

2020 Adopted Budget

December 18, 2019



ELBERT COUNTY
COLORADO

Elbert County 2020 Budget

December 18, 2019

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
Jerri Spear - Health and Human Services
Jen Grote - Information Technology
Rory Hale - Public Works
Alex Jakubowski - Office of Emergency Management
Kali Benson - CSU Extension

Budget Development Staff

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

Budget Message

2020 Budget Officer’s Letter Page 1

County Profile

Elbert County Profile Page 7
 Elbert County Organization Chart Page 8
 Elbert County Strategic Plan 2018-2027 Matrix Page 9

Budget Overview

Annual Budget Process Page 10
 Budget Development Schedule Page 11
 Commissioners’ 2020 Budget Goals Page 12
 Fund Overview Page 14

Countywide Summary

Countywide Revenues and Expenditures Page 16
 Staffing Summary Page 17
 Summary of Fund Balance Page 18
 Summary of Revenues Page 19
 Summary of Expenditures Page 22

Fund Revenues and Expenditures

General Fund Page 25
 Public Health and Administration Fund Page 30
 Road and Bridge Fund Page 31
 Sales and Use Tax Fund Page 32
 Law Enforcement Assistance Fund Page 35
 Human Services Fund Page 36
 Grant Fund Page 37
 Retirement Fund Page 39
 Capital Improvement Fund Page 41
 Sun Country Meadows Debt Service Fund Page 43
 Sun Country Meadows Capital Project Fund Page 44
 Chaparral Valley Debt Service Fund Page 45
 Meadow Station Debt Service Fund Page 46
 Foxwood Estates Debt Service Fund Page 48
 Growth and Development Fund (Previously Impact Assistance Fund) Page 50
 Conservation Trust Fund Page 52
 Bond Redemption Fund Page 53

Department Summaries

General Fund Departments

Non-Departmental Page 54
 Commissioners Page 55
 Human Resources Page 56
 Other Administration Page 57
 Information Technology Page 58

Finance.....	Page 59
Clerk & Recorder.....	Page 60
County Attorney.....	Page 61
Elections.....	Page 62
Treasurer.....	Page 63
Assessor.....	Page 64
Facilities and Maintenance.....	Page 65
General Fund Fleet.....	Page 66
District Attorney.....	Page 67
Justice Center.....	Page 68
Sheriff's Office.....	Page 69
Sheriff's Office Detentions.....	Page 70
Coroner.....	Page 71
Office of Emergency Management.....	Page 72
Building.....	Page 73
Community and Development Services.....	Page 74
4-H Fair.....	Page 75
Fairgrounds.....	Page 76
Fair Board.....	Page 77
CSU Extension.....	Page 78
Veterans Services.....	Page 79
Surveyor.....	Page 80
Public Health and Administration Fund	
Health Department.....	Page 81
Road and Bridge Fund	
Road and Bridge Department.....	Page 82
Human Services Fund	
Department of Human Services.....	Page 85
 Debt and Lease Purchase Agreements	
Debt and Lease Purchase Agreements.....	Page 86
 Capital Improvement Program	
Capital Improvement Program.....	Page 91
<i>Transportation Projects for Fiscal Years 2020-2024</i>	
 Appendices	
Appendix A.....	Page 203
Resolutions.....	Page 203
Appendix B.....	Page 218
Budget Policy.....	Page 218
Fund Reserve Policy.....	Page 219
Appendix C.....	Page 222
Glossary.....	Page 222

Budget Message

2020 Budget Officer's Letter

December 10, 2019

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

Dear Commissioners Richardson, Pettitt and Thayer:

Please accept for your consideration the 2020 Elbert County Budget. This budget has been prepared in accordance with applicable Colorado State Statutes, Generally Accepted Accounting Principles (GAAP), the Board of County Commissioners (BOCC) 2020 Budget Goals, the Elbert County Strategic Plan, and Elbert County Financial Policies and Procedures. This letter provides an overview of the budget, projected revenues, recommended expenditures, and reserves.

Budget Overview

Budget development was a collaborative effort between Elected Officials and Directors. My team asked for input from department heads relating to new staff requests, projected changes in revenues, and projected changes in expenditures. You held a publicly noticed Work Study Session on September 18, 2019. I presented a draft budget to you on October 15, 2019 per state statute, and you held a public hearing on the draft budget on November 13, 2019.

The recommended budget for 2020 is \$32,510,609 for all funds. The budget is balanced for all funds, and all funds meet the fund balance classifications set forth by statute and County policy.

Guidance Documents – Budget Goals and Strategic Plan

In January 2019, the BOCC adopted budget goals for the 2020 budget development process (see page 12). Of the 24 original goals, 17 were fully completed and incorporated into this budget, one was deleted, and six are in progress with implementation plans being developed to fully incorporate into future budget processes. Some goals will be met in conjunction with a rewrite of the general ledger chart of accounts.

Additionally, the 2020 Budget development process takes into account the Elbert County Strategic Plan. This plan can be found on the Elbert County Government website. The following is a summary of alignment between the Elbert County Strategic Plan goals and the 2020 Budget.

Goal 1: Maintain and promote a financially sustainable County Government that is transparent and effective.

- Strengthened quarterly reporting.
- Continuous Improvement Budgeting underway.
 - Better trend data
 - Future years estimating
 - One time vs recurring expenses identification underway

Goal 2: Ensure a qualified, trained, and efficient workforce

- Emphasized training and certification during budget development process to departments and elected officials

- Compensation study budgeted for 2020

Goal 3: Deliver plans, updates, and status to citizens via multiple channels while ensuring open two-way communications.

- Strengthened PIO role – breadth and depth
- Strengthened communication resources – *Elbert County Connection*, website, social media.

Goal 4: Plan for continuity of government in case of disaster, infrastructure failure, or economic impacts.

- Scoping and planning expected to begin in 2020
- Future years budgeting and trend analysis planned

Goal 5: Support growth and economic activity in the County.

- Better utilization of Impact Fund for analysis, planning, and implementation to mitigate impacts of growth

2019 Citizen Survey Results

In late 2018 and late 2019, the County conducted surveys to provide citizens an avenue for providing priorities to the County. Leadership will continue to utilize this tool on a biannual (every other year) basis moving forward. A summary of key citizen concerns are:

1. Transparency in finance and decision making remains a high priority.
2. Water remains a significant concern for residents.
3. Ensuring safety continues to be important.

The findings from the surveys were taken into consideration for the 2019 and 2020 budgets. The next survey is planned for 2021.

Transportation and Infrastructure Investments (CIP)

The Road and Bridge Department has completed a five year Transportation Capital Improvement Plan (CIP). This document incorporates our completed bridge assessment, paved road assessment, and gravel road assessment and prioritizes investments of resources (time and money) over the next five years and formalizes the Public Works asset management plan. The CIP is included in this budget, and approval of the budget includes approval of the CIP. Late in 2019, the County received a matching grant from the Colorado Department of Local Affairs (DOLA) to complete a new and expanded Elbert County Master Transportation Plan. We plan to have the project completed in 2020, and it may drive future changes to the Transportation CIP.

Also in 2019, the County engaged a consulting firm to complete an in-depth review of facilities, work space, and future needs projections for the County workforce. This Facilities Condition Assessment will help the County begin prioritizing critical workplace and public safety maintenance projects, preservation of our capital assets, and targets for planning future growth of staff and facilities to meet the County's future needs. This was a high priority for County Elected Officials in 2019, and was funded with the Strategic Initiatives funding line in the 2019 Budget.

The Facilities Condition Assessment report is expected to be delivered in late 2019. Based on a preliminary review of the data, this budget includes \$500,000 in critical infrastructure capital investments (repairs and critical preventative maintenance).

Revenues

The most significant revenue source for the County is property tax, which is driven by property values. There are no changes in property tax rates for the 2020 budget year, so additional property tax revenue is the result of reassessments of property values, new properties and permitted improvements to existing properties. Revenue expected, but not realized, in the Building Department have been reforecast for 2020.

The key changes in revenue across all funds from 2019 to 2020 are as follows:

- Total Revenues and Transfers In Budgeted 2019:	\$29,151,038
- Total Revenues and Transfers In Budgeted 2020:	\$32,175,189
o Total increase of	\$ 3,024,151

In the 2020 budget document, future year revenue projections are provided to assist in long-range planning purposes. Future year revenues are a projection based on current state, federal, and local considerations and may change based on economic and/or other conditions.

Property Taxes

Total property taxes are budgeted at \$12,052,998 in 2020, which accounts for 39.36% of the County's total revenue budgeted in 2020. See pages 19-21 for detailed information on our property tax revenue calculations.

Other Revenues

Other significant County revenue sources include other taxes, intergovernmental revenues, and charges for services.

Economic Conditions

Elbert County reviews state and national historical trends and commonly sourced future projections in order to build future budgets. Our future revenue and expense estimates are to be used for planning purposes only. Fidelity of these numbers decreases as the time horizon increases and we expect to revise these projections on an annual basis.

Expenditures

- Total Expenditures and Transfers Out Budgeted 2019 (Amended):	\$30,561,301
- Total Expenditures and Transfers Out Budgeted 2020:	\$32,510,609
o Total Increase of	\$ 1,949,308

Compensation and Benefit Costs

Health insurance premiums increased by 6% from 2019. An increase in the monthly Employee Cafeteria Plan amount of \$40, or 5.33%, is included in the budget to help offset the health care increase. A 2% salary increase pool is also included in this budget.

Staffing

This budget authorizes 187.5 Full Time Equivalent (FTE) employees. See the table below for 2018 and 2019 authorized FTEs. The County Manager may authorize temporary full time or part time employees prior to a new budget year.

Citizens served per County Employee

	2017	2018	2019	2020
Population	25,701	26,218	27,288	28,276
Employees	155.5	172.0	183.5	187.5
P/E	165	152	149	151
Populations are estimates from the Colorado State Demographers Office				

4 Year Staffing History

In 2020, the number of FTEs increased by 2.18%. Over the past 4 years, the average annual increase in FTEs has been 5.14%. A complete staffing table can be found on page 17.

New Requests

This year, there were a total of 26.5 new FTEs requested and reauthorization of one 2019 mid-year addition. Four new FTEs and one mid-year 2019 addition are proposed in this budget and meet Commissioners budget priorities (realignment of the Sheriff's Office provides for 2 more deputies in detentions):

Approved:

- 1 FTE position for a Building Inspector
- 1 FTE position for a Human Services Child Support Specialist
- 2 FTE positions for a Road and Bridge Blade Operator and Project Crew Member
- 1 FTE position for a Community and Development Services Land Use Planner (reauthorization of mid-year 2019 position)

Not Included:

- 14 Sheriff's deputies (8 patrol, 6 detentions)
- 1 Clerk and Recorder administrative
- 1 Deputy Coroner
- 1 Office of Emergency Management (deputy director)
- 1 Fairgrounds administrative
- 1 Road and Bridge truck driver
- 1 planner and 0.5 administrative in Community & Development Services

Debt

Elbert County's debt includes the Elbert County Building Authority Lease Revenue Refunding Bond, general obligation bonds associated with the public improvement district (PID) road paving projects, and lease-purchase agreements for County vehicles and equipment. Complete details of the County's debt is located on pages 86-90.

Funds

Elbert County utilizes fund accounting principles. Each fund has a unique purpose and self-balancing set of accounts, which allows for better tracking of specific resources and more accountability over limited or restricted sources of funds. See page 14 for more information.

Additions and Changes in Funds

For 2020, the following additions and changes in funds have been recommended to better align with operational realities and are in accordance with best accounting practices. Approval of this budget approves the following:

- The addition of a Grant Fund to allow better tracking of grants received by the County
- A repurpose of the Capital Improvement Fund to track all major facility capital expenditures and projects.
- A renaming of the Impact Fund to the Growth and Development Fund to more accurately reflect the different sources of revenue and expenses associated with growth and development in the County. This fund will now track Impact Funds, Cash in Lieu of Open Space, economic development assessments, and other growth and development assessments or fees.

Elbert County classifies funds as major and non-major based on their size and impact on the County's overall revenues. The following is not a complete list of funds but provides addition information on significant changes.

Major Funds

The major funds include the General Fund, Road and Bridge Fund, Sales and Use Tax Fund, and the Human Services Fund. This budget includes an increase in expenditures from each of these funds over 2019 due to increases in personnel and other service expenses, and to allow for increased levels of service to our citizens.

Non-major Funds

The County has recognized 13 non-major funds in the 2020 budget. Comments of significance are provided for the following three.

The Grants fund includes \$645,195 in revenue and expenditures planned for 2020. Departments that anticipate receiving grants in 2020 include the Sheriff's Office, Community & Development Services, Emergency Management and Road and Bridge.

The Capital Improvement Fund includes funding for facilities improvements and deferred maintenance. Elbert County will be investing over \$500,000 in this fund in 2020.

The Sun Country Meadows Capital Project Fund does not show any revenue or expenditures in 2020 as the project is completed. Inclusion of this Fund into the budget is for previous year's information only.

Reserves

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. Approval of this budget also approves the Elbert County Reserve Fund Policy found on page 219.

Conclusion & Acknowledgements

Elbert County has invested significant time in designing this 2020 budget document in order to make the information it contains more accessible and transparent to our citizenry. We have reviewed and utilized information from other Colorado counties, recommendations from our accounting and audit firms, and the Government Financial Officers Association (GFOA). This has been a team effort led by our Finance Office with input from County Administration staff, and I deeply appreciate their knowledge and commitment to the project.

This budget has truly been a team effort and without the support and participation of all the Elected Officials and Directors working together, could not have been completed as easily.

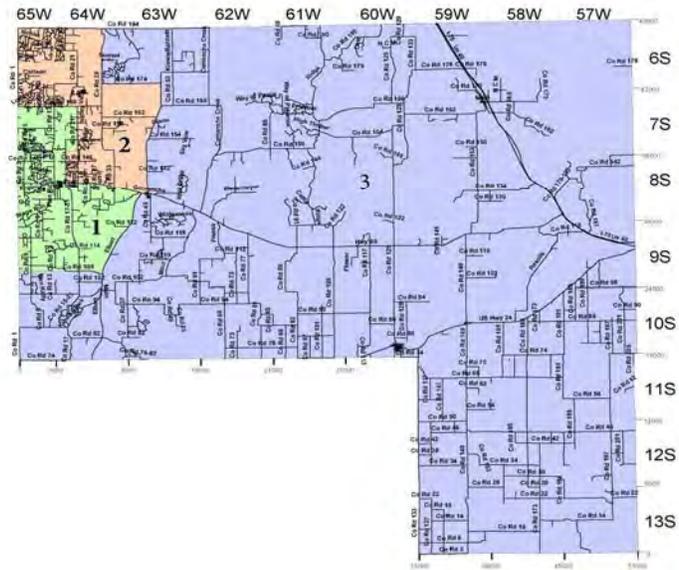
Sincerely,

Sam Albrecht, County Manager

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 of 1,851 square miles. 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. Population centers 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.

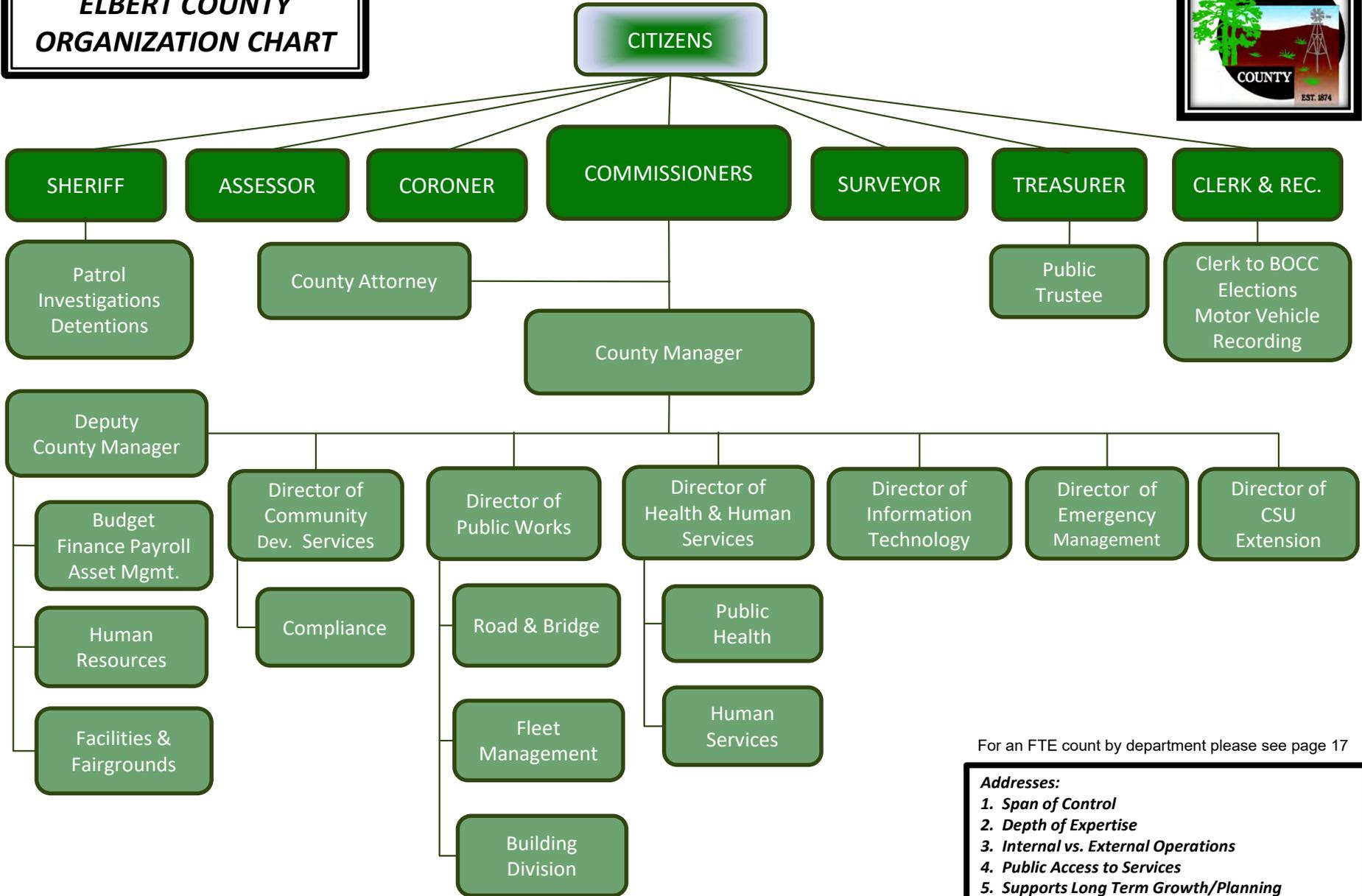
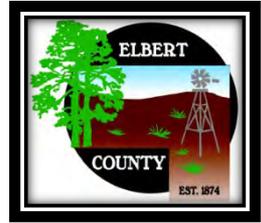


Elbert County's proximity and access to metropolitan areas have brought increasing growth, particularly to the western portions of the County. In 2016 alone, the state of Colorado added 101,000 people to its population and more than 80% of these newcomers settled along the Front Range. The surge of people 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 forecasts Elbert County's population to increase over 50,000 people by 2050. The 2015 estimated population in the County totaled 24,694, marking a 6.9% total increase from 2010. Growth rate has since slowed somewhat and by 2020 the population is projected to increase to 28,276. Annually, Elbert County is experiencing a 1.5% annual rate of population growth, which is greater than the statewide annual rate of population growth of 1.3%. Though 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 a population of 24,694 in 2015 to 38,117 by 2030, this rate is slower than predicted just three years ago.

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 incorporated 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. Some 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.

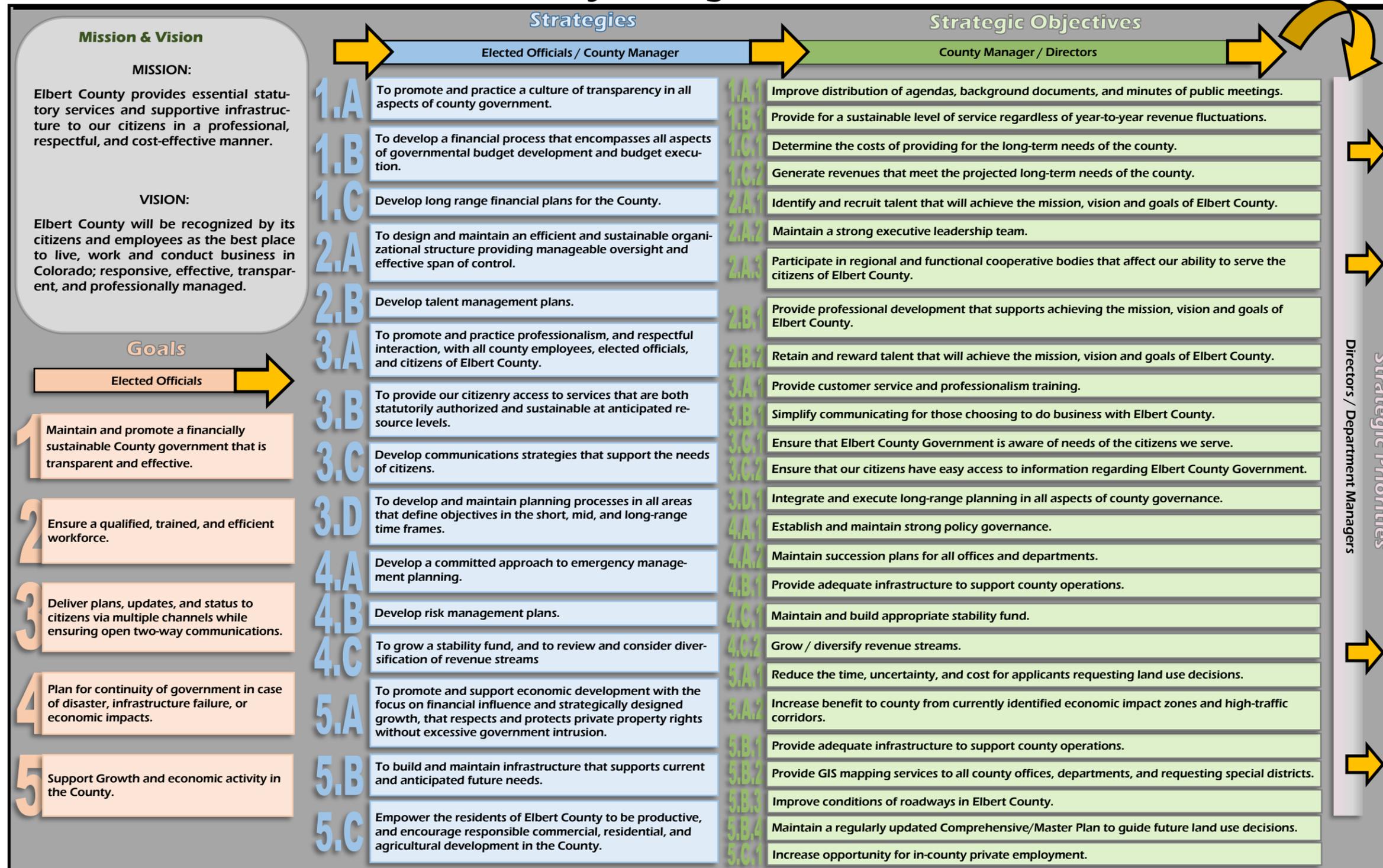
ELBERT COUNTY ORGANIZATION CHART



For an FTE count by department please see page 17

- 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*

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 accordance with established County finance policies and 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, 2020 through December 31, 2020.

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 2020 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 in a memorandum drafted by the County Manager.

Elected Officials and department directors receive their annual budget packets at the budget kick-off meeting (held in July in 2019). Each department's annual budget submission is due to the Finance Department approximately four weeks after receipt of the budget packet. Finance staff then compiles all submittals for review by the County Manager.

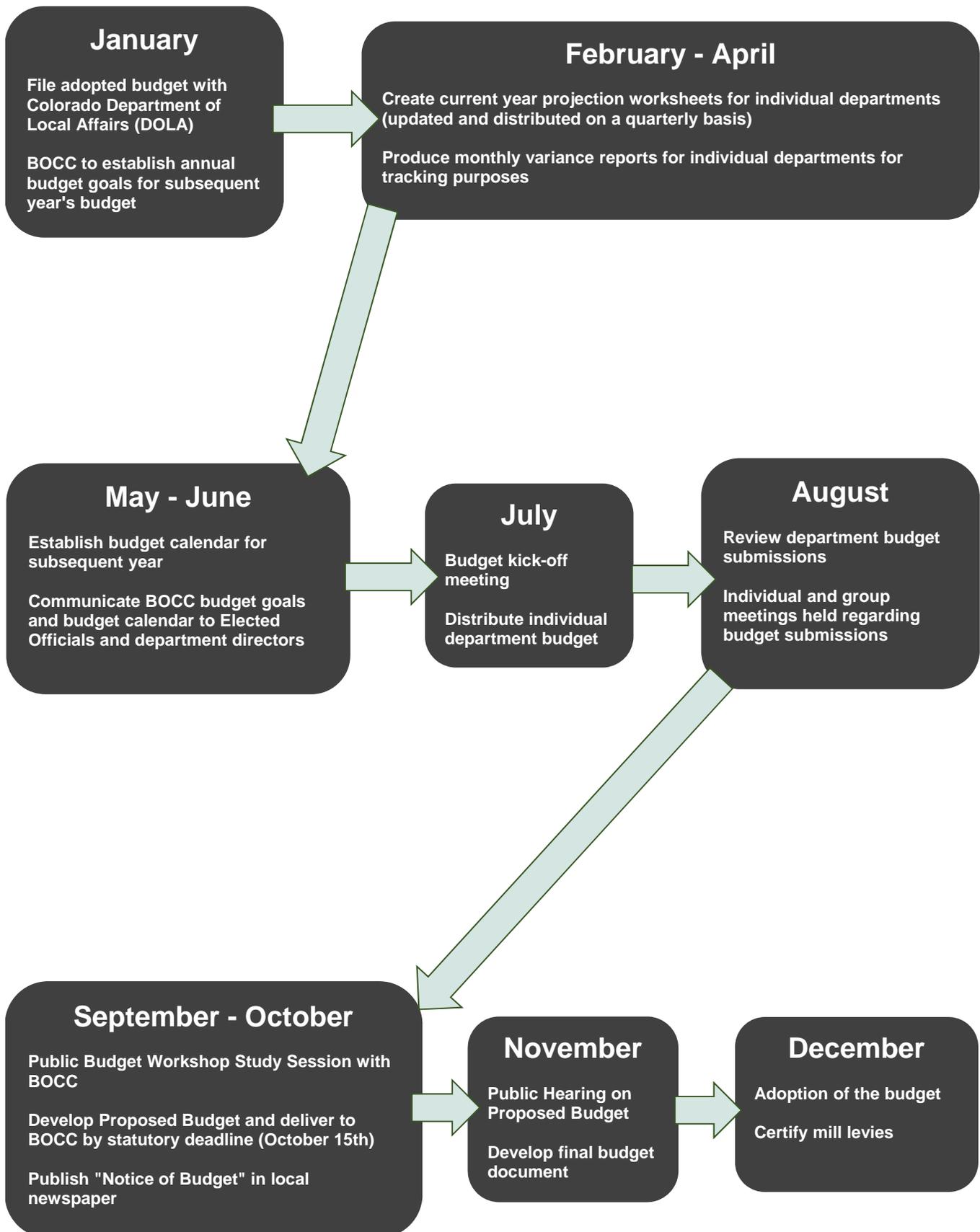
Individual department and group meetings are held by the County Manager and finance staff to discuss priorities and funding requests throughout the month of August. A proposed budget document is compiled by the Finance Department, based on the County Manager's final recommendations, and received by the 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' 2020 BUDGET GOALS

PURPOSE: To guide the development of the preliminary 2020 County Budget. This document serves to supplement the broader goals articulated in the county's finance and strategic planning policies for the upcoming fiscal year.

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

1. OVERALL:

- Balanced Budget (Do not exceed projected income plus 2019 anticipated end balance)
- Ending Balance of each fund at year end will support 1st quarter operations for next year
- Maintain & Build Contingency and Stability Funds separate from carry over fund balances
- Develop 2020 monthly spend plans to support cash flow analysis and variance reporting
- Develop 2020/2021 revenue and expense projections -Assume Gallagher Rate Adjustment to 6.95 (or final RAR as approved) (Recognize that rate will not adjust until 2020-reassess in Jun 2019)
- Tie budget to measureable strategic plan goals

2. PERSONNEL

- FTEs
 - Document FTE Requirements, Authorizations, and Anticipated fill rates
 - Priorities (not necessarily in rank order)
 - Critical Statutory Functions
 - Eliminate "single points of failure"
 - Increase key service capacities (DMV, Inspections/Compliance, Law Enforcement, Planning)
- Pay & Benefits
 - Examine potential to provide targeted raises (2-5% level) to align with pay plan-Impacts?
 - Assume 10% increase in medical benefit costs.
 - Examine potential to provide increased flexibility in cafeteria/retirement benefits
 - Accommodate any impacts of 2020 State Minimum Wage increase.
 - Examine cost/benefit to return portions of county to 40 hours and/or 5-day work weeks

3. EFFICIENCIES

- Potential Outsourcing/Insourcing of specific operations/capabilities
 - Overflow Building Inspections
 - Continued use for Baseline
- Equipment Purchases/Leases
 - One-time purchases with ROE of 1 to 2 years
 - Impact of Countywide accounting/payables system

4. CAPITAL INVESTMENT

- Priority to maintaining current taxpayer investments (Roads/Buildings)
 - Facilities Maintenance/Service Life Extension
 - Develop 5-10 year Capital Improvement Plan (Road & Bridge)
- Examine Bonding Potential of Funding Streams (known and anticipated)

5. POLICY CHANGES

- Review/refine depreciation scheduled for all capital assets
- Review/refine Stability Fund Resolution (determine Fund-Level and Growth Goals)

6. BUDGET PRESENTATION

- Refine Department Mission Statements and align with Strategic Plans
- Depict 10-year trends
- Individual departments depict revenue allocation and sources for projected expenditures vs. revenues generated by the department in question
- Develop chart/matrix with all revenue inputs vs. departments allocations (source/not amounts)
- Break out Department Overhead – Pay & Benefits and other recurring annual costs from one-time project related expenses.

