute Avenue, Kiowa, CO 80117

### Description and Mission

The Elbert County Extension Office is the off-campus, informal educational arm of Colorado State University. We provide unbiased, practical, research-based education and opportunities for volunteer development through dynamic, flexible programs which serve a diverse rural and suburban mix of citizens. We offer access to experts in agriculture, natural resources, livestock, and family living. The Extension's 4-H Youth Development program teaches leadership, citizenship, and life skills, and its volunteers are active in leadership, education, positive mentorship, and more. Local businesses and individuals provide strong support for 4-H, the Extension, and the Elbert County Fair, which is the annual showcase for 4-H members' projects.

### Goals and Accomplishments

Elbert County's is one of the finest 4-H and volunteer-based programs in the Colorado. The County fully funds two employees and formula funding for two CSU Extension agents, as well as professional development for all Extension staff. In 2020, the Elbert County 4-H Youth and volunteers managed to meet virtually via Zoom, and then proceed to in-person club and project meetings, working closely with the county health department. 23 of 26 graduating 4-H seniors have enrolled in post-secondary education. 4-H enrollment was 373, over 10% of the county population of eligible youth. Master Gardener Volunteers and Master Food Safety Advisors were limited in their in-person services and seminars, but were able to address client's questions via email and phone calls. Goals for 2021 include designing programming to be easily pivoted from in-person to virtual if needed, with an emphasis on face to face programming. This will be done by strengthening programming through professional development for staff and educational opportunities volunteers; increased and targeted outreach and communication about seminars, workshops; and continued focus on working relationships with external partners.

### Department Budget Summary

	2018 Actual	2019 Actual	2020 Adopted	2020 Projection	2021 Budget
<b>Revenues:</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-	-
Fees and Charges	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Transfers In	-	-	-	-	-
Other	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ -</b>				
<b>Expenditures:</b>					
Salaries and Wages	\$ 83,947	\$ 82,293	\$ 86,159	\$ 82,448	\$ 83,068
Employee Benefits	23,762	24,764	26,653	26,068	27,137
Equipment and Supplies	2,409	2,125	3,900	2,127	4,000
Repairs and Maintenance	404	-	700	350	700
Other Services and Charges	23,024	30,848	34,000	38,493	35,050
Capital Projects and Equipment	-	-	-	-	-
Transfers Out	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 133,545</b>	<b>\$ 140,030</b>	<b>\$ 151,412</b>	<b>\$ 149,487</b>	<b>\$ 149,955</b>
<b>General Fund Support</b>	<b>\$ 133,545</b>	<b>\$ 140,030</b>	<b>\$ 151,412</b>	<b>\$ 149,487</b>	<b>\$ 149,955</b>

# DEPARTMENT SUMMARIES

## Veterans Services (Department 670)

0.5 FTE Employee

Ric Morgan, Veterans Services Officer

### Description and Mission

The Elbert County Veterans Services Office was created in 2019, and provides assistance to veterans and their families in accessing veterans rights or benefits to which they are entitled. The Office acts as an advocate for veterans by assisting in filing Veteran's Administration (VA) claims, coordinating with state and federal agencies, assisting with appeals when necessary, and providing information about benefits to the community.

### Goals and Accomplishments

In 2020, the Office provided assistance to over 400 veterans in Elbert County access Veteran's Administration benefits or obtaining information relating to their veteran status. The goal for 2021 is to continue reaching out to veterans in the County who may be unaware of or unable to access the benefits to which they are entitled.

### Department Budget Summary

	2018 Actual	2019 Actual	2020 Adopted	2020 Projection	2021 Budget
<b>Revenues:</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-	-
Fees and Charges	-	-	-	-	-
Intergovernmental	-	14,700	14,700	14,700	14,700
Transfers In	-	-	-	-	-
Other	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ 14,700</b>	<b>\$ 14,700</b>	<b>\$ 14,700</b>	<b>\$ 14,700</b>
<b>Expenditures:</b>					
Salaries and Wages	\$ -	\$ 14,700	\$ 14,700	\$ 14,700	\$ 14,700
Employee Benefits	-	1,268	1,429	1,412	1,659
Equipment and Supplies	-	-	-	-	-
Repairs and Maintenance	-	-	-	-	-
Other Services and Charges	-	-	-	-	-
Capital Projects and Equipment	-	-	-	-	-
Transfers Out	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 15,968</b>	<b>\$ 16,129</b>	<b>\$ 16,112</b>	<b>\$ 16,359</b>
<b>General Fund Support</b>	<b>\$ -</b>	<b>\$ 1,268</b>	<b>\$ 1,429</b>	<b>\$ 1,412</b>	<b>\$ 1,659</b>

# DEPARTMENT SUMMARIES

## Surveyor (Department 701)

1 FTE Employee

Keith Westfall, Surveyor

### Description and Mission

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

### Department Budget Summary

	2018 Actual	2019 Actual	2020 Adopted	2020 Projection	2021 Budget
<b>Revenues:</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-	-
Fees and Charges	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Transfers In	-	-	-	-	-
Other	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenditures:</b>					
Salaries and Wages	\$ 2,273	\$ 2,963	\$ 3,036	\$ 3,036	\$ 3,036
Employee Benefits	8,671	9,358	10,270	9,880	10,630
Equipment and Supplies	-	-	-	-	-
Repairs and Maintenance	-	-	-	-	-
Other Services and Charges	-	-	-	-	-
Capital Projects and Equipment	-	-	-	-	-
Transfers Out	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 10,944</b>	<b>\$ 12,321</b>	<b>\$ 13,306</b>	<b>\$ 12,916</b>	<b>\$ 13,666</b>
<b>General Fund Support</b>	<b>\$ 10,944</b>	<b>\$ 12,321</b>	<b>\$ 13,306</b>	<b>\$ 12,916</b>	<b>\$ 13,666</b>

Public Health Department

5.5 FTE Employees

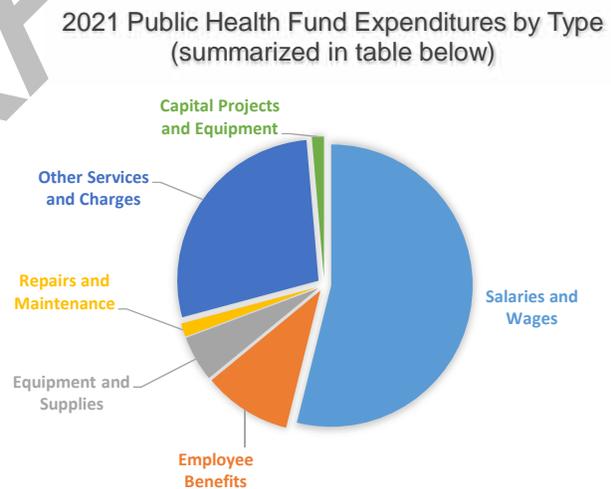
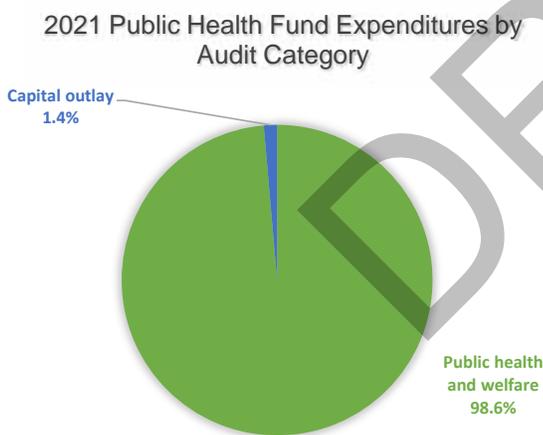
Dwayne Smith, Director of Public Health

Description and Mission

Protect, promote, and improve the health, environment, and quality of life for the entire Elbert County community. Public Health programs are focused on preventive services and education, and include vital statistics, immunizations, maternal child health, child fatality reviews, tobacco prevention, consumer protection, Onsite Wastewater Treatment Systems (Septic) inspections and permitting, emergency preparedness and response, and epidemiologic monitoring and reporting. Public health programs are funded by federal and state pass-through and grant funding for specific programs; OWTS permit fees; food service licensing fees; and Elbert County's General Fund at \$1.50 per capita.

Goals and Accomplishments

A new Public Health Administrator was hired and began in the role in January 2020. A short time thereafter, the global COVID-19 pandemic necessitated a significant shift in responsibilities and scope of work for Public Health. From February onward, 100% of the Administrator's time was spent coordinating efforts aimed at responding to the ever-changing developments related to COVID-19. The ability to conduct any type of health promotion programs was eliminated by the urgency of pandemic response efforts, including when the state transitioned to Stay At Home executive orders. In June Public Health was able to hire a part-time Contact Tracer to assist with COVID-19 case investigations and support efforts. Progress has been made in establishing collaborative support efforts with all five school districts in the county. Environmental health programs continued to serve the needs of a growing county in areas of onsite wastewater treatment systems, restaurant inspections, child care inspections, and rabies detection. Our Vital Records compliance has been recognized for its accuracy and compliance by CDPHE. The next step in building local department capacity is to hire a Public Health Nurse that will establish core public health and health promotion programs consistent with an agency tasked with serving a resident population of approximately 28,500.



Summary of Expenditures by Type

	2018 Actual	2019 Actual	2020 Adopted	2020 Projection	2021 Budget
<b>Expenditures:</b>					
Salaries and Wages	\$ 137,463	\$ 97,873	\$ 149,820	\$ 148,747	\$ 294,450
Employee Benefits	27,809	27,849	42,373	36,756	55,378
Equipment and Supplies	1,262	1,867	7,824	5,840	28,500
Repairs and Maintenance	1,008	1,267	7,200	6,312	8,500
Other Services and Charges	50,401	57,692	114,131	62,737	151,850
Capital Projects and Equipment	-	1,078	50,000	37,500	7,500
Direct and Indirect Cost Transfers	25,724	39,752	21,101	21,101	-
<b>Total Expenditures</b>	<b>\$ 243,667</b>	<b>\$ 227,378</b>	<b>\$ 392,449</b>	<b>\$ 318,993</b>	<b>\$ 546,177</b>

Road and Bridge Department

55 FTE Employees

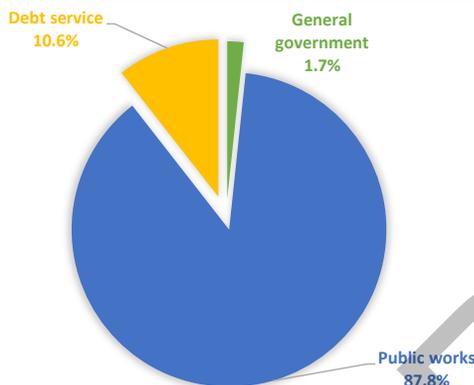
Rory Hale, Director of Public Works

215 Comanche Street, Kiowa, CO 80117

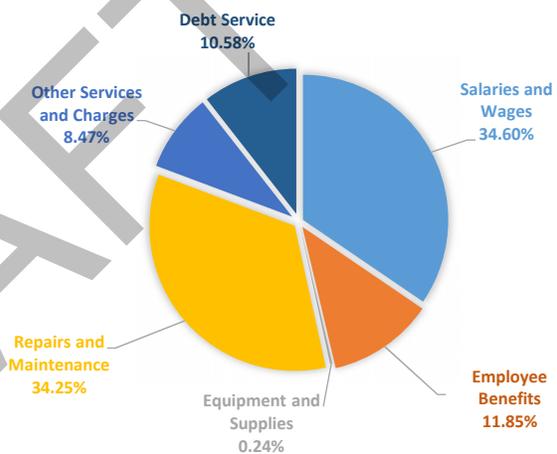
Description and Mission

The mission of the Road and Bridge Department is to provide the citizens of the County with the safest possible roadway infrastructure, with the funds that are available. To improve the roadway system as funding is available. To take pride in the maintenance of the roadway system and the equipment used to complete the same. The Road & Bridge Department has several functions including, but not limited to the maintenance, construction and rebuilding of approximately 1,100 miles of gravel roads within an area of 1,854 square miles. In addition, the R&B Department is responsible for the maintenance of approximately 175 miles of paved roads, 34 bridges, culverts and drainages ditches along County road rights of way, snow removal operations, and assist with wildland fire fighting, when requested.

2021 Road & Bridge Fund Expenditures by Audit Category



2021 Road & Bridge Fund Expenditures and Transfers by Type (summarized in table below)



Summary of Expenditures and Transfers by Type

	2018 Actual	2019 Actual	2020 Adopted	2020 Projection	2021 Budget
<b>Expenditures:</b>					
Salaries and Wages	\$ 2,245,476	\$ 2,444,826	\$ 2,630,066	\$ 2,147,097	\$ 2,605,366
Employee Benefits	643,759	726,417	880,420	747,517	891,693
Equipment and Supplies	13,573	128,602	29,300	36,972	18,100
Repairs and Maintenance	2,007,417	1,852,694	2,536,000	2,295,263	2,577,250
Other Services and Charges	525,609	538,357	693,498	644,369	659,217
Capital Projects and Equipment	785,446	1,747,017	-	-	-
Debt Service	1,048,651	744,976	906,000	871,519	796,377
Direct and Indirect Cost Transfers	226,713	345,161	300,000	300,000	-
Transfers Out	7,429	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 7,504,073</b>	<b>\$ 8,528,047</b>	<b>\$ 7,975,284</b>	<b>\$ 7,042,737</b>	<b>\$ 7,548,004</b>

Road and Bridge Department

55 FTE Employees

Rory Hale, Director of Public Works

215 Comanche Street, Kiowa, CO 80117

2020 Accomplishments

Training opportunities were increased for all employees at all levels. A combined 1,500 hours of training were completed by Road & Bridge personnel in 2020. Two employees achieved the status of Road Scholar through the Local Technical Assistance Program (LTAP) Road Scholar Program. This is an intense course that requires the completion of 12 core courses and completion of 300 credit hours of elective training. An employee also received the certification of Certified Automotive Fleet Specialist in 2020.

Elbert County Construction Standards and Specifications document was updated for the first time since 2007. This document was updated in house potentially saving the County an estimated \$60,000.

An update to the West Elbert County Master Transportation Plan has been partially completed in 2020 with the assistance of a Department of Local Affairs (DOLA) grant awarded to Elbert County. The final deliverable entitled Elbert County Transportation Master Plan is expected in March, 2021.

Replaced \$100,000 of signage around the County as part of a complete multi-year signage replacement program. 458 locations received sign repair and/or new sign installment. 2,200 labor hours were dedicated to this effort.

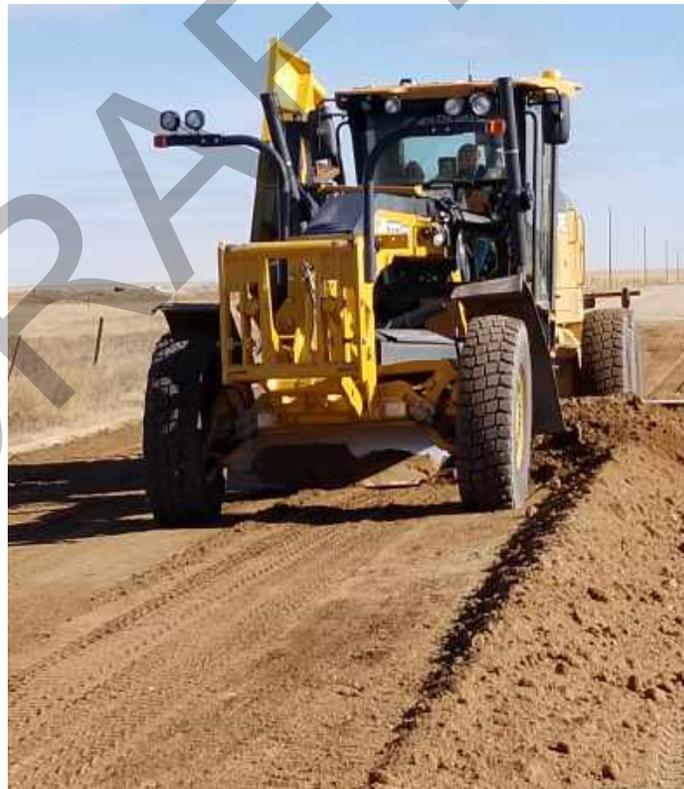
26 locations received new culverts and/or culvert repair. Total expense allocation of \$73,000 including 750 labor hours.

Crack seal and pot hole patching treatment was applied to 70 locations and includes 2,060 labor hours, material cost of \$165,000 and total expense of \$261,600. 4,600 tons of hot mix material was applied to these areas.

Continued to replace aging equipment and purchase new equipment that aids in Road & Bridge functions.

Graveled in all 19 blade areas in the County. Over 66,000 tons of gravel material was used with a labor/equipment/material cost of over \$200,000.

Completed a comprehensive five-year Capital Improvement Program (CIP) for Elbert County Road & Bridge division. This plan will be updated annually detailing projects that were complete and adjustments to the program.



All Road & Bridge equipment, tools, parts, implements, vehicles and heavy equipment are now accounted for in the PubWorks software system where all maintenance, material and labor is tracked. Previously inventory items were accounted for in Excel spreadsheets. This provides a streamlined approach to inventory as well as reducing the time spent on inventory annually.

2020 Road and Bridge accomplishments related to road rebuild projects, bridge rehabilitation projects, chip seal projects, and the equipment replacement program are summarized under the Sales and Use Tax Fund. However, all projects receive funding from both the Road and Bridge and Sales and Use Tax Funds.

Road and Bridge Department

55 FTE Employees

Rory Hale, Director of Public Works

215 Comanche Street, Kiowa, CO 80117

Road and Bridge Fund Five Year Trend Data of Revenues and Expenditures  
(data does not include capital lease proceeds or associated expenditures)



2021 Budget Goals

Continue to update policies and procedures for Road & Bridge operations.

Continue rigorous training programs with all staff.

Maintain a high level of training, teamwork, moral and excellent communication with Road and Bridge employees to effectively improve production and the level of service to our roads and the residents of Elbert County.

Continue to outfit Road and Bridge crews with the level of equipment and replacement equipment needed to efficiently provide the level of service needed on our public roadway system.

Continue to update signage across the County to meet current Manual on Uniform Traffic Control Devices (MUTCD) codes.

Create a pay plan for Road and Bridge positions that includes bench marks to be reached as well as training and certifications to be obtained to aid our employees in career advancement.

Continue GIS mapping project to identify, map with GIS coordinates, inspect for deficiencies and mark for replacement all roadway assets not previously inventoried including culverts and road signs. Infrastructure for the PubWorks software system is being created currently. Infrastructure for database was installed in 2020. Collection of assets will continue until all assets are accounted for.

Update Pavement Assessment in house saving the extra cost of contracting the work after we have secured the rights to the Paver7 software.



Department of Human Services

19 FTE Employees

Jerri Spear, Director of Human Services

Description and Mission

Elbert County Human Services is part of the state-supervised and county-administered human services system. County human services departments are the main providers of direct services to Colorado’s families, children and adults. Elbert County Human Services is dedicated to ensuring the safety and well-being of children, maintaining and strengthening families, promoting self-sufficiency and improving the quality of life within our community. The statutorily-required programs we provide include: Child Protective Services, Adult Protective Services, Childcare Assistance, Medicaid Eligibility Determination, Food Assistance, Child Support Services, Old Age Pension, Aid to the Needy and Disabled, Aid to the Blind, Medicare Savings Program, Foster and Kinship Care, Colorado Works benefits and case management services, and in-home preventive services. Over 80% of Human Services revenue is provided through federal and state allocations with a statutorily required county mill contribution to support the remaining departmental costs. The main difference in our 2021 budget includes the additional spending authority request for the anticipated COVID related increased EBT authorizations for Assistance programs.