APPROVED: February 27, 2019

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 Special 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 ***New in 2020***
- Retirement Fund
- Growth and Development Fund (previously referred to as the Impact Assistance 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 (Justice Center)
- 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 Funds:

- Capital Improvement Fund (Facilities)
- Sun Country Meadows Capital Project Fund

Countywide Summary

COUNTYWIDE REVENUES AND EXPENDITURES

Elbert County 2020 Budget

Elbert County - All Funds

	2017 AUDITED FINANCIALS	2018 AUDITED FINANCIALS	2019 AMENDED BUDGET	2019 PROJECTED FINANCIALS	2020 BUDGET
BEGINNING FUND BALANCE	\$ 8,542,531	\$ 15,337,176	\$ 16,447,357	\$ 16,053,653	\$ 17,147,417
REVENUES					
Taxes	13,251,936	15,327,230	15,309,144	15,658,539	17,173,799
Special assessments	15,077	13,939	11,400	12,989	13,000
Licenses and permits	5,645,626	870,220	1,501,000	1,056,649	979,200
Intergovernmental	7,446,923	7,635,081	7,438,394	7,196,470	8,366,330
Charges for services	3,331,076	2,874,407	3,056,890	3,292,743	3,390,100
Net investment income	66,918	143,037	106,970	132,086	129,860
Miscellaneous	700,704	525,093	682,487	651,399	571,293
Total revenues	30,458,261	27,389,006	28,106,285	28,000,876	30,623,582
OTHER FINANCING SOURCES					
Proceeds from issuance of debt	2,102,231	2,243,957	Non-GAAP Budget Basis - Item Not Budgeted		
Insurance recoveries	59,345	100,467	15,000	28,093	5,000
Sale of general capital assets	314,005	108,933	20,000	97,123	45,000
Total other financing sources	2,475,581	2,453,357	35,000	125,217	50,000
TRANSFERS IN					
Intragovernmental	1,184,161	1,599,796	1,009,754	1,100,434	1,501,608
Total transfers in	1,184,161	1,599,796	1,009,754	1,100,434	1,501,608
TOTAL REVENUES, OTHER FINANCING SOURCES & TRANSFERS IN					
	34,118,002	31,442,160	29,151,038	29,226,526	32,175,189
TOTAL FUNDS AVAILABLE					
	42,660,533	46,779,336	45,598,395	45,280,179	49,322,606
EXPENDITURES					
Current					
General government	4,830,862	5,352,673	6,112,079	6,057,943	6,393,494
Public safety	5,080,242	5,224,320	6,022,061	5,476,946	6,315,858
Public works	4,443,773	5,410,527	5,858,043	5,909,608	7,029,396
Public health and welfare	4,248,676	4,289,158	4,740,623	4,200,693	4,857,277
Culture and recreation	284,462	235,116	255,236	204,911	217,013
Auxiliary services	139,602	144,269	143,706	154,831	164,718
Pool vehicles	18,384	25,522	18,000	24,453	27,000
Debt service					
Principal and interest	1,689,317	2,058,150	1,889,674	1,862,860	1,968,776
Bond issuance costs	-	90,901	-	-	-
Capital outlay	5,403,878	6,295,250	4,462,249	3,153,082	4,038,637
Total expenditures	26,139,196	29,125,886	29,501,672	27,045,328	31,012,169
TRANSFERS OUT					
Intragovernmental	1,184,161	1,599,796	1,059,629	1,087,433	1,498,439
Total transfers out	1,184,161	1,599,796	1,059,629	1,087,433	1,498,439
TOTAL EXPENDITURES & TRANSFERS OUT REQUIRING APPROPRIATION					
	27,323,357	30,725,682	30,561,301	28,132,761	32,510,609
ENDING FUND BALANCE					
	\$ 15,337,176	\$ 16,053,653	\$ 15,037,094	\$ 17,147,417	\$ 16,811,996

STAFFING SUMMARY

Elbert County's budget for 2020 includes 187.50 full-time equivalent (FTE) staff positions, excluding temporary or seasonal positions. This is a net increase of four FTEs from the 2019 current staff positions. FTE counts by department are summarized in the table below.

Department	2017 Actual	2018 Actual	2019 Current	2020 Budget
Board of County Commissioners	3.00	3.00	3.00	3.00
Human Resources	1.00	1.00	2.00	2.00
County Administration	1.00	2.00	2.00	2.00
Information Technology (IT)	1.00	2.00	2.00	2.00
Finance	2.00	2.00	2.00	2.00
Clerk & Recorder	7.50	11.00	11.00	10.00
County Attorney	1.00	1.00	1.00	1.00
Elections	1.00	1.00	1.00	2.00
Treasurer	3.00	3.00	3.00	3.00
Assessor	7.00	8.00	8.00	8.00
Facilities and Maintenance	1.00	2.50	3.50	3.50
Sheriff's Office	41.50	46.00	53.00	35.50
Sheriff's Office Detentions	0.00	0.00	0.00	17.50
Coroner	2.00	2.00	2.00	2.00
Office of Emergency Management (OEM)	1.00	1.00	1.00	1.00
Building	2.00	3.00	5.00	5.00
Community Development Services (CDS)	2.00	2.00	5.00	6.00
Fairgrounds	2.00	2.00	1.00	1.00
CSU Extension	2.00	2.00	2.00	2.00
Veterans' Services	0.00	0.00	0.50	0.50
Surveyor	1.00	1.00	1.00	1.00
Public Health	2.50	2.50	3.50	3.50
Road and Bridge	45.00	50.00	53.00	55.00
Law Enforcement Assistance/Model Traffic Code	6.00	6.00	0.00	0.00
Human Services	20.00	18.00	18.00	19.00
	<u>155.50</u>	<u>172.00</u>	<u>183.50</u>	<u>187.50</u>

The increase of four FTE staff positions from 2019 to 2020 are outlined below.

- Building - 1.00 FTE position for an additional Building Inspector
- Road and Bridge - 2.00 FTE positions for an additional Blade Operator and Project Crew Member
- Human Services - 1.00 FTE position for a Child Support Specialist

Additionally, 1.00 FTE position is being transferred from the Clerk and Recorder Department to the Elections Department, and 1.00 FTE position is being transferred from the Building Department to the Community Development Services (CDS) Department in 2020. Both transfers provide for more accurate alignment of position responsibilities.

SUMMARY OF FUND BALANCE

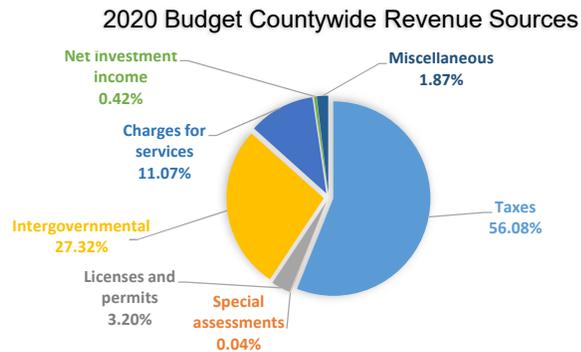
Elbert County 2020 Budget

Fund Type/Name	Estimated Beginning Fund Balance 1/1/2020	2020 Budgeted Revenues/ Transfers In	2020 Budgeted Expenditures/ Transfers Out	Estimated Ending Fund Balance 12/31/2020	% Change in Fund Balance
General Fund					
General Fund	\$ 8,805,842	\$ 12,551,966	\$ 12,916,746	\$ 8,441,063	-4.14%
Special Revenue Funds					
Public Health and Administration	471,074	397,979	392,449	476,604	1.17%
Road and Bridge	3,115,226	8,009,748	7,975,284	3,149,690	1.11%
Sales and Use Tax	2,596,997	3,130,000	3,019,600	2,707,397	4.25%
Law Enforcement Assistance	50,269	400,000	326,859	123,410	145.50%
Human Services	886,264	4,761,697	4,709,828	938,134	5.85%
Grant	-	645,195	645,195	-	-
Retirement	173,925	380,843	398,229	156,539	-10.00%
Growth and Development*	686,415	425,400	584,000	527,815	-23.11%
Conservation Trust	457,856	164,700	300,000	322,556	-29.55%
Debt Service Funds					
Bond Redemption	3,833	472,000	471,727	4,106	7.12%
Chaparral Valley	(62,930)	23,000	500	(40,430)	35.75%
Foxwood Estates	14,192	30,392	33,907	10,678	-24.76%
Meadow Station	4,041	62,925	66,966	0	-100.00%
Sun County Meadows	(59,527)	219,345	165,382	(5,564)	90.65%
Capital Projects Funds					
Capital Improvement Sun County Meadows	3,937	500,000	503,937	-	-100.00%
	-	-	-	-	-
Total	17,147,417	32,175,189	32,510,609	16,811,996	-1.96%

* The Growth and Development Fund was previously named and referred to as the Impact Assistance Fund.

SUMMARY OF REVENUES

The majority of the County's 2020 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.

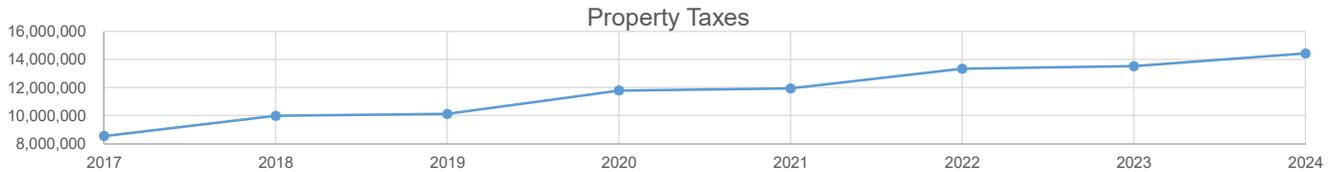
The property tax levied by Elbert County in 2020 is 28.054 mills, which is summarized in the table below.

	2017 ACTUAL	2018 ACTUAL	2019 ADOPTED BUDGET	2019 PROJECTED FINANCIALS	2020 BUDGET
ASSESSED VALUATION					
Residential	\$ 201,659,570	\$ 239,959,690	\$ 244,655,870	\$ 244,655,870	\$ 297,674,480
Commercial	25,528,980	27,530,590	26,557,080	26,557,080	26,822,280
Industrial	-	-	1,600,450	1,600,450	1,600,560
Agricultural	19,770,150	21,601,440	21,903,830	21,903,830	21,619,790
Vacant Land	13,739,540	20,816,960	20,536,690	20,536,690	23,055,850
State Assessed	39,364,300	42,347,200	41,743,800	41,743,800	46,144,800
Natural Resources	4,168,350	3,589,290	1,353,180	1,353,180	1,396,170
Oil and Gas	-	-	2,152,770	2,152,770	1,743,710
Certified assessed value	<u>304,230,890</u>	<u>355,845,170</u>	<u>360,503,670</u>	<u>360,503,670</u>	<u>420,057,640</u>
MILL LEVY					
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	0.048	0.016	0.029	0.029	0.037
Total mill levy	<u>28.065</u>	<u>28.033</u>	<u>28.046</u>	<u>28.046</u>	<u>28.054</u>
PROPERTY TAXES					
General	4,963,223	5,805,258	5,881,257	5,881,257	6,852,820
Road & Bridge	2,890,193	3,380,529	3,424,785	3,424,785	3,990,548
Human Services	456,346	533,768	540,756	540,756	630,086
Retirement	213,874	250,159	253,434	253,434	295,301
Refund and Abatements	14,603	5,694	10,455	10,455	15,542
Levied property taxes	<u>8,538,239</u>	<u>9,975,408</u>	<u>10,110,686</u>	<u>10,110,686</u>	<u>11,784,297</u>
Budgeted property taxes	<u>\$ 8,538,239</u>	<u>\$ 9,975,408</u>	<u>\$ 10,110,686</u>	<u>\$ 10,110,686</u>	<u>\$ 11,784,297</u>

In 2020 property taxes represent about 38.48% 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.

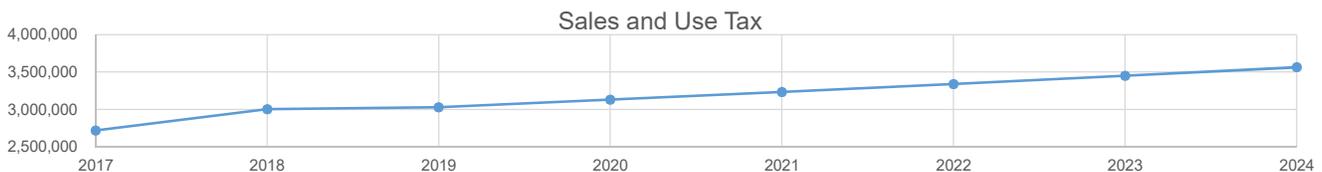
SUMMARY OF REVENUES

The County has had a steady increase in property tax revenue due to a combination of new home building and improvements within the County and increases in assessed property values. Property tax revenue is estimated at \$11,784,297 in 2020 across all funds. Property tax revenue has been projected out to 2024 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 3.3% increase in Sales and Use Tax revenue between the 2019 and 2020 budget. This same increase has been estimated in the projections for 2021 through 2024.



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 that fund the services for which they are charged. 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 \$4,061,611 in 2020, and the County's allocation of the Highway Users Tax Fund (HUTF) received by Road and Bridge, estimated at \$3,362,000 in 2020.

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

Elbert County 2020 Adopted Budget

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.

	2017 ACTUAL	2018 ACTUAL	2019 ADOPTED BUDGET	2019 PROJECTED FINANCIALS	2020 BUDGET
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Elbert County - Foxwood Estates Public Improvement District (PID)

ASSESSED VALUATION

Residential	\$ 828,050	\$ 971,530	\$ 982,400	\$ 982,400	\$ 1,191,530
Certified assessed value	828,050	971,530	982,400	982,400	1,191,530

MILL LEVY

Debt Service Fund	30.000	26.000	26.000	26.000	21.436
Total mill levy	30.000	26.000	26.000	26.000	21.436

PROPERTY TAXES

Debt Service Fund	24,842	25,260	25,542	25,542	25,542
Levied property taxes	24,842	25,260	25,542	25,542	25,542
Budgeted property taxes	\$ 24,842	\$ 25,260	\$ 25,542	\$ 25,542	\$ 25,542

Elbert County - Meadow Station Public Improvement District (PID)

ASSESSED VALUATION

Residential	\$ 2,684,770	\$ 2,939,750	\$ 2,949,480	\$ 2,949,480	\$ 3,369,700
Certified assessed value	2,684,770	2,939,750	2,949,480	2,949,480	3,369,700

MILL LEVY

Debt Service Fund	22.000	16.000	16.000	16.000	16.000
Total mill levy	22.000	16.000	16.000	16.000	16.000

PROPERTY TAXES

Debt Service Fund	59,065	47,036	47,192	47,192	53,915
Levied property taxes	59,065	47,036	47,192	47,192	53,915
Budgeted property taxes	\$ 59,065	\$ 47,036	\$ 47,192	\$ 47,192	\$ 53,915

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

ASSESSED VALUATION

Residential	\$ -	\$ 11,215,300	\$ 11,275,730	\$ 11,275,730	\$ 12,843,200
Certified assessed value	-	11,215,300	11,275,730	11,275,730	12,843,200

MILL LEVY

Debt Service Fund	-	16.850	16.784	16.784	14.735
Total mill levy	-	16.850	16.784	16.784	14.735

PROPERTY TAXES

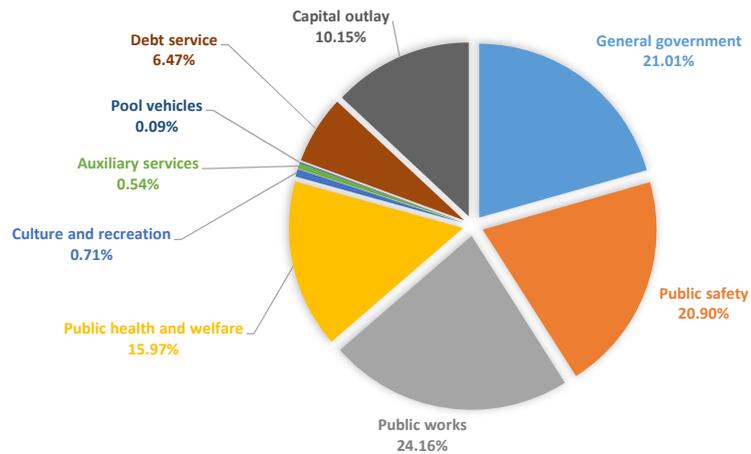
Debt Service Fund	-	188,978	189,252	189,252	189,245
Levied property taxes	-	188,978	189,252	189,252	189,245
Budgeted property taxes	\$ -	\$ 188,978	\$ 189,252	\$ 189,252	\$ 189,245

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

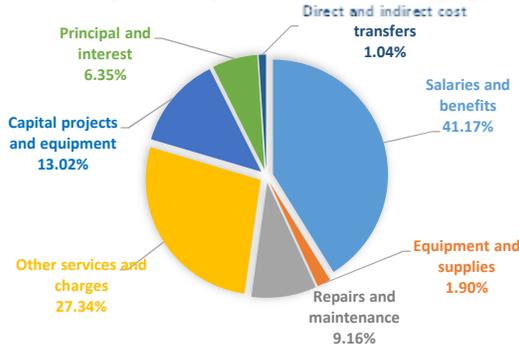
2020 Budget Countywide Expenditures by Function



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 transparency in how the County's resources are used and allocated. Countywide expenditures are summarized by expenditure type in the table below.

	2017 Actual	2018 Actual	2019 Amended Budget	2020 Budget	2019 to 2020 Variance	% Inc. (Dec.)
Salaries and Benefits						
Salaries and Wages	\$ 7,014,736	\$ 7,932,664	\$ 9,086,295	\$ 9,560,880	\$ 474,585	5.22%
Employee Benefits	1,983,687	2,358,366	2,852,393	3,207,764	355,371	12.46%
Equipment and Supplies	529,869	615,072	582,663	590,654	7,991	1.37%
Repairs and Maintenance	1,559,921	2,243,530	2,479,970	2,841,500	361,530	14.58%
Other Services and Charges	7,696,442	7,269,715	7,740,590	8,480,315	739,725	9.56%
Capital Projects and Equipment	5,403,878	6,295,250	4,462,249	4,038,637	(423,612)	-9.49%
Debt Service	1,689,317	2,149,051	1,889,674	1,968,776	79,102	4.19%
Direct and Indirect Cost Transfers	261,347	262,238	407,837	323,643	(84,194)	-20.64%
Total	\$ 26,139,196	\$ 29,125,886	\$ 29,501,672	\$ 31,012,169	\$ 1,510,497	5.12%

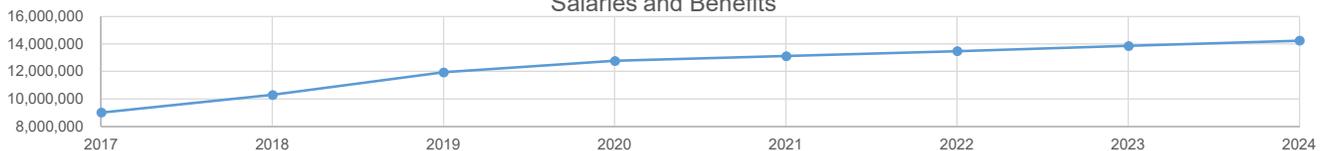
2020 Budget Countywide Expenditures by Type



Salaries and Benefits

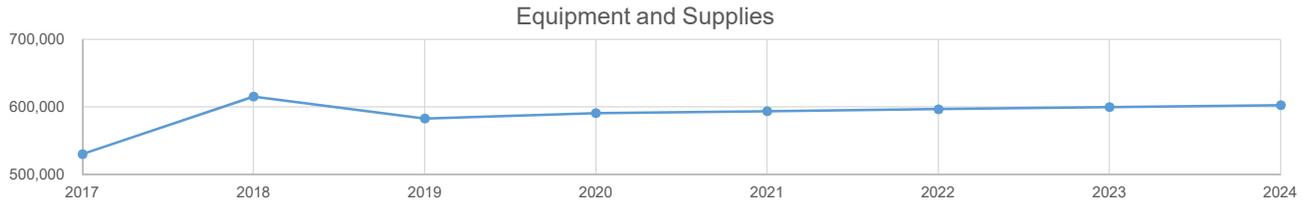
Salaries and benefits represent the County's largest expenditures. The 2020 budget includes 2% of payroll for employee salary merit increases and a 5.33% increase in employer paid benefits. The trend of salaries and benefits outlined in the chart below assumes an annual increase in salaries (consistent with the 2019 and 2020 budgets) and an annual increase in benefits in the out years (2021 - 2024), to help cover the rising costs of healthcare insurance. Future budgetary constraints and the results of the compensation study budgeted in 2020 may have significant impact on these assumptions.

Salaries and Benefits



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. The increase of equipment and supplies from 2017 to 2018 is associated with information technology (IT) equipment, which is attributable to the increase in FTEs from 2017 to 2018. Equipment and supplies expenditures in 2020 are budgeted at \$590,654, an increase of \$7,991 or 1.27% from the 2019 budget. Expenditures in the out years (2021 to 2024) are expected to remain relatively flat.



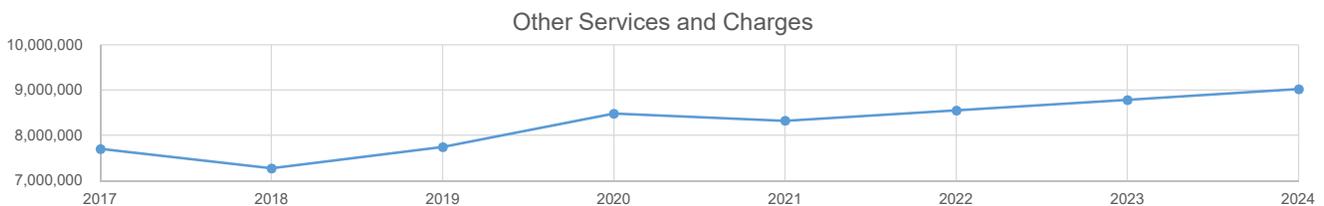
Repairs and Maintenance

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 2020 are budgeted at \$2,841,500, an increase of \$361,530 or 14.58% from the 2019 budget. The majority of this increase is associated with anticipated road maintenance costs. Expenditures in the out years (2021 to 2024) have been projected to increase at the 2018 Denver-Aurora-Lakewood Consumer Price Index (CPI) rate of 2.731% 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 2020 are budgeted at \$8,479,402, an increase of \$738,811 or 9.54% from the 2019 budget. A large portion of this increase is for the Transportation Master Plan, which has been budgeted for a total of \$380,000. Half of the plan cost, \$190,000, will be covered by a State grant. Expenditures in the out years (2021 to 2024) have been projected to increase at the 2018 Denver-Aurora-Lakewood Consumer Price Index (CPI) rate of 2.731% over the recurring expenditures budgeted in 2020.



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 2020 are budgeted at \$4,038,637, a decrease of \$423,612 or 9.49% from the 2019 budget. The

decrease in budgeted expenditures is largely attributable to the completion of the Sun Country Public Improvement District's road paving project. 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 2024 can be found in the Elbert County Capital Improvement Program.

The 2020 budget also includes capital projects and equipment expenditures of \$503,937 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 are performed for expenditures incurred by administrative departments within the General Fund for the benefit of departments tracked in other funds. The 2020 budget includes indirect cost transfers from the Road and Bridge, Public Health, and Law Enforcement Assistance Funds and into the General Fund for services received from the Human Resources, Other County Administration, Information Technology, Finance, and Facilities and Maintenance Departments. County administration and finance staff have worked diligently to reduce the amount of indirect cost transfers between the 2019 and 2020 budgets, and plan to move completely away from the indirect cost allocation method over the next five years.

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 2020 budget include \$500,000 for capital projects from the General Fund to the Capital Improvement Fund, \$200,000 for road improvement projects from the Sales and Use Tax Fund to the Road and bridge Fund, \$190,000 for the required County match associated with the Transportation Master Plan grant from the Sales and Use Tax Fund to the Grant Fund, and \$472,000 for debt service payments from the General Fund to the Bond Redemption Fund.

Fund Revenues and Expenditures

FUND REVENUES AND EXPENDITURES

Elbert County 2020 Budget

General Fund (Fund 010)

110 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.

	2017 AUDITED FINANCIALS	2018 AUDITED FINANCIALS	2019 ADOPTED BUDGET	2019 PROJECTED FINANCIALS	2020 BUDGET
BEGINNING FUND BALANCE	\$ 2,246,663	\$ 8,034,688	\$ 8,781,082	\$ 8,724,961	\$ 8,805,842
REVENUES					
Taxes	6,655,445	7,650,195	7,532,127	7,546,761	8,567,420
Special assessments	-	-	-	-	-
Licenses and permits	5,645,626	870,220	1,501,000	1,056,649	979,200
Intergovernmental	836,546	500,461	312,832	303,038	229,253
Charges for services	1,973,263	1,900,668	2,136,292	2,164,748	2,143,100
Net investment income	49,601	118,809	95,900	95,200	106,500
Miscellaneous	504,372	446,739	600,287	524,307	471,493
Total revenues	15,664,853	11,487,092	12,178,438	11,690,702	12,496,966
OTHER FINANCING SOURCES					
Proceeds from issuance of debt	45,200	56,809	Non-GAAP Budget Basis - Item Not Budgeted		
Insurance recoveries	43,473	43,026	-	16,371	-
Sale of general capital assets	12,101	3,386	-	20,338	-
Total other financing sources	100,774	103,221	-	36,709	-
TRANSFERS IN					
Intragovernmental	-	47,466	-	68,000	55,000
Total transfers in	-	47,466	-	68,000	55,000
TOTAL REVENUES, OTHER FINANCING SOURCES & TRANSFERS IN	15,765,627	11,637,779	12,178,438	11,795,411	12,551,966
TOTAL FUNDS AVAILABLE	18,012,290	19,672,467	20,959,520	20,520,372	21,357,809
EXPENDITURES					
Current					
General government	4,221,826	4,587,385	5,217,217	5,163,286	5,436,480
Public safety	4,632,137	5,077,532	5,999,137	5,461,772	6,053,122
Public works	-	-	-	-	-
Public health and welfare	22,706	32,845	-	38,605	-
Culture and recreation	187,700	202,940	228,236	185,000	172,013
Auxiliary services	139,602	144,269	143,706	154,831	164,718
Pool vehicles	18,384	25,522	18,000	24,453	27,000
Debt service					
Principal and interest	7,480	25,610	9,974	9,974	9,974
Bond issuance costs	-	-	-	-	-
Capital outlay	59,237	54,760	264,000	158,782	-
Capital outlay related to capital leases	45,200	56,809	Non-GAAP Budget Basis - Item Not Budgeted		
Total expenditures	9,334,272	10,207,672	11,880,271	11,196,704	11,863,307
TRANSFERS OUT					
Intragovernmental	643,330	739,834	511,629	517,826	1,053,439
Total transfers out	643,330	739,834	511,629	517,826	1,053,439
TOTAL EXPENDITURES & TRANSFERS OUT REQUIRING APPROPRIATION	9,977,602	10,947,506	12,391,900	11,714,530	12,916,746
ENDING FUND BALANCE	\$ 8,034,688	\$ 8,724,961	\$ 8,567,621	\$ 8,805,842	\$ 8,441,063

FUND REVENUES AND EXPENDITURES

Elbert County 2020 Budget

General Fund (Fund 010)

110 FTE Employees

Sam Albrecht, County Manager

215 Comanche Street, Kiowa, CO 80117

General Fund Detail of Revenues

	2017 AUDITED FINANCIALS	2018 AUDITED FINANCIALS	2019 ADOPTED BUDGET	2019 PROJECTED FINANCIALS	2020 BUDGET
REVENUES					
Taxes					
Property Tax	\$ 4,973,296	\$ 5,820,871	\$ 5,883,627	\$ 5,878,261	\$ 6,858,920
Specific Ownership Tax	1,672,691	1,819,137	1,640,000	1,660,000	1,700,000
Cigarette Tax	9,458	10,187	8,500	8,500	8,500
Total taxes	6,655,445	7,650,195	7,532,127	7,546,761	8,567,420
Licenses and Permits					
Building Permits	5,643,818	868,379	1,500,000	1,054,809	977,000
Liquor	1,808	1,841	1,000	1,840	2,200
Total licenses and permits	5,645,626	870,220	1,501,000	1,056,649	979,200
Intergovernmental revenues					
VALE grant	57,122	53,000	58,000	51,500	-
Other intergovernmental revenues	779,424	447,461	254,832	251,538	229,253
Total intergovernmental revenues	836,546	500,461	312,832	303,038	229,253
Charges for Services					
Sheriff Fees	92,824	130,232	72,500	135,912	71,000
Clerk	800,070	796,181	1,035,500	949,049	949,000
Treasurer	550,785	647,636	635,800	637,958	726,000
Public trustee fees	63,916	58,255	25,000	25,000	25,000
Other	465,668	268,364	367,492	416,829	372,100
Total charges for services	1,973,263	1,900,668	2,136,292	2,164,748	2,143,100
Interest income					
	49,601	118,809	95,900	95,200	106,500
Miscellaneous revenues					
Fair receipts	66,904	-	64,450	67,219	68,350
Administrative cost allocation	277,654	277,654	505,837	408,804	333,643
Other	159,814	169,085	30,000	48,283	69,500
Total miscellaneous revenues	504,372	446,739	600,287	524,307	471,493
Other financing sources					
Sale of assets	12,101	3,386	-	20,338	-
Insurance recoveries	43,473	43,026	-	16,371	-
Total other financing sources	55,574	46,412	-	36,709	-
Transfers in					
	-	47,466	-	68,000	55,000
Total revenues, other financing sources and transfers in	\$ 15,720,427	\$ 11,580,970	\$ 12,178,438	\$ 11,795,411	\$ 12,551,966

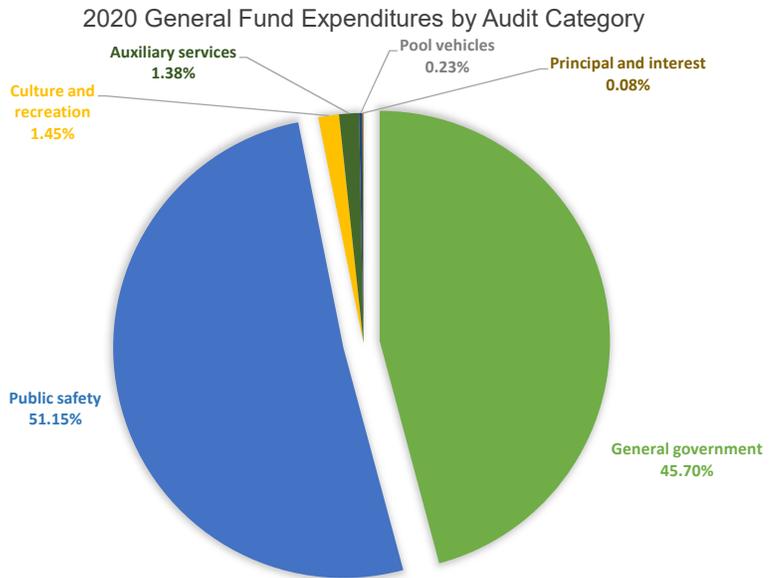
General Fund (Fund 010)

110 FTE Employees

Sam Albrecht, County Manager

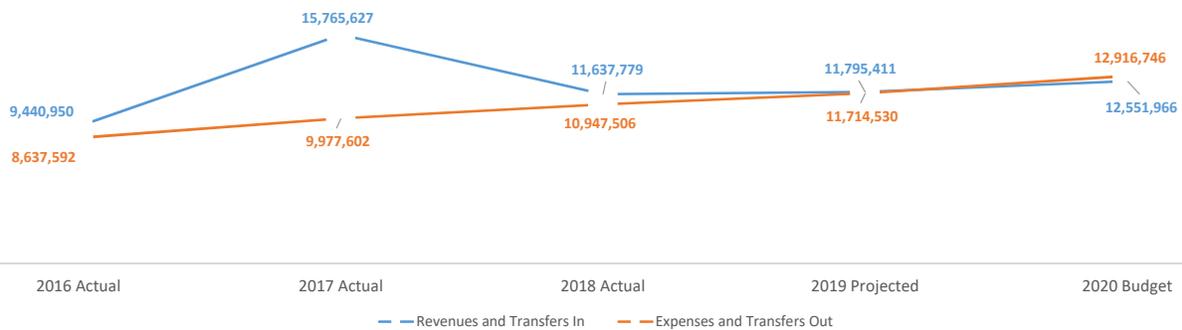
215 Comanche Street, Kiowa, CO 80117

The largest expenditure categories budgeted within the General Fund in 2020 are for general government and public safety. Departments with the greatest budgeted general government expenditures include Information Technology (IT), Other County Administration, Clerk & Recorder, and Assessor. Departments with the greatest budgeted public safety expenditures include the Sheriff's Office, Sheriff's Office Detentions, and Community Development Services (CDS). 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.



Historically, as depicted in the trend data below, General Fund revenues have exceeded General Fund expenditures. In the 2020 budget, expenditures are anticipated to exceed revenues by about \$364,000, resulting in the intentional use of unrestricted fund balance. The use of unrestricted fund balance allows for a transfer in the amount of \$500,000 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 2020 Budget

General Fund (Fund 010)

110 FTE Employees

Sam Albrecht, County Manager

215 Comanche Street, Kiowa, CO 80117

General Fund Detail of Expenditures

	2017 AUDITED FINANCIALS	2018 AUDITED FINANCIALS	2019 ADOPTED BUDGET	2019 PROJECTED FINANCIALS	2020 BUDGET
EXPENDITURES					
General government					
Office of Commissioners	\$ 260,375	\$ 270,396	\$ 285,775	\$ 283,088	\$ 280,609
County Attorney	349,339	198,426	241,859	246,191	256,271
Clerk and Recorder	399,811	593,295	710,296	627,541	634,389
Clerk and Recorder - Elections	112,668	176,177	196,268	128,594	321,925
County Treasurer	211,355	248,532	211,634	213,391	219,765
County Assessor	444,257	493,374	506,160	486,366	528,215
Maintenance of grounds and buildings	166,280	249,014	322,250	423,564	383,133
Central data processing	678,517	893,253	976,801	939,472	998,243
Other administration	888,008	759,285	982,393	1,039,281	816,922
Budget/payroll	152,063	122,629	174,556	171,405	349,075
District Attorney	559,153	583,004	609,226	604,392	647,933
Total general government	4,221,826	4,587,385	5,217,217	5,163,286	5,436,480
Public safety					
County Sheriff	3,490,200	3,899,776	4,857,331	4,328,589	3,172,154
County Sheriff - Detentions	-	-	-	-	1,677,182
County Coroner	114,079	108,420	160,590	140,963	167,304
Judicial Center	98,607	108,476	158,160	112,400	121,900
Community and Development Services	839,231	888,215	743,657	796,719	873,455
Emergency communications and operations	90,020	72,645	79,399	83,102	41,128
Total public safety	4,632,137	5,077,532	5,999,137	5,461,772	6,053,122
Public health and welfare					
	22,706	32,845	-	38,605	-
Culture and recreation					
Auxiliary services	187,700	202,940	228,236	185,000	172,013
Pool vehicles	139,602	144,269	143,706	154,831	164,718
Debt service	18,384	25,522	18,000	24,453	27,000
Capital outlay	7,480	25,610	9,974	9,974	9,974
Transfers out	59,237	54,760	264,000	158,782	-
Total expenditures and transfers out	\$ 9,932,402	\$ 10,890,697	\$ 12,391,900	\$ 11,714,530	\$ 12,916,746

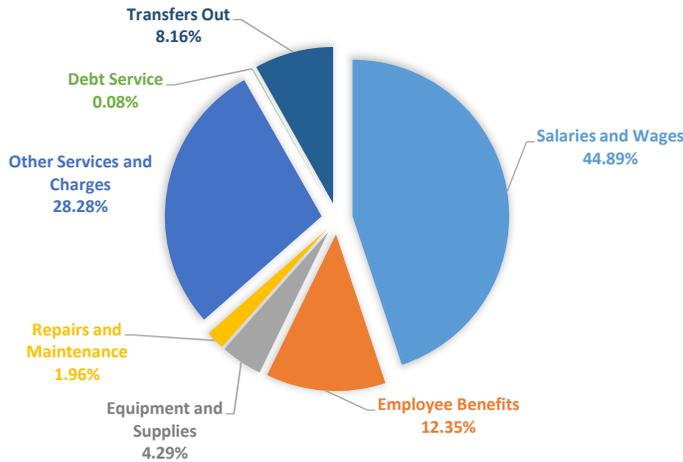
General Fund (Fund 010)

110 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

	2017 Actual	2018 Actual	2019 Adopted	2019 Projection	2020 Budget
Salaries and Wages	\$ 3,887,578	\$ 4,619,077	\$ 5,550,893	\$ 5,216,246	\$ 5,798,836
Employee Benefits	885,188	1,150,379	1,444,885	1,330,498	1,595,363
Equipment and Supplies	470,134	538,763	554,364	525,489	553,530
Repairs and Maintenance	177,326	202,646	240,270	250,174	253,300
Other Services and Charges	3,802,127	3,616,438	3,815,885	3,705,542	3,652,304
Debt Service	7,480	25,610	9,974	9,974	9,974
Capital Projects and Equipment	59,237	54,760	264,000	158,782	-
Transfers Out	643,330	739,834	511,629	517,826	1,053,439
Total	\$ 9,932,401	\$ 10,947,506	\$ 12,391,900	\$ 11,714,530	\$ 12,916,746

FUND REVENUES AND EXPENDITURES

Elbert County 2020 Budget

Public Health and Administration Fund (Fund 015)

3.5 FTE Employees

Jerri Spear, Director of Health and Human Services

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).

	2017 AUDITED FINANCIALS	2018 AUDITED FINANCIALS	2019 ADOPTED BUDGET	2019 PROJECTED FINANCIALS	2020 BUDGET
BEGINNING FUND BALANCE	\$ 366,801	\$ 215,194	\$ 167,628	\$ 347,522	\$ 471,074
REVENUES					
Taxes	-	-	-	-	-
Special assessments	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	105,888	105,845	172,116	86,879	132,810
Charges for services	209,193	233,521	217,998	216,227	216,000
Net investment income	-	-	-	-	-
Miscellaneous	-	2,000	6,000	5,600	6,000
Total revenues	315,081	341,366	396,114	308,706	354,810
OTHER FINANCING SOURCES					
Insurance recoveries	4,095	-	-	-	-
Sale of general capital assets	42,500	-	-	-	-
Total other financing sources	46,595	-	-	-	-
TRANSFERS IN					
Intragovernmental	37,103	34,629	37,754	41,660	43,169
Total transfers in	37,103	34,629	37,754	41,660	43,169
TOTAL REVENUES, OTHER FINANCING SOURCES & TRANSFERS IN					
	398,779	375,995	433,868	350,365	397,979
TOTAL FUNDS AVAILABLE					
	765,580	591,189	601,496	697,887	869,052
EXPENDITURES					
Current					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Public works	-	-	-	-	-
Public health and welfare	224,032	243,667	403,868	226,814	342,449
Culture and recreation	-	-	-	-	-
Auxiliary services	-	-	-	-	-
Pool vehicles	-	-	-	-	-
Debt service					
Principal and interest	-	-	-	-	-
Bond issuance costs	-	-	-	-	-
Capital outlay	326,354	-	30,000	-	50,000
Total expenditures	550,386	243,667	433,868	226,814	392,449
TRANSFERS OUT					
Intragovernmental	-	-	-	-	-
Total transfers out	-	-	-	-	-
TOTAL EXPENDITURES & TRANSFERS OUT REQUIRING APPROPRIATION					
	550,386	243,667	433,868	226,814	392,449
ENDING FUND BALANCE					
	\$ 215,194	\$ 347,522	\$ 167,628	\$ 471,074	\$ 476,604

FUND REVENUES AND EXPENDITURES

Elbert County 2020 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. See the attached Public Works Capital Improvement Program for specific information on 2020 and future year projects.

	2017 AUDITED FINANCIALS	2018 AUDITED FINANCIALS	2019 ADOPTED BUDGET	2019 PROJECTED FINANCIALS	2020 BUDGET
BEGINNING FUND BALANCE	\$ 2,270,496	\$ 2,269,142	\$ 2,805,548	\$ 2,781,430	\$ 3,115,226
REVENUES					
Taxes	3,047,744	3,535,830	3,592,285	3,597,212	4,172,948
Special assessments	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	2,766,062	3,228,949	2,900,000	3,051,987	3,362,000
Charges for services	207,542	241,559	230,000	232,416	240,000
Net investment income	6,236	5,531	5,000	7,709	7,000
Miscellaneous	99,589	19,915	10,800	3,191	2,800
Total revenues	6,127,173	7,031,784	6,738,085	6,892,515	7,784,748
OTHER FINANCING SOURCES					
Proceeds from issuance of debt	1,342,211	387,148	Non-GAAP Budget Basis - Item Not Budgeted		
Insurance recoveries	11,777	57,441	15,000	11,722	5,000
Sale of general capital assets	68,966	89,987	20,000	76,786	20,000
Total other financing sources	1,422,954	534,577	35,000	88,508	25,000
TRANSFERS IN					
Intragovernmental	-	450,000	450,000	450,000	200,000
Total transfers in	-	450,000	450,000	450,000	200,000
TOTAL REVENUES, OTHER FINANCING SOURCES & TRANSFERS IN	7,550,127	8,016,361	7,223,085	7,431,023	8,009,748
TOTAL FUNDS AVAILABLE	9,820,623	10,285,503	10,028,633	10,212,453	11,124,974
EXPENDITURES					
Current					
General government	264,137	325,691	447,905	445,648	419,888
Public safety	-	-	-	-	-
Public works	4,180,024	5,336,856	5,858,043	5,909,608	6,649,396
Public health and welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Auxiliary services	-	-	-	-	-
Pool vehicles	-	-	-	-	-
Debt service					
Principal and interest	932,032	1,048,651	767,145	741,971	906,000
Bond issuance costs	-	-	-	-	-
Capital outlay	833,077	398,298	-	-	-
Capital outlay related to capital leases	1,342,211	387,148	Non-GAAP Budget Basis - Item Not Budgeted		
Total expenditures	7,551,481	7,496,643	7,073,093	7,097,226	7,975,284
TRANSFERS OUT					
Intragovernmental	-	7,429	-	-	-
Total transfers out	-	7,429	-	-	-
TOTAL EXPENDITURES & TRANSFERS OUT REQUIRING APPROPRIATION	7,551,481	7,504,073	7,073,093	7,097,226	7,975,284
ENDING FUND BALANCE	\$ 2,269,142	\$ 2,781,430	\$ 2,955,541	\$ 3,115,226	\$ 3,149,690

FUND REVENUES AND EXPENDITURES

Elbert County 2020 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.

	2017 AUDITED FINANCIALS	2018 AUDITED FINANCIALS	2019 ADOPTED BUDGET	2019 PROJECTED FINANCIALS	2020 BUDGET
BEGINNING FUND BALANCE	\$ 1,559,857	\$ 2,242,003	\$ 1,727,618	\$ 2,316,593	\$ 2,596,997
REVENUES					
Taxes	2,718,176	3,002,320	3,030,000	3,365,667	3,130,000
Special assessments	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for services	-	-	-	-	-
Net investment income	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total revenues	<u>2,718,176</u>	<u>3,002,320</u>	<u>3,030,000</u>	<u>3,365,667</u>	<u>3,130,000</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>2,718,176</u>	<u>3,002,320</u>	<u>3,030,000</u>	<u>3,365,667</u>	<u>3,130,000</u>
TOTAL FUNDS AVAILABLE	<u>4,278,033</u>	<u>5,244,323</u>	<u>4,757,618</u>	<u>5,682,260</u>	<u>5,726,997</u>
EXPENDITURES					
Current					
General government	79,288	88,044	90,000	100,733	93,900
Public safety	-	-	-	-	-
Public works	160,747	73,672	-	-	-
Public health and welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Auxiliary services	-	-	-	-	-
Pool vehicles	-	-	-	-	-
Debt service	-	-	-	-	-
Principal and interest	-	-	-	-	-
Bond issuance costs	-	-	-	-	-
Capital outlay	1,755,164	2,235,559	2,749,000	2,506,030	2,535,700
Total expenditures	<u>1,995,199</u>	<u>2,397,275</u>	<u>2,839,000</u>	<u>2,606,763</u>	<u>2,629,600</u>
TRANSFERS OUT					
Intragovernmental	40,831	530,456	450,000	478,500	390,000
Total transfers out	<u>40,831</u>	<u>530,456</u>	<u>450,000</u>	<u>478,500</u>	<u>390,000</u>
TOTAL EXPENDITURES & TRANSFERS OUT REQUIRING APPROPRIATION	<u>2,036,030</u>	<u>2,927,730</u>	<u>3,289,000</u>	<u>3,085,263</u>	<u>3,019,600</u>
ENDING FUND BALANCE	<u>\$ 2,242,003</u>	<u>\$ 2,316,593</u>	<u>\$ 1,468,618</u>	<u>\$ 2,596,997</u>	<u>\$ 2,707,397</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.

2019 Accomplishments

The following projects related to road infrastructure were completed during 2019:

Gravel Road Rebuild Projects:

County Road 194 – County Road 194 from Patrick Trail to Kiowa-Bennett Road, totaling 3.5 miles, received a complete rebuild including subgrade treatment. Total estimated cost of project including labor, equipment, material and contract work is \$465,000. Project completion is expected by December 31, 2019.

Running Brook Road – Running Brook Road from County Road 13 to County Road 17 received width correction, drainage correction, curve gradient correction and full resurface treatment. Total cost of project including labor, equipment and material was \$88,355.

Bridge Rehabilitation Projects:

County Road 194 – County Road 194 Bridge over Kiowa Creek received decking repair. All single lane bridges received new delineation markers.

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.

Road Chip Sealed	Section	Miles	Total Cost
County Road 123	County Road 17-21 to Elbert County Compactor	1.19	52,556
County Road 17-20	Hwy 86 to County Rd 124	3.01	126,698
Cimarron Trail	County Rd 142 to Hwy 86	2.10	85,201
County Road 125 North	Highway 24 to surface change	1.10	61,891
County Road 125 South	Highway 24 to El Paso County Line	1.00	53,595
County Road 13	Elizabeth Town Limits to County Road 158	7.50	385,028
County Rd 142	County Road 17 to Cimarron Trail	0.60	42,650
County Rd 146	County Road 5 to Douglas County Line	1.00	45,704
County Road 150/Ponderosa	County Road 13 to Douglas County Line	3.25	141,380
County Road 45	Highway 86 to County Road 118	3.36	131,177
County Road 5	County Rd 150 to County Road 146	0.90	114,106

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 2019, Road and Bridge replaced five crew pick-up trucks, two semi-trucks, four motor graders, three belly dump trailers, and one lowboy trailer. Additionally, Road and Bridge acquired a new crack seal machine, asphalt roller, tractor, and scraper. Additional details can be found in the Elbert County Public Works Capital Improvement Program document.

Sales and Use Tax Fund (Fund 025)

Rory Hale, Director of Public Works

2020 Goals

Gravel Road Rebuild Projects:

Road	Section	Miles	Estimated Cost	Treatment
County Road 21	County Road 174 to County Road 186	2.00	230,000	Full Rebuild
County Road 17	County Road 186 to County Road 194	1.00	105,600	Full Rebuild
County Road 186	County Road 17 to County Road 21	1.00	105,600	Full Rebuild
County Road 17-21	County Road 106 to County Road 98	2.04	264,000	Full Rebuild

Chip Seal Projects:

Road	Section	Miles	Estimated Cost	Treatment
County Road 194	Patrick Trail to Comanche Creek Road	5.00	450,000	Double Chip Seal
County Road 194	County Road 17 to Patrick Trail	4.00	180,000	Single Chip Seal
County Road 29	County Road 166 to County Road 194	7.00	280,000	Single Chip Seal

Bridge Rehabilitation Projects:

Bridge	CDOT Finding	Estimated Cost	Treatment
County Road 182 over West Bijou Creek Tributary	Essential Repair	35,000	Repair and extend guardrail, clean and paint piles, add riprap to erosion troughs
CR 194 over Kiowa Creek	None - Part of CR 194 Rebuild	40,000	Replace concrete cap

Equipment Replacement Program

Road and Bridge will continue to systematically replace aging equipment and add new capabilities to the Road & Bridge fleet as needs arise. In 2020, Road and Bridge plans to replaced two crew pick-up trucks, two semi-trucks, two plow trucks, and four motor graders. Additionally, Road and Bridge plans to acquire one new packer, one new motor grader, and one vac truck. Outright purchases and capital lease agreements will be used for the replacement equipment and new acquisitions planned in 2020.



FUND REVENUES AND EXPENDITURES

Elbert County 2020 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.

	2017 AUDITED FINANCIALS	2018 AUDITED FINANCIALS	2019 AMENDED BUDGET	2019 PROJECTED FINANCIALS	2020 BUDGET
BEGINNING FUND BALANCE	\$ 187,331	\$ 693,148	\$ 304,765	\$ 230,912	\$ 50,269
REVENUES					
Taxes	-	-	-	-	-
Special assessments	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	55,724	12,653	-	60,336	-
Charges for services	603,467	308,133	300,000	300,828	375,000
Net investment income	106	-	-	-	-
Miscellaneous	-	10,989	-	17,549	-
Total revenues	659,297	331,775	300,000	378,712	375,000
OTHER FINANCING SOURCES					
Proceeds from issuance of debt	714,820	-	Non-GAAP Budget Basis - Item Not Budgeted		
Insurance recoveries	-	-	-	-	-
Sale of general capital assets	-	15,560	-	-	25,000
Total other financing sources	714,820	15,560	-	-	25,000
TRANSFERS IN					
Intragovernmental	40,831	111,332	40,000	28,500	-
Total transfers in	40,831	111,332	40,000	28,500	-
TOTAL REVENUES, OTHER FINANCING SOURCES & TRANSFERS IN	1,414,948	458,667	340,000	407,212	400,000
TOTAL FUNDS AVAILABLE	1,602,279	1,151,815	644,765	638,124	450,269
EXPENDITURES					
Current					
General government	-	53,303	-	-	-
Public safety	381,105	106,663	22,924	15,174	2,542
Public works	-	-	-	-	-
Public health and welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Auxiliary services	-	-	-	-	-
Pool vehicles	-	-	-	-	-
Debt service					
Principal and interest	186,092	286,531	402,952	401,681	324,317
Bond issuance costs	-	-	-	-	-
Capital outlay	-	77,561	171,000	171,000	-
Capital outlay related to capital leases	341,934	396,843	Non-GAAP Budget Basis - Item Not Budgeted		
Total expenditures	909,131	920,903	596,876	587,855	326,859
TRANSFERS OUT					
Intragovernmental	-	-	-	-	-
Total transfers out	-	-	-	-	-
TOTAL EXPENDITURES & TRANSFERS OUT REQUIRING APPROPRIATION	909,131	920,903	596,876	587,855	326,859
ENDING FUND BALANCE	\$ 693,148	\$ 230,912	\$ 47,889	\$ 50,269	\$ 123,410

FUND REVENUES AND EXPENDITURES

Elbert County 2020 Budget

Human Services Fund (Fund 050)

19 FTE Employees

Jerri Spear, Director of Health and 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.

	2017 AUDITED FINANCIALS	2018 AUDITED FINANCIALS	2019 ADOPTED BUDGET	2019 PROJECTED FINANCIALS	2020 BUDGET
BEGINNING FUND BALANCE	\$ 511,242	\$ 581,623	\$ 931,074	\$ 762,002	\$ 886,264
REVENUES					
Taxes	455,659	532,616	542,444	539,036	630,086
Special assessments	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	3,531,671	3,626,158	3,897,899	3,539,693	4,060,611
Charges for services	-	-	-	-	-
Net investment income	666	846	-	-	-
Miscellaneous	84,323	40,450	45,400	73,051	71,000
Total revenues	<u>4,072,319</u>	<u>4,200,070</u>	<u>4,485,743</u>	<u>4,151,780</u>	<u>4,761,697</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>4,072,319</u>	<u>4,200,070</u>	<u>4,485,743</u>	<u>4,151,780</u>	<u>4,761,697</u>
TOTAL FUNDS AVAILABLE	<u>4,583,561</u>	<u>4,781,693</u>	<u>5,416,817</u>	<u>4,913,782</u>	<u>5,647,962</u>
EXPENDITURES					
Current					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Public works	-	-	-	-	-
Public health and welfare	4,001,938	4,012,646	4,336,755	3,935,275	4,509,828
Culture and recreation	-	-	-	-	-
Auxiliary services	-	-	-	-	-
Pool vehicles	-	-	-	-	-
Debt service					
Principal and interest	-	-	-	-	-
Bond issuance costs	-	-	-	-	-
Capital outlay	-	7,045	155,000	92,243	200,000
Total expenditures	<u>4,001,938</u>	<u>4,019,691</u>	<u>4,491,755</u>	<u>4,027,518</u>	<u>4,709,828</u>
TRANSFERS OUT					
Intragovernmental	-	-	-	-	-
Total transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES & TRANSFERS OUT REQUIRING APPROPRIATION	<u>4,001,938</u>	<u>4,019,691</u>	<u>4,491,755</u>	<u>4,027,518</u>	<u>4,709,828</u>
ENDING FUND BALANCE	<u>\$ 581,623</u>	<u>\$ 762,002</u>	<u>\$ 925,062</u>	<u>\$ 886,264</u>	<u>\$ 938,134</u>

FUND REVENUES AND EXPENDITURES

Elbert County 2020 Budget

Grant Fund *New in 2020*

Michelle Schrote, CPA, Finance 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. This new fund provides for increased transparency and facilitates more refined tracking and reporting.

	2017 AUDITED FINANCIALS	2018 AUDITED FINANCIALS	2019 ADOPTED BUDGET	2019 PROJECTED FINANCIALS	2020 BUDGET
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -
REVENUES					
Taxes	-	-	-	-	-
Special assessments	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	-	-	423,756
Charges for services	-	-	-	-	-
Net investment income	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total revenues	-	-	-	-	423,756
OTHER FINANCING SOURCES					
Insurance recoveries	-	-	-	-	-
Sale of general capital assets	-	-	-	-	-
Total other financing sources	-	-	-	-	-
TRANSFERS IN					
Intragovernmental	-	-	-	-	221,439
Total transfers in	-	-	-	-	221,439
TOTAL REVENUES, OTHER FINANCING SOURCES & TRANSFERS IN	-	-	-	-	645,195
TOTAL FUNDS AVAILABLE	-	-	-	-	645,195
EXPENDITURES					
Current					
General government	-	-	-	-	-
Public safety	-	-	-	-	260,195
Public works	-	-	-	-	380,000
Public health and welfare	-	-	-	-	5,000
Culture and recreation	-	-	-	-	-
Auxiliary services	-	-	-	-	-
Pool vehicles	-	-	-	-	-
Debt service					
Principal and interest	-	-	-	-	-
Bond issuance costs	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	-	-	-	-	645,195
TRANSFERS OUT					
Intragovernmental	-	-	-	-	-
Total transfers out	-	-	-	-	-
TOTAL EXPENDITURES & TRANSFERS OUT REQUIRING APPROPRIATION	-	-	-	-	645,195
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -

FUND REVENUES AND EXPENDITURES

Grant Fund *New in 2020*

Michelle Schrote, CPA, Finance Manager

215 Comanche Street, Kiowa, CO 80117

Elbert County is anticipating revenues and expenditures associated with the following grants in 2020:

Grant Description	Amount Anticipated	Department Receiving Grant
Black and Gray Marijuana	115,000	Sheriff's Office
Victim Assistance and Law Enforcement (VALE)	51,500	Sheriff's Office
State Criminal Alien Assesiance Program (SCAAP)	3,400	Sheriff's Office
Victims of Crime Act (VOCA)	6,878	Sheriff's Office
Justice Assistance Grant (JAG)	22,478	Sheriff's Office
E-Ticket	1,500	Sheriff's Office
Emergency Management Performance Grant (EMPG)	28,000	Office of Emergency Management (OEM)
Transportation Plan Grant	190,000	Road and Bridge
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. 2020 budgeted grants requiring a local match are summarized as follows:

Grant Description	Required Match	Department Receiving Grant
Victims of Crime Act (VOCA)	3,439	Sheriff's Office
Emergency Management Performance Grant (EMPG)	28,000	Office of Emergency Management (OEM)
Transportation Plan Grant	190,000	Road and Bridge (transfer from SUT Fund)

FUND REVENUES AND EXPENDITURES

Elbert County 2020 Budget

Retirement Fund (Fund 070)

Eileen Krauth, Deputy County Manager

215 Comanche Street, Kiowa, CO 80117

The County offers a defined contribution retirement plan. 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 2020. Additionally, the mill levy assessed to collect refunds and abatements, 0.037 mills in 2020, is also collected within the Retirement Fund.

	2017 AUDITED FINANCIALS	2018 AUDITED FINANCIALS	2019 ADOPTED BUDGET	2019 PROJECTED FINANCIALS	2020 BUDGET
BEGINNING FUND BALANCE	\$ 141,973	\$ 169,436	\$ 202,421	\$ 183,433	\$ 173,925
REVENUES					
Taxes	274,112	295,950	307,202	302,624	360,843
Special assessments	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for services	-	-	-	-	-
Net investment income	-	-	-	-	-
Miscellaneous	12,130	5,000	20,000	27,702	20,000
Total revenues	286,242	300,950	327,202	330,326	380,843
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	286,242	300,950	327,202	330,326	380,843
TOTAL FUNDS AVAILABLE	428,215	470,386	529,623	513,759	554,768
EXPENDITURES					
Current					
General government	258,779	286,953	347,857	339,834	398,229
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	258,779	286,953	347,857	339,834	398,229
TRANSFERS OUT					
Intragovernmental	-	-	-	-	-
Total transfers out	-	-	-	-	-
TOTAL EXPENDITURES & TRANSFERS OUT REQUIRING APPROPRIATION	258,779	286,953	347,857	339,834	398,229
ENDING FUND BALANCE	\$ 169,436	\$ 183,433	\$ 181,766	\$ 173,925	\$ 156,539

Retirement Fund (Fund 070)

Eileen Krauth, Deputy County Manager

215 Comanche Street, Kiowa, CO 80117

Description

Elbert County employees are provided with a competitive retirement plan. After one year of service the County matches a mandatory 5% contribution from the employee. Colorado Retirement Association (CRA), previously known as Colorado County Officials and Employees Retirement Association (CCOERA), is the current retirement provider for all of the County's employees.

Goals and Accomplishments

In connection with the compensation study budgeted within the Human Resources Department in 2020, County management and Human Resources staff will continue to explore all areas that may improve County employees' retirement options.

Note: CRA plans are defined contribution plans and place no long-term liability on the County.



FUND REVENUES AND EXPENDITURES

Elbert County 2020 Budget

Capital Improvement Fund (Fund 075)

Eileen Krauth, Deputy County 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.

	2017 AUDITED FINANCIALS	2018 AUDITED FINANCIALS	2019 ADOPTED BUDGET	2019 PROJECTED FINANCIALS	2020 BUDGET
BEGINNING FUND BALANCE	\$ -	\$ 170,055	\$ 68,229	\$ 24,485	\$ 3,937
REVENUES					
Taxes	-	-	-	-	-
Special assessments	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for services	-	-	-	-	-
Net investment income	-	-	-	-	-
Miscellaneous	290	-	-	-	-
Total revenues	290	-	-	-	-
OTHER FINANCING SOURCES					
Insurance recoveries	-	-	-	-	-
Sale of general capital assets	190,438	-	-	-	-
Total other financing sources	190,438	-	-	-	-
TRANSFERS IN					
Intragovernmental	622,500	-	-	-	500,000
Total transfers in	622,500	-	-	-	500,000
TOTAL REVENUES, OTHER FINANCING SOURCES & TRANSFERS IN					
	813,228	-	-	-	500,000
TOTAL FUNDS AVAILABLE					
	813,228	170,055	68,229	24,485	503,937
EXPENDITURES					
Current					
General government	3,662	2,943	-	-	-
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	639,511	132,826	68,229	20,547	503,937
Total expenditures	643,173	135,769	68,229	20,547	503,937
TRANSFERS OUT					
Intragovernmental	-	9,801	-	-	-
Total transfers out	-	9,801	-	-	-
TOTAL EXPENDITURES & TRANSFERS OUT REQUIRING APPROPRIATION					
	643,173	145,570	68,229	20,547	503,937
ENDING FUND BALANCE					
	\$ 170,055	\$ 24,485	\$ -	\$ 3,937	\$ -

Capital Improvement Fund (Fund 075)

Eileen Krauth, Deputy County 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 2019, expenditures from the Capital Improvement Fund were used for the additional Health and Human Services (HHS) building and for remodeling of the Samuel Elbert Building (SEB). The HHS building was completed and occupied at the end of 2019, and SEB accessibility renovations have been completed.

In 2020, \$500,000 is being transferred to the Capital Improvement Fund from the General Fund for the purpose of completing facilities priorities identified in the comprehensive facilities condition assessment the County completed in 2019.



FUND REVENUES AND EXPENDITURES

Elbert County 2020 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.

	2017 AUDITED FINANCIALS	2018 AUDITED FINANCIALS	2019 ADOPTED BUDGET	2019 PROJECTED FINANCIALS	2020 BUDGET
BEGINNING FUND BALANCE	\$ -	\$ -	\$ 851,844	\$ (177,854)	\$ (59,527)
REVENUES					
Taxes	-	224,451	219,252	220,406	219,245
Special assessments	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for services	-	-	-	-	-
Net investment income	-	119	70	120	100
Miscellaneous	-	-	-	-	-
Total revenues	-	224,570	219,322	220,526	219,345
OTHER FINANCING SOURCES					
Insurance recoveries	-	-	-	-	-
Sale of general capital assets	-	-	-	-	-
Total other financing sources	-	-	-	-	-
TRANSFERS IN					
Intragovernmental	-	-	-	36,107	-
Total transfers in	-	-	-	36,107	-
TOTAL REVENUES, OTHER FINANCING SOURCES & TRANSFERS IN	-	224,570	219,322	256,633	219,345
TOTAL FUNDS AVAILABLE	-	224,570	1,071,166	78,779	159,818
EXPENDITURES					
Current					
General government	-	5,538	5,800	5,600	5,677
Public safety	-	-	-	-	-
Public works	-	-	-	-	-
Public health and welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Auxiliary services	-	-	-	-	-
Pool vehicles	-	-	-	-	-
Debt service					
Principal and interest	-	132,075	132,706	132,706	159,705
Bond issuance costs	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	-	137,613	138,506	138,306	165,382
TRANSFERS OUT					
Intragovernmental	-	264,811	30,000	-	-
Total transfers out	-	264,811	30,000	-	-
TOTAL EXPENDITURES & TRANSFERS OUT REQUIRING APPROPRIATION	-	402,424	168,506	138,306	165,382
ENDING FUND BALANCE	\$ -	\$ (177,854)	\$ 902,660	\$ (59,527)	\$ (5,564)

FUND REVENUES AND EXPENDITURES

Elbert County 2020 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.

	2017 AUDITED FINANCIALS	2018 AUDITED FINANCIALS	2019 ADOPTED BUDGET	2019 PROJECTED FINANCIALS	2020 BUDGET
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ 57,607	\$ -
REVENUES					
Taxes	-	-	-	-	-
Special assessments	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for services	-	-	-	-	-
Net investment income	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total revenues	-	-	-	-	-
OTHER FINANCING SOURCES					
Proceeds from issuance of debt	-	1,800,000	-	-	-
Insurance recoveries	-	-	-	-	-
Sale of general capital assets	-	-	-	-	-
Total other financing sources	-	1,800,000	-	-	-
TRANSFERS IN					
Intragovernmental	-	479,069	-	-	-
Total transfers in	-	479,069	-	-	-
TOTAL REVENUES, OTHER FINANCING SOURCES & TRANSFERS IN	-	2,279,069	-	-	-
TOTAL FUNDS AVAILABLE	-	2,279,069	-	57,607	-
EXPENDITURES					
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	805,020	21,500	-
Total expenditures	-	2,221,462	805,020	21,500	-
TRANSFERS OUT					
Intragovernmental	-	-	-	36,107	-
Total transfers out	-	-	-	36,107	-
TOTAL EXPENDITURES & TRANSFERS OUT REQUIRING APPROPRIATION	-	2,221,462	805,020	57,607	-
ENDING FUND BALANCE	\$ -	\$ 57,607	\$ (805,020)	\$ -	\$ -

FUND REVENUES AND EXPENDITURES

Elbert County 2020 Budget

Chaparral Valley Debt Service Fund

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.

	2017 AUDITED FINANCIALS	2018 AUDITED FINANCIALS	2019 ADOPTED BUDGET	2019 PROJECTED FINANCIALS	2020 BUDGET
BEGINNING FUND BALANCE	\$ (123,131)	\$ (98,506)	\$ (79,206)	\$ (79,686)	\$ (62,930)
REVENUES					
Taxes	-	-	-	-	-
Special assessments	15,077	13,939	11,400	12,989	13,000
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for services	-	-	-	-	-
Net investment income	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total revenues	15,077	13,939	11,400	12,989	13,000
OTHER FINANCING SOURCES					
Insurance recoveries	-	-	-	-	-
Sale of general capital assets	-	-	-	-	-
Total other financing sources	-	-	-	-	-
TRANSFERS IN					
Intragovernmental	10,000	5,300	10,000	4,167	10,000
Total transfers in	10,000	5,300	10,000	4,167	10,000
TOTAL REVENUES, OTHER FINANCING SOURCES & TRANSFERS IN	25,077	19,239	21,400	17,156	23,000
TOTAL FUNDS AVAILABLE	(98,054)	(79,267)	(57,806)	(62,530)	(39,930)
EXPENDITURES					
Current					
General government	452	419	500	400	500
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	452	419	500	400	500
TRANSFERS OUT					
Intragovernmental	-	-	-	-	-
Total transfers out	-	-	-	-	-
TOTAL EXPENDITURES & TRANSFERS OUT REQUIRING APPROPRIATION	452	419	500	400	500
ENDING FUND BALANCE	\$ (98,506)	\$ (79,686)	\$ (58,306)	\$ (62,930)	\$ (40,430)

FUND REVENUES AND EXPENDITURES

Elbert County 2020 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.