Goals and Accomplishments

Accomplishments in 2020 include: Colorado State Department of Human Services recognition as a top C-Stat county for outstanding performance across all Human Services programs; utilization of LEAP grant funding for improved community outreach; Electronic Document Management System (EDMS) implementation by all Assistance programs; increased Child Support staffing for expanded service delivery; virtual services delivery incorporated into our practice to support consistent services, staff training and work capability to address COVID related impacts; and provision of funding to Elbert County Child Care providers and essential worker parental fees to address COVID related impacts. Goals for 2021 include: development of a Child Support Responsible Parent Program; Child Support increased monthly service orders and arrears collection percentages that surpass State required goals; Child Welfare practice transformation to incorporate federal requirements for the Family First program; EDMS implementation by protective services programs; and integration of a 2-generation prevention approach into all programs.

Summary of Expenditures by Type

	2018 Actual	2019 Actual	2020 Adopted	2020 Projection	2021 Budget
<b>Expenditures:</b>					
Salaries and Wages	\$ 870,219	\$ 835,290	\$ 982,158	\$ 658,985	\$ 1,005,804
Employee Benefits	225,325	228,859	291,379	237,432	300,181
Equipment and Supplies	-	-	-	-	-
Repairs and Maintenance	-	-	-	-	-
Other Services and Charges	2,917,101	2,760,564	3,236,291	3,960,338	4,035,048
Capital Projects and Equipment	7,045	37,870	200,000	54,111	200,000
<b>Total Expenditures</b>	<b>\$ 4,019,691</b>	<b>\$ 3,862,583</b>	<b>\$ 4,709,828</b>	<b>\$ 4,910,866</b>	<b>\$ 5,541,033</b>

# Debt & Lease Purchase Agreements

Elbert County is financially accountable for the Elbert County Building Authority (Building Authority), Foxwood Estates and Foxwood Ranches Public Improvement District (Foxwood Estates), Meadow Station Subdivision Public Improvement District (Meadow Station) and Sun Country Meadows Public Improvement District (Sun Country Meadows). In addition, the County is obligated in some manner for the debt of these Districts, which includes general obligation bonds for each of the three public improvement districts and a lease revenue refunding bond issued by the Building Authority.

Elbert County has entered into lease-purchase agreements for financing the acquisition of certain equipment. These 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.

### Meadow Station Subdivision Public Improvement District General Obligation Bonds

The Elbert County Commissioners serve as the Board of Meadow Station Public Improvement District. The Meadow Station General Obligation Bonds, dated December 23, 2004 were issued in the principal amount of \$625,000. Principal and interest, computed at a variable rate of 3.15% - 5.25% per annum, is payable semi-annually on June 1 and December 1, and maturing December 1, 2024.

The County certifies and collects a mill levy on all properties that fall within the boundaries of the district for the purpose of covering the annual principal and interest payments. The district's share of special ownership tax (SOT) collections have historically been used to make additional principal payments when balances allow. Final payment on the district's bonds occurred in 2020, four years ahead of the original payment schedule. No additional mill levy will be certified or collected in 2021 for the purpose of these bonds.

Meadow Station Public Improvement District General Obligation Bond, Series 2004				
Year	Scheduled Principal	Scheduled Interest	Additional Principal	Total
2018	35,000	9,063	20,000	64,063
2019	40,000	6,318	25,000	71,318
2020	40,000	4,318	20,000	64,318

### Foxwood Estates and Ranches Public Improvement District General Obligation Bonds

The Elbert County Commissioners serve as the Board of Foxwood Estates Public Improvement District. The Foxwood Estates General Obligation Bonds, dated January 27, 2005 were issued in the principal amount of \$345,000. Principal and interest are computed at a variable rate of 3.25% - 5.50% per annum and maturing December 1, 2029.

The County certifies and collects a mill levy on all properties that fall within the boundaries of the district for the purpose of covering the annual principal and interest payments. The district's share of special ownership tax (SOT) collections have historically been used to make additional principal payments when balances allow. In 2020, an additional \$10,000 was applied to bond principal, and an additional principal payment in the amount of \$10,000 is budgeted in 2021. Final payment on the district's bonds is currently projected to occur in 2026, three years ahead of the original payment schedule.

Foxwood Estates Public Improvement District General Obligation Bond, Series 2005				
Year	Scheduled Principal	Scheduled Interest	Additional Principal	Total
2018	15,000	9,495	5,000	29,495
2019	15,000	8,485	10,000	33,485
2020	15,000	7,735	10,000	32,735
2021	15,000	6,428	10,000	31,428
2022	15,000	5,663	-	20,663
2023	20,000	4,890	-	24,890
2024	20,000	3,850	-	23,850
2025	20,000	2,750	-	22,750
2026	10,000	1,650	-	11,650

## DEBT AND LEASE PURCHASE AGREEMENTS

### Sun Country Meadows Public Improvement District General Obligation Bonds

The Elbert County Commissioners serve as the Board of Sun Country Public Improvement District. Sun Country Public Improvement District General Obligation Bonds, dated April 20, 2018 were issued in the principal amount of \$1,800,000. Interest only payments are due on June 1. Principal and interest are due each December 1. Annual payments of principal and interest, at an annual interest rate of 4.200%, total \$132,705. The bonds mature on December 1, 2037.

The County certifies and collects a mill levy on all properties that fall within the boundaries of the district for the purpose of covering the annual principal and interest payments. Final payment on the district's bonds is scheduled to occur in 2037.

<b>Sun Country Public Improvement District General Obligation Bond, Series 2018</b>			
Year	Scheduled Principal	Scheduled Interest	Total
2018	86,295	46,410	132,705
2019	60,730	71,976	132,705
2020	63,280	69,425	132,705
2021	65,938	66,767	132,705
2022	68,708	63,998	132,705
2023	71,593	61,112	132,705
2024	74,600	58,105	132,705
2025	77,734	54,972	132,705
2026	80,998	51,707	132,705
2027	84,400	48,305	132,705
2028	87,945	44,760	132,705
2029	91,639	41,067	132,705
2030	95,488	37,218	132,705
2031	99,498	33,207	132,705
2032	103,677	29,028	132,705
2033	108,031	24,674	132,705
2034	112,569	20,137	132,705
2035	117,297	15,409	132,705
2036	122,223	10,482	132,705
2037	127,356	5,349	132,705

# DEBT AND LEASE PURCHASE AGREEMENTS

## Elbert County Building Authority Lease Revenue Refunding Bond

On March 1, 2016, the Building Authority issued the Elbert County Building Authority Lease Revenue Refunding Bond, Series 2016 in the amount of \$5,825,000 to refinance the Elbert County, Colorado Lease Mortgage Revenue Bonds, Series 2009. Principal and interest payments, including an annual rate of 2.610%, are due on March 1 and September 1 each year with a maturity date of March 1, 2031.

On October 22, 2020, the Building Authority issued the Elbert County Building Authority Lease Revenue Refunding Bond, Series 2020 in the amount of \$4,387,943 to refinance the Elbert County Building Authority Lease Revenue Refunding Bond, Series 2016. Principal and interest payments, including an annual rate of 1.900%, are due on March 1 and September 1 each year with a maturity date of March 1, 2031. The refinance of the bond will save the County \$105,000 over the remaining life of the bond.

Elbert County Building Authority Lease Revenue Refunding Bond Series 2016			
Year	Scheduled Principal	Scheduled Interest	Total
2018	334,565	137,161	471,726
2019	343,354	128,372	471,726
2020	352,374	119,352	471,726
2021	361,634	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

Elbert County Building Authority Lease Revenue Refunding Bond Series 2020			
Year	Scheduled Principal	Scheduled Interest	Total
2018	-	-	-
2019	-	-	-
2020	-	-	-
2021	392,060	69,651	461,711
2022	387,622	74,089	461,711
2023	395,021	66,689	461,711
2024	402,562	59,148	461,711
2025	410,248	51,463	461,711
2026	418,079	43,632	461,711
2027	426,060	35,650	461,711
2028	434,194	27,517	461,711
2029	442,483	19,228	461,711
2030	450,930	10,781	461,711
2031	228,683	2,172	230,855

## General Fund (Fund 010) Lease Purchase Agreements

Coroner Vehicle \$45,200 Lease-Purchase Agreement Dated 2/15/2017 Principal and interest (3.82%) due quarterly Final payment scheduled 2/15/2022			
Year	Scheduled Principal	Scheduled Interest	Total
2018	8,608	1,366	9,974
2019	8,942	1,032	9,974
2020	9,288	686	9,974
2021	9,648	326	9,974
2022	2,470	24	2,493

## Road and Bridge Fund (Fund 020) Lease Purchase Agreements

Road Grader \$113,841 Lease-Purchase Agreement Dated 7/1/2015 Principal and interest (3.00%) due quarterly Final payment scheduled 7/1/2020			
Year	Scheduled Principal	Scheduled Interest	Total
2018	22,919	1,506	24,424
2019	23,616	809	24,424
2020	12,077	136	12,213

Road Grader \$113,841 Lease-Purchase Agreement Dated 10/28/2015 Principal and interest (3.00%) due quarterly Final payment scheduled 10/28/2020			
Year	Scheduled Principal	Scheduled Interest	Total
2018	22,146	1,635	23,781
2019	22,821	960	23,781
2020	17,572	264	17,837

# DEBT AND LEASE PURCHASE AGREEMENTS

Road Grader \$108,841			
Lease-Purchase Agreement Dated 10/28/2015			
Principal and interest (3.00%) due quarterly			
Final payment scheduled 10/28/2020			
Year	Scheduled Principal	Scheduled Interest	Total
2018	21,747	1,605	23,352
2019	22,409	943	23,352
2020	17,255	260	17,515

Road Grader \$148,263			
Lease-Purchase Agreement Dated 2/29/2016			
Principal and interest (3.25%) due quarterly			
Final payment scheduled 2/29/2020			
Year	Scheduled Principal	Scheduled Interest	Total
2018	29,378	2,616	31,994
2019	30,348	1,646	31,994
2020	31,350	644	31,994
2021	1	0	1

Road Grader \$146,910			
Lease-Purchase Agreement Dated 2/29/2016			
Principal and interest (3.25%) due quarterly			
Final payment scheduled 11/29/2020			
Year	Scheduled Principal	Scheduled Interest	Total
2018	29,109	2,592	31,702
2019	30,071	1,631	31,702
2020	31,064	638	31,702
2021	1	-	1

Loader \$167,602			
Lease-Purchase Agreement Dated 6/29/2016			
Principal and interest (3.25%) due quarterly			
Final payment scheduled 6/30/2021			
Year	Scheduled Principal	Scheduled Interest	Total
2018	32,946	3,221	36,167
2019	34,033	2,134	36,167
2020	35,155	1,011	36,167
2021	8,970	73	9,043

Road Grader \$129,410			
Lease-Purchase Agreement Dated 12/28/2016			
Principal and interest (3.25%) due quarterly			
Final payment scheduled 12/28/2021			
Year	Scheduled Principal	Scheduled Interest	Total
2018	25,029	2,896	27,925
2019	25,855	2,071	27,925
2020	26,707	1,218	27,925
2021	20,608	337	20,945

Road Grader \$129,410			
Lease-Purchase Agreement Dated 12/28/2016			
Principal and interest (3.25%) due quarterly			
Final payment scheduled 12/28/2021			
Year	Scheduled Principal	Scheduled Interest	Total
2018	25,029	2,896	27,925
2019	25,855	2,071	27,925
2020	26,707	1,218	27,925
2021	20,608	337	20,945

Compactor and Excavator Equipment \$354,005			
Lease-Purchase Agreement Dated 6/1/2017			
Principal and interest (2.83%) due quarterly			
Final payment scheduled 6/1/2022			
Year	Scheduled Principal	Scheduled Interest	Total
2018	67,815	8,362	76,177
2019	69,754	6,423	76,177
2020	71,749	4,428	76,177
2021	73,801	2,376	76,177
2022	37,688	400	38,089

Backhoe, Tanker and Roller Equipment \$215,775			
Lease-Purchase Agreement Dated 6/1/2017			
Principal and interest (2.83%) due quarterly			
Final payment scheduled 6/1/2022			
Year	Scheduled Principal	Scheduled Interest	Total
2018	41,335	5,097	46,432
2019	42,517	3,915	46,432
2020	43,733	2,699	46,432
2021	44,984	1,448	46,432
2022	22,972	244	23,216

Road Truck \$119,950			
Lease-Purchase Agreement Dated 6/1/2017			
Principal and interest (2.83%) due quarterly			
Final payment scheduled 6/1/2022			
Year	Scheduled Principal	Scheduled Interest	Total
2018	22,978	2,834	25,812
2019	23,635	2,176	25,812
2020	24,311	1,500	25,812
2021	25,007	805	25,812
2022	12,770	136	12,906

Plow Truck \$215,096			
Lease-Purchase Agreement Dated 6/1/2017			
Principal and interest (2.83%) due quarterly			
Final payment scheduled 6/1/2022			
Year	Scheduled Principal	Scheduled Interest	Total
2018	41,205	5,081	46,286
2019	42,383	3,903	46,286
2020	43,595	2,691	46,286
2021	44,842	1,444	46,286
2022	22,900	243	23,143

# DEBT AND LEASE PURCHASE AGREEMENTS

**(2) Road Graders**  
**\$239,215**  
**Lease-Purchase Agreement Dated 6/1/2017**  
**Principal and interest (2.83%) due quarterly**  
**Final payment scheduled 6/1/2022**

Year	Scheduled Principal	Scheduled Interest	Total
2018	45,825	5,651	51,476
2019	47,136	4,340	51,476
2020	48,484	2,992	51,476
2021	49,870	1,606	51,476
2022	25,467	271	25,738

**(2) Road Graders**  
**\$198,170**  
**Lease-Purchase Agreement Dated 11/13/2017**  
**Principal and interest (2.95%) due quarterly**  
**Final payment scheduled 11/13/2022**

Year	Scheduled Principal	Scheduled Interest	Total
2018	37,339	5,436	42,775
2019	38,453	4,322	42,775
2020	39,600	3,175	42,775
2021	40,781	1,994	42,775
2022	41,997	777	42,775

**(4) Road Graders**  
**\$387,148**  
**Lease-Purchase Agreement Dated 3/29/2018**  
**Principal and interest (3.55%) due quarterly**  
**Final payment scheduled 3/29/2023**

Year	Scheduled Principal	Scheduled Interest	Total
2018	53,802	9,833	63,635
2019	73,991	10,856	84,847
2020	76,653	8,194	84,847
2021	79,410	5,437	84,847
2022	82,267	2,580	84,847
2023	21,025	187	21,212

**(4) Road Graders**  
**\$385,404**  
**Lease-Purchase Agreement Dated 2/26/2019**  
**Principal and interest (3.89%) due quarterly**  
**Final payment scheduled 2/26/2024**

Year	Scheduled Principal	Scheduled Interest	Total
2018	-	-	-
2019	53,164	10,730	63,894
2020	73,330	11,863	85,193
2021	76,224	8,969	85,193
2022	79,233	5,960	85,193
2023	82,360	2,833	85,193
2024	21,093	205	21,298

**(5) Road Graders with Plows and Wings**  
**\$688,375**  
**Lease-Purchase Agreement Dated 2/27/2020**  
**Principal and interest (2.89%) due quarterly**  
**Final payment scheduled 2/27/2025**

Year	Scheduled Principal	Scheduled Interest	Total
2018	-	-	-
2019	-	-	-
2020	97,045	14,223	111,268
2021	132,697	15,660	148,357
2022	136,574	11,783	148,357
2023	140,564	7,793	148,357
2024	144,671	3,687	148,357
2025	36,823	266	37,089

**(2) Road Trucks**  
**\$70,082**  
**Lease-Purchase Agreement Dated 2/27/2020**  
**Principal and interest (2.89%) due quarterly**  
**Final payment scheduled 2/27/2025**

Year	Scheduled Principal	Scheduled Interest	Total
2018	-	-	-
2019	-	-	-
2020	9,880	1,448	11,328
2021	13,510	1,594	15,104
2022	13,904	1,200	15,104
2023	14,311	793	15,104
2024	14,729	375	15,104
2025	3,749	27	3,776

**(2) Plow Trucks**  
**\$540,777**  
**Lease-Purchase Agreement Dated 2/27/2020**  
**Principal and interest (2.89%) due quarterly**  
**Final payment scheduled 2/27/2025**

Year	Scheduled Principal	Scheduled Interest	Total
2018	-	-	-
2019	-	-	-
2020	76,237	11,173	87,411
2021	104,235	12,302	116,537
2022	107,291	9,257	116,547
2023	110,425	6,122	116,547
2024	113,651	2,896	116,547
2025	28,928	209	29,137

# DEBT AND LEASE PURCHASE AGREEMENTS

## Law Enforcement Assistance Fund (Fund 040) Lease Purchase Agreements

**(6) Sheriff's Office Vehicles**  
**\$332,410**  
**Lease-Purchase Agreement Dated 2/15/2017**  
**Principal and interest (2.86%) due quarterly**  
**Final payment scheduled 2/15/2022**

Year	Scheduled Principal	Scheduled Interest	Total
2018	64,103	7,482	71,586
2019	65,956	5,629	71,586
2020	67,863	3,723	71,586
2021	69,825	1,761	71,586
2022	17,769	127	17,896

**(4) Sheriff's Office Vehicles**  
**\$220,996**  
**Lease-Purchase Agreement Dated 11/17/2017**  
**Principal and interest (2.95%) due quarterly**  
**Final payment scheduled 11/13/2022**

Year	Scheduled Principal	Scheduled Interest	Total
2018	41,640	6,062	47,701
2019	42,882	4,820	47,701
2020	44,161	3,540	47,701
2021	45,478	2,223	47,701
2022	46,835	867	47,701

**(3) Sheriff's Office Vehicles**  
**\$161,414**  
**Lease-Purchase Agreement Dated 11/20/2017**  
**Principal and interest (2.95%) due quarterly**  
**Final payment scheduled 11/20/2022**

Year	Scheduled Principal	Scheduled Interest	Total
2018	30,414	4,427	34,841
2019	31,321	3,520	34,841
2020	32,255	2,586	34,841
2021	33,217	1,624	34,841
2022	34,208	633	34,841

**(4) Sheriff's Office Vehicles**  
**\$117,544**  
**Lease-Purchase Agreement Dated 9/12/2019**  
**Principal and interest (2.95%) due quarterly**  
**Final payment scheduled 9/12/2023**

Year	Scheduled Principal	Scheduled Interest	Total
2018	-	-	-
2019	6,949	867	7,816
2020	28,311	2,951	31,262
2021	29,155	2,107	31,262
2022	30,025	1,237	31,262
2023	23,105	342	23,447

**(5) Sheriff's Office Vehicles**  
**\$146,365**  
**Lease-Purchase Agreement Dated 9/12/2019**  
**Principal and interest (2.95%) due quarterly**  
**Final payment scheduled 9/12/2023**

Year	Scheduled Principal	Scheduled Interest	Total
2018	-	-	-
2019	8,652	1,079	9,732
2020	35,252	3,675	38,927
2021	36,304	2,623	38,927
2022	37,386	1,541	38,927
2023	28,770	425	29,195

**(3) Sheriff's Office Vehicles**  
**\$161,815**  
**Lease-Purchase Agreement Dated 6/2/2020**  
**Principal and interest (2.64%) due quarterly**  
**Final payment scheduled 6/2/2024**

Year	Scheduled Principal	Scheduled Interest	Total
2018	-	-	-
2019	-	-	-
2020	19,308	2,072	21,380
2021	39,386	3,374	42,761
2022	40,436	2,324	42,761
2023	41,514	1,246	42,761
2024	21,170	210	21,380

**(3) Sheriff's Office Vehicles**  
**\$161,815**  
**Lease-Purchase Agreement Dated 6/2/2020**  
**Principal and interest (2.64%) due quarterly**  
**Final payment scheduled 6/2/2024**