	2017 AUDITED FINANCIALS	2018 AUDITED FINANCIALS	2019 AMENDED BUDGET	2019 PROJECTED FINANCIALS	2020 BUDGET
BEGINNING FUND BALANCE	\$ 27,650	\$ 30,024	\$ 21,262	\$ 20,353	\$ 4,041
REVENUES					
Taxes	70,957	55,866	55,692	56,492	62,915
Special assessments	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for services	-	-	-	-	-
Net investment income	18	18	-	7	10
Miscellaneous	-	-	-	-	-
Total revenues	<u>70,975</u>	<u>55,884</u>	<u>55,692</u>	<u>56,499</u>	<u>62,925</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>70,975</u>	<u>55,884</u>	<u>55,692</u>	<u>56,499</u>	<u>62,925</u>
TOTAL FUNDS AVAILABLE	<u>98,625</u>	<u>85,908</u>	<u>76,954</u>	<u>76,852</u>	<u>66,966</u>
EXPENDITURES					
Current					
General government	1,829	1,493	1,800	1,493	2,648
Public safety	-	-	-	-	-
Public works	-	-	-	-	-
Public health and welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Auxiliary services	-	-	-	-	-
Pool vehicles	-	-	-	-	-
Debt service					
Principal and interest	66,772	64,062	71,411	71,318	64,318
Bond issuance costs	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	<u>68,601</u>	<u>65,555</u>	<u>73,211</u>	<u>72,811</u>	<u>66,966</u>
TRANSFERS OUT					
Intragovernmental	-	-	-	-	-
Total transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES & TRANSFERS OUT REQUIRING APPROPRIATION	<u>68,601</u>	<u>65,555</u>	<u>73,211</u>	<u>72,811</u>	<u>66,966</u>
ENDING FUND BALANCE	<u>\$ 30,024</u>	<u>\$ 20,353</u>	<u>\$ 3,743</u>	<u>\$ 4,041</u>	<u>\$ 0</u>

Meadow Station Debt Service 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. In 2019, an additional \$25,000 was applied to bond principal. An additional principal payment in the amount of \$20,000 has been budgeted in 2020. Therefore, final payment on the district's bonds is anticipated to occur in 2020, four years ahead of the original payment schedule.

FUND REVENUES AND EXPENDITURES

Elbert County 2020 Budget

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.

	2017 AUDITED FINANCIALS	2018 AUDITED FINANCIALS	2019 AMENDED BUDGET	2019 PROJECTED FINANCIALS	2020 BUDGET
BEGINNING FUND BALANCE	\$ 14,815	\$ 18,604	\$ 18,591	\$ 18,235	\$ 14,192
REVENUES					
Taxes	29,843	30,002	30,142	30,342	30,342
Special assessments	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for services	-	-	-	-	-
Net investment income	50	28	-	50	50
Miscellaneous	-	-	-	-	-
Total revenues	<u>29,893</u>	<u>30,030</u>	<u>30,142</u>	<u>30,392</u>	<u>30,392</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>29,893</u>	<u>30,030</u>	<u>30,142</u>	<u>30,392</u>	<u>30,392</u>
TOTAL FUNDS AVAILABLE	<u>44,708</u>	<u>48,634</u>	<u>48,733</u>	<u>48,627</u>	<u>44,584</u>
EXPENDITURES					
Current					
General government	889	904	1,000	950	1,172
Public safety	-	-	-	-	-
Public works	-	-	-	-	-
Public health and welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Auxiliary services	-	-	-	-	-
Pool vehicles	-	-	-	-	-
Debt service					
Principal and interest	25,215	29,495	33,760	33,485	32,735
Bond issuance costs	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	<u>26,104</u>	<u>30,399</u>	<u>34,760</u>	<u>34,435</u>	<u>33,907</u>
TRANSFERS OUT					
Intragovernmental	-	-	-	-	-
Total transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES & TRANSFERS OUT REQUIRING APPROPRIATION	<u>26,104</u>	<u>30,399</u>	<u>34,760</u>	<u>34,435</u>	<u>33,907</u>
ENDING FUND BALANCE	<u>\$ 18,604</u>	<u>\$ 18,235</u>	<u>\$ 13,973</u>	<u>\$ 14,192</u>	<u>\$ 10,678</u>

Foxwood Estates Debt Service 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 2019, an additional \$10,000 was applied to bond principal. An additional principal payment in the amount of \$10,000 has been budgeted in 2020. Final payment on the district's bonds is projected to occur in 2026, three years ahead of the original payment schedule.

FUND REVENUES AND EXPENDITURES

Elbert County 2020 Budget

Growth and Development Fund (Previously Impact Assistance Fund)

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.

	2017 AUDITED FINANCIALS	2018 AUDITED FINANCIALS	2019 AMENDED BUDGET	2019 PROJECTED FINANCIALS	2020 BUDGET
BEGINNING FUND BALANCE	\$ 495,829	\$ 650,150	\$ 293,598	\$ 415,891	\$ 686,415
REVENUES					
Taxes	-	-	-	-	-
Special assessments	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for services	337,611	190,525	172,600	378,524	416,000
Net investment income	7,467	10,887	5,000	17,000	9,400
Miscellaneous	-	-	-	-	-
Total revenues	345,078	201,412	177,600	395,524	425,400
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	345,078	201,412	177,600	395,524	425,400
TOTAL FUNDS AVAILABLE	840,907	851,562	471,198	811,415	1,111,815
EXPENDITURES					
Current					
General government	-	-	-	-	35,000
Public safety	67,000	40,125	-	-	-
Public works	103,002	-	-	-	-
Public health and welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Auxiliary services	-	-	-	-	-
Pool vehicles	-	-	-	-	-
Debt service					
Principal and interest	-	-	-	-	-
Bond issuance costs	-	-	-	-	-
Capital outlay	20,755	395,546	125,000	125,000	549,000
Total expenditures	190,757	435,671	125,000	125,000	584,000
TRANSFERS OUT					
Intragovernmental	-	-	-	-	-
Total transfers out	-	-	-	-	-
TOTAL EXPENDITURES & TRANSFERS OUT REQUIRING APPROPRIATION	190,757	435,671	125,000	125,000	584,000
ENDING FUND BALANCE	\$ 650,150	\$ 415,891	\$ 346,198	\$ 686,415	\$ 527,815

Growth and Development Fund (Previously Impact Assistance Fund)

Sam Albrecht, County Manager

215 Comanche Street, Kiowa, CO 80117

Goals and Accomplishments

In 2019, the name of the fund changed from the Impact Assistance Fund to the Growth and Development Fund to more accurately identify the revenues tracked within the fund. Major expenditures in the Growth and Development Fund in 2019 include chip seal expenses in Road & Bridge and new LiveScan fingerprinting systems for the Sheriff's Office. The Sheriff's Office requested a supplemental appropriation in October 2019 to approve the purchase of two new LiveScan digital fingerprinting systems in order to comply with changes to the Federal Bureau of Investigation's (FBI) Criminal Justice Information Services (CJIS) Division's system requirements effective January 1, 2020. The supplemental appropriation was approved on by the Commissioners on October 23, 2019.

In 2020, the following projects are planned within the Growth and Development Fund:

Department	Project	Estimated Cost
Fairgrounds	Fairgrounds Improvements	100,000
Sheriff's Office	Sheriff's Office Yard Fencing	14,000
Multiple	GIS Mapping Project	35,000
Road and Bridge	Fuel Upgrade at Simla Shop	35,000
Road and Bridge	Critical Repairs to Kiowa Shop	135,000
Road and Bridge	Chip Seal Projects	150,000

An additional \$100,000 has been budgeted for priorities identified in the Comprehensive Facilities Assessment report contracted during 2019.

Summary of Expenditures by Type

	2017 Actual	2018 Actual	2019 Amended	2019 Projection	2020 Budget
Expenditures:					
Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	-	-	-	-	-
Equipment and Supplies	-	40,125	-	-	-
Repairs and Maintenance	-	-	-	-	-
Other Services and Charges	170,002	-	-	-	35,000
Capital Projects and Equipment	20,755	395,546	125,000	125,000	549,000
Debt Service	-	-	-	-	-
Direct and Indirect Cost Transfers	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Expenditures	\$ 190,757	\$ 435,671	\$ 125,000	\$ 125,000	\$ 584,000

FUND REVENUES AND EXPENDITURES

Elbert County 2020 Budget

Conservation Trust Fund (Fund 090)

Eileen Krauth, Deputy County 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.

	2017 AUDITED FINANCIALS	2018 AUDITED FINANCIALS	2019 ADOPTED BUDGET	2019 PROJECTED FINANCIALS	2020 BUDGET
BEGINNING FUND BALANCE	\$ 341,721	\$ 358,330	\$ 349,345	\$ 424,208	\$ 457,856
REVENUES					
Taxes	-	-	-	-	-
Special assessments	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	151,032	161,015	155,556	154,538	157,900
Charges for services	-	-	-	-	-
Net investment income	2,774	6,799	1,000	12,000	6,800
Miscellaneous	-	-	-	-	-
Total revenues	153,806	167,814	156,556	166,538	164,700
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	153,806	167,814	156,556	166,538	164,700
TOTAL FUNDS AVAILABLE	495,527	526,144	505,901	590,746	622,556
EXPENDITURES					
Current					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Public works	-	-	-	-	-
Public health and welfare	-	-	-	-	-
Culture and recreation	96,762	32,176	27,000	19,911	45,000
Auxiliary services	-	-	-	-	-
Pool vehicles	-	-	-	-	-
Debt service					
Principal and interest	-	-	-	-	-
Bond issuance costs	-	-	-	-	-
Capital outlay	40,435	22,294	95,000	57,979	200,000
Total expenditures	137,197	54,470	122,000	77,890	245,000
TRANSFERS OUT					
Intragovernmental	-	47,466	68,000	55,000	55,000
Total transfers out	-	47,466	68,000	55,000	55,000
TOTAL EXPENDITURES & TRANSFERS OUT REQUIRING APPROPRIATION	137,197	101,936	190,000	132,890	300,000
ENDING FUND BALANCE	\$ 358,330	\$ 424,208	\$ 315,901	\$ 457,856	\$ 322,556

FUND REVENUES AND EXPENDITURES

Elbert County 2020 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.

	2017 AUDITED FINANCIALS	2018 AUDITED FINANCIALS	2019 ADOPTED BUDGET	2019 PROJECTED FINANCIALS	2020 BUDGET
BEGINNING FUND BALANCE	\$ 501,284	\$ 3,285	\$ 3,559	\$ 3,559	\$ 3,833
REVENUES					
Taxes	-	-	-	-	-
Special assessments	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for services	-	-	-	-	-
Net investment income	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total revenues	-	-	-	-	-
OTHER FINANCING SOURCES					
Insurance recoveries	-	-	-	-	-
Sale of general capital assets	-	-	-	-	-
Total other financing sources	-	-	-	-	-
TRANSFERS IN					
Intragovernmental	473,727	472,000	472,000	472,000	472,000
Total transfers in	473,727	472,000	472,000	472,000	472,000
TOTAL REVENUES, OTHER FINANCING SOURCES & TRANSFERS IN	473,727	472,000	472,000	472,000	472,000
TOTAL FUNDS AVAILABLE	975,011	475,285	475,559	475,559	475,833
EXPENDITURES					
Current					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Public works	-	-	-	-	-
Public health and welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Auxiliary services	-	-	-	-	-
Pool vehicles	-	-	-	-	-
Debt service					
Principal and interest	471,726	471,726	471,726	471,726	471,727
Bond issuance costs	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	471,726	471,726	471,726	471,726	471,727
TRANSFERS OUT					
Intragovernmental	500,000	-	-	-	-
Total transfers out	500,000	-	-	-	-
TOTAL EXPENDITURES & TRANSFERS OUT REQUIRING APPROPRIATION	971,726	471,726	471,726	471,726	471,727
ENDING FUND BALANCE	\$ 3,285	\$ 3,559	\$ 3,833	\$ 3,833	\$ 4,106

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. General Fund taxes that support all departments are accounted for in this department.

Goals and Accomplishments

In 2019, County management and finance staff worked to realign the expenditures reported in this department. Many expenditures historically reported in this department have been budgeted between the following departments in 2020: Other County Administration, Human Resources, Finance, and Facilities and Maintenance.

Department Budget Summary

	2017 Actual	2018 Actual	2019 Adopted	2019 Projection	2020 Budget
Revenues:					
Taxes	\$ 6,655,359	\$ 7,650,195	\$ 7,532,127	\$ 7,546,761	\$ 8,567,420
Licenses and Permits	-	-	-	-	-
Fees and Charges	590,790	724,998	682,000	681,906	762,500
Interest Income	50,006	118,802	95,500	95,200	106,500
Intergovernmental	122,671	70,590	51,155	34,008	48,054
Intergovernmental Grants	181,299	39,062	-	-	-
Transfers In	55,911	101,150	68,000	68,000	55,000
Other	59,497	53,974	31,000	51,463	31,000
Total Revenues	\$ 7,715,533	\$ 8,758,771	\$ 8,459,782	\$ 8,477,337	\$ 9,570,474
Expenditures:					
Salaries and Wages	\$ 7,167	\$ 21,983	\$ -	\$ -	\$ -
Employee Benefits	3,655	4,073	4,500	3,655	-
Equipment and Supplies	20,604	6,631	15,300	5,000	-
Repairs and Maintenance	-	-	-	-	-
Other Services and Charges	582,599	431,257	550,361	649,767	206,000
Capital Projects and Equipment	-	-	-	-	-
Transfers Out	643,330	739,834	511,629	517,826	1,022,000
Total Expenditures	\$ 1,257,355	\$ 1,203,779	\$ 1,081,790	\$ 1,176,248	\$ 1,228,000
General Fund Support	\$ (6,458,179)	\$ (7,554,993)	\$ (7,377,992)	\$ (7,301,089)	\$ (8,342,474)

DEPARTMENT SUMMARIES

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 2019, the BOCC focused on implementing the County's 2018 - 2027 strategic plan, and achieved several critical strategic objectives. Examples include software and process improvements in payroll; use of new and expanded media outlets to distribute critical public information; completion of a community survey; use of new agenda management software to increase decision-making transparency; and updated land use regulations. Goals for 2020 include continued improvements in information technology systems and processes; prioritization and implementation of recommendations arising from the facilities condition assessment conducted in 2019; and execution of a comprehensive countywide compensation study and development of an updated countywide transportation plan that addresses the impacts of projected growth in the region.



Department Budget Summary

	2019				
	2017 Actual	2018 Actual	2019 Adopted	Projection	2020 Budget
Revenues:					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-	-
Fees and Charges	-	-	-	-	-
Intergovernmental	-	38,482	-	-	-
Transfers In	-	-	-	-	-
Other	-	-	-	-	-
Total Revenues	\$ -	\$ 38,482	\$ -	\$ -	\$ -
Expenditures:					
Salaries and Wages	\$ 197,008	\$ 193,830	\$ 203,196	\$ 203,196	\$ 197,812
Employee Benefits	17,477	29,389	35,579	35,951	37,817
Equipment and Supplies	1,839	6,868	2,500	1,881	1,000
Repairs and Maintenance	-	-	-	-	-
Other Services and Charges	44,051	40,308	44,500	42,060	43,980
Capital Projects and Equipment	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Expenditures	\$ 260,375	\$ 270,396	\$ 285,775	\$ 283,088	\$ 280,609
General Fund Support	\$ 260,375	\$ 231,914	\$ 285,775	\$ 283,088	\$ 280,609

DEPARTMENT SUMMARIES

Elbert County 2020 Budget

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 HR department supports the County's 175 employees. In 2019, HR staff continued to support supervisors by refining the employee performance evaluation process and facilitating supervisor training, and worked closely with Finance Department staff to implement important changes to the County's payroll system, a complex process requiring extensive coordination with department heads and elected officials. An Employee Handbook revision, a culmination of extensive work during 2019, will be issued in January 2020. In 2020, Human Resources has budgeted expenditures for a compensation study to help guide future employee compensation and benefit decisions.

Department Budget Summary

	2017 Actual	2018 Actual	2019 Adopted	2019 Projection	2020 Budget
Revenues:					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-	-
Fees and Charges	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Transfers In	-	-	-	-	-
Administrative Cost Allocation	13,235	20,152	28,016	28,016	14,496
Other	-	-	-	-	-
Total Revenues	\$ 13,235	\$ 20,152	\$ 28,016	\$ 28,016	\$ 14,496
Expenditures:					
Salaries and Wages	\$ 50,330	\$ 55,406	\$ 90,480	\$ 90,446	\$ 100,374
Employee Benefits	11,661	13,648	25,879	22,132	27,755
Equipment and Supplies	858	1,875	4,500	3,921	4,500
Repairs and Maintenance	-	-	-	-	-
Other Services and Charges	15,843	16,202	18,050	22,274	54,550
Capital Projects and Equipment	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Expenditures	\$ 78,692	\$ 87,132	\$ 138,909	\$ 138,773	\$ 187,178
General Fund Support	\$ 65,457	\$ 66,980	\$ 110,893	\$ 110,757	\$ 172,683

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, Health and 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

Elbert County recruited an experienced local government professional in the newly-designated Deputy County Manager role early in 2019, and staff have executed several strategic projects for HR, Finance, and Facilities during the year, including expanded social media and print media presence; completion of a comprehensive facilities condition assessment project; continued improvement in BOCC and Planning Commission agenda processes; and a robust and inclusive 2020 budget process. Goals for 2020 include addressing facilities investments, employee compensation, cybersecurity and geographic information systems needs, and economic development.

Department Budget Summary

	2017 Actual	2018 Actual	2019 Adopted	2019 Projection	2020 Budget
Revenues:					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-	-
Fees and Charges	-	-	-	-	-
Intergovernmental	-	72,645	-	-	-
Transfers In	-	-	-	-	-
Administrative Cost Allocation	68,167	72,645	129,494	129,494	50,529
Other	-	-	-	-	-
Total Revenues	\$ 68,167	\$ 145,290	\$ 129,494	\$ 129,494	\$ 50,529
Expenditures:					
Salaries and Wages	\$ 139,657	\$ 207,599	\$ 185,000	\$ 176,506	\$ 192,780
Employee Benefits	17,184	29,050	29,210	31,073	34,824
Equipment and Supplies	14,317	13,904	36,666	40,746	10,515
Repairs and Maintenance	-	-	-	-	-
Other Services and Charges	2,787	10,653	10,000	16,167	169,496
Capital Projects and Equipment	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Expenditures	\$ 173,944	\$ 261,206	\$ 260,876	\$ 264,492	\$ 407,614
General Fund Support	\$ 105,777	\$ 115,916	\$ 131,382	\$ 134,998	\$ 357,085

DEPARTMENT SUMMARIES

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 2019 included the following:

Continued improvement of desktop efficiencies through life-cycle services; network expansion resulting from new building additions (tower); new telephone system integration to administration building for additional location; created online appeal application for County Assessor; replaced and upgraded detention facility camera systems; worked on IT Strategic Project & Evaluation with a team consisting of the County Manager, Deputy County Manager, and Board Chair; migrated server-based email server to cloud-based system; continued improvement of mobile network capabilities for patrol vehicles; identified & remediated on-going threats to cyber-security; provided elected officials, staff and public with secure, reliable, and integrated technology solutions in alignment with county government responsibilities and goals; increased efficiencies through secure and available data and resources; provided leadership and planning for effective and strategic use of emerging technologies when department processes are followed; triage and mitigation of potential damages or data loss when software/hardware introduced without prior IT involvement.

Department goals for 2020 include continuation of hardware replacement through life-cycle services; constant and consistent network monitoring and adjustment to provide overall network stability; continuation of software and server management and upkeep to ensure reliability, availability and serviceability; enforcement of user compliance to ensure reliability, availability and serviceability; providing elected officials, staff and public with secure, reliable, and integrated technology solutions in alignment with County government responsibilities and goals; increasing efficiencies through secure and available data and resources; providing leadership and planning for effective and strategic use of emerging technologies; and demonstrating technical and operational excellence through a commitment to professionalism and continuous improvement.

Department Budget Summary

	2017 Actual		2018 Actual		2019 Adopted		2019 Projection		2020 Budget	
Revenues:										
Taxes	\$	-	\$	-	\$	-	\$	-	\$	-
Licenses and Permits		-		-		-		-		-
Fees and Charges		-		-		-		-		-
Intergovernmental		-		-		-		-		-
Transfers In		-		-		-		-		-
Administrative Cost Allocation		94,872		87,732		160,563		139,280		191,129
Other		-		-		-		-		-
Total Revenues	\$	94,872	\$	87,732	\$	160,563	\$	139,280	\$	191,129
Expenditures:										
Salaries and Wages	\$	78,464	\$	81,213	\$	136,500	\$	111,728	\$	139,230
Employee Benefits		14,331		16,553		28,799		23,242		30,713
Equipment and Supplies		125,728		226,194		153,500		163,526		129,500
Repairs and Maintenance		10,369		-		500		-		1,000
Other Services and Charges		449,624		569,292		657,502		640,976		697,800
Capital Projects and Equipment		-		-		35,000		9,105		-
Transfers Out		-		-		-		-		-
Total Expenditures	\$	678,515	\$	893,253	\$	1,011,801	\$	948,577	\$	998,243
General Fund Support	\$	583,644	\$	805,521	\$	851,238	\$	809,296	\$	807,114

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 2019, finance staff worked with County management to accomplish several tasks, including performing an annual review of the Finance Policies and Procedures and changing the County's payroll processes. The County continued their audit engagement with RubinBrown LLP, and again received a clean opinion on the Financial Statements.



Goals for 2020 include continuing to bring more year-end financial reporting processes in-house, inputting all of the County's assets into a new asset tracking software system, cleaning up the County's list of existing general ledger accounts, and continuing to provide Elected Officials, department directors, and citizens with timely financial information to assist in short-term and long-term decision making.

Department Budget Summary

	2017 Actual	2018 Actual	2019 Adopted	2019 Projection	2020 Budget
Revenues:					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-	-
Fees and Charges	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Transfers In	-	-	-	-	-
Administrative Cost Allocation	63,759	48,514	54,640	46,890	50,157
Other	-	-	-	-	-
Total Revenues	\$ 63,759	\$ 48,514	\$ 54,640	\$ 46,890	\$ 50,157
Expenditures:					
Salaries and Wages	\$ 110,060	\$ 86,617	\$ 116,000	\$ 117,510	\$ 120,146
Employee Benefits	10,745	16,890	27,232	27,930	29,253
Equipment and Supplies	4,015	2,398	5,600	2,864	3,000
Repairs and Maintenance	-	-	-	-	-
Other Services and Charges	27,243	16,725	25,725	23,101	196,675
Capital Projects and Equipment	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Expenditures	\$ 152,063	\$ 122,629	\$ 174,556	\$ 171,405	\$ 349,075
General Fund Support	\$ 88,304	\$ 74,116	\$ 119,916	\$ 124,515	\$ 298,918

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 2019, the Clerk & Recorder's Office continued to work with the Colorado Department of Revenue on implementation of Colorado DRIVES, the state's integrated software solution for driver and vehicle services. This included membership to a Statewide committee so assess, rank and prioritize various issues with the program. Accessibility improvements to the Clerk's Samuel Elbert Building were completed to comply with ADA requirements for Elections offices. The Office also increased staffing and began to cross-train certain employees to better serve the public. The Motor Vehicle department began to accept credit/debit cards, working closely with the Treasurer's Office to ensure proper balancing for our accounts.



Department Budget Summary

	2017 Actual	2018 Actual	2019 Adopted	2019 Projection	2020 Budget
Revenues:					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	1,808	1,841	1,000	1,840	2,200
Fees and Charges	788,016	760,613	1,025,500	921,364	934,600
Intergovernmental	-	-	-	-	-
Transfers In	-	-	-	-	-
Other	-	5,988	-	-	-
Total Revenues	\$ 789,823	\$ 768,442	\$ 1,026,500	\$ 923,204	\$ 936,800
Expenditures:					
Salaries and Wages	\$ 270,378	\$ 392,798	\$ 487,951	\$ 451,277	\$ 437,264
Employee Benefits	91,158	118,860	149,145	134,322	139,265
Equipment and Supplies	34,418	33,307	43,000	38,503	50,500
Repairs and Maintenance	-	-	500	-	500
Other Services and Charges	3,857	48,329	29,700	3,439	6,860
Capital Projects and Equipment	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Expenditures	\$ 399,811	\$ 593,295	\$ 710,296	\$ 627,541	\$ 634,389
General Fund Support	\$ (390,012)	\$ (175,147)	\$ (316,204)	\$ (295,663)	\$ (302,411)

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 2019, 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 2020 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

	2017 Actual	2018 Actual	2019 Adopted	2019 Projection	2020 Budget
Revenues:					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-	-
Fees and Charges	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Transfers In	-	-	-	-	-
Administrative Cost Allocation	40,551	32,449	42,620	42,620	23,232
Other	-	16,726	-	6,726	-
Total Revenues	\$ 40,551	\$ 49,175	\$ 42,620	\$ 49,346	\$ 23,232
Expenditures:					
Salaries and Wages	\$ 103,464	\$ 89,989	\$ 100,000	\$ 90,000	\$ 95,000
Employee Benefits	10,870	15,777	17,159	16,559	17,396
Equipment and Supplies	3,242	1,743	400	999	650
Repairs and Maintenance	-	-	-	-	-
Other Services and Charges	231,765	90,917	124,300	138,634	143,225
Capital Projects and Equipment	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Expenditures	\$ 349,339	\$ 198,426	\$ 241,859	\$ 246,191	\$ 256,271
General Fund Support	\$ 308,788	\$ 149,251	\$ 199,239	\$ 196,845	\$ 233,038

DEPARTMENT SUMMARIES

Elbert County 2020 Budget

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 2019, the Elections Department prepared, planned, and trained staff in advance of the most ambitious election period the State had ever done. Between the November 2019 Coordinated Election to the November 2020 Presidential election, the Elections Department will conduct four elections over a 12-month period. Goals for 2020 include continuing the planning, public education and training that will allow the department to continue conducting open, fair, and error-free elections.

Department Budget Summary

	2017 Actual	2018 Actual	2019 Adopted	2019 Projection	2020 Budget
Revenues:					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-	-
Fees and Charges	30,888	36,109	10,000	28,085	15,000
Intergovernmental	-	-	15,000	15,000	51,000
Transfers In	-	-	-	-	-
Other	-	-	-	-	-
Total Revenues	\$ 30,888	\$ 36,109	\$ 25,000	\$ 43,085	\$ 66,000
Expenditures:					
Salaries and Wages	\$ 39,502	\$ 51,638	\$ 52,917	\$ 50,753	\$ 106,520
Employee Benefits	11,184	12,738	13,282	12,783	28,561
Equipment and Supplies	29,319	68,615	67,000	32,367	125,000
Repairs and Maintenance	-	372	250	-	500
Other Services and Charges	32,664	42,814	62,819	32,692	61,344
Capital Projects and Equipment	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Expenditures	\$ 112,668	\$ 176,177	\$ 196,268	\$ 128,594	\$ 321,925
General Fund Support	\$ 81,781	\$ 140,068	\$ 171,268	\$ 85,509	\$ 255,925

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

At the beginning of 2019, the Deputy Treasurer moved to the elected Treasurer in a smooth transition, and a new Deputy Treasurer was appointed. A new employee hired at the end of 2018 has been a great addition to the staff. Goals for 2020 include continuing to maintain a high level of customer service; implement an iPayments system that will expedite online tax payments; and continue to focus on professional development.



Department Budget Summary

	2017 Actual	2018 Actual	2019 Adopted	2019 Projection	2020 Budget
Revenues:					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-	-
Fees and Charges	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Transfers In	-	-	-	-	-
Other	-	-	-	-	-
Total Revenues	\$ -				
Expenditures:					
Salaries and Wages	\$ 137,598	\$ 155,086	\$ 149,368	\$ 154,963	\$ 151,747
Employee Benefits	28,452	36,026	35,016	34,884	36,968
Equipment and Supplies	11,045	12,562	16,900	16,307	18,000
Repairs and Maintenance	-	-	-	-	-
Other Services and Charges	34,260	44,858	10,350	7,237	13,050
Capital Projects and Equipment	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Expenditures	\$ 211,355	\$ 248,532	\$ 211,634	\$ 213,391	\$ 219,765
Department Revenue in 000 *	550,794	647,636	635,800	637,958	726,000
General Fund Support	\$ (339,439)	\$ (399,105)	\$ (424,166)	\$ (424,567)	\$ (506,235)

* 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

To discover, list, classify and value all Elbert County property with the highest standards of professionalism. The Elbert County Assessor promotes consistency, fairness, uniformity and equity in the valuation of property and compliance with the Constitution, Statutes, and the regulations of the State Of Colorado. Our Staff is here to answer any questions concerning the office and the assessment of Elbert County in a courteous, professional and responsible manner.

Goals and Accomplishments

Department accomplishments in 2019 included the following:

All Elbert County parcels were reappraised for 2019 to Colorado State Board of Equalization Standards, International Association of Assessing Officers Standards and in compliance with the Colorado Constitution and CRS; statistical standards were tested and audited internally for compliance; implementation of a process and procedure to allow property owners to appeal online for 2019 property valuations; provided property owners an interactive public residential sales map for the 2019 reappraisal; completed over 1,000 real property improvement inspections; completed data entry for all agricultural surveys received and implementation of an agricultural review process that meets Colorado Statutory requirements, including mass mailings to all Agricultural parcels that lacked sufficient documented information; completed a detailed procedure that outlines field inspections for appraisal staff; completed cross training in critical areas such as Senior/Vet exemptions, natural resources, title administration and conveyance duties; completed restructure and rewrite Assessor office job descriptions and structure; completed integration of electronic permit data builds for Assessor’s inspection process, the process is limited to manually matching various data files utilizing assessor data tools due to lack of access to building department data and inadequate data storage mechanisms; and completed GIS delivery of ArcGIS Pro Fabric and training for 2019.



Department goals for 2020 include continuation of Agricultural classification and review process that meets Colorado Statutory requirements and Colorado Division of Property Taxation guidelines; continuation of cross-training processes for 2020 and 2021 re-appraisal to eliminate any single points of failure within all assessment functions such as GIS, administrative, and personal property functions; five year updates or non-routine inspections on a minimum of 1,500 improved real property parcels; collaboration with County administration for tools to rebuild and rewrite the Assessor portion of the county website; continuation of developing an agricultural and commercial classification review and discovery process; complete a detailed procedure that outlines data entry for appraisal staff; continuation of working collaboratively with the appraisal staff during the upcoming intervening year on procedures and processes; continuation of making advances in technology and work flow processes to complete tasks as efficiently as possible; review the process for 2019 revaluation in order to streamline and continue to improve upon the upcoming 2021 reappraisal; and prepare and present a budget that is economical and sufficient to maintain an accurate database, personnel, and support services for the 2021 fiscal year.

Department Budget Summary

	2017 Actual	2018 Actual	2019 Adopted	2019 Projection	2020 Budget
Revenues:					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Other	5,596	7,254	5,692	5,732	5,000
Total Revenues	\$ 5,596	\$ 7,254	\$ 5,692	\$ 5,732	\$ 5,000
Expenditures:					
Salaries and Wages	\$ 321,052	\$ 357,768	\$ 361,276	\$ 351,004	\$ 367,207
Employee Benefits	94,754	109,667	113,958	107,807	118,759
Equipment and Supplies	14,737	7,366	17,021	9,713	7,200
Other Services and Charges	13,714	18,574	13,905	17,842	35,050
Total Expenditures	\$ 444,257	\$ 493,374	\$ 506,160	\$ 486,366	\$ 528,215
General Fund Support	\$ 438,662	\$ 486,120	\$ 500,468	\$ 480,634	\$ 523,215

DEPARTMENT SUMMARIES

Facilities and Maintenance (Department 060)

3.5 FTE Employees

Eileen Krauth, Deputy County 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

During 2019, the department was challenged by a vacancy in a management position and associated project management. Despite this, the team was able to complete the long-delayed installation of a lift in the Samuel Elbert Building and to obtain the certificate of occupancy for Health & Human Service's second building. Goals for 2020 include filling the manager vacancy, convening a facilities project prioritization committee, and beginning to implement recommendations resulting from the County's facilities condition assessment project completed in 2019.