Year	Scheduled Principal	Scheduled Interest	Total
2018	-	-	-
2019	-	-	-
2020	19,308	2,072	21,380
2021	39,386	3,374	42,761
2022	40,436	2,324	42,761
2023	41,514	1,246	42,761
2024	21,170	210	21,380

**(3) Sheriff's Office Vehicles**  
**\$142,432**  
**Lease-Purchase Agreement Dated 6/2/2020**  
**Principal and interest (2.64%) due quarterly**  
**Final payment scheduled 6/2/2024**

Year	Scheduled Principal	Scheduled Interest	Total
2018	-	-	-
2019	-	-	-
2020	16,995	1,824	18,819
2021	34,668	2,970	37,638
2022	35,592	2,046	37,638
2023	36,541	1,097	37,638
2024	18,635	185	18,819

# Capital Improvement Program

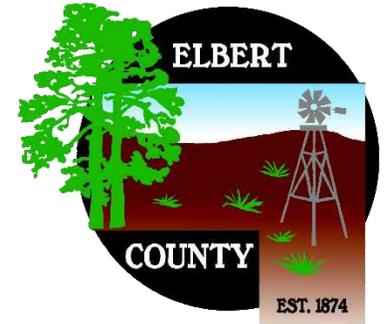
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# ELBERT COUNTY GOVERNMENT

Public Works Department  
Road & Bridge Division  
Office 303-621-3157  
PO Box 116, 215 Comanche St, Kiowa, CO, 80117

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## CAPITAL IMPROVEMENT PROGRAM TRANSPORTATION PROJECTS FOR FISCAL YEARS 2021-2025



Adopted: December 2019  
Update: October 2020

# Acknowledgements

## Board of County Commissioners

Chris Richardson     District 1  
Rick Pettitt         District 2  
Grant Thayer         District 3

## County Administration

Sam Albrecht         County Manager

## Department of Public Works

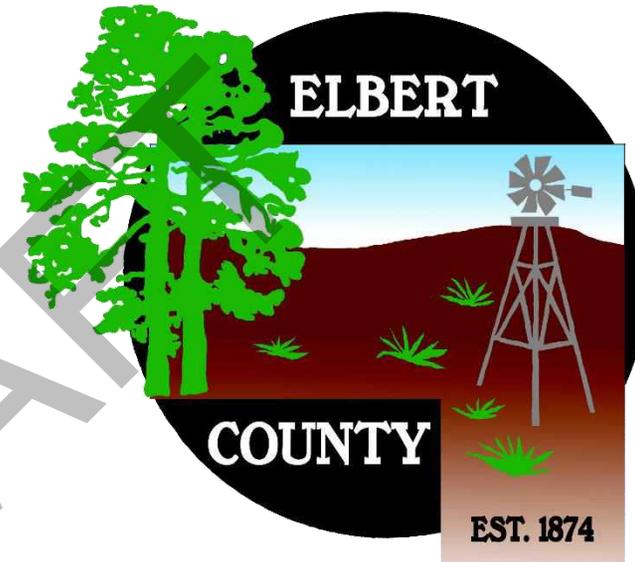
Rory Hale             Director  
Kyrei Zion             Public Works Administrator

## Road & Bridge Division

Monty Hankins        Superintendent  
Ken Denson            Blade Foreman  
Derek Ullom            Drainage Foreman  
Jason Kohring         Truck Foreman  
Jay Walp                Project Foreman  
Ethan Mease            Fleet Manger

## Engineering

Sean O’Hearn         Enertia Consulting



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For more information, please call  
**Elbert County Public Works – Road & Bridge Division** at 303-621-3157  
Or visit our website at [www.elbertcounty-co.gov/road\\_and\\_bridge](http://www.elbertcounty-co.gov/road_and_bridge)

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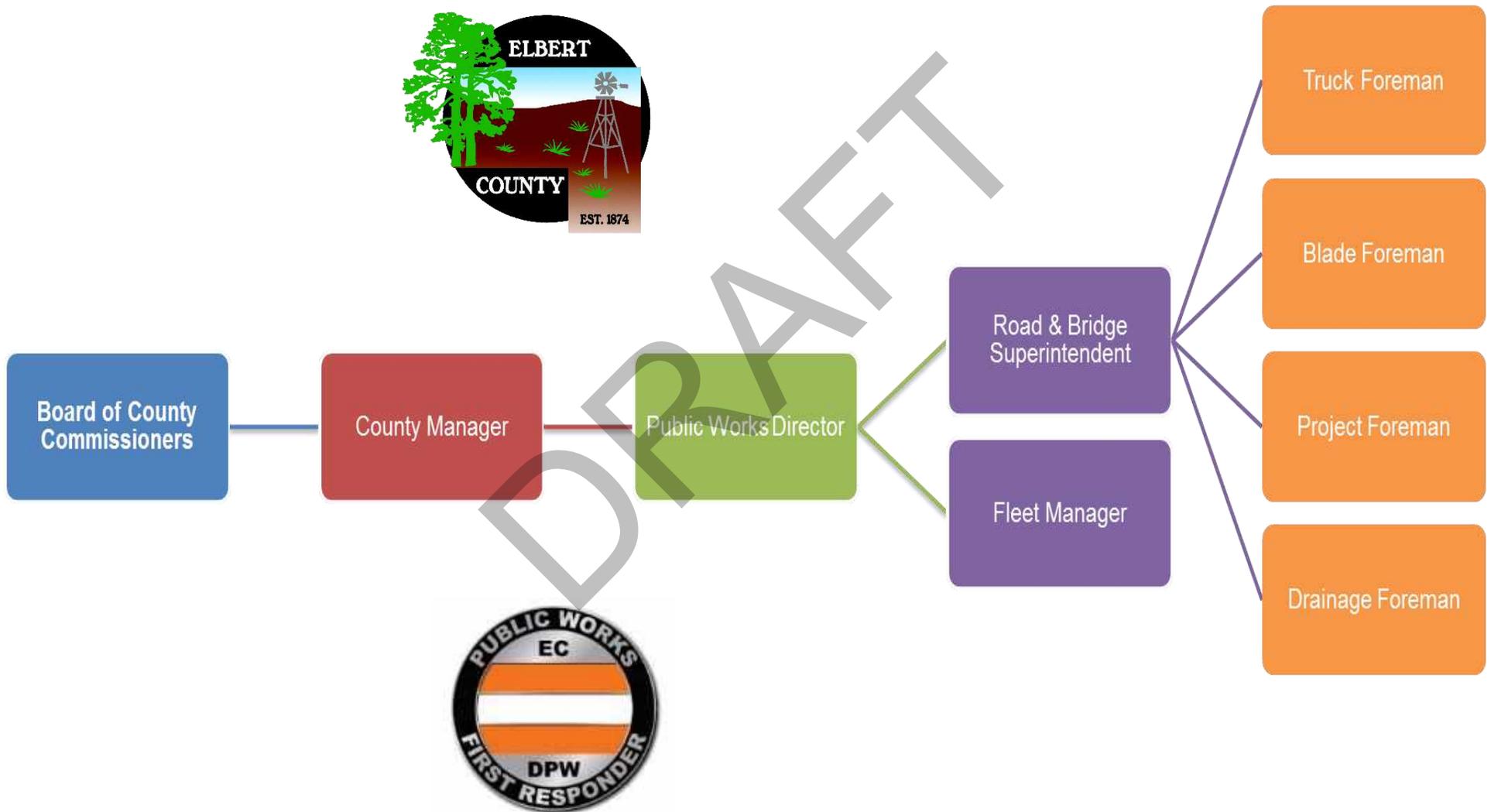
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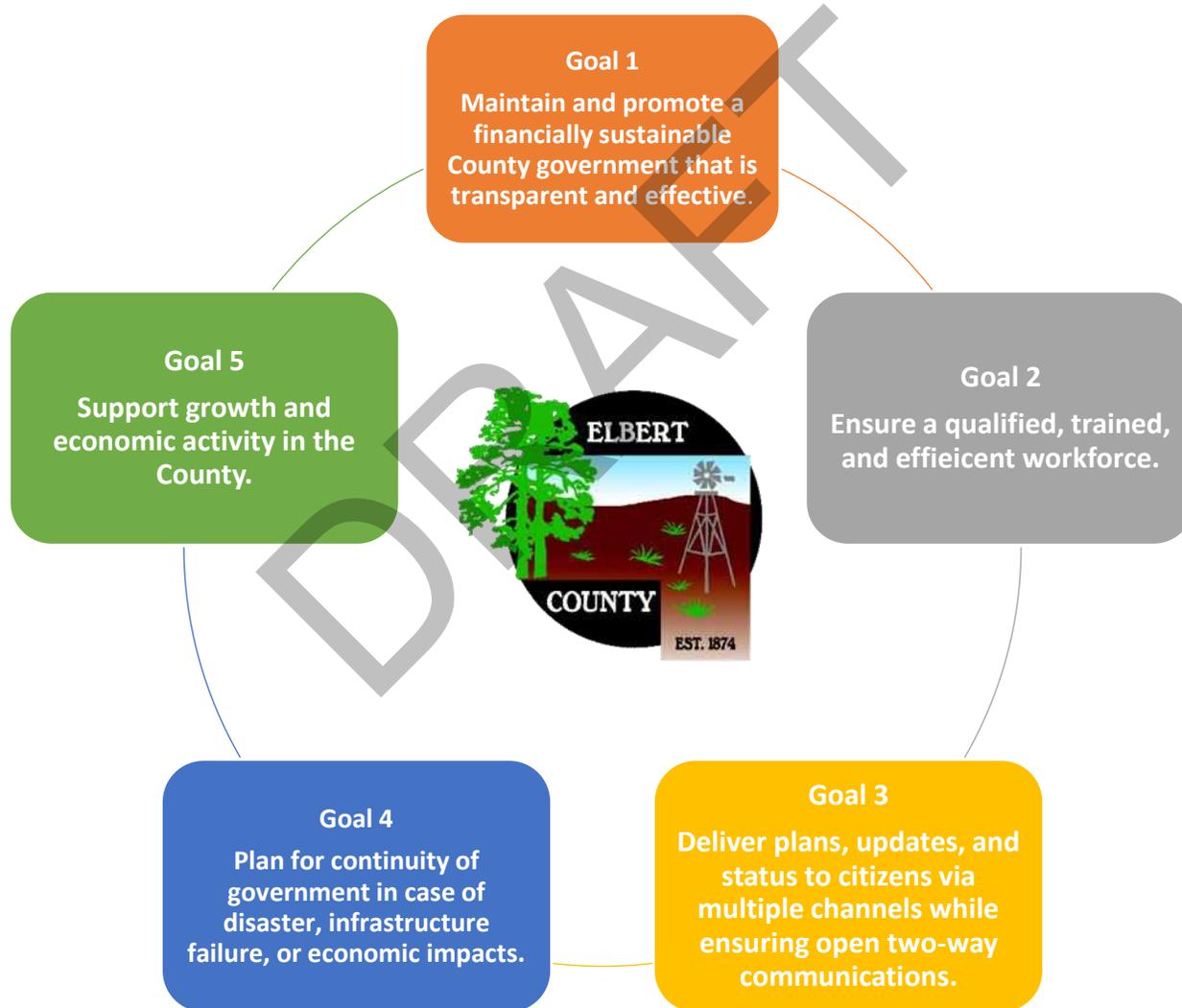
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# Elbert County Public Works – Road & Bridge Division Organizational Chart



# Elbert County Goals

The Elbert County Public Works Department fully support the mission statement, vision, values, goal, strategies, objectives and priorities of the Elbert County Strategic Plan as adopted by the Board of County Commissioners in 2018.



# Elbert County Strategic Plan

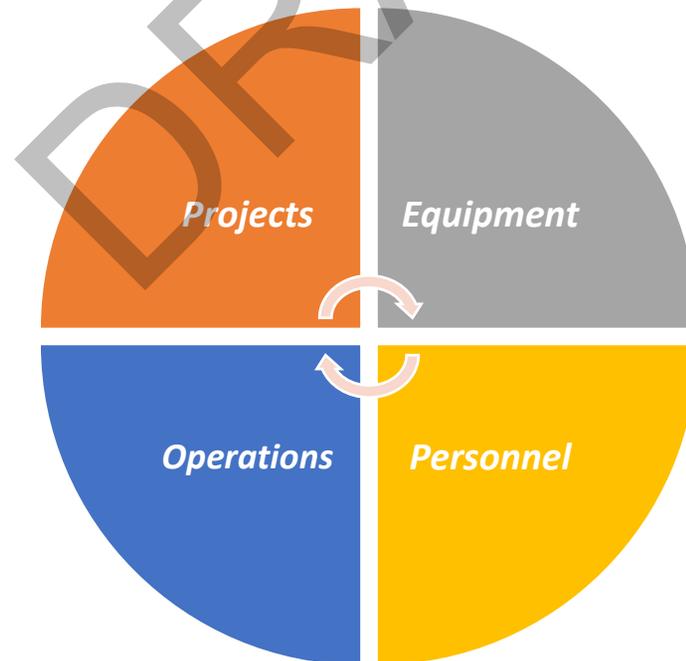
## Strategic Objectives

While Elbert County Public Works strives to meet and exceed all strategic objectives outlined in the strategic plan, there are strategic objectives that relate specifically to Road and Bridge efforts in the daily function of the division. These strategic objectives as outlined below are the building blocks of the Elbert County Public Works Capital Improvement Program.



# Capital Improvement Program – Methodology

- The Capital Improvement Program is a collaborative effort between the Public Works Director, Road & Bridge Superintendent, Road & Bridge Foremen, Fleet Manager and Public Works Administrator.
- Priority projects, equipment purchases, space requirements and personnel needs were developed and prioritized in a round table setting.
- Based on revenue projections and prior year ending fund balance, projects and purchases were outlined for the next 5 years. All priority projects were recorded for historic value and to assist in amendments to this adopted document.
- The first portion of this document will detail the priority projects and equipment purchases. The second portion will place these projects/purchases into appropriate fiscal years as revenue allows.



## Capital Improvement Program – Goals

- Ensure Elbert County transportation system infrastructure improvements provide the public with an acceptable level of service accounting for access, mobility and economic viability for the citizens of Elbert County.
- Coordination and partnering with neighboring jurisdictions, districts and private entities on optimization of services and joint funding for projects.
- Exploration and investigation of innovative ways to maintain, improve and fund transportation system needs.
- Effective management of federal and state grant funds for capital improvement projects.
- Ensure proposed improvements are compatible with the existing transportation system and in general compliance with the West Elbert County Transportation Master Plan, Elbert County Pavement Assessment, Elbert County Gravel Assessment, Elbert County Bridge Assessment, Elbert County Construction Standards & Specifications, Elbert County Comprehensive Plan, and Elbert County Subdivision Zoning Regulations.
- Provide input and recommendations to the Board of County Commissioners for the adoption of the annual Road & Bridge budget.
- Utilize the 2017 Elbert County Pavement Assessment to identify the priority paved roads in need of repair or rehabilitation.
- Utilize the 2019 Elbert County Bridge Assessment to identify the priority bridges in need of rehabilitation or replacement.
- Align all items that comprise the Capital Improvement Program with the Elbert County Strategic Plan.

## Capital Improvement Program – Funding Sources

- The Elbert County Sales and Use Tax Fund is the main source of revenue for the Capital Improvement Program.
- In 2007, The County passed a 1% sales and use tax and commenced collection in 2008. The Sales and Use Tax Fund supports Road and Bridge efforts by allowing funds that can be used toward capital road improvement including the purchase of equipment, projects and operating expense support for the personnel costs on projects associated with the capital improvements completed in the fund.
- In 2019 the projected revenue in the Sales and Use Tax Fund is expected to be \$3,030,000. The revenue trends suggest a 5% to 10% annual increase. For the purposes of planning, a 5% increase to revenue annually has been forecasted.
- Federal and State Funding through grant programs is continually sourced for road improvement projects.
- The Elbert County Impact Fund supplements roughly \$150,000 annually to road projects. The Impact collected for road use is the TAZ (Traffic Analysis Zone) Impact fee collected on new developments.
- Highway Users Tax Fund revenue collected and dispersed by the Colorado Department of Transportation accounts for the majority of funding in Fund 20 – Road & Bridge.
- Elbert County Road & Bridge receives annually 9 mills of the roughly 26 mills collected by Elbert County based on property assessments.

## Capital Improvement Program – County Statistics

- Road assets include 336 lane miles of asphalt paved roads. 128 miles or 30% of this total is attributed to subdivision roads.
- Road assets include 2,200 lane miles of gravel roadways. This total includes all County gravel roads as well as residential and subdivision gravel roads.
- Road assets include 34 major bridge and culvert structures.

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## Capital Improvement Program - Paved Road Maintenance

The Road & Bridge Division of the Public Works Department is responsible for the maintenance of approximately 336 lane miles of paved roads within Elbert County. Road & Bridge is responsible for winter snow removal, maintaining the pavement, drainage alongside and under pavement, roadside signage, right of way maintenance, mowing and tree mitigation, weed spraying and wildland fire fighting operations. Routine pavement repair operations are typically conducted in the spring, summer and fall months of the year. There are two methods of pavement repairs Road & Bridge utilizes: rehabilitation treatments and preservation procedures. Both methods are designed to extend the service life of asphalt roadways.

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

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

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

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

**The average cost to asphalt pave one mile of road is between \$1,000,000 and \$1,500,000.**

# Capital Improvement Program - Gravel Road Maintenance

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

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

**The average cost to gravel and blade one mile of gravel road in Elbert County is - \$32,000.00**

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

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

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

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

**Traffic and speed impact the frequency and severity of wash boarding, not the motor grader operator.**

## Capital Improvement Program - Bridge Maintenance

Bridge maintenance, rehabilitation and replacement is performed by the Road & Bridge Division of the Public Works Department. Road & Bridge is responsible for guardrails, inlet and outlet flow of culverts, vegetation control, weed control, decking and pier maintenance. Road & Bridge maintains 34 major bridge and culvert structures throughout the County. The current bridge assessment identifies 27 of these structures as needing replacement. 4 of these 27 structures have been identified as possible candidates for low water crossings as an alternative.

Colorado Department of Transportation (CDOT) conducts an annual bridge inspection of all bridges located in the state of Colorado. An “Essential Repair Finding” report is then issued to each jurisdiction within the state. This report contains findings from CDOT for any items that are substandard to current AASHTO/CDOT standards. In 2019, Elbert County had 19 items listed in the report. With the aid of the Bridge Assessment, Elbert County will prioritize and correct the findings with funds allocated to bridge repair in the Sales & Use Tax Fund.

**Bridge replacement is estimated at a cost between \$1,500,000 and \$4,000,000 depending on the location of the structure. Included in the 5-year Capital Improvement Program is expense allocated annually to perform maintenance and rehabilitation to identified bridges.**

## Capital Improvement Program - Fleet Maintenance

### Road & Bridge Fleet Equipment

<b>Equipment Type</b>	<b>Number of Units 2020</b>	<b>Number of Units 2021</b>
Roller	3	2
Packer	2	2
Backhoe	3	2
Crack Seal Machine	1	1
Wood Chipper	1	1
Dozer	1	1
Dump Truck (Snow Plow)	9	9
Dump Truck (Non- Snow Plow)	2	2
Motor Graders	21	21
Loaders	5	4
Scraper	1	1
Semi-truck	13	13
Tanker Trailer	2	2
Tractor	5	5
Belly Dump Trailer	10	10
Crew Pickups	36	39
Weed Spray Unit	3	4
Mower Decks	5	5
Service Truck	2	2
Skid Loader	3	3
Mini Excavator	0	1
Excavator	1	1
Crew Van/SUV	2	2
Water Truck	1	2
Vac Truck	1	1
Broom	1	1
All Other Trailers	17	17
<b>Total Equipment</b>	<b>152</b>	<b>155</b>

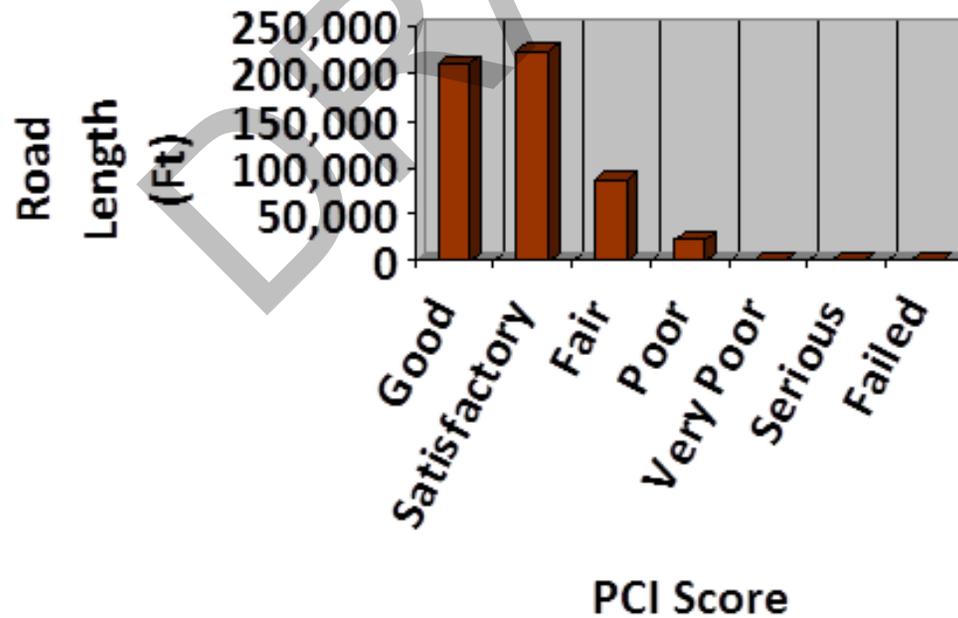
# Capital Improvement Program – Priority Projects

## Pavement Assessment Information & Recommendations

- ❖ The PCI method of quantifying pavement conditions was developed by the U.S. Army Corps of Engineers. PAVERTM7 software is one of several applications that compute the PCI score based on data that is input for each road. To satisfy the PAVERTM7 data input requirements, the roads in Elbert County were divided into branches, sections and samples. Each paved road in Elbert County is considered a “branch”. Each branch is then divided into “sections”. County road branches were divided into sections that are approximately one mile in length. Subdivision branches were divided into sections that spanned from one intersection to another intersection or dead end. A “sample” is a 100-foot length of pavement which is visually inspected for the 19 types of pavement distress/deterioration. Multiple samples are taken within each section to determine a PCI score for the section. The PCI scores of the sections are used to determine an overall PCI score for the branch.
- ❖ Based on the 2017 pavement assessment results, approximately 80 percent of county roads achieved a PCI classification of Good (38.6 percent) or Satisfactory (40.9 percent). Approximately 20 percent of county roads achieved a PCI classification of Fair (16.2 percent) or Poor (4.3 Percent). Table 7 summarizes the PCI score and road length and percentage associated with each PCI classification.
- ❖ Based on the county road pavement assessment, it’s recommended that the DPW continue its crack sealing and shouldering program on all roads. It’s further recommended that county roads with segments that achieved a PCI classification of Fair (CR 13, CR 17-21, CR 124, CR 158, CR 166, CR 186, Elbert Road and Kiowa-Bennett Road) be further inspected to determine if additional road maintenance procedures such as a chip seal or asphalt rejuvenator application are warranted. County roads with segments that achieved a PCI classification of Poor (CR 13, CR 166, CR 186) should be considered as part of Department of Public Works capital improvement plan for county roads.

PCI Range	PCI Classification	Length (FT)	Percent Coverage
86-100	Good	210,306	38.6%
71-85	Satisfactory	222,954	40.9%
55-70	Fair	88,516	16.2%
41-56	Poor	23,211	4.3%
26-40	Very Poor	0	0%
11-25	Serious	0	0%
0-10	Failed	0	0%

### County Road PCI Distribution



# Capital Improvement Program – Priority Projects

## Bridge Assessment Information & Recommendations

- ❖ A prioritization matrix was created to identify the relative viability of different replacement options per Task 1a. Three alternatives were considered for each bridge: replacement with a major structure, replacement with a low water crossing, or closure of the water crossing. Scores were created for each alternative in the categories of Feasibility, Cost, and Impact. The Feasibility score considers availability of materials and constructability, site constraints, environmental impact, hydraulics, and how adequately the alternative met the requirements of the functional level of the road. The Cost score considers the cost of constructing the replacement as well as the potential impact to commerce. The Impact score considers the usage of the bridge in terms of Average Daily Traffic (ADT), percentage of truck traffic, the detour for temporary or permanent closures, and the importance of the bridge to the future development of the county. The Impact score is multiplied by an additional Impact Factor. This factor is based on the increased importance of maintaining a dependable route through areas of higher developments pressures and along collectors and arterials.
- ❖ High scores correspond to a greater value; i.e., a high Feasibility score indicates a highly feasible alternative, a high Cost score indicates a low-cost alternative, and a high Impact score indicates an alternative with a low impact to the community. The three scores were added together and compared to the aggregate scores of the other two alternatives for each bridge. The alternative with the highest score was considered the best alternative for that bridge. Comparisons should only be made between the three alternatives for each bridge, and relative scores between different bridges will not necessarily provide meaningful comparisons.
- ❖ 34 major bridge and culvert structures were included in the prioritization matrix. The replacement alternative which considered replacing the existing structure with another major structure had the highest score at 27 locations. Of the 27 bridges, 4 were identified as possible candidates for low water crossings: Co Rd 99 over West Bijou Creek Tributary, Co Rd 162 over Kiowa Creek, Co Rd 162 over East Bijou Creek, and Co Rd 182 over Bijou Creek Tributary. These bridges all had low water crossing alternative scores that were within 10% of the major structure replacement score. Five existing structures scored highest for low water crossings: Co Rd 69 over West Bijou Creek Tributary, Co Rd 105 over East Bijou Creek, Co Rd 166 over Wilson Creek, Co Rd 166 over Middle Bijou Creek, and Co Rd 190 over Wilson Creek. Two existing structures scored highest for future closure: Co Rd 98 over Kiowa Creek and Co Rd 98 over East Bijou Creek.

- ❖ Data Collected
  - Hydraulic information based on StreamStats
  - Existing inspection reports and site photos
  - Structure Inventory and Appraisal reports
  - West Elbert County Transportation Master Plan
  
- ❖ Adequacy Ratings
  - Assesses how adequate the current structure is for its intended level of service on a 0.000 -1.000 scale.
  - Higher scores indicate a higher level of adequacy.
  
- ❖ Considers:
  - Sufficiency Rating { worth 0-20 points)
  - Current Age of Bridge (worth 0-10 points)
  - Average Daily Traffic (worth 0-5 points).
  - Scores above 0.700 are fair/good. Scores below 0.700 fair/poor.
  - Every bridge scoring below 0.700 with the exception of CR 166 over Running Creek and CR 162 over Kiowa Creek are in areas with low development pressure. All but CR 166 over Running Creek are one one-lane bridges.
  - Priority Matrix
  - Considers three replacement alternatives: Replace with bridge/culvert; Replace with low water crossing; Remove water crossing entirely
  - Eleven locations were considered as potential or likely culvert replacements. Three of these already are culverts.
  - Higher scores represent better alternatives.
  - The three scores for each bridge are only relevant for that bridge. Scores can't be compared between different bridges to determine relative merits of replacement alternatives.
  - 5 structures scored highest for low water crossings.
  - 4 structures which scored highest for replacement with a bridge should be examined further for potential replacement with a low water crossing.
  - 2 structures scored highest for bridge removal.

## Capital Improvement Program – Priority Projects Asphalt Rehabilitation

Prioritization based on data collected in the Pavement Analysis, traffic counts, expected growth and impact of road to County-wide transportation system.

ROAD	MILES	TO-FROM	ESTIMATED COST	TREATMENT PLAN	DPW PRIORITY	ANTICIPATED PROJECT YEAR
<b>Co Rd 158</b>	2	Co Rd 13 to Lafayette	\$3,000,000	Full depth reclamation	1	2021
<b>CR 194</b>	5	Patrick Trail to Kiowa Bennett Rd	1,000,000	2 inch overlay	2	2021
<b>Co Rd 166 A</b>	3	Co Rd 13 to Co Rd 1	\$4,000,000	Full depth reclamation	3	2023
<b>Elbert Road A</b>	8.5	Hwy 86 to Elbert	\$3,000,000	4 inch mill and overlay	4	2025
<b>Elbert Road B</b>	7	Elbert to El Paso County Line	\$2,450,000	4 inch mill and overlay	4	2026
<b>Co Rd 13</b>	6.5	Elizabeth Town Limit to Co Rd 166	\$2,275,000	4 inch mill and overlay	5	2026-2030
<b>Kiowa Bennett Road</b>	16	Kiowa town limit to Co Rd 178	\$5,775,000	4 inch mill and overlay	6	2026-2030
<b>Co Rd 17-21</b>	7	Elizabeth Town Limit to Co Rd 114	\$2,450,000	4 inch mill and overlay	7	2030-2045
<b>Co Rd 186</b>	4.25	Co Rd 1 to Co Rd 17	\$1,487,500	4 inch mill and overlay	8	2030-2045

## Capital Improvement Program – Priority Projects

### Asphalt Rehabilitation

#### County Road 158

Section	From	To	Length (Miles)	2017 PCI	Treatment Plan	Estimated Cost	Estimated Year of Treatment
20	Lafayette Trail	1 Mile East	1.0	74.00	Full depth reclamation with concrete treatment.	\$1,500,000	2021
30	Co Rd 13	1 Mile West	1.0	68.0	Full depth reclamation with concrete treatment.	\$1,500,000	2021

- ❖ This project was initially anticipated to take place in 2024. Construction of the development has progressed more quickly than anticipated and restoration of the roadway will be performed in 2021. High traffic counts including a large amount of heavy truck traffic has impacted the safety of this road greatly, thus pushing the project to 2021.



County Road 158

# Capital Improvement Program – Priority Projects

## Asphalt Rehabilitation

### County Road 194

Section	From	To	Length (Miles)	2017 PCI	Treatment Plan	Estimated Cost	Estimated Year of Treatment
200	Patrick Trail	Kiowa Bennett Rd	5.0	N/A	2 inch overlay	1,000,000	2021



- County road 194 was double chip sealed in 2020. Performing a 2-inch overlay within the first 5 years of chip seal treatment extends the life of the roadway from 10 years to 20 years.

## Capital Improvement Program – Priority Projects

### Asphalt Rehabilitation

#### County Road 166 A

Section	From	To	Length (Miles)	2017 PCI	Treatment Plan	Estimated Cost	Estimated Year of Treatment
10	Co Rd 1	Firehouse Street	1.0	46.0	Full depth reclamation with concrete treatment. Addition of 6-foot shoulders.	\$1,333,333	2023
20	Firehouse Street	Ranch Rd	1.0	65.0	Full depth reclamation with concrete treatment. Addition of 6-foot shoulders.	\$1,333,333	2023
30	Ranch Rd	Co Rd 13	1.0	70.00	Full depth reclamation with concrete treatment. Addition of 6-foot shoulders.	\$1,333,333	2023

- ❖ Traffic counts and development on CR 166 warrant a 4 lane road. However, easements were not acquired in early development of CR 166. The addition of the 6-foot shoulders are referred to as Super 2 lanes. These wide shoulders allow for safe pull off in emergency situations.



## Capital Improvement Program – Priority Projects

### Asphalt Rehabilitation

#### Elbert Road A

Section	From	To	Length (Miles)	2017 PCI	Treatment Plan	Estimated Cost	Estimated Year of Treatment
10	Hwy 86	Section Line 130	1.0	86.00	Full depth reclamation with concrete treatment.	\$525,000	2025
20	Section Line 130	Section Line 126	1.0	86.00	Full depth reclamation with concrete treatment.	\$350,000	2025
30	Section Line 126	Section Line 122	1.0	88.00	Full depth reclamation with concrete treatment.	\$350,000	2025
40	Section Line 122	Section Line 118	1.0	88.00	Full depth reclamation with concrete treatment.	\$350,000	2025
50	Section Line 118	Section Line 114	1.0	87.00	Full depth reclamation with concrete treatment.	\$350,000	2025
60	Section Line 114	Section Line 110	1.0	74.00	Full depth reclamation with concrete treatment.	\$350,000	2025
70	Section Line 110	Co Rd 106	1.0	87.00	Full depth reclamation with concrete treatment	\$350,000	2025
80	Co Rd 106	Town of Elbert	1.0	88.00	Full depth reclamation with concrete treatment	\$350,000	2025





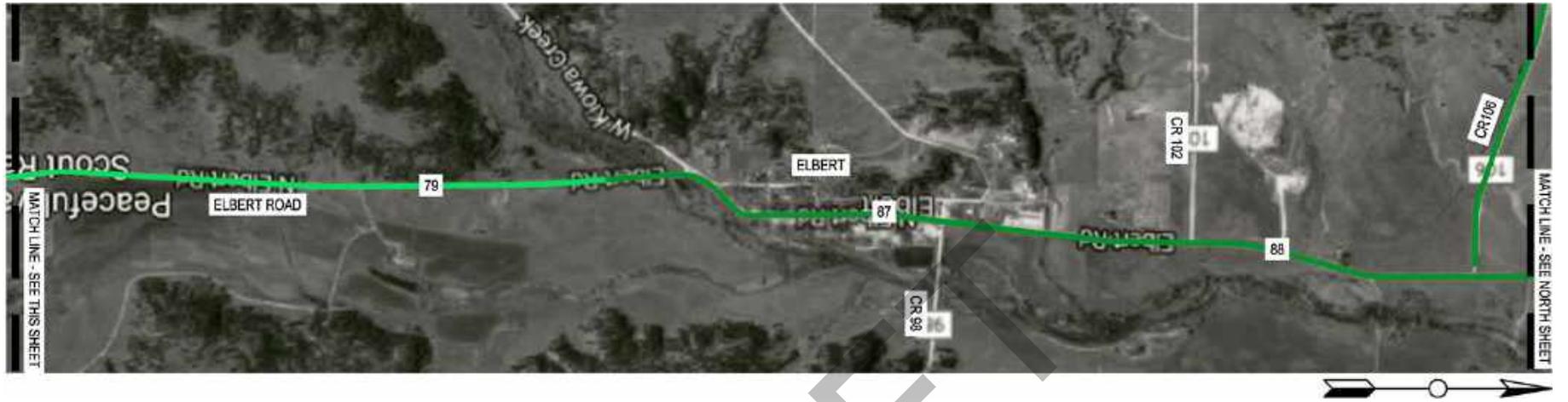
Elbert Road

## Capital Improvement Program – Priority Projects

### Asphalt Rehabilitation

#### Elbert Road B

Section	From	To	Length (Miles)	2017 PCI	Treatment Plan	Estimated Cost	Estimated Year of Treatment
90	Town of Elbert	Section Line 94	1.0	87.00	Full depth reclamation with concrete treatment	\$367,500	2026
100	Section Line 94	Section Line 90	1.0	79.00	Full depth reclamation with concrete treatment	\$367,500	2026
110	Section Line 90	Section Line 86	1.0	78.00	Full depth reclamation with concrete treatment	\$367,500	2026
120	Section Line 86	Co Rd 82	1.0	79.00	Full depth reclamation with concrete treatment	\$367,500	2026
130	Co Rd 82	Section Line 78	1.0	78.00	Full depth reclamation with concrete treatment	\$367,500	2026
140	Section Line 78	El Paso County Line	1.0	64.00	Full depth reclamation with concrete treatment	\$367,500	2026





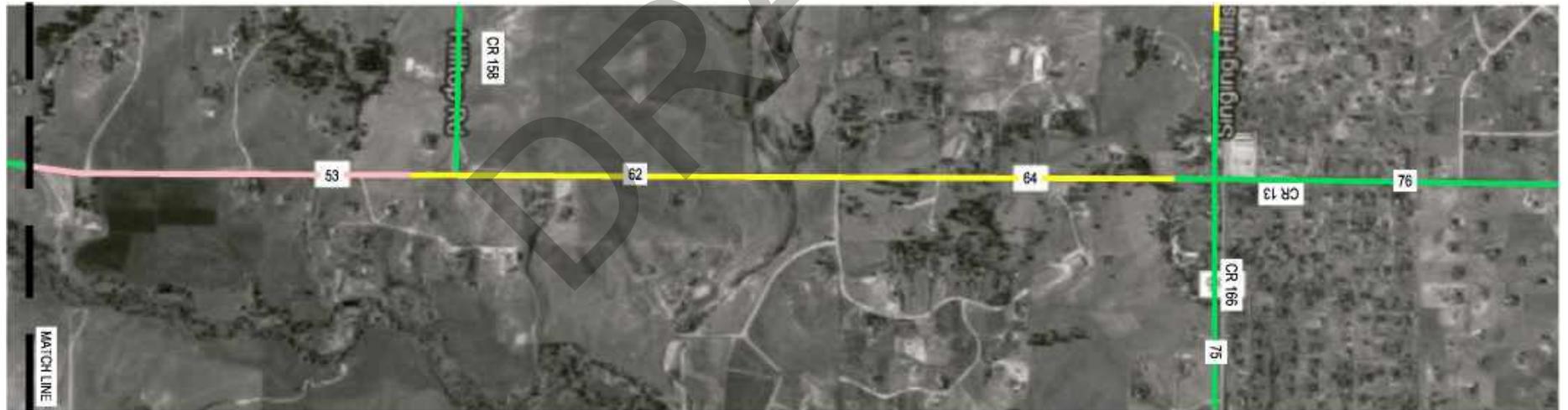
Elbert Road

## Capital Improvement Program – Priority Projects

### Asphalt Rehabilitation

#### County Road 13

Section	From	To	Length (Miles)	2017 PCI	Treatment Plan	Estimated Cost	Estimated Year of Treatment
08	Elizabeth Town Limits	Co Rd 146	1.5	79.00	Full depth reclamation with concrete treatment.	\$525,000	2026-2030
07	Co Rd 146	Co Rd 150	1.0	63.00	Full depth reclamation with concrete treatment.	\$350,000	2026-2030
06	Co Rd 150	1 Mile North	1.0	64.00	Full depth reclamation with concrete treatment.	\$350,000	2026-2030
05	1 Mile North	Co Rd 158	1.0	80.00	Full depth reclamation with concrete treatment.	\$350,000	2026-2030
04	Co Rd 158	Ferns Rd	1.0	53.00	Full depth reclamation with concrete treatment.	\$350,000	2026-2030
03	Ferns Rd	Co Rd 166	1.0	62.00	Full depth reclamation with concrete treatment.	\$350,000	2026-2030