Department Budget Summary

	2017 Actual	2018 Actual	2019 Adopted	2019 Projection	2020 Budget
Revenues:					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-	-
Fees and Charges	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Transfers In	-	-	-	-	-
Administrative Cost Allocation	7,598	5,699	22,504	22,504	4,100
Other	-	-	-	-	-
Total Revenues	\$ 7,598	\$ 5,699	\$ 22,504	\$ 22,504	\$ 4,100
Expenditures:					
Salaries and Wages	\$ 57,141	\$ 99,478	\$ 112,218	\$ 122,554	\$ 161,848
Employee Benefits	13,494	26,973	29,732	32,000	49,386
Equipment and Supplies	22,299	13,125	22,100	19,032	13,000
Repairs and Maintenance	32,918	60,568	83,200	87,236	73,500
Other Services and Charges	40,427	48,870	75,000	162,741	85,400
Capital Projects and Equipment	-	-	149,000	30,946	-
Transfers Out	-	-	-	-	-
Total Expenditures	\$ 166,280	\$ 249,014	\$ 471,250	\$ 454,509	\$ 383,133
General Fund Support	\$ 158,682	\$ 243,315	\$ 448,746	\$ 432,005	\$ 379,034

DEPARTMENT SUMMARIES

General Fund Fleet (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

Two replacement vehicles were purchased during 2019 to ensure County employees are traveling safely. No replacements or additions to the General Fund's fleet vehicles are planned for 2020.

Department Budget Summary

	2017 Actual	2018 Actual	2019 Adopted	2019 Projection	2020 Budget
Revenues:					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-	-
Fees and Charges					
Intergovernmental					
Transfers In	-	-	-	-	-
Other					
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures:					
Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	-	-	-	-	-
Equipment and Supplies	-	6	-	20	-
Repairs and Maintenance	11,667	11,029	8,000	9,370	9,000
Other Services and Charges	6,717	14,487	10,000	15,063	18,000
Capital Projects and Equipment	-	23,625	80,000	80,880	-
Transfers Out	-	-	-	-	-
Total Expenditures	\$ 18,384	\$ 49,147	\$ 98,000	\$ 105,333	\$ 27,000
General Fund Support	\$ 18,384	\$ 49,147	\$ 98,000	\$ 105,333	\$ 27,000

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 statute C.R.S. 16-18-101(3).

Department Budget Summary

	2017 Actual	2018 Actual	2019 Adopted	2019 Projection	2020 Budget
Revenues:					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-	-
Fees and Charges	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Transfers In	-	-	-	-	-
Other	31,264	13,501	25,000	13,583	20,000
Total Revenues	\$ 31,264	\$ 13,501	\$ 25,000	\$ 13,583	\$ 20,000
Expenditures:					
Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	-	-	-	-	-
Equipment and Supplies	-	-	-	-	-
Repairs and Maintenance	-	-	-	-	-
Other Services and Charges	559,153	583,004	609,226	604,392	647,933
Capital Projects and Equipment	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Expenditures	\$ 559,153	\$ 583,004	\$ 609,226	\$ 604,392	\$ 647,933
General Fund Support	\$ 527,889	\$ 569,504	\$ 584,226	\$ 590,809	\$ 627,933

Note: The 18th Judicial District comprises Elbert, Lincoln, Douglas and Arapahoe Counties, and is funded on a per capita basis by each. The Elbert County share represents 2.56% of the total funding provided to the district.

DEPARTMENT SUMMARIES

Justice Center (Department 210)

Eileen Krauth, Deputy County 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

	2017 Actual	2018 Actual	2019 Adopted	2019 Projection	2020 Budget
Revenues:					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-	-
Fees and Charges	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Transfers In	-	-	-	-	-
Other	-	-	-	-	-
Total Revenues	\$ -				
Expenditures:					
Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	-	-	-	-	-
Equipment and Supplies	1,301	1,114	1,000	630	1,000
Repairs and Maintenance	23,919	30,682	56,960	35,887	40,200
Other Services and Charges	73,388	76,681	100,200	75,883	80,700
Capital Projects and Equipment	16,558	-	-	-	-
Transfers Out	-	-	-	-	-
Total Expenditures	\$ 115,166	\$ 108,476	\$ 158,160	\$ 112,400	\$ 121,900
General Fund Support	\$ 115,166	\$ 108,476	\$ 158,160	\$ 112,400	\$ 121,900

Sheriff's Office (Department 211)

35.5 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 warden, 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 new administration of the Sheriff's Office made significant operational and administrative changes in 2019. The Sheriff's Office worked to improve relationships with first response entities inside and outside the County, the first reserve officer for the Sheriff's Office was sworn in, and a full-time narcotic investigator was brought on board to work a variety of cases, including cases with neighboring agencies. Additionally, the Sheriff's Office is undergoing a full overhaul of policies and procedures, and instituted a citizen's advisory committee.



The Sheriff's Office worked with County administration and finance staff to implement new overtime calculations for sworn employees in 2020, which will result in a more fair and consistent calculation of overtime pay.

The detentions division of the Sheriff's Office has been split out in the 2020 budget (reference Department 212) to enhance expenditure tracking and transparency between detentions and patrol.

Department Budget Summary

	2017 Actual	2018 Actual	2019 Adopted	2019 Projection	2020 Budget
Revenues:					
Fees and Charges	\$ 94,301.14	\$ 131,415.31	\$ 51,500.00	\$ 136,589.00	\$ 71,000.00
Intergovernmental	116,442	109,509	118,000	114,913	115,500
Grants - Intergovernmental	427,986	164,510	85,678	96,418	200,756
Transfers In	-	-	-	-	3,439
Other	46,044	50,617	-	38,744	-
Total Revenues	\$ 684,773	\$ 456,051	\$ 255,178	\$ 386,664	\$ 390,695
Revenues Reported in General Fund	\$ 684,773.04	\$ 456,051.43	\$ 255,178.00	\$ 386,664.23	\$ 186,500.00
Revenues Reported in Grant Fund	-	-	-	-	200,756
Transfers In Reported in Grant Fund	-	-	-	-	3,439
	\$ 684,773	\$ 456,051	\$ 255,178	\$ 386,664	\$ 390,695
Expenditures:					
Salaries and Wages	\$ 1,872,526	\$ 2,280,565	\$ 2,851,095	\$ 2,541,414	\$ 1,986,860
Employee Benefits	443,291	573,398	733,808	639,699	543,453
Equipment and Supplies	163,183	110,738	131,708	154,390	119,080
Repairs and Maintenance	93,758	95,265	81,000	102,675	99,000
Other Services and Charges	917,443	839,808	1,059,720	890,411	627,956
Principal and Interest	-	15,636	-	-	-
Capital Projects and Equipment	42,679	31,135	-	29,970	-
Transfers Out	-	-	-	-	3,439
Total Expenditures and Transfers Out	\$ 3,532,880	\$ 3,946,546	\$ 4,857,331	\$ 4,358,559	\$ 3,379,788
Expenditures Reported in General Fund	\$ 3,532,880	\$ 3,946,546	\$ 4,857,331	\$ 4,358,559	\$ 3,172,154
Transfers Out Reported in General Fund	-	-	-	-	3,439
Expenditures Reported in Grant Fund	-	-	-	-	204,195
	\$ 3,532,880	\$ 3,946,546	\$ 4,857,331	\$ 4,358,559	\$ 3,379,788
General Fund Support	\$ 2,848,107	\$ 3,490,495	\$ 4,602,153	\$ 3,971,894	\$ 3,175,593

DEPARTMENT SUMMARIES

Sheriff's Office Detentions (Department 212)

17.5 FTE Employees

Tim Norton, County Sheriff

751 Ute Avenue, Kiowa, CO 80117

Description and Mission

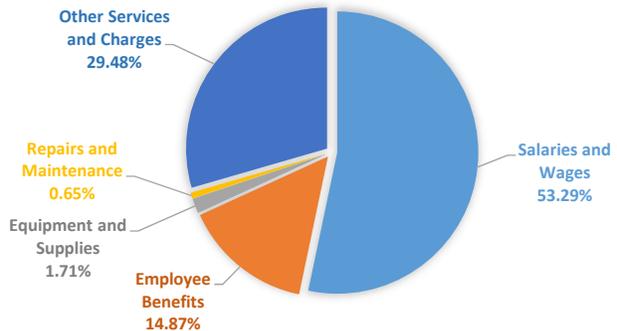
The Sheriff's Office has statutory requirements to maintain the County's jail and transport prisoners. The purpose of this department is to account for revenues and expenditures associated with the Sheriff's Office Detentions division, separately from the other Sheriff's Office expenses.

Goals and Accomplishments

In 2019, the Sheriff's Office underwent a staffing structure reorganization, which allowed for the movement of FTEs to the detentions division. Additionally, this allowed for detentions employees to go from 12-hour shifts to 10-hour shifts.

The detentions division of the Sheriff's Office has been split out in the 2020 budget (reference Department 212) to enhance expenditure tracking and transparency between detentions and patrol.

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



Department Budget Summary

	2017 Actual	2018 Actual	2019 Adopted	2019 Projection	2020 Budget
Revenues:					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-	-
Fees and Charges	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Grants	-	-	-	-	-
Transfers In	-	-	-	-	-
Other	-	-	-	-	37,500
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ 37,500
Expenditures:					
Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ 893,754
Employee Benefits	-	-	-	-	249,378
Equipment and Supplies	-	-	-	-	28,650
Repairs and Maintenance	-	-	-	-	10,900
Other Services and Charges	-	-	-	-	494,500
Capital Projects and Equipment	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 1,677,182
General Fund Support	\$ -	\$ -	\$ -	\$ -	\$ 1,639,682

DEPARTMENT SUMMARIES

Elbert County 2020 Budget

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 2019, the Coroner's Office upgraded an aging facility, and continued to provide statutory services to the residents of Elbert County. Goals for 2020 include continued training for the Coroner and her deputies.

Department Budget Summary

	2017 Actual		2018 Actual		2019 Adopted		2019 Projection		2020 Budget	
Revenues:										
Taxes	\$	-	\$	-	\$	-	\$	-	\$	-
Licenses and Permits		-		-		-		-		-
Fees and Charges		-		-		-		-		-
Intergovernmental		-		-		-		-		-
Grants		-		2,356		-		-		-
Transfers In		-		-		-		-		-
Other		-		2,021		-		156		-
Total Revenues	\$	-	\$	4,377	\$	-	\$	156	\$	-
Expenditures:										
Salaries and Wages	\$	40,790	\$	42,100	\$	50,501	\$	60,424	\$	62,305
Employee Benefits		25,755		22,140		23,389		32,665		36,249
Equipment and Supplies		8,913		4,180		9,400		7,611		9,400
Repairs and Maintenance		158		571		2,500		870		2,500
Other Services and Charges		38,463		39,429		74,800		39,392		56,850
Capital Projects and Equipment		-		-		-		7,881		-
Principal and Interest		7,480		9,974		9,974		9,974		9,974
Transfers Out		-		-		-		-		-
Total Expenditures	\$	121,559	\$	118,393	\$	170,564	\$	158,817	\$	177,278
General Fund Support	\$	121,559	\$	114,016	\$	170,564	\$	158,662	\$	177,278

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

In 2019, OEM and the EOC staff successfully mitigated widespread regional impacts generated by "Bomb Cyclone" blizzard of March 2019 through sheltering over 450 stranded motorists across seven shelters for almost 72 hrs. Continued to build an effective Emergency Operations Center (EOC) staff that involved conducting functional exercises in addition to quarterly EOC training meetings for all staff. Worked to develop a detailed Continuity of Operations Plan for the County. Conducted Multi-Agency Coordination (MAC) meeting that included members from DC OEM, AC OEM, ECHHS, TCHD, EFPD, RFPD, ECSO, CSU Extension, ARES, School District representatives, ARC and ECCA. Conducted Local Emergency Planning Committee (LEPC) meeting that included representatives from first responders, school districts, local commercial businesses and the State. Continued to develop working relationships with all of the agencies/businesses within and across neighboring Counties. Cultivated working relationships with Arapahoe, El Paso, Lincoln and Douglas counties.

In 2020, OEM plans to maximize effectiveness through a wide spectrum of meetings, public/government outreach, refinement of response/coordination plans, training exercises etc. Preparing for update to County's Hazard Mitigation Plan in 2020. Build stronger relationships with response partners, neighboring County OEMs, Fire Chiefs, Law Enforcement agencies, school admin, churches, businesses, etc. Develop a robust training and exercise plan that incorporates EOC/MAC/LEPC. Review EOP and develop updates in order to keep pace with changes within County. Develop and implement Disaster Recovery plan.

Department Budget Summary

	2017 Actual	2018 Actual	2019 Adopted	2019 Projection	2020 Budget
Revenues:					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Grants - Intergovernmental	\$ 28,000	\$ 28,143	\$ 39,000	\$ 28,000	\$ 28,000
Transfers In	-	-	-	-	28,000
Total Revenues	\$ 28,000	\$ 28,143	\$ 39,000	\$ 28,000	\$ 56,000
Revenues Reported in General Fund	\$ 28,000	\$ 28,143	\$ 39,000	\$ 28,000	\$ -
Revenues Reported in Grant Fund	-	-	-	-	28,000
Transfers In Reported in Grant Fund	-	-	-	-	28,000
	\$ 28,000	\$ 28,143	\$ 39,000	\$ 28,000	\$ 56,000
Expenditures:					
Salaries and Wages	\$ 51,457	\$ 52,174	\$ 53,040	\$ 52,520	\$ 54,101
Employee Benefits	4,114	8,824	8,816	9,184	9,527
Equipment and Supplies	5,918	5,532	6,300	7,839	9,600
Repairs and Maintenance	-	1,140	660	3,513	5,500
Other Services and Charges	28,531	4,974	10,583	10,045	18,400
Transfers Out	-	-	-	-	28,000
Total Expenditures and Transfers Out	\$ 90,020	\$ 72,645	\$ 79,399	\$ 83,102	\$ 125,128
Expenditures Reported in General Fund	\$ 90,020	\$ 72,645	\$ 79,399	\$ 83,102	\$ 41,128
Transfers Out Reported in General Fund	-	-	-	-	28,000
Expenditures Reported in Grant Fund	-	-	-	-	56,000
	\$ 90,020	\$ 72,645	\$ 79,399	\$ 83,102	\$ 125,128
General Fund Support	\$ 62,020	\$ 44,502	\$ 40,399	\$ 55,102	\$ 69,128

DEPARTMENT SUMMARIES

Building (Department 280)

5 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 2019, the department led the adoption and implementation of the 2018 International Building Codes, and continued to see improvement in the resolution of building code violations, based on procedures created in 2018. In 2020, the Building Department has added one inspector position, with the goal of improving response times for inspections and improved customer service for Elbert County residents.

Department Budget Summary

	2017 Actual	2018 Actual	2019 Adopted	2019 Projection	2020 Budget
Revenues:					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	5,643,787	868,379	1,500,000	1,054,809	977,400
Fees and Charges	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Transfers In	-	-	-	-	-
Other	-	-	-	-	6,000
Total Revenues	\$ 5,643,787	\$ 868,379	\$ 1,500,000	\$ 1,054,809	\$ 983,400
Expenditures:					
Salaries and Wages	\$ 114,726	\$ 171,750	\$ 201,319	\$ 234,607	\$ 268,543
Employee Benefits	24,887	35,855	51,195	53,742	63,364
Equipment and Supplies	1,796	4,205	6,500	4,103	4,400
Repairs and Maintenance	-	-	-	-	-
Other Services and Charges	99,505	16,071	3,600	1,699	1,700
Capital Projects and Equipment	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Expenditures	\$ 240,914	\$ 227,881	\$ 262,614	\$ 294,150	\$ 338,007
General Fund Support	\$ (5,402,874)	\$ (640,498)	\$ (1,237,386)	\$ (760,659)	\$ (645,393)

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 2019, the department worked with the Planning Commission and the Board of County Commissioners to adopt revisions to the County's Zoning and Subdivision Regulations, and three subsequent amendments during the year, ensuring that the regulations are modern and accurate. CDS personnel reviewed the first Economic Development Zone (EDZ) Site Development Plan, which was approved in October. CDS worked closely with Commissioners and the County Attorney to revise the permitting process for Industrial Hemp; and corrected all but two properties previously designated as XX/NZ. The County added a Compliance Officer position in 2019, and the employee became certified in October by the Colorado Association of Code Enforcement Officials. During 2020, CDS will increase staffing to provide better customer service at the office's front counter and continue to reduce dependence upon outside contractors for plan reviews. CDS continues to emphasize professional development for exempt and non-exempt personnel.

Department Budget Summary

	2017 Actual	2018 Actual	2019 Adopted	2019 Projection	2020 Budget
Revenues:					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	15,000	17,710	83,600
Fees and Charges	408,487	188,438	325,000	361,056	246,000
Intergovernmental	-	-	-	-	-
Grants	27,191	47,809	-	-	-
Transfers In	-	-	-	-	-
Other	-	-	-	-	-
Total Revenues	\$ 435,678	\$ 236,247	\$ 340,000	\$ 378,766	\$ 329,600
Expenditures:					
Salaries and Wages	\$ 119,866	\$ 95,698	\$ 217,139	\$ 247,060	\$ 316,896
Employee Benefits	16,096	19,477	55,205	57,024	79,352
Equipment and Supplies	1,058	12,622	6,500	5,118	8,500
Repairs and Maintenance	-	-	-	-	-
Other Services and Charges	461,297	532,535	202,200	193,367	130,700
Capital Projects and Equipment	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Expenditures	\$ 598,317	\$ 660,332	\$ 481,043	\$ 502,569	\$ 535,448
General Fund Support	\$ 162,638	\$ 424,085	\$ 141,043	\$ 123,802	\$ 205,848

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

315 of 2019's 347 active members entered County fair exhibits, resulting in nearly 2,300 entries in general and animal categories. Members entered 119 general projects at the Colorado State Fair and over 50 of these were champions, grand champions, or reserve champions (including one division reserve grand champion!). 30 members entered market animals, and 3 of those made the Junior Livestock Sale, including Soren Freund, who showed the Grand Champion Market Goat. 66 members participated in State Shoots, resulting in numerous team awards and individual recognitions. Members competed in State Specialty contests, earning distinctions in fashion revue, cake decorating, creative cooking, Rocket Fly Day, and Robotics Challenge Tournament, dog trials, and the state horse show. Goals for 2020 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.

Department Budget Summary

	2017 Actual	2018 Actual	2019 Adopted	2019 Projection	2020 Budget
Revenues:					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-	-
Fees and Charges	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Grants	-	-	-	-	-
Transfers In	-	-	-	-	-
Other	1,741	1,832	2,700	2,197	1,350
Total Revenues	\$ 1,741	\$ 1,832	\$ 2,700	\$ 2,197	\$ 1,350
Expenditures:					
Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	-	-	-	-	-
Equipment and Supplies	3,619	2,889	3,769	3,530	3,835
Repairs and Maintenance	-	-	-	-	-
Other Services and Charges	8,944	8,177	9,905	8,132	10,150
Capital Projects and Equipment	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Expenditures	\$ 12,563	\$ 11,066	\$ 13,674	\$ 11,661	\$ 13,985
General Fund Support	\$ 10,822	\$ 9,234	\$ 10,974	\$ 9,464	\$ 12,635

DEPARTMENT SUMMARIES

Fairgrounds (Department 520)

1 FTE Employee

Eileen Krauth, Deputy County 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

Work began in 2019 to complete some repairs and maintenance priorities around the fairgrounds. The County plans to continue these repair and maintenance priorities to the fairgrounds facilities and grounds during 2020.

Department Budget Summary

	2017 Actual	2018 Actual	2019 Adopted	2019 Projection	2020 Budget
Revenues:					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-	-
Fees and Charges	45,640	42,982	45,000	45,000	45,000
Intergovernmental	-	-	-	-	-
Transfers In	-	-	-	-	-
Other	-	-	-	-	-
Total Revenues	\$ 45,640	\$ 42,982	\$ 45,000	\$ 45,000	\$ 45,000
Expenditures:					
Salaries and Wages	\$ 89,763	\$ 97,166	\$ 97,563	\$ 59,667	\$ 42,556
Employee Benefits	23,314	28,606	28,760	20,126	24,992
Equipment and Supplies	311	480	800	4,467	2,300
Repairs and Maintenance	3,838	2,616	6,000	10,021	10,000
Other Services and Charges	31,109	28,992	36,440	42,385	33,180
Capital Projects and Equipment	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Expenditures	\$ 148,336	\$ 157,859	\$ 169,562	\$ 136,665	\$ 113,028
General Fund Support	\$ 102,696	\$ 114,878	\$ 124,562	\$ 91,665	\$ 68,028

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.

Goals and Accomplishments

The 2019 Elbert County Fair featured many returning events from 2018, while introducing some new programs and opportunities for the visitors and competitors. The Fair Board has maintained the goal of keeping the Elbert County Fair a free fair; no admission or parking is charged to visitors.

Department Budget Summary

	2017 Actual	2018 Actual	2019 Adopted	2019 Projection	2020 Budget
Revenues:					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-	-
Fees and Charges	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Transfers In	-	-	-	-	-
Other	19,523	22,935	16,750	20,022	22,000
Total Revenues	\$ 19,523	\$ 22,935	\$ 16,750	\$ 20,022	\$ 22,000
Expenditures:					
Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	-	-	-	-	-
Equipment and Supplies	-	-	-	-	-
Repairs and Maintenance	-	-	-	-	-
Other Services and Charges	26,801	33,793	45,000	36,674	45,000
Capital Projects and Equipment	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Expenditures	\$ 26,801	\$ 33,793	\$ 45,000	\$ 36,674	\$ 45,000
General Fund Support	\$ 7,278	\$ 10,859	\$ 28,250	\$ 16,652	\$ 23,000

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 2019, the Elbert County 4-H Youth Council placed third in the state for pickup raffle sales, earning a bonus. The Youth Council and Leaders' Council provided over \$15,000 for members to attend district, state and national events and competitions. Additionally, the Leaders' Council awarded \$3,500 in scholarships to graduating seniors. 23 of 28 graduating 4-H seniors have enrolled in post-secondary education. 4-H enrollment was 347, almost 6% of the county population of eligible youth. Master Gardener Volunteers and Master Food Safety Advisors hosted 9 well-attended community seminars. Goals for 2020 include 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

	2017 Actual	2018 Actual	2019 Adopted	2019 Projection	2020 Budget
Revenues:					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-	-
Fees and Charges	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Transfers In	-	-	-	-	-
Other	-	-	-	-	-
Total Revenues	\$ -				
Expenditures:					
Salaries and Wages	\$ 84,429	\$ 83,947	\$ 82,294	\$ 82,882	\$ 86,159
Employee Benefits	22,458	23,762	24,812	24,810	26,653
Equipment and Supplies	1,614	2,409	3,900	2,923	3,900
Repairs and Maintenance	700	404	700	600	700
Other Services and Charges	30,401	23,024	32,000	31,169	34,000
Capital Projects and Equipment	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Expenditures	\$ 139,602	\$ 133,545	\$ 143,706	\$ 142,384	\$ 151,412
General Fund Support	\$ 139,602	\$ 133,545	\$ 143,706	\$ 142,384	\$ 151,412

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 2019, the Office provided assistance to over 400 veterans in Elbert County access Veteran's Administration benefits or obtaining information relating to their veteran status. Goals for 2020 include continuing to reach 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

	2017 Actual	2018 Actual	2019 Adopted	2019 Projection	2020 Budget
Revenues:					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-	-
Fees and Charges	-	-	-	-	-
Intergovernmental	-	-	-	14,700	14,700
Transfers In	-	-	-	-	-
Other	-	-	-	-	-
Total Revenues	\$ -	\$ -	\$ -	\$ 14,700	\$ 14,700
Expenditures:					
Salaries and Wages	\$ -	\$ -	\$ -	\$ 14,700	\$ 14,700
Employee Benefits	-	-	-	1,500	1,429
Equipment and Supplies	-	-	-	-	-
Repairs and Maintenance	-	-	-	-	-
Other Services and Charges	-	-	-	-	-
Capital Projects and Equipment	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ 16,200	\$ 16,129
General Fund Support	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,429

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

	2017 Actual	2018 Actual	2019 Adopted	2019 Projection	2020 Budget
Revenues:					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-	-
Fees and Charges	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Transfers In	-	-	-	-	-
Other	-	-	-	-	-
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures:					
Salaries and Wages	\$ 2,200	\$ 2,273	\$ 3,036	\$ 3,036	\$ 3,036
Employee Benefits	308	8,671	9,411	9,411	10,270
Equipment and Supplies	-	-	-	-	-
Repairs and Maintenance	-	-	-	-	-
Other Services and Charges	-	-	-	-	-
Capital Projects and Equipment	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Expenditures	\$ 2,508	\$ 10,944	\$ 12,447	\$ 12,447	\$ 13,306
General Fund Support	\$ 2,508	\$ 10,944	\$ 12,447	\$ 12,447	\$ 13,306

Public Health Department

3.5 FTE Employees

Jerri Spear, Director of Health and Human Services

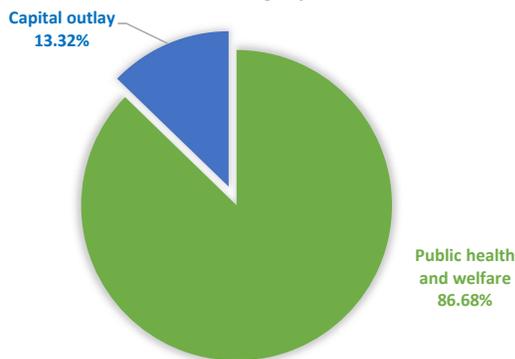
Description and Mission

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.

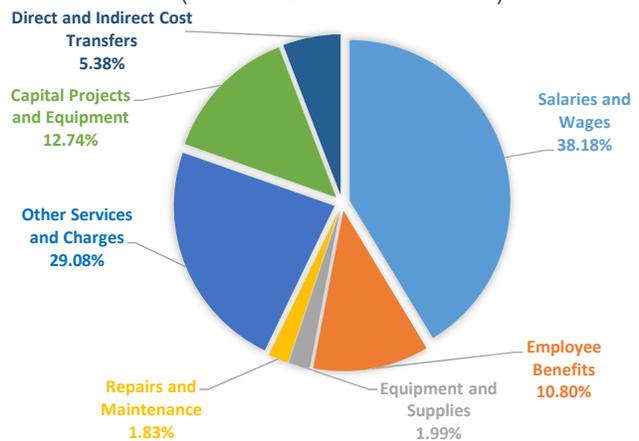
Goals and Accomplishments

During 2019, Elbert County Public Health collaborated with Tri-County Public Health to hire a Health Education Specialist for the Tobacco Prevention Program. The department made significant progress on the Colorado Health Assessment and Planning System (CHAPS), and participated in development of the East-Central Colorado Public Health Partnership to enhance regional collaboration and service delivery. Goals for 2020 include finalization of the five-year CHAPS process, implementation of the County's Public Health Improvement Plan, and completion of an office remodel to allow for improved service delivery.

2020 Public Health Fund Expenditures by Audit Category



2020 Public Health Fund Expenditures by Type (summarized in table below)



Summary of Expenditures by Type

	2017 Actual	2018 Actual	2019 Adopted	2019 Projection	2020 Budget
Expenditures:					
Salaries and Wages	\$ 103,202	\$ 137,463	\$ 179,759	\$ 99,413	\$ 149,820
Employee Benefits	17,957	27,809	55,427	27,979	42,373
Equipment and Supplies	4,348	1,262	7,749	1,828	7,824
Repairs and Maintenance	5,910	1,008	7,200	1,043	7,200
Other Services and Charges	65,647	50,401	113,981	56,798	114,131
Capital Projects and Equipment	326,354	-	30,000	-	50,000
Direct and Indirect Cost Transfers	26,969	25,724	39,752	39,752	21,101
Total Expenditures	\$ 550,386	\$ 243,667	\$ 433,868	\$ 226,814	\$ 392,449

Road and Bridge Department

55 FTE Employees

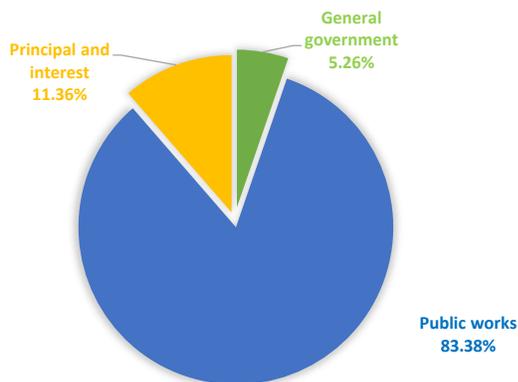
Rory Hale, Director of Public Works

215 Comanche Street, Kiowa, CO 80117

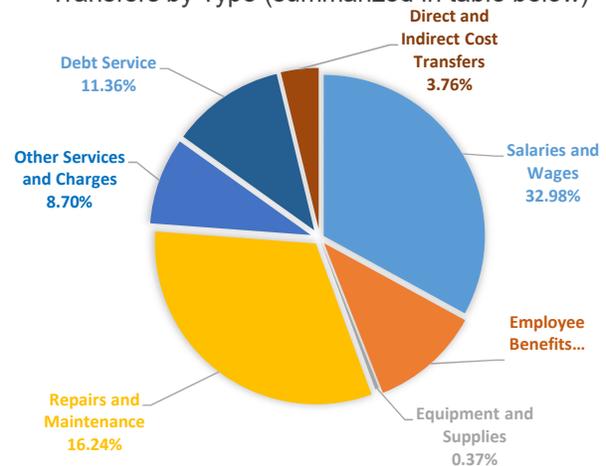
Description and Mission

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.

2020 Road & Bridge Fund Expenditures by Audit Category



2020 Road & Bridge Fund Expenditures and Transfers by Type (summarized in table below)



Summary of Expenditures and Transfers by Type

	2017 Actual	2018 Actual	2019 Adopted	2019 Projection	2020 Budget
Expenditures:					
Salaries and Wages	\$ 1,822,335	\$ 2,245,476	\$ 2,411,021	\$ 2,414,862	\$ 2,630,066
Employee Benefits	520,085	643,759	761,199	736,563	880,420
Equipment and Supplies	26,743	13,573	20,550	26,295	29,300
Repairs and Maintenance	1,340,012	2,007,417	2,205,500	2,295,428	2,536,000
Other Services and Charges	500,607	525,609	562,517	536,947	693,498
Capital Projects and Equipment	2,175,288	785,446	-	-	-
Debt Service	932,032	1,048,651	767,145	741,971	906,000
Direct and Indirect Cost Transfers	234,378	226,713	345,161	345,161	300,000
Transfers Out	-	7,429	-	-	-
Total Expenditures	\$ 7,551,481	\$ 7,504,073	\$ 7,073,093	\$ 7,097,226	\$ 7,975,284

Road and Bridge Department

55 FTE Employees

Rory Hale, Director of Public Works

215 Comanche Street, Kiowa, CO 80117

2019 Accomplishments

Continued to update the Road & Bridge page on the County website with current projects, road construction and provide citizens with a planning calendar of upcoming projects.

Increased training to Road and Bridge employees to aid in greater effectiveness. A total of 400 hours were devoted to safety and an additional 200 hours to advanced skill training.

18 Special Projects were completed during 2019.

Road and Bridge employees responded to five mutual aid calls, providing equipment and staff support to the local fire districts, CDOT and the Sheriff's Department. This included three days of mutual aid support during the Bomb Cyclone event in March, 2019.

Completed the pavement project in the Sun Country Meadows subdivision through a PID voter initiative.

19 new culverts were installed throughout the county to improve drainage on several roads.

Crack seal treatment was applied to 25 miles of asphalt roads.

A total of 4,500 tons of asphalt was used to patch many county asphalt roads to include overlays on Taos Trail and Delbert Road.

Replaced \$120,000 of signage around the County as part of a complete multi-year signage replacement program.



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

Graveled in all 19 blade areas in the County.

Completed a Bridge Assessment with third party contractor Stantec which inventoried, evaluated and rated all 34 bridge structures within the County.

Received grant funding from DOLA to update the West Elbert County Transportation Master Plan in place since 2008. An update to encompass the entire County is expected in 2020.