County Road 13



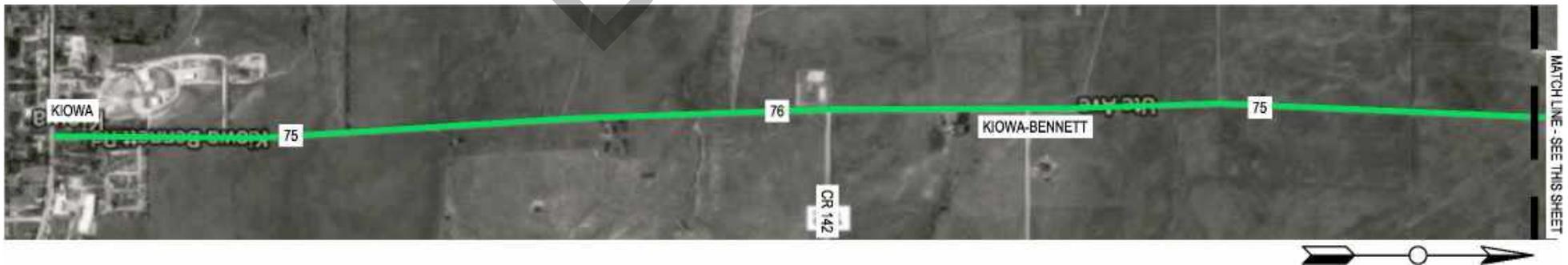
County Road 13

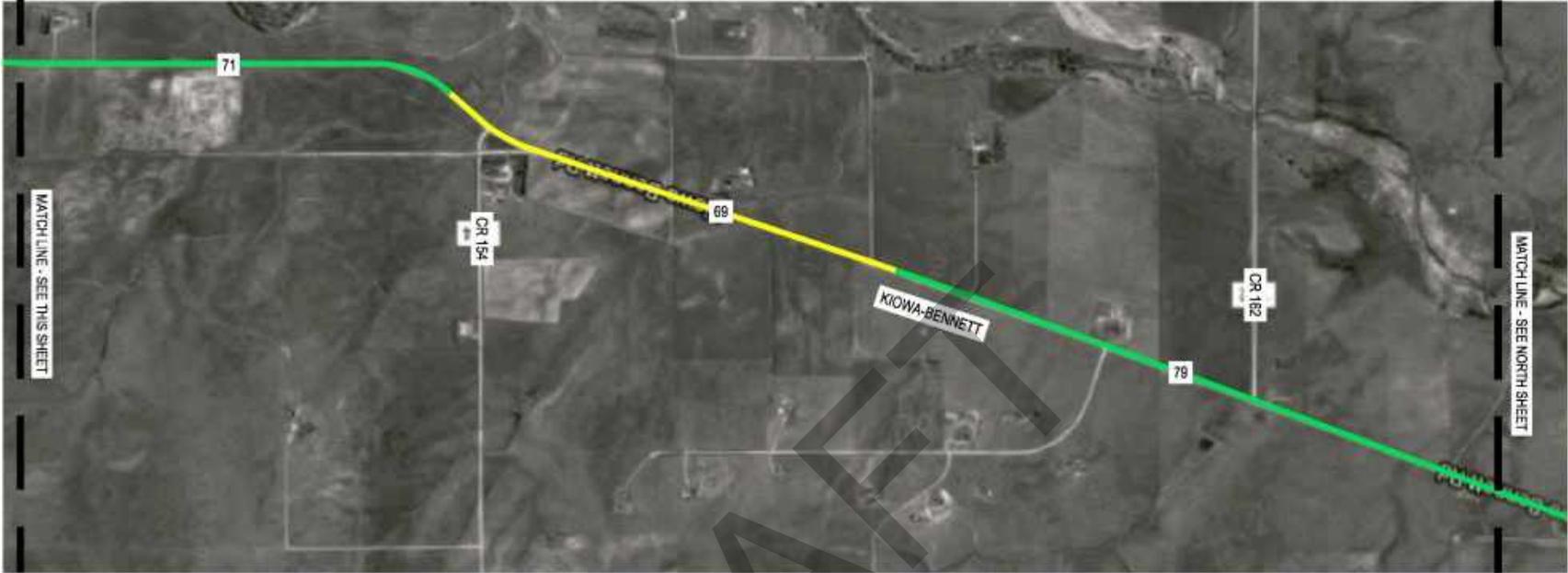
# Capital Improvement Program – Priority Projects

## Asphalt Rehabilitation

### Kiowa Bennett Road

Section	From	To	Length (Miles)	2017 PCI	Treatment Plan	Estimated Cost	Estimated Year of Treatment
60	Co Rd 178	Co Rd 174	1.0	88.00	Full depth reclamation	\$385,000	2026-2030
70	Co Rd 174	Section Line 170	1.0	82.00	Full depth reclamation	\$385,000	2026-2030
80	Section Line 170	Co Rd 166	1.0	79.00	Full depth reclamation	\$385,000	2026-2030
90	Co Rd 166	Olson Rd	1.0	69.00	Full depth reclamation	\$385,000	2026-2030
100	Olson Rd	Co Rd 154	1.0	71.00	Full depth reclamation	\$385,000	2026-2030
110	Co Rd 154	Copper Canyon	1.0	75.00	Full depth reclamation	\$385,000	2026-2030
120	Copper Canyon	Section Line 140	1.0	76.00	Full depth reclamation	\$385,000	2026-2030
130	Section Line 140	Kiowa Town Limits	1.0	75.00	Full depth reclamation	\$385,000	2026-2030





KIOWA-BENNETT ROAD (SOUTH) - 2017 PCI





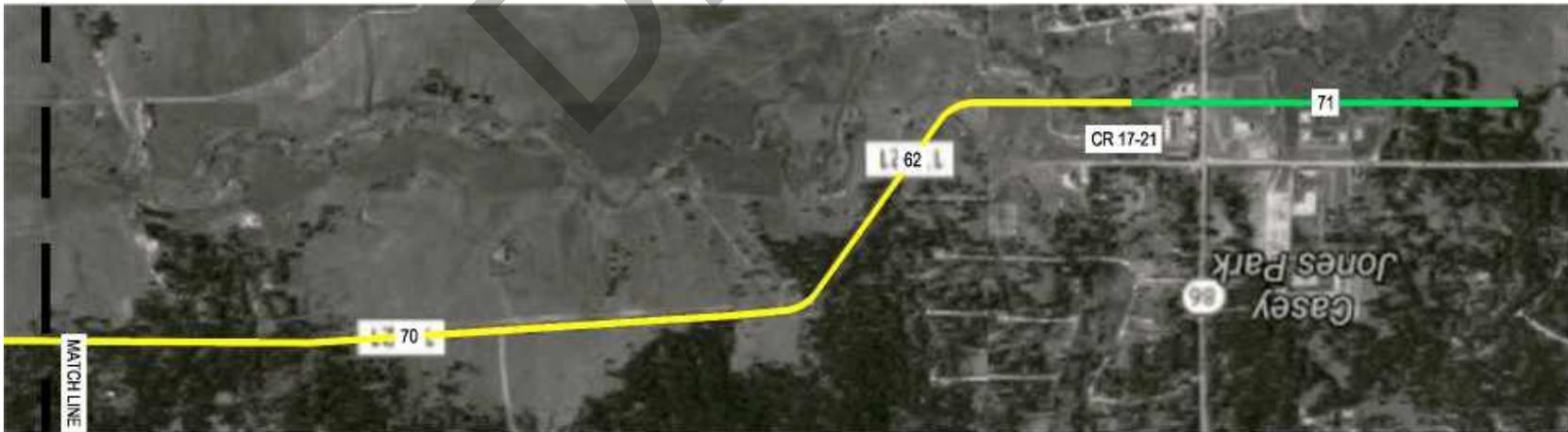
Kiowa Bennett Road

# Capital Improvement Program – Priority Projects

## Asphalt Rehabilitation

### County Road 17-21

Section	From	To	Length (Miles)	2017 PCI	Treatment Plan	Estimated Cost	Estimated Year of Treatment
30	Highway 86	Section Line 134	1.0	86.00	Full depth reclamation	\$385,000	2030-2045
40	Section Line 134	Section Line 130	1.0	86.00	Full depth reclamation	\$385,000	2030-2045
50	Section Line 130	Section Line 126	1.0	69.00	Full depth reclamation	\$385,000	2030-2045
60	Section Line 126	Section Line 122	1.0	58.00	Full depth reclamation	\$385,000	2030-2045
70	Section Line 122	Section Line 118	1.0	61.00	Full depth reclamation	\$385,000	2030-2045
80	Section Line 118	Co Rd 114	1.0	70.00	Full depth reclamation	\$385,000	2030-2045





County Road 17-21



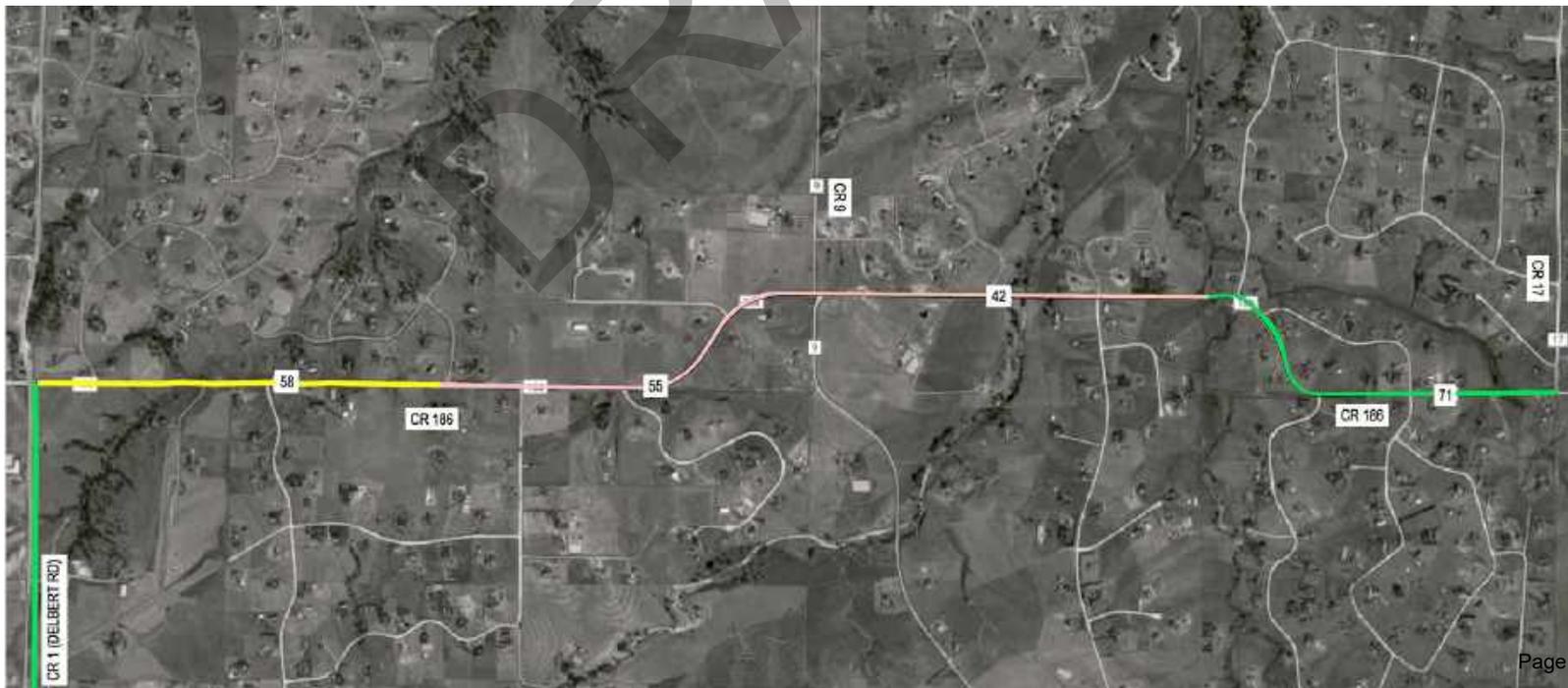
County Road 17-21

# Capital Improvement Program – Priority Projects

## Asphalt Rehabilitation

### County Road 186

Section	From	To	Length (Miles)	2017 PCI	Treatment Plan	Estimated Cost	Estimated Year of Treatment
10	Co Rd 1	Bristlecone Ct	1.03	58.00	Full depth reclamation	\$385,000	2030-2045
20	Bristlecone Ct	Co Rd 9	1.03	55.00	Full depth reclamation	\$385,000	2030-2045
30	Co Rd 9	Green Mountain Cir	1.03	42.00	Full depth reclamation	\$385,000	2030-2045
40	Green Mountain Cir	County Road 17	1.03	71.00	Full depth reclamation	\$385,000	2030-2045





County Road 186



County Road 186

## Capital Improvement Program – Priority Projects

### Gravel Road Rebuilds

ROAD	MILES	TO-FROM	EST. COST	TREATMENT	DPW PRIORITY	ANTICIPATED PROJECT YEAR
Co Rd 194	5	Patrick Trail to Kiowa Bennett Rd	1,000,000	Full Rebuild		2020- Complete
Co Rd 17	1	Co Rd 186 to Co Rd 194	\$105,600	Full Rebuild	1	2020-2021
Co Rd 186	1	Co Rd 17 to Co Rd 21	\$100,000	Full Rebuild	2	2021
CR 98	700 ft	Main Street to top of hill	\$160,000	Drainage Rebuild	3	2021
Co Rd 17-21	2.04	Co Rd 106 to Co Rd 98	\$264,000	Full Rebuild	4	2022
Co Rd 5	2.5	Co Rd 106 to Co Rd 118	\$264,000	Full Rebuild	5	2022
Co Rd 98	5	Co Rd 21 to Douglas Co Line	\$528,000	Full Rebuild	6	2023
Co Rd 125	7.81	Town of Simla to Hwy 86	\$1,056,000	Full Rebuild	7	2026-2030
Co Rd 102	2	Co Rd 33 to Co Rd 41	\$206,200	Full Rebuild	8	2026-2030
Co Rd 90	2	Co Rd 49 to Co Rd 53	\$200,640	Full Rebuild	9	2026-2030
Co Rd 77	6	Hwy 86 to Co Rd 94	\$528,000	Full Rebuild	10	2030-2035

**Prioritization based on data collected in traffic counts, current conditions, expected growth and impact of road to County-wide transportation system. Road Rebuild projects consist of ditch establishment/re-establishment, realignment of water shed, improvement of right-of-way sight distance, establishment of road base, subgrade and surface treatment.**

**Rather than CPI ratings for gravel roads we will refer to HUTF ratings. Highway Users Tax Fund (HUTF) is an inventory of roadways in each jurisdiction created for the State of Colorado to allocate appropriate state taxes collected exclusively for the use of transportation infrastructure funding. The HUTF ratings are G – Good, F – Fair, P – Poor.**

# Capital Improvement Program – Priority Projects

## Gravel Road Rebuild

### Co Rd 194

Completion of this project will bring the HUTF rating from P to G and also bring this road into a paved status.

Completion Year	Labor Cost	Equipment Cost	Material Cost	Contractor Cost	Total Cost
2020	\$117,653	\$324,005	\$276,415	\$83,531	\$801,604



# Capital Improvement Program – Priority Projects

## Gravel Road Rebuild

### Co Rd 17

Segment	From	To	Current HUTF Rating	Anticipated HUTF Rating	Length (Miles)	Treatment Plan	Estimated Cost	Estimated Year of Treatment
700	Co Rd 186	Co Rd 194	F	G	1	Full Rebuild	\$105,600	2020-2021





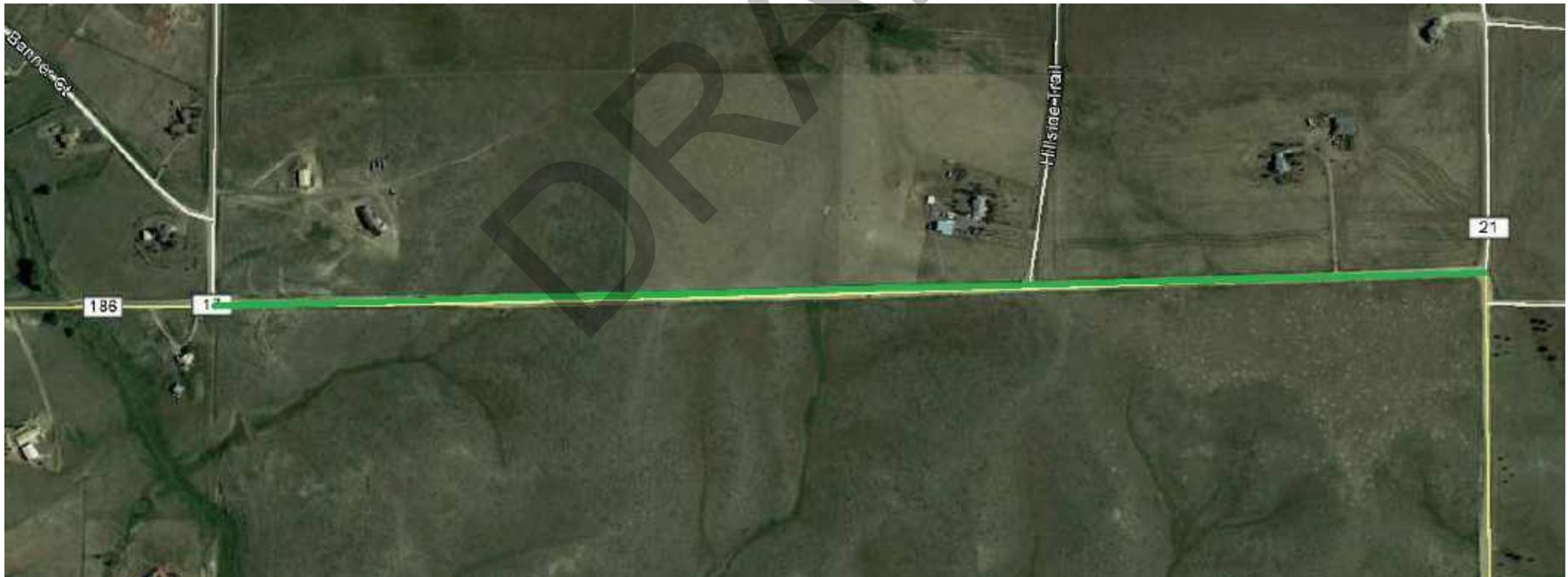
County Road 17

# Capital Improvement Program – Priority Projects

## Gravel Road Rebuild

### Co Rd 186

Segment	From	To	Current HUTF Rating	Anticipated HUTF Rating	Length (Miles)	Treatment Plan	Estimated Cost	Estimated Year of Treatment
300	Co Rd 17	Co Rd 21	F	G	1.00	Full Rebuild	\$100,000	2021





County Road 186

# Capital Improvement Program – Priority Projects

## Gravel Road Rebuild

CR 98

Segment	From	To	Current HUTF Rating	Anticipated HUTF Rating	Length (Miles)	Treatment Plan	Estimated Cost	Estimated Year of Treatment
100	Main Street	Top of Hill	F	G	700 ft	Drainage Rebuild	\$160,000	2021

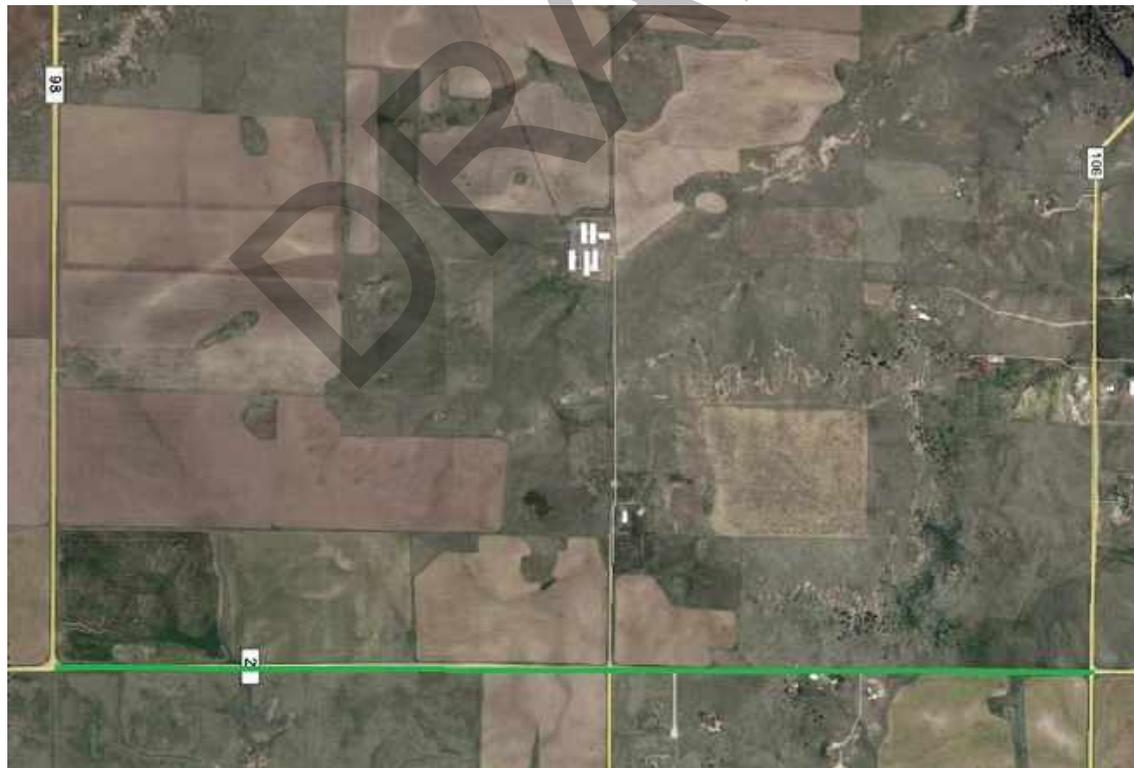


# Capital Improvement Program – Priority Projects

## Gravel Road Rebuild

### Co Rd 17-21

Segment	From	To	Current HUTF Rating	Anticipated HUTF Rating	Length (Miles)	Treatment Plan	Estimated Cost	Estimated Year of Treatment
200	Co Rd 98	Co Rd 102	F	G	1.01	Full Rebuild	\$105,600	2022
300	Co Rd 102	Co Rd 106	F	G	1.01	Full Rebuild	\$105,600	2022





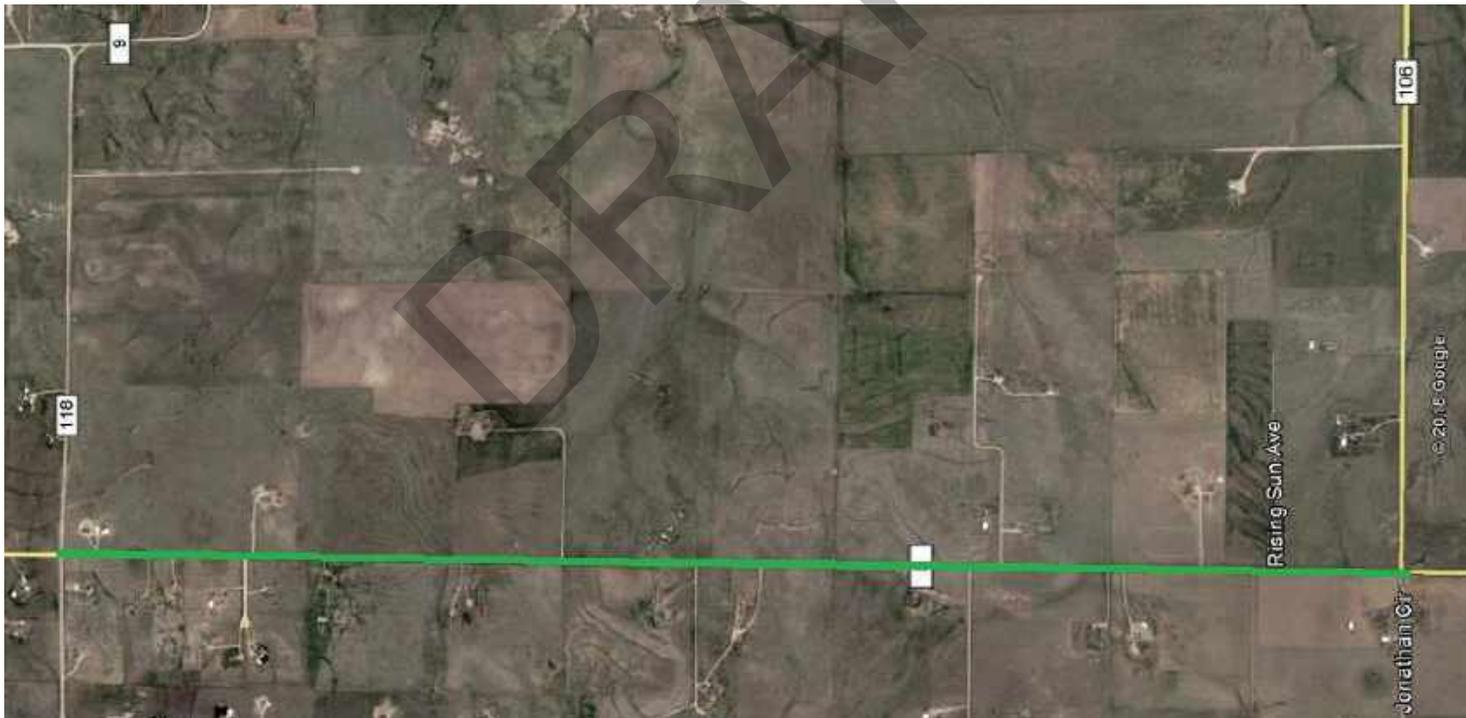
County Road 17-21

# Capital Improvement Program – Priority Projects

## Gravel Road Rebuild

### Co Rd 5

Segment	From	To	Current HUTF Rating	Anticipated HUTF Rating	Length (Miles)	Treatment Plan	Estimated Cost	Estimated Year of Treatment
300	Co Rd 106	Co Rd 118	F	G	2.50	Full Rebuild	\$264,000	2022





County Road 5

# Capital Improvement Program – Priority Projects

## Gravel Road Rebuild

### Co Rd 98

Segment	From	To	Current HUTF Rating	Anticipated HUTF Rating	Length (Miles)	Treatment Plan	Estimated Cost	Estimated Year of Treatment
100	Douglas Co Line	Co Rd 5	F	G	1.02	Full Rebuild	\$105,600	2023
200	Co Rd 5	STR (Creek)	F	G	1.21	Full Rebuild	\$105,600	2023
300	STR (Creek)	Co Rd 13	F	G	.85	Full Rebuild	\$105,600	2023
400	Co Rd 13	Co Rd 17-21	F	G	1.96	Full Rebuild	\$211,200	2023





County Road 98

# Capital Improvement Program – Priority Projects

## Gravel Road Rebuild

### Co Rd 125

Segment	From	To	Current HUTF Rating	Anticipated HUTF Rating	Length (Miles)	Treatment Plan	Estimated Cost	Estimated Year of Treatment
600	Surface Change	Co Rd 94	F	G	2.78	Full Rebuild	\$375,887	2026-2030
700	Co Rd 94	Hwy 86	F	G	5.03	Full Rebuild	\$680,113	2026-2030





County Road 125

# Capital Improvement Program – Priority Projects

## Gravel Road Rebuild

### Co Rd 102

Segment	From	To	Current HUTF Rating	Anticipated HUTF Rating	Length (Miles)	Treatment Plan	Estimated Cost	Estimated Year of Treatment
300	Co Rd 33	Co Rd 37	F	G	1.00	Full Rebuild	\$103,100	2026-2030
400	Co Rd 37	Cr Rd 41	F	G	1.00	Full Rebuild	\$103,100	2026-2030





County Road 102

# Capital Improvement Program – Priority Projects

## Gravel Road Rebuild

### Co Rd 90

Segment	From	To	Current HUTF Rating	Anticipated HUTF Rating	Length (Miles)	Treatment Plan	Estimated Cost	Estimated Year of Treatment
100	Co Rd 49	Co Rd 53	F	G	1.06	Full Rebuild	\$200,640	2026-2030





County Road 90

# Capital Improvement Program – Priority Projects

## Gravel Road Rebuild

### Co Rd 77

Segment	From	To	Current HUTF Rating	Anticipated HUTF Rating	Length (Miles)	Treatment Plan	Estimated Cost	Estimated Year of Treatment
400	Co Rd 94	Co Rd 98	G	G	0.99	Full Rebuild	\$88,000	2030-2035
500	Co Rd 98	Co Rd 114	G	G	4.00	Full Rebuild	\$352,000	2030-2035
600	Co Rd 114	Hwy 86	G	G	1.33	Full Rebuild	\$117,000	2030-2035







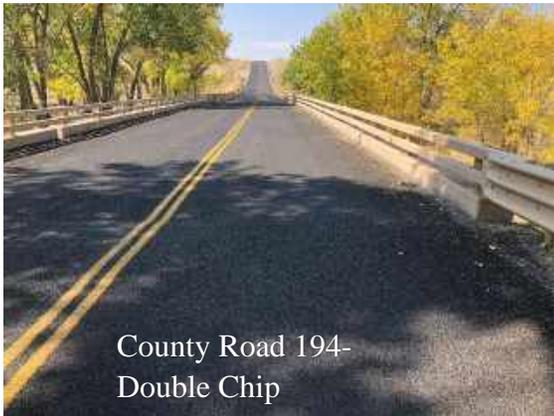
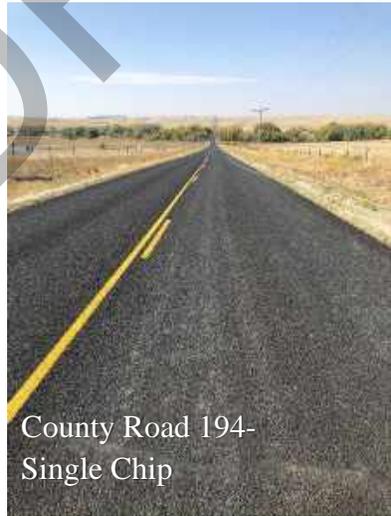
County Road 77

# Capital Improvement Program – Priority Projects

## Preservation – Chip Seal

Prioritization based on data collected in the Pavement Analysis, traffic counts, expected growth and impact of road to County-wide transportation system.

ROAD	MILES	TO-FROM	ESTIMATED COST	TREATMENT	DPW PRIORITY	ANTICIPATED PROJECT YEAR	COMPLETED PROJECT YEAR	ACTUAL PROJECT COST
Co Rd 194	5	Patrick Trail to Comanche Creek Rd.	\$450,000	Double Chip Seal	1	2020	2020	\$344,256
Co Rd 194	4	Co Rd 17 to Patrick	\$180,000	Single Chip Seal	1	2020	2020	\$139,110
Co Rd 29	7	Co Rd 166 to Co Rd 194	\$280,000	Single Chip Seal	2	2020	2020	\$243,443



## Capital Improvement Program – Priority Projects Bridge Rehabilitation

BRIDGE	CDOT BRIDGE INSPECTION	ESTIMATED COST	TREATMENT	DPW PRIORITY	PROJECT YEAR
<b>CR 182 over West Bijou Creek Tributary</b>	Essential Repair Finding	\$35,000	Repair and extend guardrail, clean and paint piles, add riprap to erosion troughs		2020-Complete
<b>CR 194 over Kiowa Creek</b>	None – Part of CR 194 Rebuild project	\$40,000	Replace concrete cap		2020 - Complete
<b>CR 170 over East Bijou Creek</b>	Replacement	\$670,000	Full Replacement (Grant Project)	1	2021
<b>CR 98 over Kiowa Creek</b>	Essential Repair Finding	\$10,000	Close and abandon bridge, place jersey barricades, create turnaround at each side	2	2021
<b>CR 105 over East Bijou Creek</b>	Essential Repair Finding	\$71,500	Repair and extend guardrail, clean and paint piles	3	2022
<b>CR 162 over Wilson Creek Tributary</b>	Essential Repair Finding	\$30,000	Repair and extend guardrail, clean and paint piles, add material to erosion troughs	4	2022
<b>CR 125 over East Bijou Creek</b>	Essential Repair Finding	\$75,400	Repair and extend guardrail	5	2022
<b>CR 125 over Wilson Creek</b>	Essential Repair Finding	\$57,200	Repair and extend guardrail	6	2022
<b>CR 162 over Kiowa Creek</b>	Essential Repair Finding	\$70,000	Repair and extend guardrail, clean and paint piles, add material to erosion troughs	7	2022
<b>CR 98 over East Bijou Creek</b>	Essential Repair Finding	\$130,000	Abandon bridge and create a low water crossing	8	2024
<b>CR 69 over West Bijou Creek</b>	Essential Repair Finding	\$260,000	Abandon bridge and replace with (4) 84” CMP	9	2024

# Capital Improvement Program – Priority Projects

## Bridge Rehabilitation

### Co Rd 182 over Bijou Creek Tributary

Completion Year	Labor Cost	Equipment Cost	Material Cost	Contractor Cost	Total Cost
2020	\$6,375	\$9,055	\$4,155	\$46,915	\$66,500



# Capital Improvement Program – Priority Projects

## Bridge Rehabilitation

### Co Rd 194 over Kiowa Creek

Completion Year	Labor Cost	Equipment Cost	Material Cost	Contractor Cost	Total Cost
2020	\$109	\$0	\$0	\$49,463	\$49,572



# Capital Improvement Program – Priority Projects

## Bridge Rehabilitation

### Co Rd 170 over East Bijou Creek

Structure Number	Estimated Remaining Life w/o repair	Estimated Replacement Cost	Treatment Plan	Estimated Treatment Cost	Estimated Year of Treatment
170-0.9-01	5 years	\$670,000	• Full Replacement	\$670,000	2021



Existing Structure Data	
Age:	100 YRS
Structure Length:	71.0 LF
Width Out to Out:	19.9 LF
No. of Lanes on Bridge:	1
Average Daily Traffic:	19
Truck Traffic:	0%
Sufficiency Rating:	54.3
Deck Rating:	5
Superstructure Rating:	5
Substructure Rating:	4

# Capital Improvement Program – Priority Projects

## Bridge Rehabilitation

### Co Rd 98 over Kiowa Creek

Structure Number	Estimated Remaining Life w/o repair	Estimated Replacement Cost	Treatment Plan	Estimated Treatment Cost	Estimated Year of Treatment
98-0.30-02	End of Life	Not Replaceable	<ul style="list-style-type: none"> <li>Abandon bridge</li> <li>Place jersey and type III barriers</li> <li>Create turn-arounds at each end</li> </ul>	\$10,000	2021



Existing Structure Data	
Age:	53 YRS
Structure Length:	100 LF
Width Out to Out:	16.1 LF
No. of Lanes on Bridge:	1
Average Daily Traffic:	21
Truck Traffic:	0%
Sufficiency Rating:	82
Deck Rating:	6
Superstructure Rating:	6
Substructure Rating:	6

# Capital Improvement Program – Priority Projects

## Bridge Rehabilitation

### Co Rd 105 over East Bijou Creek

Structure Number	Estimated Remaining Life w/o repair	Estimated Replacement Cost	Treatment Plan	Estimated Treatment Cost	Estimated Year of Treatment
105-4.9-02	10 years	\$922,000	<ul style="list-style-type: none"> <li>• Repair and extend guardrail</li> <li>• Clean and paint piles</li> </ul>	\$71,500	2022



Existing Structure Data	
Age:	53 YRS
Structure Length:	219.8 LF
Width Out to Out:	16 LF
No. of Lanes on Bridge:	1
Average Daily Traffic:	95
Truck Traffic:	0%
Sufficiency Rating:	82
Deck Rating:	6
Superstructure Rating:	6
Substructure Rating:	6

# Capital Improvement Program – Priority Projects

## Bridge Rehabilitation

### Co Rd 162 over Wilson Creek Tributary

Structure Number	Estimated Remaining Life w/o repair	Estimated Replacement Cost	Treatment Plan	Estimated Treatment Cost	Estimated Year of Treatment
162-0.5-01	15 years	\$434,000	<ul style="list-style-type: none"> <li>• Repair and extend guardrail</li> <li>• Clean and paint piles</li> <li>• Add material to erosion troughs</li> </ul>	\$30,000	2022



Existing Structure Data	
Age:	53 YRS
Structure Length:	60 LF
Width Out to Out:	16.1 LF
No. of Lanes on Bridge:	1
Average Daily Traffic:	68
Truck Traffic:	0%
Sufficiency Rating:	70.9
Deck Rating:	6
Superstructure Rating:	6
Substructure Rating:	5

# Capital Improvement Program – Priority Projects

## Bridge Rehabilitation

### Co Rd 125 over East Bijou Creek

Structure Number	Estimated Remaining Life w/o repair	Estimated Replacement Cost	Treatment Plan	Estimated Treatment Cost	Estimated Year of Treatment
125-1.4-01	10 years	\$891,000	<ul style="list-style-type: none"> <li>Repair and extend guardrail</li> </ul>	\$75,400	2022



Existing Structure Data	
Age:	54 YRS
Structure Length:	200 LF
Width Out to Out:	16.1 LF
No. of Lanes on Bridge:	1
Average Daily Traffic:	33
Truck Traffic:	0%
Sufficiency Rating:	70.9
Deck Rating:	6
Superstructure Rating:	6
Substructure Rating:	5

# Capital Improvement Program – Priority Projects

## Bridge Rehabilitation

### Co Rd 125 over Wilson Creek

Structure Number	Estimated Remaining Life w/o repair	Estimated Replacement Cost	Treatment Plan	Estimated Treatment Cost	Estimated Year of Treatment
125-7.8-02	15 years	\$943,000	• Repair and extend guardrail	\$57,200	2022



Existing Structure Data	
Age:	54 YRS
Structure Length:	180 LF
Width Out to Out:	16 LF
No. of Lanes on Bridge:	1
Average Daily Traffic:	25
Truck Traffic:	0%
Sufficiency Rating:	82
Deck Rating:	6
Superstructure Rating:	6
Substructure Rating:	6

# Capital Improvement Program – Priority Projects

## Bridge Rehabilitation

### Co Rd 162 over Kiowa Creek

Structure Number	Estimated Remaining Life w/o repair	Estimated Replacement Cost	Treatment Plan	Estimated Treatment Cost	Estimated Year of Treatment
162-3.9-01	15 years	\$951,000	<ul style="list-style-type: none"> <li>• Repair and extend guardrail</li> <li>• Clean and paint piles</li> <li>• Add material to erosion trough</li> </ul>	\$70,000	2022



Existing Structure Data	
Age:	52 YRS
Structure Length:	201 LF
Width Out to Out:	16.1 LF
No. of Lanes on Bridge:	1
Average Daily Traffic:	143
Truck Traffic:	0%
Sufficiency Rating:	77.9
Deck Rating:	6
Superstructure Rating:	6
Substructure Rating:	6

# Capital Improvement Program – Priority Projects

## Bridge Rehabilitation

### Co Rd 98 over East Bijou Creek

Structure Number	Estimated Remaining Life w/o repair	Estimated Replacement Cost	Treatment Plan	Estimated Treatment Cost	Estimated Year of Treatment
98-0.50-03	15 years	Not Replaceable	<ul style="list-style-type: none"> <li>Remove Bridge</li> <li>Create low water crossing</li> <li>Install concrete pans</li> </ul>	\$130,000	2024



Existing Structure Data	
Age:	53 YRS
Structure Length:	100 LF
Width Out to Out:	16.1 LF
No. of Lanes on Bridge:	1
Average Daily Traffic:	21
Truck Traffic:	0%
Sufficiency Rating:	82
Deck Rating:	6
Superstructure Rating:	6
Substructure Rating:	6

# Capital Improvement Program – Priority Projects

## Bridge Rehabilitation

### Co Rd 69 over West Bijou Creek

Structure Number	Estimated Remaining Life w/o repair	Estimated Replacement Cost	Treatment Plan	Estimated Treatment Cost	Estimated Year of Treatment
69-3.50-01	10 years	\$246,000	<ul style="list-style-type: none"> <li>Remove Bridge</li> <li>Install (4) 84" CMP</li> <li>Reinforce with riprap</li> </ul>	\$260,000	2024



Existing Structure Data	
Age:	53 YRS
Structure Length:	160 LF
Width Out to Out:	16.1 LF
No. of Lanes on Bridge:	1
Average Daily Traffic:	65
Truck Traffic:	0%
Sufficiency Rating:	82
Deck Rating:	6
Superstructure Rating:	6
Substructure Rating:	6

## Capital Improvement Program – Priority Projects Equipment

### Prioritization

**Prioritization based on mileage, condition, fuel efficiency and frequency of need for Road & Bridge functions.**

\* Equipment price reflects a pre-negotiated guaranteed buy-back on the previously purchased equipment.