Completed a comprehensive five-year Capital Improvement Program (CIP) for Elbert County Road & Bridge division.

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.

2019 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.

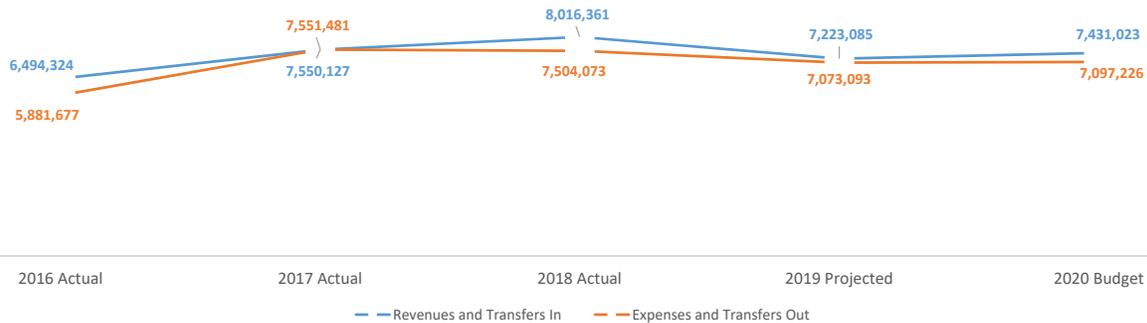
Road and Bridge Department

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)



2020 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 safety policy specific to Road and Bridge operations.

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.

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. This will be a multi-month project expected to be completed by December 31, 2020.

Complete an update to the West Elbert County Transportation Master Plan utilizing DOLA matching grant and expanding the plan into an Elbert County Transportation Master Plan that incorporates all areas of the County rather than the western corridor only.

Complete a comprehensive gravel road assessment detailing condition of all gravel roadways with the County.



Department of Human Services

19 FTE Employees

Jerri Spear, Director of Health and 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. For 2020, the County share is projected to be higher due to anticipated capital project costs relating to expansion of the department's office space.

Goals and Accomplishments

Accomplishments in 2019 include full staffing of the child welfare/adult protection unit; implementation of new State computer systems and upgrades: TRAILS Modernization and CBMS Transformation; upgraded to GEN-3 with Axiom, which produces more timely financial reporting to the State; received LEAP grant funding for improved community outreach. Goals for 2020 include Child Welfare practice transformation to incorporate federal requirements for the Family First program; expansion of Child Support Services with increased staffing; finalization of remodel of office for improved service delivery; finalization of electronic document storage process; and integration of 2-generation prevention approach into all programs.

Summary of Expenditures by Type

	2017 Actual	2018 Actual	2019 Adopted	2019 Projection	2020 Budget
Expenditures:					
Salaries and Wages	\$ 958,029	\$ 870,219	\$ 944,622	\$ 852,420	\$ 982,158
Employee Benefits	233,565	225,325	243,025	233,609	291,379
Equipment and Supplies	14,060	-	-	-	-
Repairs and Maintenance	20,576	-	-	-	-
Other Services and Charges	2,775,708	2,917,101	3,149,108	2,849,245	3,236,291
Capital Projects and Equipment	-	7,045	155,000	92,243	200,000
Total Expenditures	\$ 4,001,938	\$ 4,019,691	\$ 4,491,755	\$ 4,027,518	\$ 4,709,828

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. In 2019, an additional \$25,000 was applied to bond principal, and an additional principal payment of \$20,000 is budgeted in 2020. Final payment on the district's bonds is projected to occur in 2020, four years ahead of the original payment schedule.

Meadow Station Public Improvement District General Obligation Bond, Series 2004				
Year	Scheduled Principal	Scheduled Interest	Additional Principal	Total
2017	35,000	11,773	20,000	66,773
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 2019, an additional \$10,000 was applied to bond principal, and an additional principal payment in the amount of \$10,000 is budgeted in 2020. Final payment on the district's bonds is 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
2017	15,000	10,515	-	25,515
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	6,978	-	21,978
2022	15,000	6,213	-	21,213
2023	20,000	5,440	-	25,440
2024	20,000	4,400	-	24,400
2025	20,000	3,300	-	23,300
2026	20,000	2,200	-	22,200

DEBT AND LEASE PURCHASE AGREEMENTS

Elbert County 2020 Budget

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.

Sun Country Public Improvement District General Obligation Bond, Series 2018			
Year	Scheduled Principal	Scheduled Interest	Total
2017	-	-	-
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

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.

Elbert County Building Authority Lease Revenue Refunding Bond, Series 2016			
Year	Scheduled Principal	Scheduled Interest	Total
2017	326,001	145,725	471,726
2018	334,565	137,161	471,726
2019	343,354	128,372	471,726
2020	352,374	119,352	471,726
2021	361,631	110,095	471,726
2022	371,131	100,595	471,726
2023	380,881	90,845	471,726
2024	390,887	80,839	471,726
2025	401,156	70,570	471,726
2026	411,694	60,032	471,726
2027	422,510	49,217	471,727
2028	433,609	38,117	471,726
2029	445,000	26,726	471,726
2030	456,690	15,036	471,726
2031	232,825	3,038	235,863

DEBT AND LEASE PURCHASE AGREEMENTS

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
2017	6,245	1,236	7,480
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
2017	22,242	2,182	24,424
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
2017	21,492	2,289	23,781
2018	22,146	1,635	23,781
2019	22,821	960	23,781
2020	17,572	264	17,837

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
2017	21,104	2,248	23,352
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
2017	28,439	3,555	31,994
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
2017	28,179	3,522	31,702
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
2017	31,894	4,273	36,167
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

DEBT AND LEASE PURCHASE AGREEMENTS

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
2017	24,230	3,696	27,925
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
2017	24,230	3,696	27,925
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
2017	33,197	4,892	38,089
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
2017	20,234	2,982	23,216
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
2017	11,248	1,657	12,906
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
2017	20,171	2,972	23,143
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

(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
2017	22,433	3,305	25,738
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
2017	-	-	-
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

DEBT AND LEASE PURCHASE AGREEMENTS

(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
2017	-	-	-
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

\$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
2017	-	-	-
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

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
2017	46,893	6,797	53,689
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
2017	-	-	-
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
2017	-	-	-
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
2017	-	-	-
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
2017	-	-	-
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

Capital Improvement Program

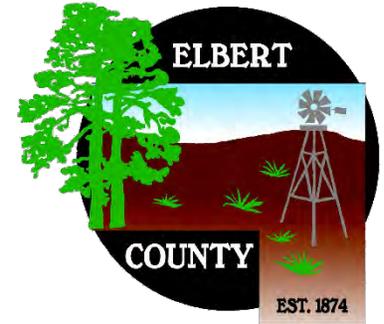
ELBERT COUNTY GOVERNMENT

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

CAPITAL IMPROVEMENT PROGRAM TRANSPORTATION PROJECTS FOR FISCAL YEARS 2020-2024



Adopted: TBA



Acknowledgements

Board of County Commissioners

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

County Administration

Sam Albrecht County Manger

Department of Public Works

Rory Hale Director
Kyrei Zion Public Works Administrator

Road & Bridge Division

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

Engineering

Sean O’Hearn Enertia Consulting



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

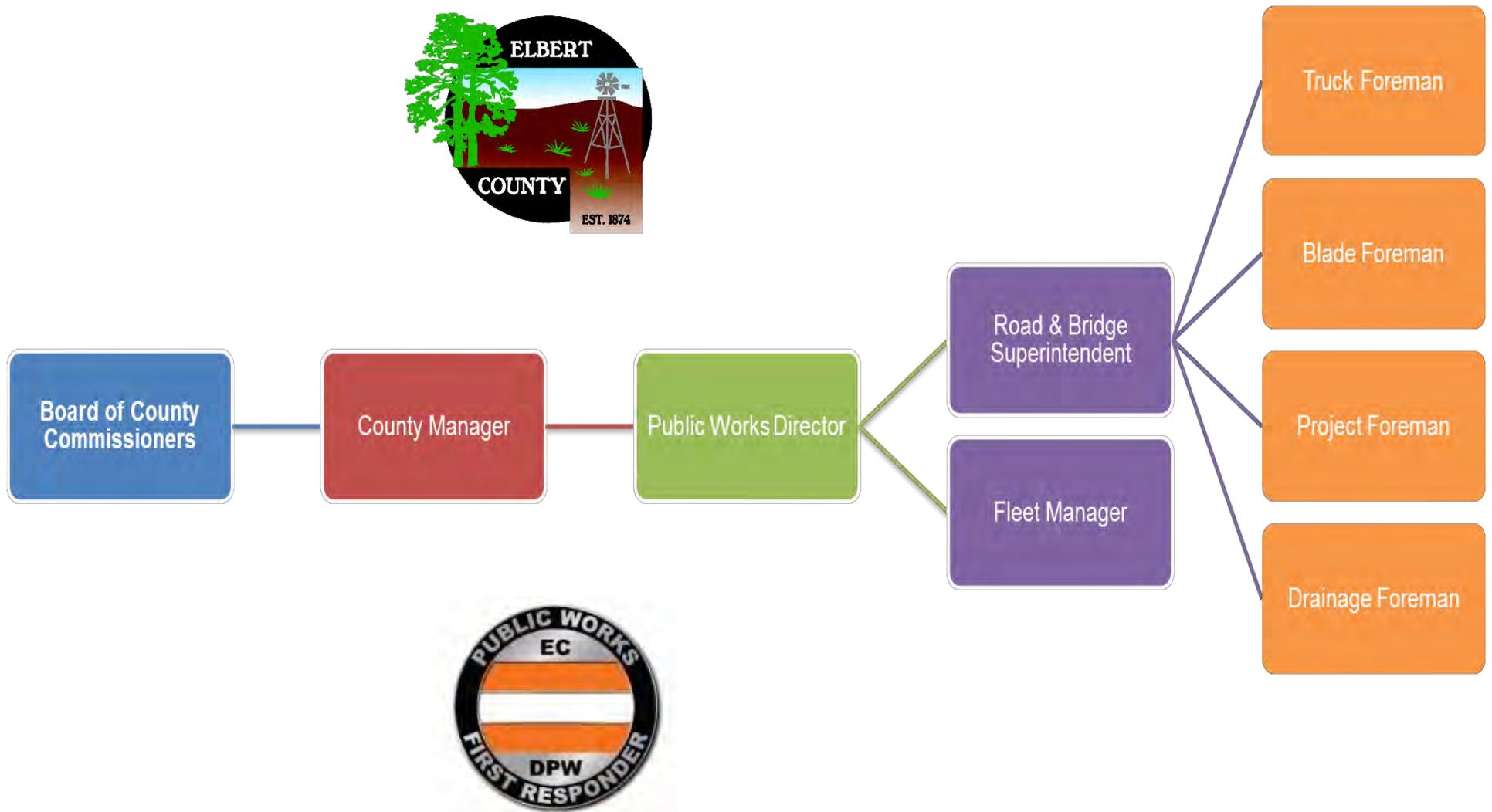
Table of Contents

Organizational Chart	1
Elbert County Goals	2
Elbert County Strategic Objectives	3
Capital Improvement Program Methodology	4
Capital Improvement Program Goals	5
Capital Improvement Program Funding Sources	6
Capital Improvement Program County Statistics	7
Paved Road Maintenance	8
Gravel Road Maintenance	9
Bridge Maintenance	10
Fleet Maintenance	11
Capital Improvement Program Priority Projects	12
Pavement Assessment Information and Recommendations	12
Bridge Assessment Information and Recommendations	14
Asphalt Rehabilitation	16
County Road 166 A	17
County Road 158	19
County Road 13	21
Elbert Road A	24
Elbert Road B	27
Kiowa Bennet Road	30
County Road 17-21	32

County Road 186.....	34
County Road 166 B	36
Gravel Road Rebuilds	38
County Road 21.....	39
County Road 17.....	41
County Road 186.....	43
County Road 17-21	45
County Road 5	47
County Road 98	49
County Road 125.....	51
County Road 102.....	53
County Road 90	55
County Road 77	57
County Road 94	60
County Road 81	62
Comanche Creek Road.....	64
Chip Seal.....	67
County Road 194.....	68
County Road 29	71
County Road 186.....	73
County Road 17.....	75
County Road 21.....	77
Bridge Rehabilitation	79
County Road 182 over Bijou Creek Tributary.....	80
County Road 194 over Kiowa Creek	81
County Road 170 over East Bijou Creek	82

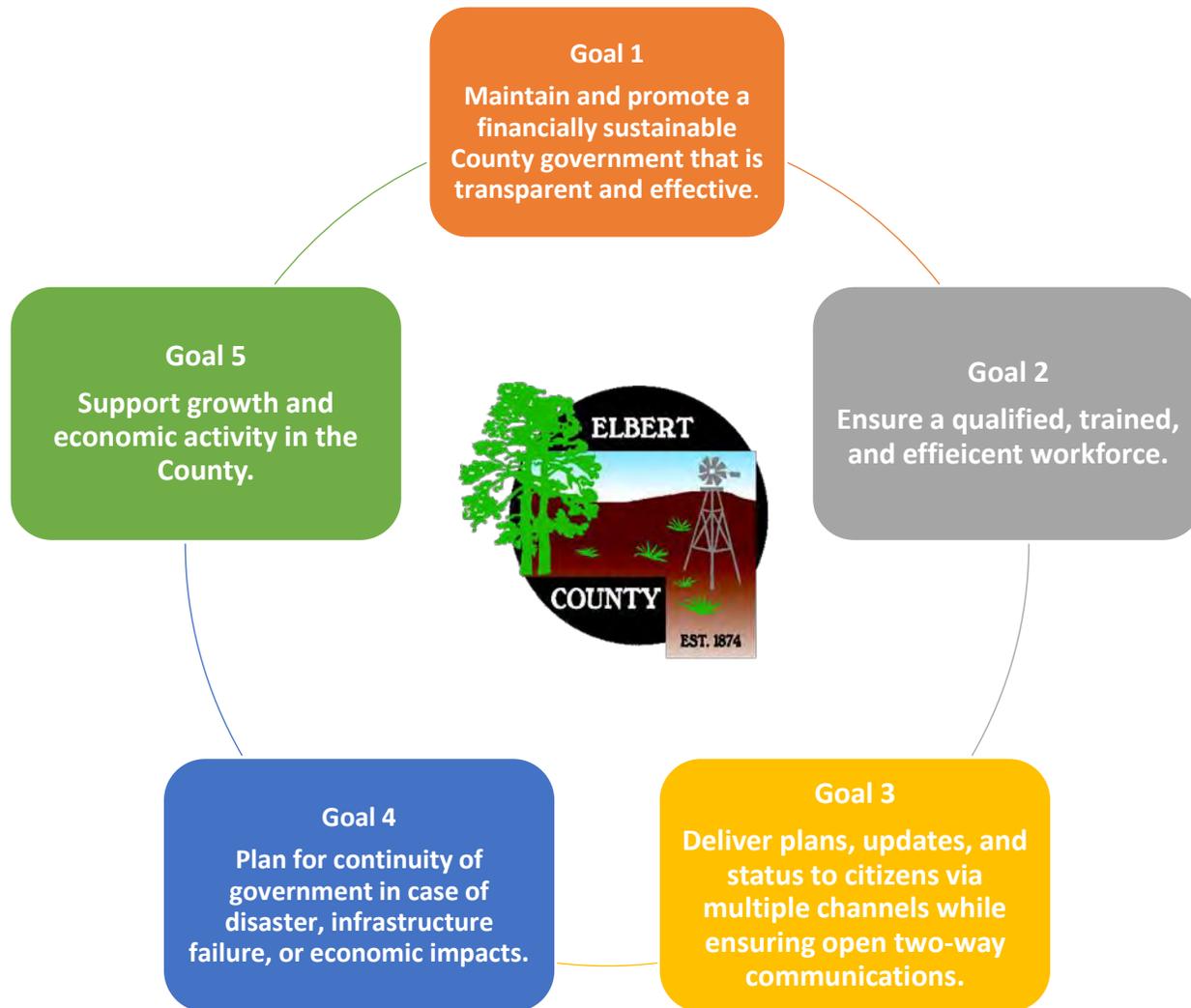
County Road 105 over East Bijou Creek	83
County Road 98 over Kiowa Creek	84
County Road 162 over Wilson Creek Tributary.....	85
County Road 125 over East Bijou Creek	86
County Road 125 over Wilson Creek	87
County Road 162 over Kiowa Creek	88
County Road 98 over East Bijou Creek	89
County Road 69 over West Bijou Creek.....	90
Equipment	91
Prioritization.....	91
Replacement Schedule	93
Lease Schedule	96
Fleet Facility.....	98
Concerns	98
Safety Concerns - Employees	99
Safety Concerns - Public.....	100
Capital Improvement Program 5 Year Anticipated Budget.....	101
Revenue.....	101
Expense.....	102
Fiscal Year 2020	103
Fiscal Year 2021	104
Fiscal Year 2022.....	105
Fiscal Year 2023.....	106
Fiscal Year 2024.....	107

Elbert County Public Works – Road & Bridge Division Organizational Chart



Elbert County Goals

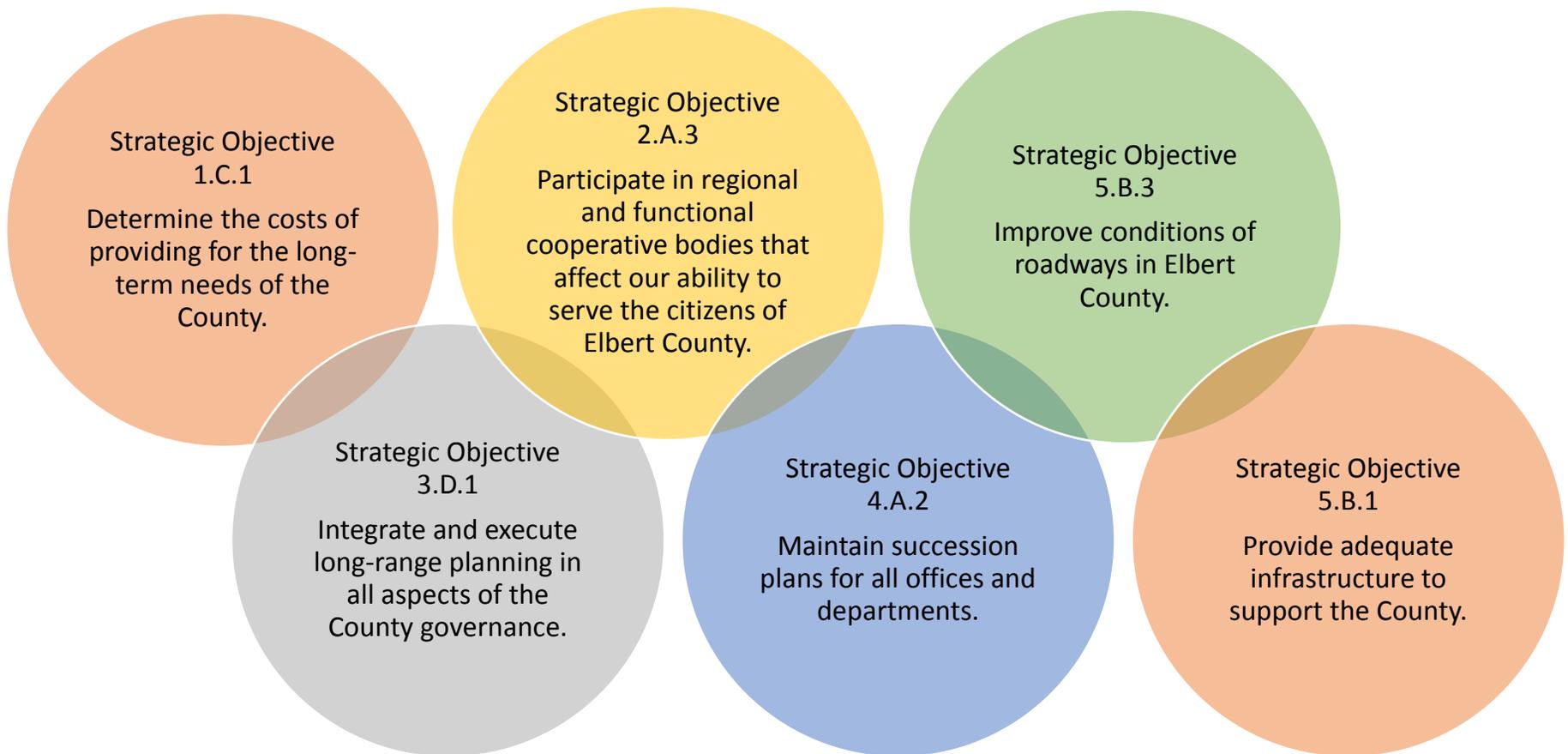
The Elbert County Public Works Department fully support the mission statement, vision, values, goal, strategies, objectives and priorities of the Elbert County Strategic Plan as adopted by the Board of County Commissioners in 2018.



Elbert County Strategic Plan

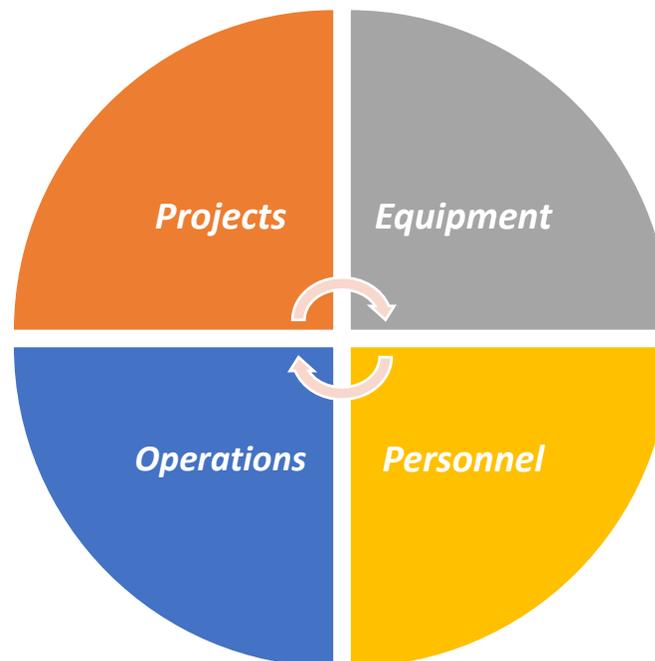
Strategic Objectives

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 2019 Elbert County Pavement Assessment to identify the priority paved roads in need of repair or rehabilitation.
- Utilize the anticipated 2020 Elbert County Gravel Road Assessment to identify the priority gravel roads in need of rebuilding or paving.
- 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.
- In 2019, Road and Bridge employed 51 full time employees. 48 positions are devoted to the maintenance of all County roadways. This equates to 52.8 miles per employee.
- The Pavement Assessment was accepted from third party vendor Enertia Consulting in 2017. An update to this document is expected in 2020.
- The Gravel Assessment is expected to be adopted in 2020. This will be the first assessment completed in Elbert County for gravel roadways.
- The Bridge Assessment was accepted from third party vendor Stantec in 2019. Previously CDOT state inspections of statewide bridge systems was used as a guiding document.

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. Other than winter snow removal operations, Road & Bridge is responsible for maintaining the pavement, drainage alongside and under pavement, roadside signage, right of way maintenance, mowing and tree mitigation, 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.

2019 - The average cost to asphalt pave one mile of road is between \$800,000 and \$1,100,000.

Capital Improvement Program - Gravel Road Maintenance

Gravel road maintenance is performed by the Road & Bridge Division of the Public Works Department. Other than winter snow removal operations, Road & Bridge is responsible for maintaining the gravel roads, drainage alongside and under the roads, dust control, roadside signage, right of way maintenance, mowing and tree mitigation, and wildland fire fighting operations. Road & Bridge operates 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 - \$24,000.00

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

Elbert County operates 20 motor graders that maintain gravel roads. 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. \$100,000 annually will be restricted to begin building funds to begin replacement of bridges.

Capital Improvement Program - Fleet Maintenance

Road & Bridge Fleet Equipment

Equipment Type	Number of Units
Roller	1
Packer	1
Backhoe	1
Crack Seal Machine	1
Wood Chipper	1
Dozer	1
Dump Truck (Used as snow plow units)	8
Motor Graders	21
Loaders	6
Scraper	1
Semi-truck	17
Tanker Trailer	2
Tractor	5
Trailers	13
Crew Pickups	36
Weed Spray Unit	3
Reclaimer	1
Mower Decks	5
Total Equipment Inventory	124

- Elbert County employees 4 full time mechanics and 1 full time Fleet Manager. In addition to the 124 pieces of equipment in the Road & Bridge Division, approximately 150 pieces of equipment and/or vehicles are owned by the County and serviced by the Road & Bridge fleet division.
- The current aged shop is inadequate for the growing needs of the County. Replacement of this shop is of great importance for the safety of our employees and a major focus of the Elbert County Public Works department.

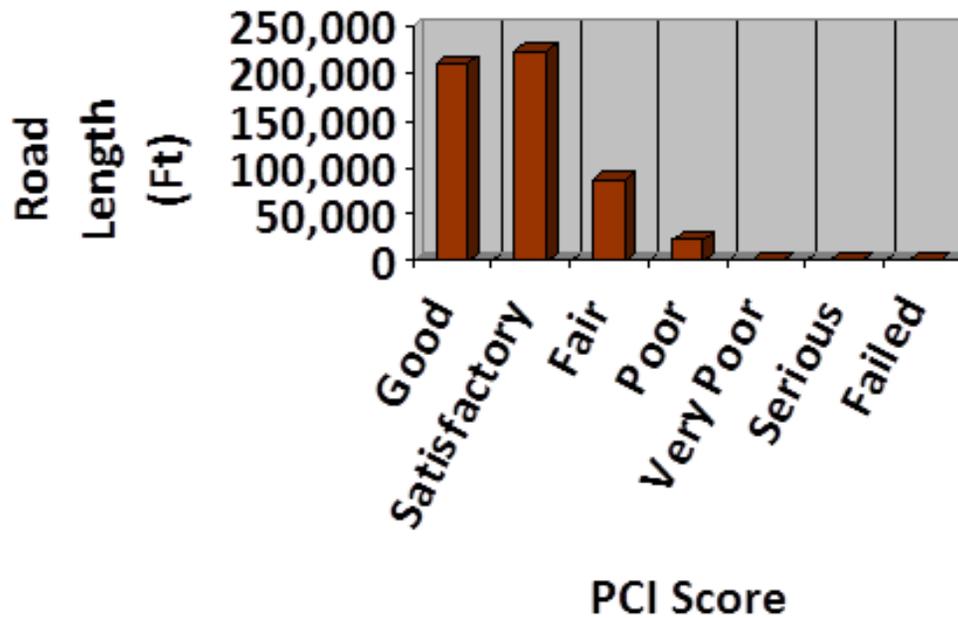
Capital Improvement Program – Priority Projects

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 roads.
 - 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
Co Rd 166 A	3	Co Rd 13 to Co Rd 1	\$3,495,000	Full depth reclamation	1	2022
Co Rd 158	2	Co Rd 13 to Lafayette	\$2,000,000	Full depth reclamation	2	2024
Elbert Road A	8.5	Hwy 86 to Elbert	\$3,000,000	4 inch mill and overlay	3	2025-2026
Elbert Road B	7	Elbert to El Paso County Line	\$2,450,000	4 inch mill and overlay	4	2025-2026
Co Rd 13	6.5	Elizabeth Town Limit to Co Rd 166	\$2,275,000	4 inch mill and overlay	5	2026-2030
Kiowa Bennett Road	16	Kiowa town limit to Co Rd 178	\$5,775,000	4 inch mill and overlay	6	2026-2030
Co Rd 17-21	7	Elizabeth Town Limit to Co Rd 114	\$2,450,000	4 inch mill and overlay	7	2030-2045
Co Rd 186	4.25	Co Rd 1 to Co Rd 17	\$1,487,500	4 inch mill and overlay	8	2030-2045
Co Rd 166 B	2	Co Rd 13 to Co Rd 21	\$700,000	4 inch mill and overlay	9	2030-2045

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.	\$1,165,000	2022
20	Firehouse Street	Ranch Rd	1.0	65.0	Full depth reclamation with concrete treatment. Addition of 6-foot shoulders.	\$1,165,000	2022
30	Ranch Rd	Co Rd 13	1.0	70.00	Full depth reclamation with concrete treatment. Addition of 6-foot shoulders.	\$1,165,000	2022

- ❖ 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

County Road 158

Section	From	To	Length (Miles)	2017 PCI	Treatment Plan	Estimated Cost	Estimated Year of Treatment
10	Co Rd 1	Lafayette Trail	1.0	74.00	Full depth reclamation with concrete treatment.	\$667,000	2024
20	Lafayette Trail	1 Mile East	1.0	74.00	Full depth reclamation with concrete treatment.	\$667,000	2024
30	Co Rd 13	1 Mile West	1.0	68.0	Full depth reclamation with concrete treatment.	\$667,000	2024

- ❖ Asphalt rehabilitation to County Road 158 will be in conjunction with the developer of Independence Subdivision. As part of the Subdivision Improvement Agreement, the developer is responsible for chip seal treatment from Co Rd 1 to Co Rd 13. It has been established that chip seal treatment is not sufficient for the traffic count expected to occur on Co Rd 158. Section 10 cost will be covered by the developer while section 20 and 30 will be County expense.



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	2025-2026
20	Section Line 130	Section Line 126	1.0	86.00	Full depth reclamation with concrete treatment.	\$350,000	2025-2026
30	Section Line 126	Section Line 122	1.0	88.00	Full depth reclamation with concrete treatment.	\$350,000	2025-2026
40	Section Line 122	Section Line 118	1.0	88.00	Full depth reclamation with concrete treatment.	\$350,000	2025-2026
50	Section Line 118	Section Line 114	1.0	87.00	Full depth reclamation with concrete treatment.	\$350,000	2025-2026
60	Section Line 114	Section Line 110	1.0	74.00	Full depth reclamation with concrete treatment.	\$350,000	2025-2026
70	Section Line 110	Co Rd 106	1.0	87.00	Full depth reclamation with concrete treatment	\$350,000	2025-2026
80	Co Rd 106	Town of Elbert	1.0	88.00	Full depth reclamation with concrete treatment	\$350,000	2025-2026





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	2025-2026
100	Section Line 94	Section Line 90	1.0	79.00	Full depth reclamation with concrete treatment	\$367,500	2025-2026
110	Section Line 90	Section Line 86	1.0	78.00	Full depth reclamation with concrete treatment	\$367,500	2025-2026
120	Section Line 86	Co Rd 82	1.0	79.00	Full depth reclamation with concrete treatment	\$367,500	2025-2026
130	Co Rd 82	Section Line 78	1.0	78.00	Full depth reclamation with concrete treatment	\$367,500	2025-2026
140	Section Line 78	El Paso County Line	1.0	64.00	Full depth reclamation with concrete treatment	\$367,500	2025-2026





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





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



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



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





Capital Improvement Program – Priority Projects

Asphalt Rehabilitation

County Road 166 B

Section	From	To	Length (Miles)	2017 PCI	Treatment Plan	Estimated Cost	Estimated Year of Treatment
40	Co Rd 13	Co Rd 17-21	1.30	85.00	Full depth reclamation	\$385,000	2030-2045
50	Co Rd 17-21	Co Rd 21	1.30	85.00	Full depth reclamation	\$385,000	2030-2045





Capital Improvement Program – Priority Projects

Gravel Road Rebuilds

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

ROAD	MILES	TO-FROM	ESTIMATED COST	TREATMENT	DPW PRIORITY	ANTICIPATED PROJECT YEAR
Co Rd 21	2	Co Rd 174 to Co Rd 186	\$230,000	Full Rebuild	1	2020
Co Rd 17	1	Co Rd 186 to Co Rd 194	\$105,600	Full Rebuild	2	2020
Co Rd 186	1	Co Rd 17 to Co Rd 21	\$105,600	Full Rebuild	3	2020
Co Rd 17-21	2.04	Co Rd 106 to Co Rd 98	\$264,000	Full Rebuild	4	2020
Co Rd 5	2.5	Co Rd 106 to Co Rd 118	\$264,000	Full Rebuild	5	2021
Co Rd 98	5	Co Rd 21 to Douglas Co Line	\$528,000	Full Rebuild	6	2021
Co Rd 125	7.81	Town of Simla to Hwy 86	\$1,056,000	Full Rebuild	7	2023
Co Rd 102	2	Co Rd 33 to Co Rd 41	\$206,200	Full Rebuild	8	2025-2030
Co Rd 90	2	Co Rd 49 to Co Rd 53	\$200,640	Full Rebuild	9	2025-2030
Co Rd 77	6	Hwy 86 to Co Rd 94	\$528,000	Full Rebuild	10	2025-2035
Co Rd 94	1	Co Rd 77 to Co Rd 81	\$88,000	Full Rebuild	11	2025-2035
Co Rd 81	5	Co Rd 94 to El Paso Co Line	\$440,000	Full Rebuild	12	2025-2035
Comanche	10	Highway 86 to Co Rd 166	\$1,056,000	Full Rebuild	13	2030-2040

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 21

Segment	From	To	Current HUTF Rating	Anticipated HUTF Rating	Length (Miles)	Treatment Plan	Estimated Cost	Estimated Year of Treatment
1000	Section Line 174	Co Rd 186	F	G	2	Full Rebuild	\$264,000	2020



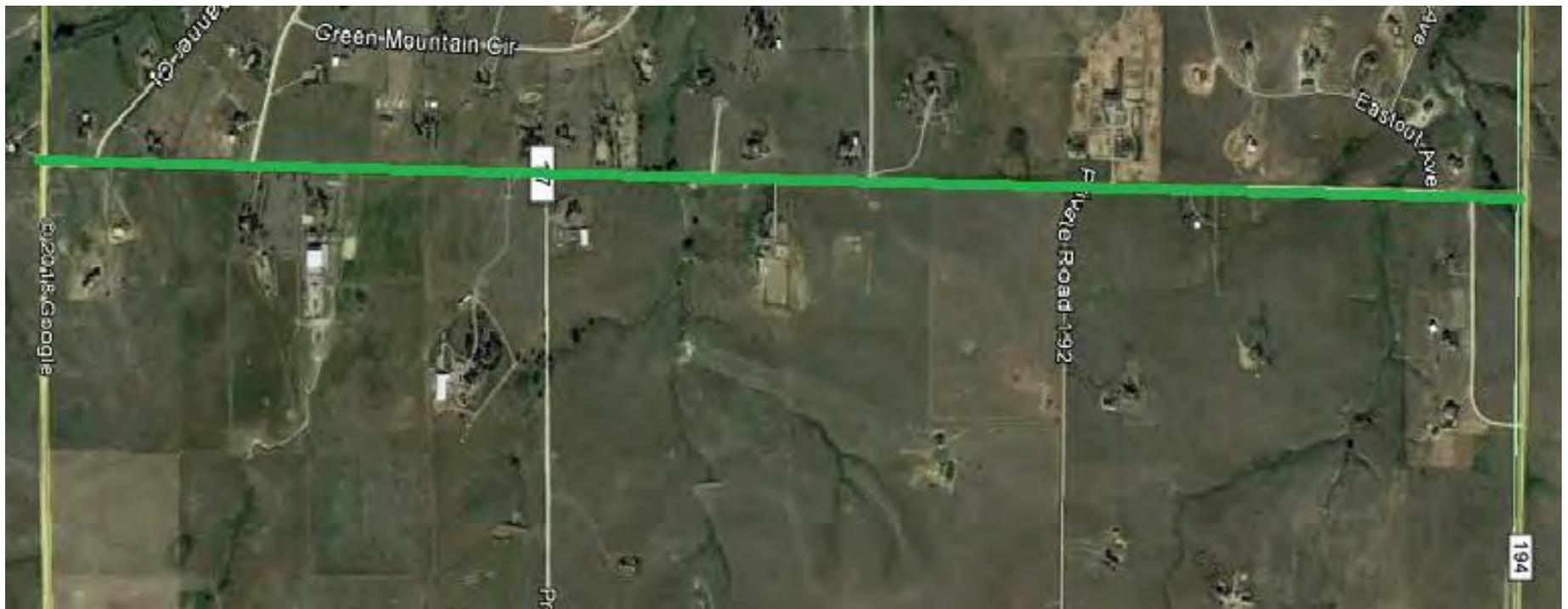


Capital Improvement Program – Priority Projects

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



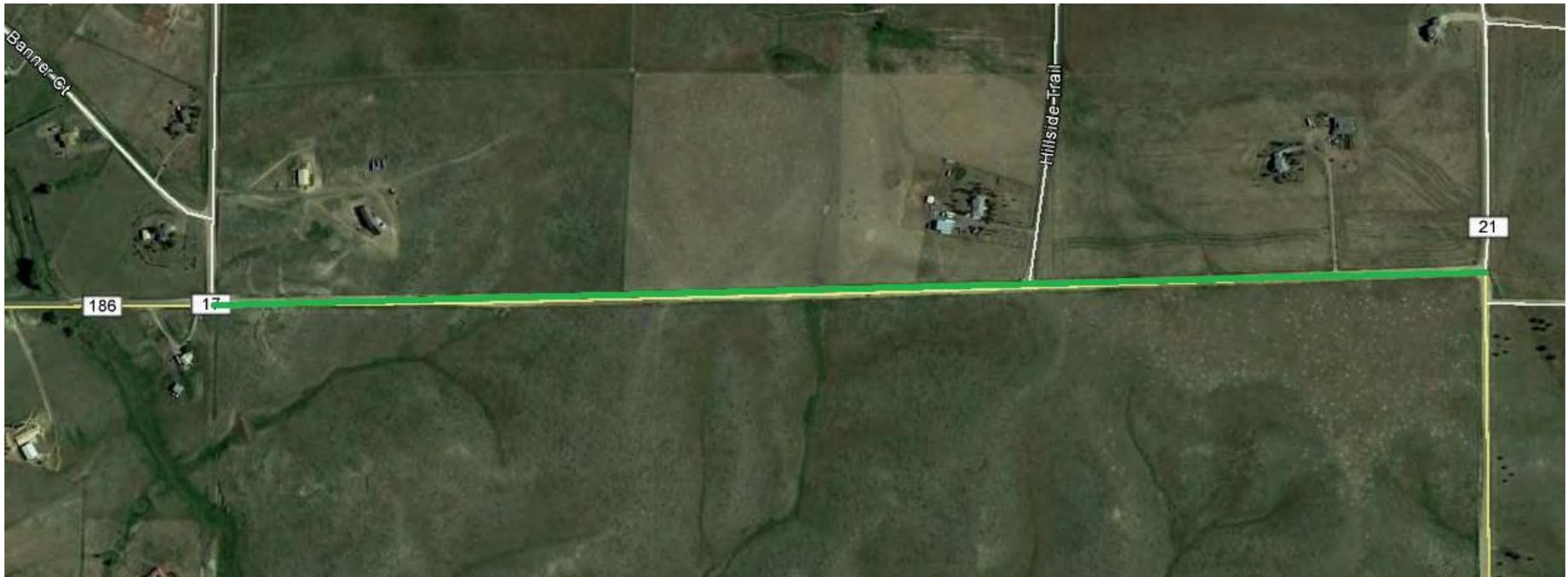


Capital Improvement Program – Priority Projects

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	Double Chip Seal	\$90,000	2020



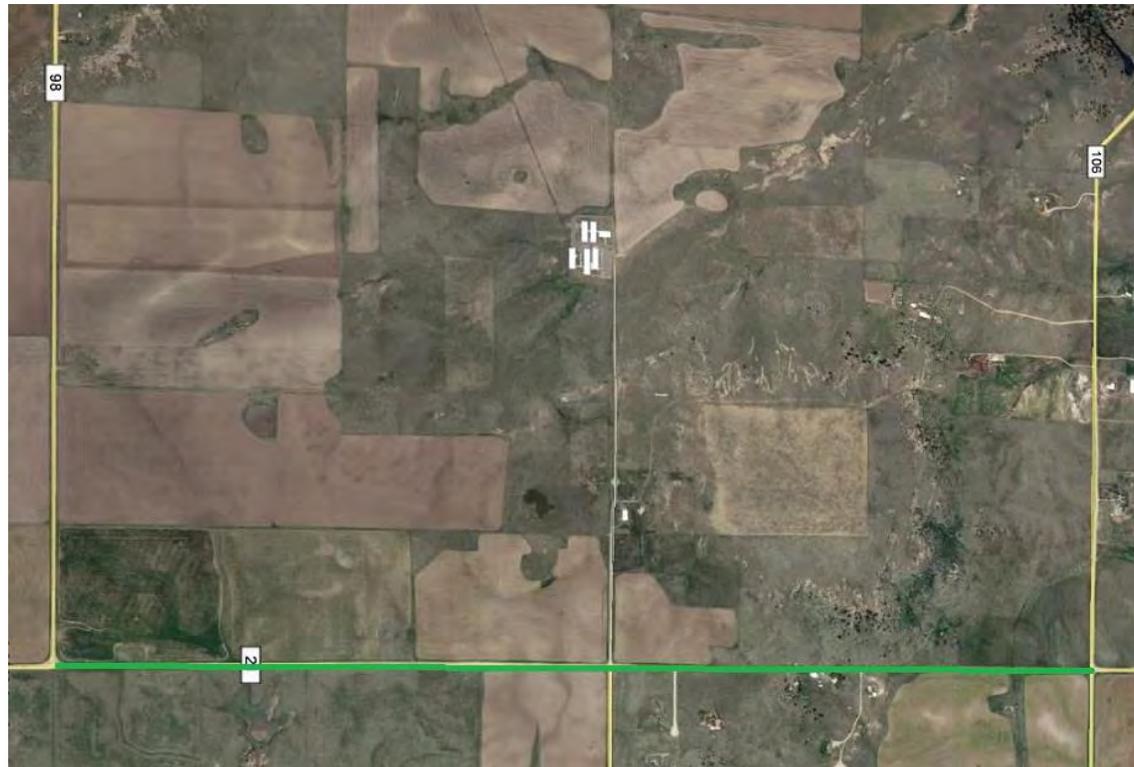


Capital Improvement Program – Priority Projects

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	2020
300	Co Rd 102	Co Rd 106	F	G	1.01	Full Rebuild	\$105,600	2020



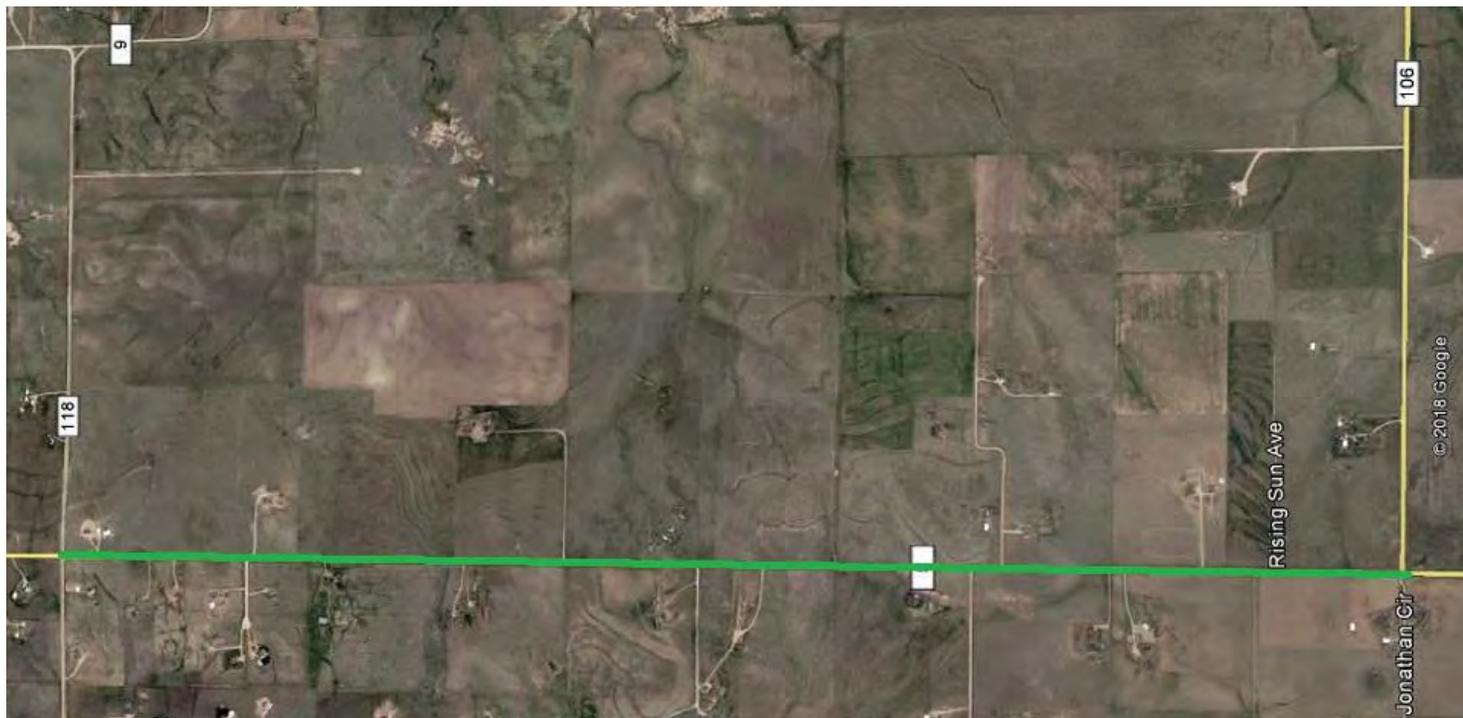


Capital Improvement Program – Priority Projects

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	2021



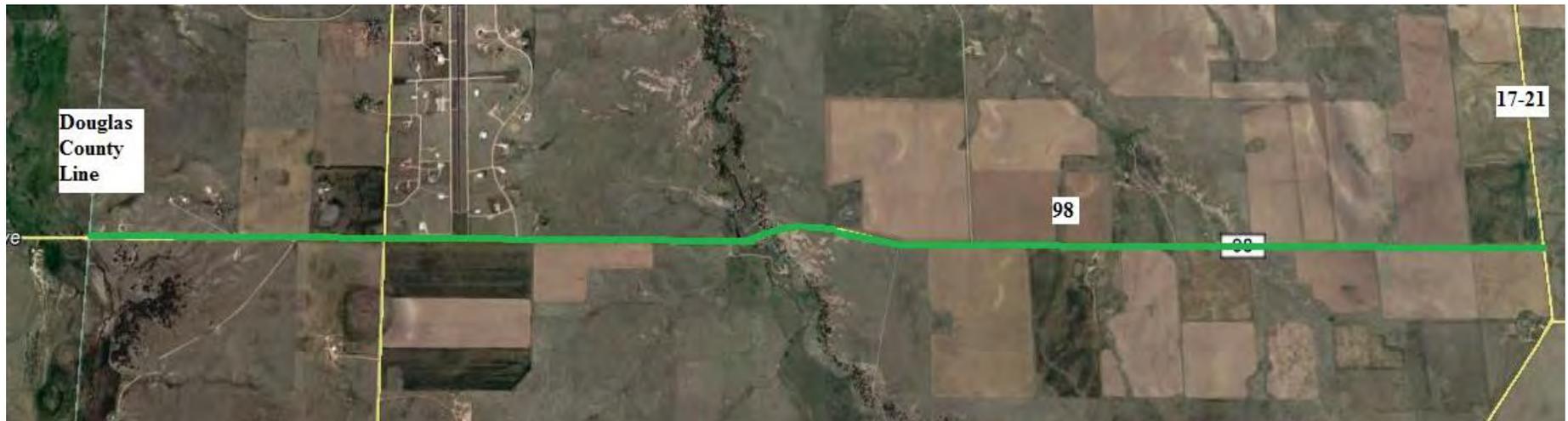


Capital Improvement Program – Priority Projects

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	2021
200	Co Rd 5	STR (Creek)	F	G	1.21	Full Rebuild	\$105,600	2021
300	STR (Creek)	Co Rd 13	F	G	.85	Full Rebuild	\$105,600	2021
400	Co Rd 13	Co Rd 17-21	F	G	1.96	Full Rebuild	\$211,200	2021





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	2023
700	Co Rd 94	Hwy 86	F	G	5.03	Full Rebuild	\$680,113	2023





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	2025-2030
400	Co Rd 37	Cr Rd 41	F	G	1.00	Full Rebuild	\$103,100	2025-2030





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	2025-2030





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	2025-2035
500	Co Rd 98	Co Rd 114	G	G	4.00	Full Rebuild	\$352,000	2025-2035
600	Co Rd 114	Hwy 86	G	G	1.33	Full Rebuild	\$117,000	2025-2035







Capital Improvement Program – Priority Projects

Gravel Road Rebuild

Co Rd 94

Segment	From	To	Current HUTF Rating	Anticipated HUTF Rating	Length (Miles)	Treatment Plan	Estimated Cost	Estimated Year of Treatment
800	Co Rd 77	Co Rd 81	G	G	1.00	Full Rebuild	\$88,000	2025-2035





Capital Improvement Program – Priority Projects

Gravel Road Rebuild

Co Rd 81

Segment	From	To	Current HUTF Rating	Anticipated HUTF Rating	Length (Miles)	Treatment Plan	Estimated Cost	Estimated Year of Treatment
100	El Paso CL	Co Rd 78	G	G	1.00	Full Rebuild	\$88,000	2025-2035
200	Co Rd 78	Co Rd 86	G	G	2.00	Full Rebuild	\$176,000	2025-2035
300	Co Rd 86	Co Rd 90	G	G	1.35	Full Rebuild	\$118,800	2025-2035
400	Co Rd 90	Co Rd 94	G	G	1.00	Full Rebuild	\$88,000	2025-2035





Capital Improvement Program – Priority Projects

Gravel Road Rebuild

Comanche Creek Road

Segment	From	To	Current HUTF Rating	Anticipated HUTF Rating	Length (Miles)	Treatment Plan	Estimated Cost	Estimated Year of Treatment
100	Hwy 86	STR (Creek)	G	G	4.19	Full Rebuild	\$368,720	2030-2040
300-400	STR (Creek)	Co Rd 150	F	G	1.42	Full Rebuild	\$124,960	2030-2040
500	Co Rd 150	Co Rd 166	F	G	4.69	Full Rebuild	\$412,720	2030-2040







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
Co Rd 194	5	Patrick Trail to Comanche Creek Rd.	\$450,000	Double Chip Seal	1	2020
Co Rd 194	4	Co Rd 17 to Patrick	\$180,000	Single Chip Seal	1	2020
Co Rd 29	7	Co Rd 166 to Co Rd 194	\$280,000	Single Chip Seal	2	2020
Co Rd 186	1	Co Rd 17 to Co Rd 21	\$45,000	Double Chip Seal	3	2021
Co Rd 17	2	Co Rd 186 to Co Rd 194	\$90,000	Double Chip Seal	4	2021
Co Rd 21	2	Section Line 174 to Co Rd 186	\$90,000	Double Chip Seal	5	2021

The above prioritized roads are currently gravel roads. In 2019 Co Rd 194 was rebuilt correcting drainage, establishing ditches and repairing the base material of the road. Chip seal treatment to these roads will turn them into an asphalt roadway to better accommodate the extreme traffic counts on these roadways. In 2020 Co Rd 17 and Co Rd 186 will be rebuilt using the same methods mentioned above.

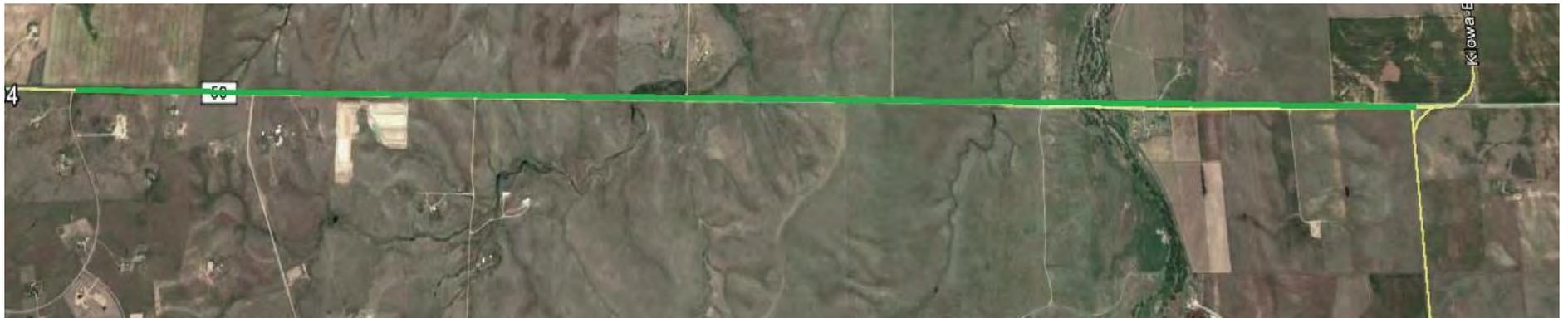
CPI ratings are being established for Gravel Roads in the Gravel Road Assessment that is currently being prepared for Elbert County. Rather than CPI ratings for gravel roads we will refer to HUTF ratings. Highway Users Tax Fund (HUTF) is an inventory of roadways in each jurisdiction created for the State 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.

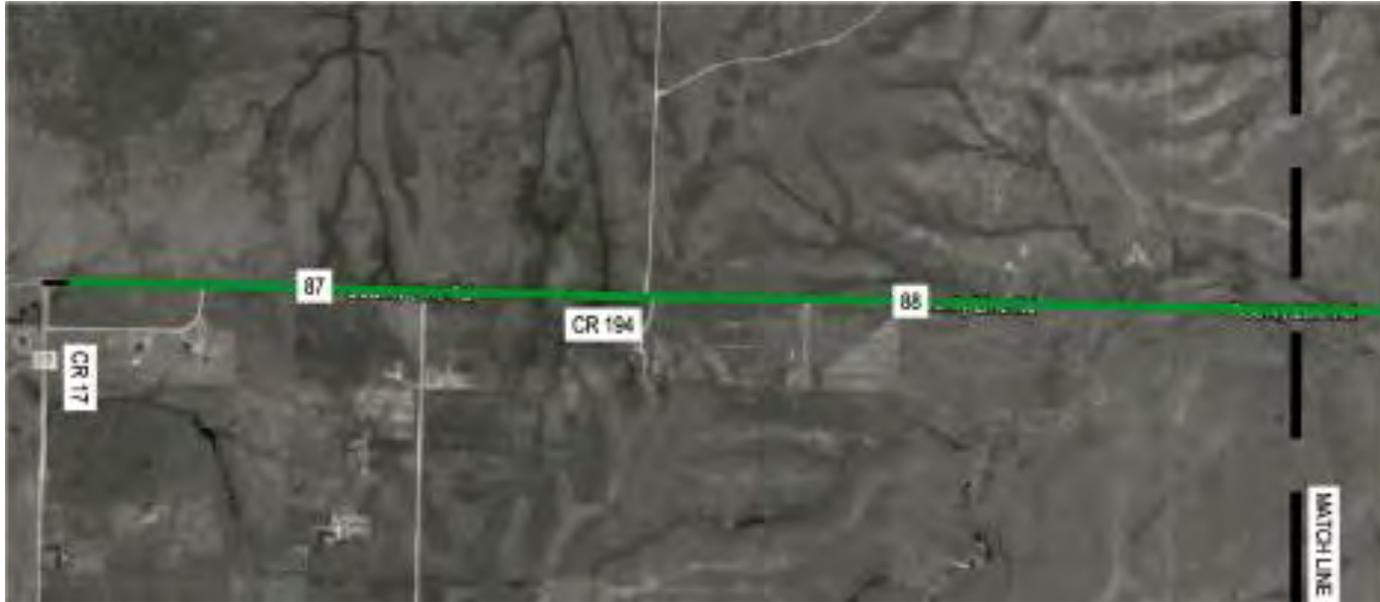
Capital Improvement Program – Priority Projects

Preservation – Chip Seal

Co Rd 194

Segment	From	To	Current HUTF Rating	Anticipated HUTF Rating	Length (Miles)	Treatment Plan	Estimated Cost	Estimated Year of Treatment
200	Patrick Trail	Comanche Creek Rd.	F	G	5	Double Chip Seal	\$450,000	2020
100	Co Rd 17	Patrick Trail	F	G	4	Single Chip Seal	\$180,000	2020





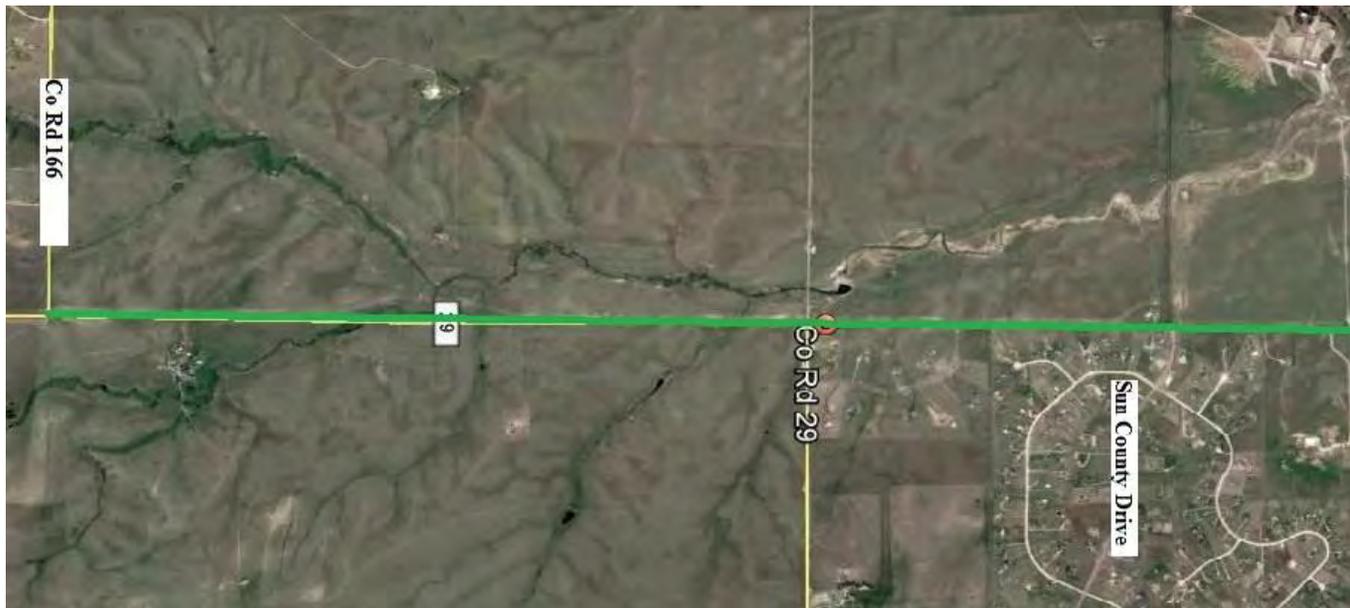


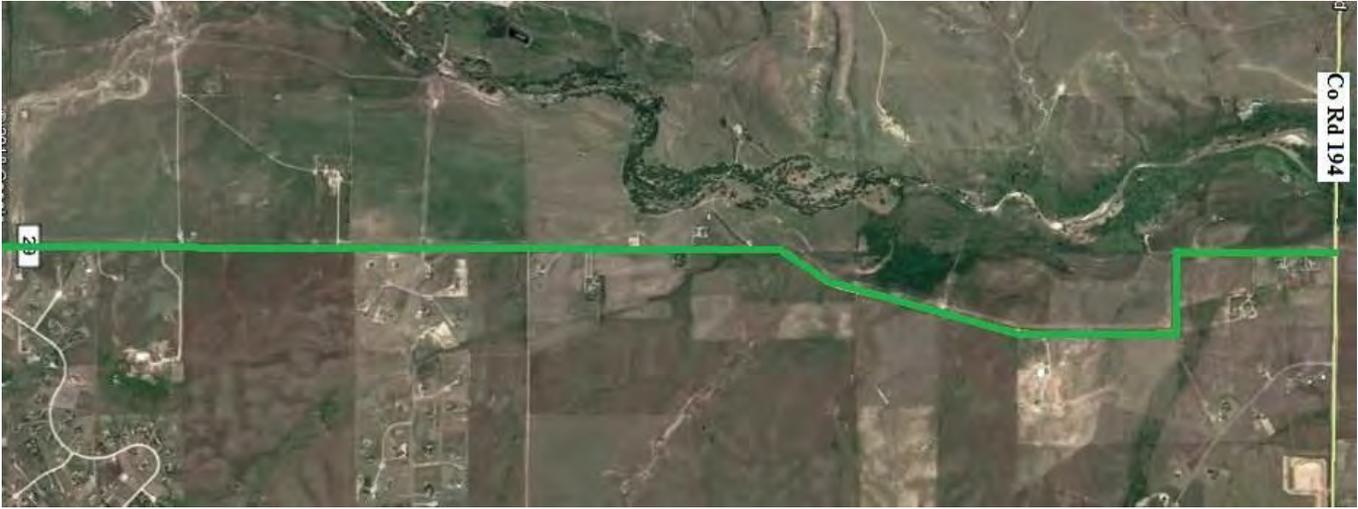
Capital Improvement Program – Priority Projects

Preservation – Chip Seal

Co Rd 29

Segment	From	To	Current HUTF Rating	Anticipated HUTF Rating	Length (Miles)	Treatment Plan	Estimated Cost	Estimated Year of Treatment
410	Co Rd 166	Co Rd 174	F	G	1.98	Single Chip Seal	\$79,200	2020
700	Co Rd 174	Sun Country Drive	F	G	1.00	Single Chip Seal	\$40,000	2020
800	Sun Country Drive	Co Rd 194	F	G	4.31	Single Chip Seal	\$172,400	2020



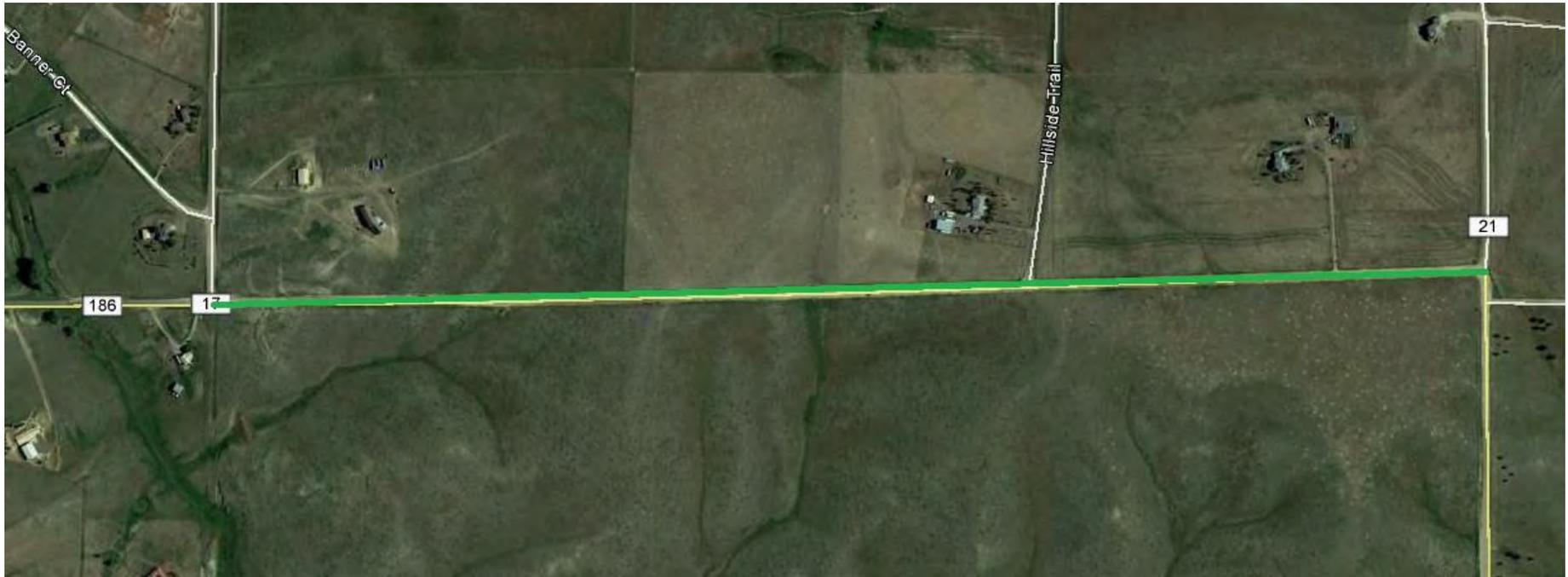


Capital Improvement Program – Priority Projects

Preservation – Chip Seal

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	Double Chip Seal	\$90,000	2021