Equipment	Replacement or New Purchase	Equipment Use	Estimated Cost	Purchase Method	Year of Acquisition	Actual Cost
Hot Patch Bed	New Purchase	Asphalt Road Maintenance	\$25,000	Outright Purchase	2020	\$47,124
*4 Motor Graders	Replacement	Gravel Road Maintenance	\$332,000	5 Year Lease	2020	\$346,795
1 Motor Grader	New Purchase	Gravel Road Maintenance	\$320,000	5 Year Lease	2020	\$331,595
2 Plow Trucks	Replacement	Snow Removal	\$550,000	5 Year Lease	2020	\$540,777
2 Tractor Trailers	Replacement	General Road Maintenance	\$340,000	Outright Purchase	2020	\$270,989
2 Crew Pickups	Replacement	Operations	\$80,000	5 Year Lease	2020	\$70,082
Vac Truck	New Purchase	Drainage Operations	\$500,000	Outright Purchase	2020	\$475,000
Low Boy	Replacement	Operations	\$100,000	Outright Purchase	2020	\$70,311
Reclaimer	Replacement	Gravel Road Maintenance	\$200,000	Outright Purchase	2020	\$232,000
Air Compressor	Replacement	Fleet Maintenance	\$10,500	Outright Purchase	2020	\$11,557

Equipment	Replacement or New Purchase	Equipment Use	Estimated Cost	Purchase Method	Year of Acquisition
*4 Motor Graders	Replacement	Gravel Road Maintenance	\$590,000	5 Year Lease	2021
*Plow Truck	Replacement	Snow Removal	\$275,000	5 Year Lease	2021
Crew Pickup	Replacement	Operations	\$40,000	Outright Purchase	2021
Sign Truck	New Purchase	Sign Maintenance	\$70,000	Outright Purchase	2021
Track Skid	New Purchase	General Road Maintenance	\$70,000	Outright Purchase	2021
Project Crew Pickup	Replacement	General Road Maintenance	\$60,000	Outright Purchase	2021
Mini Excavator	New Purchase	General Road Maintenance	\$93,000	Outright Purchase	2021
Water Truck	Replacement	General Road Maintenance	\$150,000	Outright Purchase	2021
*4 Motor Graders	Replacement	Gravel Road Maintenance	\$600,000	5 Year Lease	2022
*Plow Truck	Replacement	Snow Removal	\$290,000	5 Year Lease	2022
Crew Pickup	Replacement	Operations	\$35,000	Outright Purchase	2022
Forklift	Replacement	Fleet Operations	\$10,000	Outright Purchase	2022
Tree Shear	New Purchase	Tree Mitigation Operations	\$37,000	Outright Purchase	2022
Grading Bucket	New Purchase	Drainage Operations	\$6,000	Outright Purchase	2022
Commercial Well	New Purchase	General Road Maintenance	\$500,000	Outright Purchase	2022
*Dozer	Replacement	Outright Purchase	\$170,000	Outright Purchase	2023
*4 Motor Graders	Replacement	Gravel Road Maintenance	\$605,000	5 Year Lease	2023
*Plow Truck	Replacement	Snow Removal	\$300,000	5 Year Lease	2023
*2 Loaders	Replacement	General Road Maintenance	\$117,000	Outright Purchase	2023
*4 Motor Graders	Replacement	Gravel Road Maintenance	\$610,000	5 Year Lease	2024
*Plow Truck	Replacement	Snow Removal	\$310,000	5 Year Lease	2024
Road Truck	Replacement	General Road Maintenance	\$140,000	Outright Purchase	2024
Crew Pickup	Replacement	Operations	\$45,000	Outright Purchase	2024
*4 Motor Graders	Replacement	Gravel Road Maintenance	\$610,000	5 Year Lease	2025
*Plow Truck	Replacement	Snow Removal	\$320,000	5 Year Lease	2025
Road Truck	Replacement	General Road Maintenance	\$150,000	Outright Purchase	2025
Crew Pickup	Replacement	Operations	\$50,000	Outright Purchase	2025

# Capital Improvement Program – Priority Projects Equipment

## Replacement Schedule

Year of Acquisition	Equipment	Replacement or New Purchase	Equipment Use	Estimated Cost	Purchase Method	Vehicle Being Replaced	Current Mileage 9/22/2020	Estimated Mileage on 1/1 of Replacement Year
2021	Crew Pickup	Replacement	Operations	\$40,000	Outright	39 - 2001 Dodge 1500	184,632	187,989
2021	Motor Grader	Replacement	Road Maintenance	\$352,000	Lease	631 - 2016 JD	4,814	5,084
2021	Motor Grader	Replacement	Road Maintenance	\$352,000	Lease	632 - 2016 JD	4,517	4,693
2021	Motor Grader	Replacement	Road Maintenance	\$352,000	Lease	633 - 2016 JD	4,573	4,929
2021	Motor Grader	Replacement	Road Maintenance	\$352,000	Lease	634 - 2016 JD	3,409	3,704
2021	Plow Truck	Replacement	Snow Removal	\$275,000	Lease	185 - 2013 International	42,793	43,542
2021	Sign Truck	Replacement	Sign Truck	\$70,000	Outright	90 - 20001 Dodge 3500	215,074	237,659
2021	Track Skid	New Purchase	Road Maintenance	\$70,000	Outright	599 - 2010 JD 326D		
2021	Project Pickup	Replacement	Operations	\$60,000	Outright	8 - 1995 Ford	226,240	232,426
2021	Water Truck	New Purchase	Road Maintenance	\$150,000	Outright	N/A		
2021	Mini Excavator	New Purchase	Road Maintenance	\$93,000	Outright	N/A		
2022	Forklift	New Purchase	Shop Equipment	\$10,000	Outright	N/A		
2022	Motor Grader	Replacement	Road Maintenance	\$360,000	Lease	635 - 2017 JD	3,264	4,640
2022	Motor Grader	Replacement	Road Maintenance	\$360,000	Lease	636 - 2017 JD	4,424	6,321
2022	Motor Grader	Replacement	Road Maintenance	\$360,000	Lease	637 - 2017 JD	3,207	4,783
2022	Motor Grader	Replacement	Road Maintenance	\$360,000	Lease	638 - 2017 Cat	2,641	3,929
2022	Plow Truck	Replacement	Snow Removal	\$275,000	Lease	108 - 2001 Mack CH613	285,922	306,038
2022	Crew Pickup	Replacement	Operations	\$40,000	Outright	13 - 2003 Chevy 1500	183,262	192,511
2022	Tree Shear	New Purchase	Road Maintenance	\$37,000	Outright	N/A		
2022	Grading Bucket	New Purchase	Road Maintenance	\$6,000	Outright	N/A		
2023	Pickup	Replacement	Operations	\$40,000	Outright	17 - 2008 Ford	184,170	198,205
2023	Motor Grader	Replacement	Road Maintenance	\$380,000	Lease	601 - 2018 Cat	2,704	5,858

2023	Motor Grader	Replacement	Road Maintenance	\$380,000	Lease	602 - 2018 Cat	2,257	4,141
2023	Motor Grader	Replacement	Road Maintenance	\$380,000	Lease	603 - 2018 Cat	2,773	5,379
2023	Motor Grader	Replacement	Road Maintenance	\$380,000	Lease	604 - 2018 Cat	2,760	5,790
2023	Plow Truck	Replacement	Snow Removal	\$280,000	Lease	188 - 2014 International	70,193	95,450
2023	Dozer	Replacement	Road Maintenance	\$170,000	Outright	308 - 2018 Komatsu	2,387	5,500
2023	Loader	Replacement	Road Maintenance	\$80,000	Outright	276 - 2018 JD	1,589	3,241
2023	Loader	Replacement	Road Maintenance	\$80,000	Outright	278 - 2018 JD	1,008	1,971
2024	Motor Grader	Replacement	Road Maintenance	\$380,000	Lease	639 - 2019 Cat	1,351	5,175
2024	Motor Grader	Replacement	Road Maintenance	\$380,000	Lease	640 - 2019 Cat	1,393	5,325
2024	Motor Grader	Replacement	Road Maintenance	\$380,000	Lease	641 - 2019 Cat	1,627	6,168
2024	Motor Grader	Replacement	Road Maintenance	\$380,000	Lease	642 - 2019 Cat	1,425	4,891
2024	Plow Truck	Replacement	Snow Removal	\$280,000	Lease	189 - 2015 International	42,575	74,768
2024	Crew Pickup	Replacement	Operations	\$45,000	Outright	22 - 2012 Ram 1500	148,509	171,346
2024	Semi Truck	Replacement	Road Maintenance	\$140,000	Outright	130 - 2009 Kenworth	364,576	380,876
2025	Motor Grader	Replacement	Road Maintenance	\$400,000	Lease	643 - 2020 JD	244	2,898
2025	Motor Grader	Replacement	Road Maintenance	\$400,000	Lease	644 - 2020 JD	332	3,954
2025	Motor Grader	Replacement	Road Maintenance	\$400,000	Lease	645 - 2020 JD	492	5,878
2025	Motor Grader	Replacement	Road Maintenance	\$400,000	Lease	646 - 2020 JD	367	4,379
2025	Motor Grader	Replacement	Road Maintenance	\$400,000	Lease	647 - 2020 JD	373	4,447
2025	Semi Truck	Replacement	Road Maintenance	\$150,000	Outright	127 - 2009 Kenworth	394,549	415,841
2025	Plow Truck	Replacement	Snow Removal	\$320,000	Lease	187 - 2014 International	73,791	121,807
2025	Crew Pickup	Replacement	Operations	\$50,000	Outright	44 - 2007 Chevy 1500	183,513	219,869

# Capital Improvement Program – Priority Projects Equipment

## Lease Schedule

LEASE SCHEDULE PAYMENT BY YEAR						
	2021	2022	2023	2024	2025	
2 Motor Graders*	\$2	\$0	\$0	\$0	\$0	Matures 2/21
2 Motor Graders*	\$41,888	\$0	\$0	\$0	\$0	Matures 12/21
Loader	\$9,043	\$0	\$0	\$0	\$0	Matures 6/21
Compactor & Excavator	\$0	\$0	\$0	\$0	\$0	Early Buy Out of Lease in Jan 2021
Plow Truck*	\$46,286	\$23,143	\$0	\$0	\$0	Matures 6/22
Road Truck	\$0	\$0	\$0	\$0	\$0	Early Buy Out of Lease in Jan 2021
Backhoe, Water Tanker	\$0	\$0	\$0	\$0	\$0	Early Buy Out of Lease in Jan 2021
2 Motor Graders*	\$51,476	\$25,738	\$0	\$0	\$0	Matures 6/22
2 Motor Graders*	\$42,775	\$42,774	\$0	\$0	\$0	Matures 11/22
4 Motor Graders*	\$84,847	\$84,847	\$21,212	\$0	\$0	Matures 3/23
4 Motor Graders*	\$85,193	\$85,193	\$85,193	\$21,298	\$0	Matures 2/24
5 Motor Graders*	\$148,357	\$148,357	\$148,357	\$148,357	\$37,089	Matures 2/25
2 Plow Trucks*	\$116,547	\$116,547	\$116,547	\$116,547	\$29,137	Matures 2/25
2 Crew Pickups*	\$15,104	\$15,104	\$15,104	\$15,104	\$3,776	Matures 2/15
4 Motor Graders*	\$93,900	\$125,200	\$125,200	\$125,200	\$125,200	Estimated Origination 5/21
1 Plow Truck*	\$46,050	\$61,400	\$61,400	\$61,400	\$61,400	Estimated Origination 3/21
4 Motor Graders*	\$0	\$97,200	\$129,600	\$129,600	\$129,600	Estimated Origination 3/22
1 Plow Truck*	\$0	\$48,300	\$64,400	\$64,400	\$64,400	Estimated Origination 4/22
4 Motor Graders*	\$0	\$0	\$98,100	\$130,800	\$130,800	Estimated Origination 3/23
1 Plow Truck*	\$0	\$0	\$50,100	\$66,800	\$66,800	Estimated Origination 2/23
4 Motor Graders*	\$0	\$0	\$0	\$98,880	\$131,840	Estimated Origination 3/24
1 Plow Truck*	\$0	\$0	\$0	\$51,600	\$68,800	Estimated Origination 5/24
4 Motor Graders*	\$0	\$0	\$0	\$0	\$100,200	Estimated Origination 3/25
1 Plow Truck*	\$0	\$0	\$0	\$0	\$53,400	Estimated Origination 5/25
	<b>\$781,470</b>	<b>\$873,803</b>	<b>\$915,213</b>	<b>\$1,029,986</b>	<b>\$1,002,442</b>	

# Capital Improvement Program – Priority Projects

## Department of Public Works – Fleet Facility

**The current fleet shop utilized by Elbert County Public Works Fleet Division was built in 1938. There are many concerns with the current condition of the shop the greatest being safety and space.**

**The expense for a new facility is not included in this 5-year CIP plan, as leaderships has not marked this as a priority for funding replacement. Maintenance costs to the existing building will be expended through Fund 20 – Road & Bridge and Fund 85 – Impact Fund.**

### Concerns

- ❖ The current shop was built in 1938.
- ❖ Only minor repairs have been done to the current structure.
- ❖ Size – 2 bay shop area.
- ❖ Current shop is in disrepair.
- ❖ No longer meets the needs of a growing fleet.
- ❖ Presents multiple safety hazards for employees.
- ❖ Presents major Public Safety concerns.
- ❖ Current IT connection is maxed out and is not optimal due to age of building.
- ❖ CTSI has conducted inspection and deems the shop unsafe and an insurance liability.

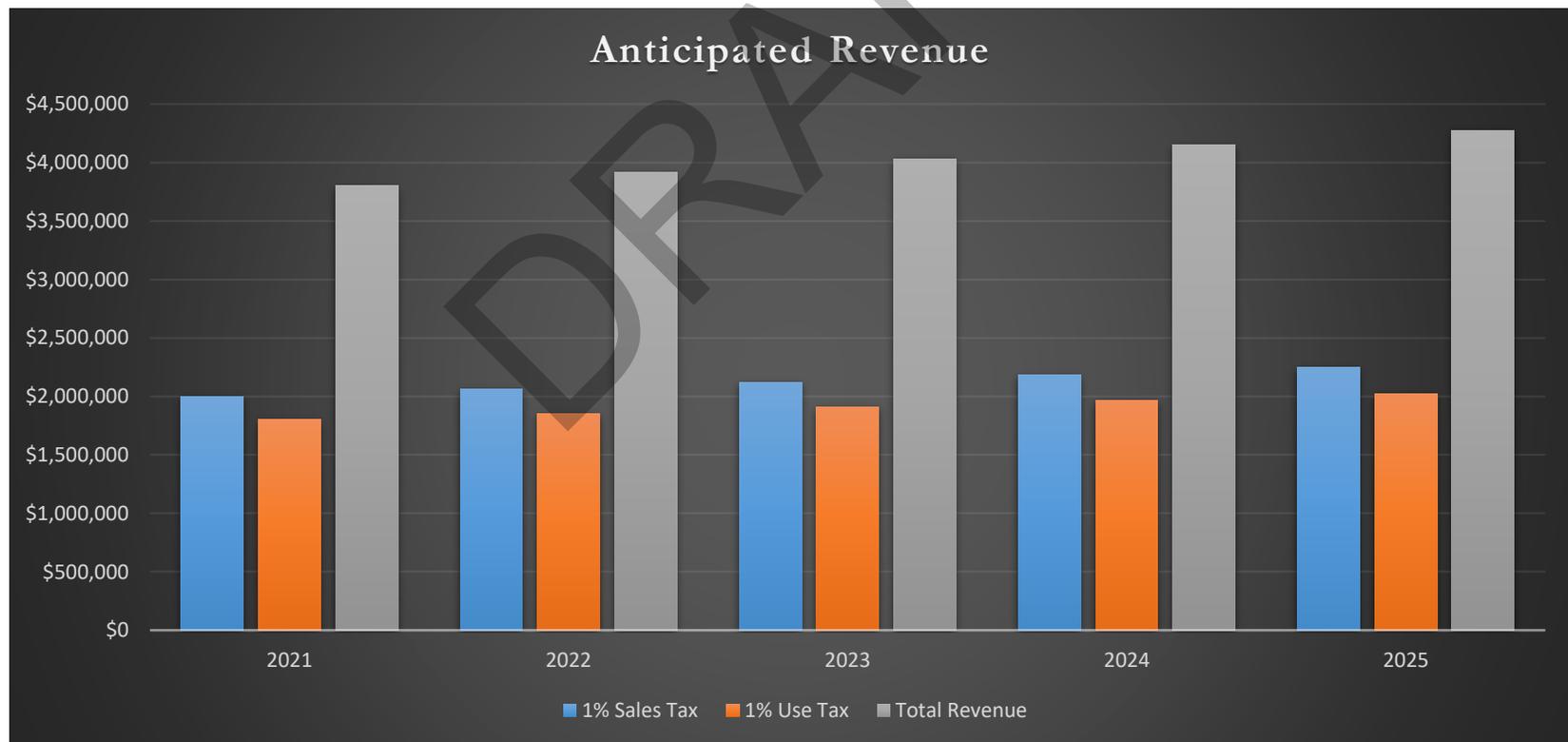


# Capital Improvement Program – Budget

## 5 Year Fund 25 – Sales & Use Tax Anticipated Budget

### REVENUE

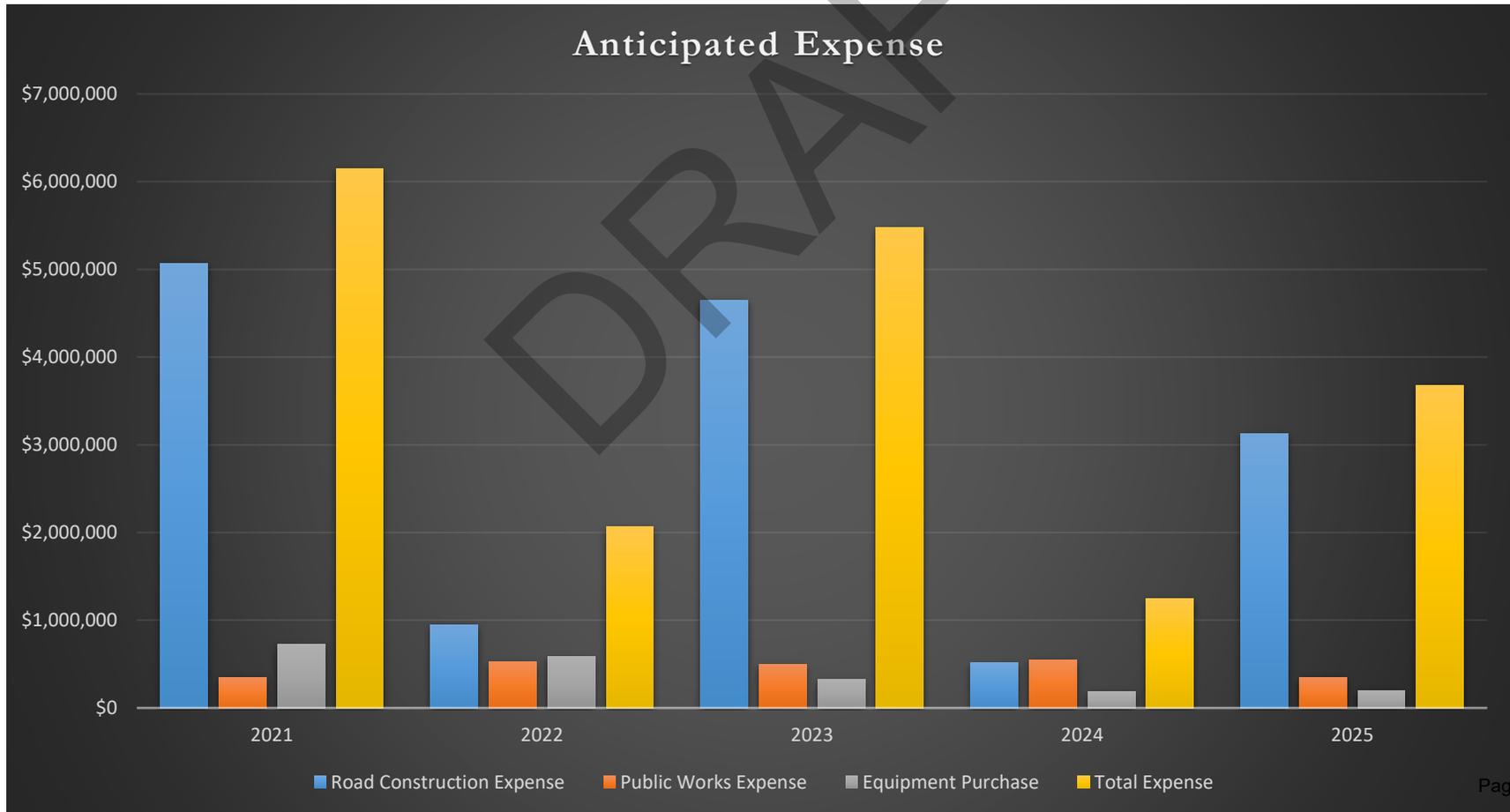
Revenues forecasted based on the previous five years collections.



# Capital Improvement Program – Budget

## 5 Year Fund 25 – Sales & Use Tax Anticipated Budget

### EXPENSE



## Capital Improvement Program – Budget 5 Year Fund 25 – Sales & Use Tax Anticipated Budget

2021

REVENUE	2021 ANTICIPATED BUDGET
SUT Taxes Special Use	\$1,800,000
Sales Tax Collection	\$2,000,000
<b>TOTAL REVENUE</b>	<b>\$3,800,000</b>
EXPENSE	2021 ANTICIPATED BUDGET
Treasurer Fees	\$114,000
Road Construction- Gravel	\$345,000
Bridge Construction	\$160,000
Asphalt Rehabilitation	\$4,000,000
<b>TOTAL CAPITAL OUTLAY Road CONSTRUCTION</b>	<b>\$4,619,000</b>
Pavement Assessment (Update to 2017 Version)	\$40,000
Labor & Equipment Operating Transfer to Fund 20	\$350,000
<b>TOTAL CAPITAL OUTLAY PUBLIC WORKS</b>	<b>\$390,000</b>
Crew Pickup	\$40,000
Track Skid	\$40,000
Project Crew Pickup	\$60,000
Mini Excavator	\$93,000
Water Truck	\$200,000
Sign Truck	\$70,000
Early Buy Out of 3 Leases	\$222,632
<b>TOTAL CAPITAL OUTLAY EQUIPMENT PURCHASE</b>	<b>\$725,632</b>
<b>TOTAL EXPENSES</b>	<b>\$5,734,632</b>
<b>Anticipated Beginning Balance</b>	<b>\$4,610,000</b>
<b>Anticipated Ending Balance</b>	<b>\$2,675,368</b>

## Capital Improvement Program – Budget 5 Year Fund 25 – Sales & Use Tax Anticipated Budget

2022

REVENUE	2022 ANTICIPATED BUDGET
SUT Taxes Special Use	\$1,854,000
Sales Tax Collection	\$2,060,000
<b>TOTAL REVENUE</b>	<b>\$3,914,000</b>

REVENUE	2022 ANTICIPATED BUDGET
Treasurer Fees	\$117,420
Road Construction- Gravel	\$528,000
Bridge Construction	\$304,100
Asphalt Rehabilitation	\$0
<b>TOTAL CAPITAL OUTLAY Road CONSTRUCTION</b>	<b>\$949,520</b>
Bridge Assessment	\$25,000
Engineering for CR 166	\$150,000
Labor & Equipment Operating Transfer to Fund 20	\$350,000
<b>TOTAL CAPITAL OUTLAY PUBLIC WORKS</b>	<b>\$525,000</b>
Crew Pickup	\$35,000
Commercial Well	\$500,000
Tree Shear	\$37,000
Forklift	\$10,000
Grading Bucket	\$6,000
<b>TOTAL CAPITAL OUTLAY EQUIPMENT PURCHASE</b>	<b>\$588,000</b>
<b>TOTAL EXPENSES</b>	<b>\$2,062,520</b>

<b>Anticipated Beginning Balance</b>	<b>\$2,675,368</b>
<b>Anticipated Ending Balance</b>	<b>\$4,526,848</b>

## Capital Improvement Program – Budget 5 Year Fund 25 – Sales & Use Tax Anticipated Budget

2023

REVENUE	2023 ANTICIPATED BUDGET
SUT Taxes Special Use	\$1,909,620
Sales Tax Collection	\$2,121,800
<b>TOTAL REVENUE</b>	<b>\$4,031,420</b>

REVENUE	2023 ANTICIPATED BUDGET
Treasurer Fees	\$120,943
Road Construction- Gravel	\$528,000
Bridge Construction	\$0
Asphalt Rehabilitation	\$4,000,000
<b>TOTAL CAPITAL OUTLAY ROAD CONSTRUCTION</b>	<b>\$4,648,943</b>
Pavement Assessment	\$150,000
Labor & Equipment Operating Transfer to Fund 20	\$350,000
<b>TOTAL CAPITAL OUTLAY PUBLIC WORKS</b>	<b>\$500,000</b>
Dozer	\$170,000
Crew Pickup	\$40,000
2 Loaders	\$117,000
<b>TOTAL CAPITAL OUTLAY EQUIPMENT PURCHASE</b>	<b>\$327,000</b>
<b>TOTAL EXPENSES</b>	<b>\$5,475,943</b>

<b>Anticipated Beginning Balance</b>	<b>\$4,526,848</b>
<b>Anticipated Ending Balance</b>	<b>\$3,082,325</b>

## Capital Improvement Program – Budget 5 Year Fund 25 – Sales & Use Tax Anticipated Budget

2024

REVENUE	2024 ANTICIPATED BUDGET
SUT Taxes Special Use	\$1,966,909
Sales Tax Collection	\$2,185,454
<b>TOTAL REVENUE</b>	<b>\$4,152,363</b>

REVENUE	2024 ANTICIPATED BUDGET
Treasurer Fees	\$124,571
Road Construction- Gravel	\$0
Bridge Construction	\$390,000
Asphalt Rehabilitation	\$0
<b>TOTAL CAPITAL OUTLAY ROAD CONSTRUCTION</b>	<b>\$514,571</b>
Engineering for Elbert Road	\$200,000
Labor & Equipment Operating Transfer to Fund 20	\$350,000
<b>TOTAL CAPITAL OUTLAY PUBLIC WORKS</b>	<b>\$550,000</b>
Crew Pickup	\$45,000
Road Truck	\$140,000
<b>TOTAL CAPITAL OUTLAY EQUIPMENT PURCHASE</b>	<b>\$185,000</b>
<b>TOTAL EXPENSES</b>	<b>\$1,249,571</b>

<b>Anticipated Beginning Balance</b>	<b>\$3,082,325</b>
<b>Anticipated Ending Balance</b>	<b>\$5,985,117</b>

## Capital Improvement Program – Budget 5 Year Fund 25 – Sales & Use Tax Anticipated Budget

2025

REVENUE	2025 ANTICIPATED BUDGET
SUT Taxes Special Use	\$2,025,916
Sales Tax Collection	\$2,251,018
<b>TOTAL REVENUE</b>	<b>\$4,276,933</b>

REVENUE	2025 ANTICIPATED BUDGET
Treasurer Fees	\$128,308
Road Construction- Gravel	\$0
Bridge Construction	\$0
Asphalt Rehabilitation	\$3,000,000
<b>TOTAL CAPITAL OUTLAY ROAD CONSTRUCTION</b>	<b>\$3,128,308</b>
Labor & Equipment Operating Transfer to Fund 20	\$350,000
<b>TOTAL CAPITAL OUTLAY PUBLIC WORKS</b>	<b>\$350,000</b>
Crew Pickup	\$50,000
Road Truck	\$150,000
<b>TOTAL CAPITAL OUTLAY EQUIPMENT PURCHASE</b>	<b>\$200,000</b>
<b>TOTAL EXPENSES</b>	<b>\$3,678,308</b>

<b>Anticipated Beginning Balance</b>	<b>\$3,082,325</b>
<b>Anticipated Ending Balance</b>	<b>\$3,680,951</b>

# Appendices

PLACEHOLDER

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**BUDGET POLICY****AUTHORITY**

1. The Elbert County Board of County Commissioners (BOCC) shall adopt an annual budget approving the use of public funds for the operation of the County.
2. The BOCC shall review the proposed budget, consider public comments received and may revise or alter the budget as deemed appropriate prior to adoption.
3. The BOCC will approve the total number of full-time equivalent (FTE) positions, which includes all positions other than those classified as temporary as defined in the Employee Handbook.
4. The Finance Department in conjunction with the Budget Officer appointed by the BOCC shall develop, prepare, amend and audit the County's annual budget in compliance with Local Government Budget Law of Colorado as outlined in Colorado Revised Statutes (C.R.S) Title 29, Article 1 as well as with generally accepting accounting principles (GAAP)

**FUNDS**

1. The proposed budget shall be balanced by fund, meaning that the recommended appropriations do not exceed the combined total of estimated revenues and unreserved fund balance for each of the County's individual funds that are subject to appropriations.

**BUDGET APPROPRIATION AND COMPLIANCE**

1. The level of budgetary control for the County is at the fund level. No spending agency shall expend, or contract to expend, amounts in excess of the funds appropriated by the BOCC at the time the budget is adopted.
2. Administratively, operating budgets shall be controlled at the department level with departments having the authority to transfer appropriations within a department without further formal legislative action.
3. Unencumbered and unexpended appropriations shall lapse at year end.

**FUND RESERVE POLICY**

**PURPOSE:** This policy establishes the amounts the County will strive to maintain in governmental fund reserves, how the reserves will be funded, and the conditions under which the reserves may be spent.

**RESPONSIBLE DEPARTMENT:** Finance

**AFFECTED DEPARTMENTS:** All

**POLICY:**

Fund Reserves are one of Elbert County's most important long and short term risk mitigation tools. Tabor and Stability Reserves ensure that the County can provide consistent, uninterrupted services in the event of economic disruption. For example, two of the County's most important revenue sources are property taxes and the sales tax, which can be sensitive to economic downturns. Further, Elbert County must insulate itself from the effect of extreme events, like wildfires or floods. This is the purpose of contingency reserves. Holding sufficient reserves also helps Elbert County maintain a high level of creditworthiness and allows it to meet fiscal obligations as described in the adopted budget, despite normal cash flow fluctuations. Additionally, targeted fund balance reserves should be built over time to address anticipated future expenses for large capital projects.

**I. Amounts Held in Reserve**

The County will strive to hold 25-30% of annual budgeted operating expenditures in total reserves (includes TABOR, contingency reserves, unassigned/residual assigned, and cash flow reserves) for the governmental funds indicated below:

- General Fund
- Road and Bridge
- Law Enforcement Assistance Fund (LEAF)
- Capital Improvement

These reserve amounts are expressed as a range, recognizing that fund balance levels can fluctuate from year to year in the normal course of operations for any local government.

If, based on the County's staff's analysis and forecasting, the target balance is not being met or is likely not going to be met at some point within a five-year time horizon, then a plan to meet the target balance will be developed. This plan will be presented to the County Board for consideration.

In addition to the amounts above, the County may choose to reserve additional amounts for purposes other than those described above. For example, the County may wish to set aside monies for a one-time investment in a special project or program. Any such reserve will be accounted for separately from the reserves described above. This separation is to prevent the funds the County needs to respond quickly and decisively to emergency situations from being tied up by other potential uses.

Periodically, the County will reassess the reserve targets described above in order to ensure they are appropriate given the risks that the County faces.

## **II. Funding Reserve Targets**

Funding of unrestricted fund balance targets will come generally from one-time revenues, and revenues in excess of expenditures.

In emergency situations, the County may also temporarily move reserves between funds if a fund is short of resources. Any such transaction between funds must be paid back as expeditiously as possible. An inter-fund payable that can be repaid within one year can be approved by the County Manager. Any long-term inter-fund payable must be approved by the Board of County Commissioners. Any inter-fund transactions must not adversely impact the County's long-term financial condition, and the specific source and terms of repayment must be identified. The sales tax funds are excluded from this arrangement and all transactions must be legally allowable per Colorado State Statute.

Calculations of reserve will consider the following:

- TABOR reserve (3%)
- Cash flow reserve (1<sup>st</sup> quarter operating reserves)
- Contingency reserve
- Stability reserve
- Capital Improvement

## **III. Conditions for Use of Reserves**

### **A. Use of Emergency Operating Reserves**

It is the intent of the County to limit use of the emergency operating reserves to address unanticipated, non-recurring needs. Reserves shall not normally be applied to recurring annual operating expenditures. The reserves may, however, be used to allow time for the County to restructure its operations in a deliberate manner, such as might be required in the case of a severe economic downturn. However, such use will only take place in the context of a long-term plan to reach a sustainable budget structure.

### **B. Authority to Use Reserves**

The County Board authorizes the use of reserves through the supplemental appropriations of the budget and the actual budget itself both of which are heard at a Public Hearing. In all cases, the County Board and management shall only use reserves for purposes consistent with the purposes described in this policy.

### **C. Replenishment of Reserves**

In the event reserves are used in an amount that takes the reserves below the County's target amounts, County staff shall propose a plan to the County Board for the replenishment of the reserves. The County will strive to replenish the reserves within one year of use but will fully replenish it within five years of use.

### **D. Use of Stability Reserve Fund**

Use of the Stability Fund may only occur after exhausting contingency fund balances.

E. Use of TABOR Reserve

May only be used per statute regarding TABOR Reserve requirements.

**IV. Mill Levy Credit**

From time to time, and based on the reserve balances, the Board of County Commissioners may authorize a onetime credit on mill levies assessed on property valuation.

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**Abatement** - A refund of previously paid property taxes due to over-valuation of property.

**Accrual Basis** - The basis of accounting under which revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, notwithstanding that the receipt of revenue or the payment of the expense may take place in whole or in part, in another accounting period.

**Adopted Budget** - Budget amounts as originally approved by the Board of County Commissioners at the beginning of the year and also the budget document which consolidates all beginning-of-the-year appropriations.

**Amended Budget** - Budget which includes changes to the Adopted Budget that are approved by the Board of County Commissioners and transfers within the authority of management. It is also referred to as the Revised Budget.

**Appropriation Resolution** - A resolution passed by the Board of County Commissioners that authorizes an appropriation of funds.

**Assessed Valuation** - Taxable value of property within the County used as the basis for levying taxes.

**Audit** - The examination of documents, records, reports, systems of internal control, accounting and financial procedures, and other evidence.

**Balanced Budget** - According to Colorado State law, a balanced budget is defined as a budget where expenditures are not in excess of available revenues plus beginning unreserved and available fund balances.

**Board of County Commissioners (BOCC)** - The governing body of Elbert County which includes three Commissioners elected by district.

**Capital Improvement Program (CIP)** - A formal schedule of capital projects covering at least a five year period.

**Capital Outlay** - Expenditures that result in the purchase or addition to fixed assets. The County's capital fixed assets are defined as items having a value of more than \$5,000 and a useful life greater than one year.

**Conservation Trust** - State of Colorado lottery proceeds allocated to the County for parks and recreation use.

**CRS** - Colorado Revised Statutes.

**Debt Service Fund** - A fund established to account for principal and interest payments on long-term debt.

**Department** - Organizational unit within the government.

**Depreciation** - An accounting method of allocating the cost of an asset over its useful life, in the accounting period in which the asset is used.

**Encumbrance** - A commitment of funds for the purchase of specific goods or services.

**Expenditure** - The actual amount paid for goods, services, or capital assets. (Note: encumbrances are not expenditures.)

**Expenses** - Charges incurred, whether paid or unpaid, for operation, maintenance, interest and other charges which benefit the current fiscal period.

**Fiscal Period** - The period of time reflected in the County's financial statements. The fiscal period for Elbert County is January 1 - December 31.

**Full-time Equivalent (FTE)** - Unit based on the number of hours an employee works per week. Elbert County considers an employee who works at least 36 hours per week, or 1,872 hours per year, a whole (1.00) FTE. Additionally, all elected officials are considered a whole (1.00) FTE.

**Fund** - An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves and equities.

**Fund Balance** - The excess of assets over liabilities. Fund balance is accumulated when revenues exceed expenditures and is decreased when revenues are less than expenditures.

**GAAP (Generally Accepted Accounting Principles)** - Standards for financial accounting and reporting.

**GASB (Governmental Accounting Standards Board)** - An independent organization that establishes standards of accounting and financial reporting for state and local government entities in the United States.

**General Fund** - A fund used to account for all transactions of a governmental unit, which are not required to be accounted for in another fund. The General Fund is used to account for the ordinary operations of a governmental unit which are financed from taxes and other general revenues.

**General Obligation Bond** - A bond issued upon direction of the Board of County Commissioners and requiring approval in a County election.

**Grant** - A contribution of assets (usually cash) by one government unit or other organization to another. The contribution is usually made to aid in the support of a specific function (for example, education), but can be for general purposes.

**Intergovernmental Revenue** - Revenue from other government entities, primarily Federal and State grants.

**Lease Purchase Agreements** - Contractual agreements which are termed "leases," but which in substance amount to purchase contracts for equipment, land or buildings.

**Line Item Budget** - A traditional approach to budgeting which categorizes expenditures and revenues in detail, itemized by object for items such as salaries, supplies, services and so forth.

**Mandated Services** - Services that the state or federal governments require the county to perform for which no revenue or partial revenue is provided to the county.

**Mill Levy (Tax Rate)** - Rate applied to assessed valuation to determine property taxes. A mill is 1/10th of a penny or \$1.00 of tax for each \$1,000 of assessed valuation.

**Modified Accrual Basis** - The basis of accounting under which expenditures other than accrued interest on general long-term debt are recorded at the time liabilities are incurred and revenues are recorded when received in cash, except for material and/or available revenues which should be accrued to reflect properly the taxes levied and the revenues earned.

**Property Tax** - Taxes levied on all real and personal property according to the property's assessed valuation and tax rate, in compliance with state and local statutes.

**Proposed Budget** - The recommended County budget submitted to the Board of County Commissioners by October 15th of each fiscal year.

**Public Improvement District (PID)** - A taxing unit formed to make public improvements through an increase in the mill levy tax. The PID is initiated by a petition which identifies the name of the proposed district and a general description of the boundaries. The Board of County Commissioners, as the governing body of the County, is the ex officio Board of Directors of the district.

**Revenue** - Monies received by the County in support of the County's programs or services to the community.

**Special Revenue Fund** - A fund established to account for revenues received by the County that are restricted, whether by law, contract or policy, to be spent for a particular purpose.

**TABOR (Taxpayer's Bill of Rights)** - An Amendment to the Colorado Constitution approved by voters in November 1992 that establishes limits on state and local government revenue growth, makes provisions for annual elections, and requires voter approval for tax increases.

**TABOR Reserve** - A restriction required by the TABOR Amendment for use in declared emergencies only. The reserve is 3% of "Fiscal Year Spending" excluding bonded debt service.

**Transfers** - The transfer of dollars between funds without regard of repayment or an equivalent exchange of value. For budget purposes, transfers are treated as revenue in the receiving fund and an expenditure from the originating fund.

**Unassigned Fund Balance** - The remaining portion of the fund balance that does not meet the criteria for Restricted, Committed, or Assigned Fund Balance.

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