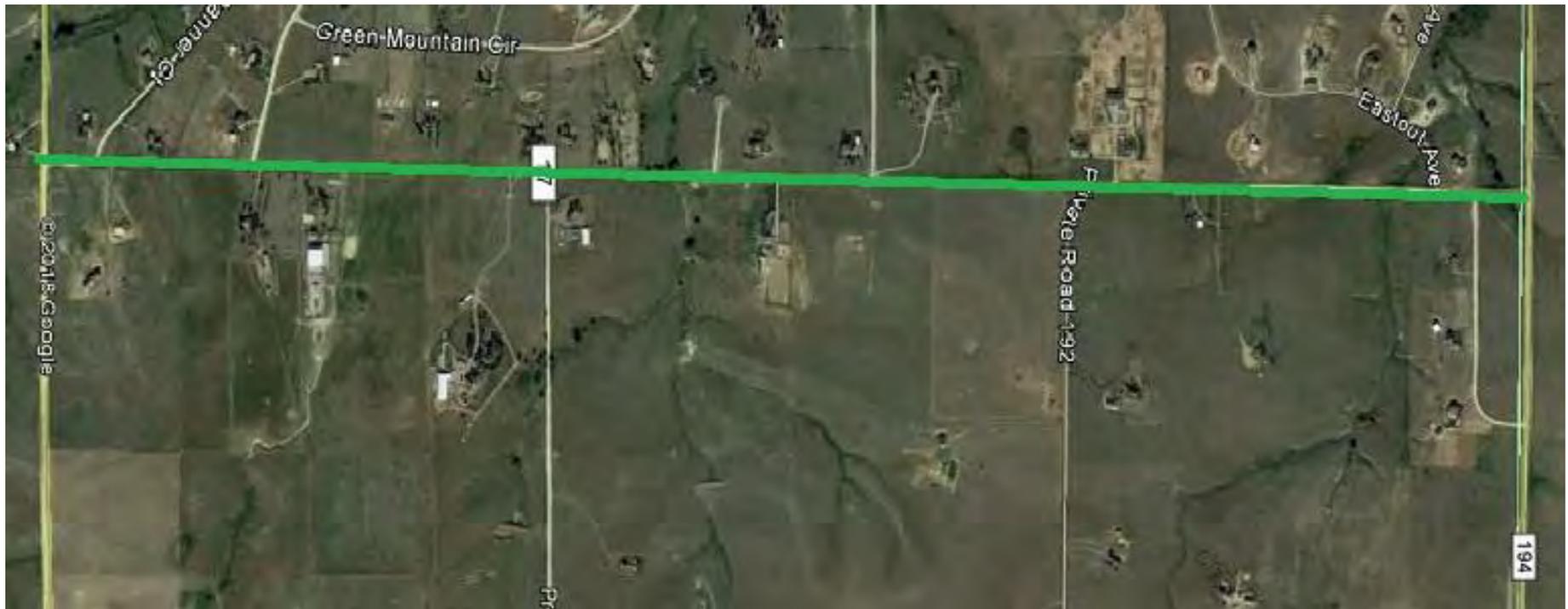


Capital Improvement Program – Priority Projects

Preservation – Chip Seal

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	Double Chip Seal	\$90,000	2021





Capital Improvement Program – Priority Projects

Preservation – Chip Seal

Co Rd 21

Segment	From	To	Current HUTF Rating	Anticipated HUTF Rating	Length (Miles)	Treatment Plan	Estimated Cost	Estimated Year of Treatment
1000	Section Line 174	Co Rd 186	F	G	2	Full Rebuild	\$264,000	2021





Capital Improvement Program – Priority Projects

Bridge Rehabilitation

BRIDGE	CDOT BRIDGE INSPECTION	ESTIMATED COST	TREATMENT	DPW PRIORITY	PROJECT YEAR
CR 182 over West Bijou Creek Tributary	Essential Repair Finding	\$35,000	Repair and extend guardrail, clean and paint piles, add riprap to erosion troughs	1	2020
CR 194 over Kiowa Creek	None – Part of CR 194 Rebuild project	\$40,000	Replace concrete cap	2	2020
CR 170 over East Bijou Creek	Essential Repair Finding	\$150,000	Obtain right-of-way, straighten road and install 84” CMP	3	2021
CR 105 over East Bijou Creek	Essential Repair Finding	\$71,500	Repair and extend guardrail, clean and paint piles	4	2021
CR 98 over Kiowa Creek	Essential Repair Finding	\$10,000	Close and abandon bridge, place jersey barricades, create turnaround at each side	5	2021
CR 162 over Wilson Creek Tributary	Essential Repair Finding	\$30,000	Repair and extend guardrail, clean and paint piles, add material to erosion troughs	6	2022
CR 125 over East Bijou Creek	Essential Repair Finding	\$75,400	Repair and extend guardrail	7	2023
CR 125 over Wilson Creek	Essential Repair Finding	\$57,200	Repair and extend guardrail	8	2023
CR 162 over Kiowa Creek	Essential Repair Finding	\$70,000	Repair and extend guardrail, clean and paint piles, add material to erosion troughs	9	2024
CR 98 over East Bijou Creek	Essential Repair Finding	\$130,000	Abandon bridge and create a low water crossing	10	2024
CR 69 over West Bijou Creek	Essential Repair Finding	\$260,000	Abandon bridge and replace with (4) 84” CMP	11	2024

Capital Improvement Program – Priority Projects

Bridge Rehabilitation

Co Rd 182 over Bijou Creek Tributary

Structure Number	Estimated Remaining Life w/o repair	Estimated Replacement Cost	Treatment Plan	Estimated Treatment Cost	Estimated Year of Treatment
182-0.7-01	10 years	\$308,000	<ul style="list-style-type: none"> • Repair and extend guardrails • Clean and paint piles • Add riprap to erosion trough 	\$35,000	2020



Existing Structure Data	
Age:	53 YRS
Structure Length:	40.3 LF
Width Out to Out:	15 LF
No. of Lanes on Bridge:	1
Average Daily Traffic:	17
Truck Traffic:	0%
Sufficiency Rating:	82
Deck Rating:	7
Superstructure Rating:	7
Substructure Rating:	6

Capital Improvement Program – Priority Projects

Bridge Rehabilitation

Co Rd 194 over Kiowa Creek

Structure Number	Estimated Remaining Life w/o repair	Estimated Replacement Cost	Treatment Plan	Estimated Treatment Cost	Estimated Year of Treatment
194-11.6	10 years	\$858,000	• Concrete Cap Treatment	\$40,000	2020



Existing Structure Data	
Age:	54 YRS
Structure Length:	150 LF
Width Out to Out:	30 LF
No. of Lanes on Bridge:	2
Average Daily Traffic:	242
Truck Traffic:	1%
Sufficiency Rating:	89.6
Deck Rating:	6
Superstructure Rating:	7
Substructure Rating:	6

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	\$150,000	<ul style="list-style-type: none"> Obtain right-of-way Straighten roadway Replace bridge with 84” CMP 	\$0	2021



Existing Structure Data	
Age:	100 YRS
Structure Length:	71 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 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"> • Repair and extend guardrail • Clean and paint piles 	\$71,500	2021



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 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"> Abandon bridge Place jersey and type III barriers Create turn-arounds at each end 	\$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 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"> • Repair and extend guardrail • Clean and paint piles • Add material to erosion troughs 	\$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"> Repair and extend guardrail 	\$75,400	2023



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	<ul style="list-style-type: none"> Repair and extend guardrail 	\$57,200	2023



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"> • Repair and extend guardrail • Clean and paint piles • Add material to erosion trough 	\$70,000	2024



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"> Remove Bridge Create low water crossing Install concrete pans 	\$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"> Remove Bridge Install (4) 84" CMP Reinforce with riprap 	\$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
Packer	New Purchase	Road Grader Attachment	\$30,000	Outright Purchase	2020
*4 Motor Graders	Replacement	Gravel Road Maintenance	\$332,000	5 Year Lease	2020
1 Motor Grader	New Purchase	Gravel Road Maintenance	\$320,000	5 Year Lease	2020
2 Plow Trucks	Replacement	Snow Removal	\$550,000	5 Year Lease	2020
2 Semi/Belly Dump	Replacement	General Road Maintenance	\$340,000	5 Year Lease	2020
2 Crew Pickups	Replacement	Operations	\$80,000	5 Year Lease	2020
Vac Truck	New Purchase	Drainage Operations	\$500,000	Outright Purchase	2020
2 Road Trucks	Replacement	General Road Maintenance	\$266,000	Outright Purchase	2021
*4 Motor Graders	Replacement	Gravel Road Maintenance	\$352,000	5 Year Lease	2021
Plow Truck	Replacement	Snow Removal	\$275,000	5 Year Lease	2021
*Loader	Replacement	General Road Maintenance	\$80,000	5 Year Lease	2021
2 Crew Pickups	Replacement	Operations	\$90,000	5 Year Lease	2021
Sign Truck	New Purchase	Sign Maintenance – Permitting	\$200,000	Outright Purchase	2021
Packer	New Purchase	Road Grader Attachment	\$30,000	Outright Purchase	2022
*4 Motor Graders	Replacement	Gravel Road Maintenance	\$360,000	5 Year Lease	2022

Equipment	Replacement or New Purchase	Equipment Use	Estimated Cost	Purchase Method	Year of Acquisition
Plow Truck	Replacement	Snow Removal	\$266,000	Outright Purchase	2022
2 Road Trucks	Replacement	General Road Maintenance	\$340,000	5 Year Lease	2022
2 Crew Pickups	Replacement	Operations	\$90,000	5 Year Lease	2022
2 Crew Pickups	Replacement	Operations	\$90,000	5 Year Lease	2023
*Lowboy	Replacement	General Road Maintenance	\$80,000	Outright Purchase	2023
*Dozer	Replacement	Outright Purchase	\$170,000	Outright Purchase	2023
*4 Motor Graders	Replacement	Gravel Road Maintenance	\$380,000	5 Year Lease	2023
Plow Truck	Replacement	Snow Removal	\$280,000	5 Year Lease	2023
2 Road Trucks	Replacement	General Road Maintenance	\$340,000	Outright Purchase	2023
*2 Loaders	Replacement	General Road Maintenance	\$117,000	5 Year Lease	2023
Packer	New Purchase	Road Grader Attachment	\$30,000	Outright Purchase	2024
*4 Motor Graders	Replacement	Gravel Road Maintenance	\$380,000	5 Year Lease	2024
Plow Truck	Replacement	Snow Removal	\$280,000	5 Year Lease	2024
2 Road Trucks	Replacement	General Road Maintenance	\$350,000	Outright Purchase	2024
2 Crew Pickups	Replacement	Operations	\$90,000	5 Year Lease	2024

Capital Improvement Program – Priority Projects

Equipment

Replacement Schedule

Equipment	Replacement or New Purchase	Equipment Use	Estimated Cost	Year of Acquisition	Vehicle Being Replaced	Current Mileage 8/27/2019	Estimated Mileage on 1/1 of Replacement Year
Packer	New Purchase	Attachment	\$ 30,000	2020	N/A		
Motor Grader	Replacement	Road Maint.	\$ 332,000	2020	627 - 2015 JD	5,386	5,692
Motor Grader	Replacement	Road Maint.	\$ 332,000	2020	628 - 2015 JD	4,482	4,785
Motor Grader	Replacement	Road Maint.	\$ 332,000	2020	629 - 2015 JD	3,605	3,866
Motor Grader	Replacement	Road Maint.	\$ 332,000	2020	630 - 2015 JD	3,308	3,575
Motor Grader	New Purchase	Road Maint.	\$ 332,000	2020	N/A		
Plow Truck	Replacement	Snow Removal	\$ 275,000	2020	186 - 2013 Internat	38,876	38,876
Plow Truck	Replacement	Snow Removal	\$ 275,000	2020	183 - 2002 Internat	91,773	93,000
Belly Dump	Replacement	Gravel Hauling	\$ 40,000	2020	353 - 2015 Ranco	N/A	N/A
Belly Dump	Replacement	Gravel Hauling	\$ 40,000	2020	354 - 2015 Ranco	N/A	N/A
Semi Truck	Replacement	Road Maint.	\$ 130,000	2020	199 - 2006 Sterling	86,977	86,977
Semi Truck	New Purchase	Road Maint.	\$ 130,000	2020	N/A		
Pickup	Replacement	Operations	\$ 40,000	2021	5 - 2003 Chevy	176,488	185,855
Pickup	Replacement	Operations	\$ 40,000	2021	8 - 1995 Ford	221,567	227,129
Vac Truck	New Purchase	Operations	\$ 500,000	2021	N/A		
Lowboy	Replacement	Road Maint.	\$ 100,000	2021	352 - 1992 Trail King	N/A	N/A
Reclaimer	Replacement	Operations	\$ 200,000	2021	Asphalt Zipper	N/A	N/A
Motor Grader	Replacement	Road Maint.	\$ 352,000	2021	631 - 2016 JD	3757	5,311
Motor Grader	Replacement	Road Maint.	\$ 352,000	2021	632 - 2016 JD	3805	4,945
Motor Grader	Replacement	Road Maint.	\$ 352,000	2021	633 - 2016 JD	3196	4,918
Motor Grader	Replacement	Road Maint.	\$ 352,000	2021	634 - 2016 JD	2409	3,128
Plow Truck	Replacement	Snow Removal	\$ 275,000	2021	108 - 2001 Mack	278,834	288,697

Equipment	Replacement or New Purchase	Equipment Use	Estimated Cost	Year of Acquisition	Vehicle Being Replaced	Current Mileage 8/27/2019	Estimated Mileage on 1/1 of Replacement Year
Loader	Replacement	Road Maint.	\$ 80,000	2021	279 - 2016 JD	1,226	1,734
Semi Truck	Replacement	Road Maint.	\$ 135,000	2021	127 - 2009 KW	384,696	414,873
Semi Truck	Replacement	Road Maint.	\$ 135,000	2021	130 - 2009 KW	355,541	395,286
Belly Dump	Replacement	Gravel Hauling	\$ 42,000	2021	355 - 2015 Load King	N/A	N/A
Belly Dump	Replacement	Gravel Hauling	\$ 42,000	2021	356 - 2015 Load King	N/A	N/A
Packer	New Purchase	Attachment	\$ 32,000	2022	N/A		
Motor Grader	Replacement	Road Maint.	\$ 360,000	2022	635 - 2017 JD	2,105	4,838
Motor Grader	Replacement	Road Maint.	\$ 360,000	2022	636 - 2017 JD	2,882	6,729
Motor Grader	Replacement	Road Maint.	\$ 360,000	2022	637 - 2017 JD	1,981	4,653
Motor Grader	Replacement	Road Maint.	\$ 360,000	2022	638 - 2017 Cat	1,568	4,207
Plow Truck	Replacement	Snow Removal	\$ 275,000	2022	185 - 2013 Internat	38,402	52,578
Semi Truck	Replacement	Road Maint.	\$ 140,000	2022	128 - 2009 KW	330,831	340,164
Semi Truck	Replacement	Road Maint.	\$ 140,000	2022	129 - 2009 KW	176,952	277,168
Belly Dump	Replacement	Gravel Hauling	\$ 44,000	2022	360 - 2015 Load King	N/A	N/A
Belly Dump	Replacement	Gravel Hauling	\$ 44,000	2022	361 - 2015 Load King	N/A	N/A
Pickup	Replacement	Operations	\$ 40,000	2023	17 - 2008 Ford	178,001	191,306
Pickup	Replacement	Operations	\$ 40,000	2023	13 - 2003 Chevy	177,032	233,249
Motor Grader	Replacement	Road Maint.	\$ 380,000	2023	601 - 2018 Cat	1,238	5,590
Motor Grader	Replacement	Road Maint.	\$ 380,000	2023	602 - 2018 Cat	1,261	5,537
Motor Grader	Replacement	Road Maint.	\$ 380,000	2023	603 - 2018 Cat	1,508	6,606
Motor Grader	Replacement	Road Maint.	\$ 380,000	2023	604 - 2018 Cat	1,338	5,953
Plow Truck	Replacement	Snow Removal	\$ 280,000	2023	126 - 2009 KW	234,465	277,396
Semi Truck	Replacement	Road Maint.	\$ 145,000	2023	187 - 2014 Internat	69,492	131,049
Semi Truck	Replacement	Road Maint.	\$ 145,000	2023	188 - 2014 Internat	58,756	105,572
Belly Dump	Replacement	Gravel Hauling	\$ 46,000	2023	362 - 2015 Load King	N/A	N/A
Belly Dump	Replacement	Gravel Hauling	\$ 46,000	2023	381 - 2019 CPS	N/A	N/A
Loader	Replacement	Road Maint.	\$ 80,000	2023	276 - 2018 JD	800	4,233
Loader	Replacement	Road Maint.	\$ 80,000	2023	278 - 2018 JD	586	2,703
Packer	New Purchase	Attachment	\$ 34,000	2024	N/A	N/A	N/A

Equipment	Replacement or New Purchase	Equipment Use	Estimated Cost	Year of Acquisition	Vehicle Being Replaced	Current Mileage 8/27/2019	Estimated Mileage on 1/1 of Replacement Year
Sign Truck	Replacement	Signs	\$ 200,000	2024	90 - 2001 Dodge 3500	193,910	277,315
Motor Grader	Replacement	Road Maint.	\$ 380,000	2024	639 - 2019 Cat	162	5,307
Motor Grader	Replacement	Road Maint.	\$ 380,000	2024	640 - 2019 Cat	153	5,215
Motor Grader	Replacement	Road Maint.	\$ 380,000	2024	641 - 2019 Cat	204	7,097
Motor Grader	Replacement	Road Maint.	\$ 380,000	2024	642 - 2019 Cat	198	7,511
Plow Truck	Replacement	Snow Removal	\$ 280,000	2024	189 - 2015 Internat	31,538	82,561
Semi Truck	Replacement	Road Maint.	\$ 140,000	2024	131 - 2018 Internat	77,770	215,363
Semi Truck	Replacement	Road Maint.	\$ 140,000	2024	132 - 2018 Internat	61,174	197,027
Belly Dump	Replacement	Gravel Hauling	\$ 46,000	2024	382 - 2019 CPS	N/A	N/A
Belly Dump	Replacement	Gravel Hauling	\$ 46,000	2024	383 - 2019 CPS	N/A	N/A

Capital Improvement Program – Priority Projects

Equipment

Lease Schedule

	ESTIMATED ANNUAL PAYMENT					CURRENT STATUS
	2020	2021	2022	2023	2024	
2 Motor Graders*	\$42,543	\$0	\$0	\$0	\$0	Matures 4/20
2 Motor Graders*	\$35,350	\$0	\$0	\$0	\$0	Matures 7/20
2 Motor Graders*	\$63,695	\$15,923	\$0	\$0	\$0	Matures 2/21
2 Motor Graders*	\$55,850	\$55,850	\$0	\$0	\$0	Matures 12/21
Loader	\$36,167	\$18,083	\$0	\$0	\$0	Matures 6/21
Compactor & Excavator	\$76,177	\$76,177	\$38,089	\$0	\$0	Matures 6/22
Plow Truck*	\$46,286	\$46,286	\$23,143	\$0	\$0	Matures 6/22
Road Truck	\$25,812	\$25,812	\$12,906	\$0	\$0	Matures 6/22
Backhoe, Water Tanker	\$46,432	\$46,432	\$23,216	\$0	\$0	Matures 6/22
2 Motor Graders*	\$51,476	\$51,476	\$25,738	\$0	\$0	Matures 6/22
2 Motor Graders*	\$42,775	\$42,775	\$42,774	\$0	\$0	Matures 11/22
4 Motor Graders*	\$72,827	\$72,827	\$72,827	\$18,207	\$0	Matures 3/23
4 Motor Graders*	\$85,193	\$85,193	\$85,193	\$85,193	\$21,298	Matures 2/24
5 Motor Graders*	\$108,000	\$144,000	\$144,000	\$144,000	\$144,000	Estimated Origination 2/20
2 Plow Trucks*	\$90,300	\$120,400	\$120,400	\$120,400	\$120,400	Estimated Origination 3/20
2 Crew Pickups*	\$14,850	\$19,800	\$19,800	\$19,800	\$19,800	Estimated Origination 5/20
4 Motor Graders*	\$0	\$58,800	\$78,400	\$78,400	\$78,400	Estimated Origination 5/21
1 Plow Truck*	\$0	\$45,720	\$60,960	\$60,960	\$60,960	Estimated Origination 3/21
1 Loader	\$0	\$13,500	\$18,000	\$18,000	\$18,000	Estimated Origination 2/21
2 Crew Pickups*	\$0	\$14,970	\$19,960	\$19,960	\$19,960	Estimated Origination 2/21
4 Motor Graders*	\$0	\$0	\$60,000	\$80,000	\$80,000	Estimated Origination 3/22

	ESTIMATED ANNUAL PAYMENT					CURRENT STATUS
	2020	2021	2022	2023	2024	
1 Plow Truck*	\$0	\$0	\$45,720	\$60,960	\$60,960	Estimated Origination 4/22
2 Crew Pickups*	\$0	\$0	\$14,970	\$19,960	\$19,960	Estimated Origination 3/22
4 Motor Graders*	\$0	\$0	\$0	\$64,050	\$85,400	Estimated Origination 3/23
1 Plow Truck*	\$0	\$0	\$0	\$47,100	\$62,800	Estimated Origination 2/23
2 Loaders	\$0	\$0	\$0	\$13,000	\$26,000	Estimated Origination 5/23
2 Crew Pickups*	\$0	\$0	\$0	\$15,150	\$20,200	Estimated Origination 3/23
4 Motor Graders*	\$0	\$0	\$0	\$0	\$64,050	Estimated Origination 3/24
1 Plow Truck*	\$0	\$0	\$0	\$0	\$47,100	Estimated Origination 5/24
2 Crew Pickups*	\$0	\$0	\$0	\$0	\$15,150	Estimated Origination 4/24
	\$893,732	\$1,394,024	\$1,346,096	\$1,311,640	\$1,404,438	

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 – Priority Projects

Department of Public Works – Fleet Facility

Safety Concerns - Employees

- ❖ Flooding – Drainage issues that cannot be corrected due to limitations within the town limits.
- ❖ Standing Water – Proposes great risk to employees operating numerous electronics.
- ❖ Work Space – Because the shop is only two bays, work space is limited creating a cramped work space prone to greater accidents.
- ❖ Storage – Often hazardous materials are not properly stored due to lack of space.
- ❖ Heat – Heaters are aged and failing. There is often not enough heat to thaw vehicles needing to be repaired. The lack of heat often causes the flood water to ice over creating extreme hazard.
- ❖ Poor ventilation creates unsafe air quality for employees.
- ❖ Kiowa fire has deemed the shop space in violation of fire code.
- ❖ Current location does not offer any security measures. There is not enough room to put in fencing and theft and vandalism has occurred in the past.



Capital Improvement Program – Priority Projects

Department of Public Works – Fleet Facility

Safety Concerns – Public

- ❖ Fuel Tanks – The current fuel tanks are in extremely close proximity to the main Administration Building. Should there ever be an explosion at these tanks the results may be grave.
- ❖ Equipment Mobilization – Because the shop is in such close proximity to the main administrative functions of the County, large equipment often accesses the same entrances as the public. Large equipment has many blind spots and does not allow operators to always see small passenger vehicles when they are maneuvering in small spaces.
- ❖ The north bay doors open directly onto a town street that is heavily used.
- ❖ Limited Work Space- The current shop only allows for 2 vehicles to be worked on at a time. When multiple pieces of equipment are in need of repair we run the risk of not having the equipment power needed to get through a disaster.
- ❖ Example - During the March blizzard of 2019 6 of the 8 snow plow units were dead lined due to major mechanical issues. Had we received another major storm back-to-back, the public’s safety would have been greatly compromised due to the lack of the machines available.

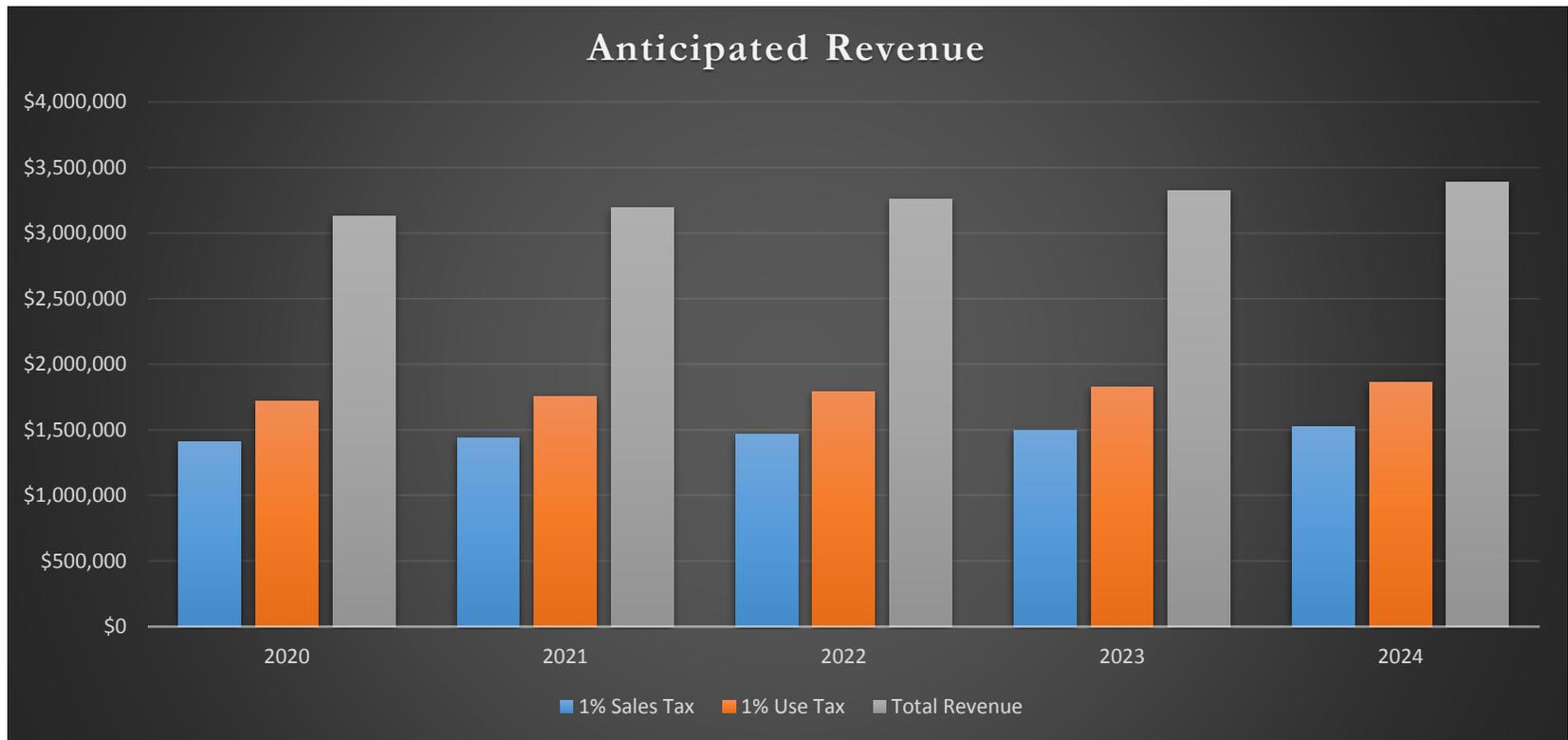


Capital Improvement Program – Budget

5 Year Fund 25 – Sales & Use Tax Anticipated Budget

REVENUE

Revenues forecasted based on the previous five years collections.

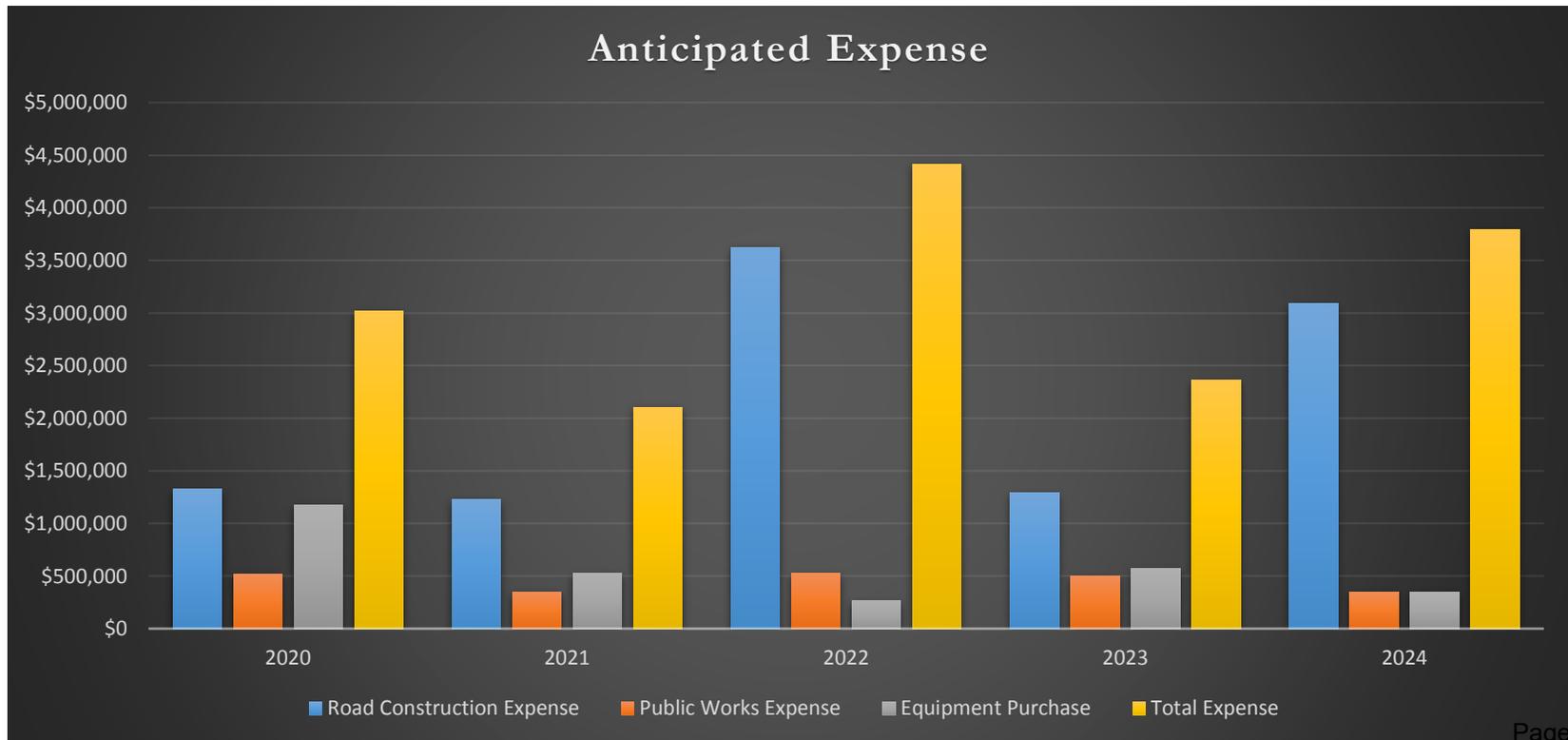


Capital Improvement Program – Budget

5 Year Fund 25 – Sales & Use Tax Anticipated Budget

EXPENSE

The treasurer’s fee expense is a mandatory 3% administrative fee collected by the Elbert County Treasurer’s Office for the collection and disbursement cost.



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

2020

REVENUE	2020 ANTIICPATED BUDGET
SUT Taxes Special Use	\$1,721,500
Sales Tax Collection	\$1,408,500
TOTAL REVENUE	\$3,130,000

EXPENSE	2020 ANTIICPATED BUDGET
Treasurer Fees	\$93,900
Road Construction- Gravel	\$475,200
Bridge Construction	\$75,000
Chip Seal	\$580,000
Asphalt Repair for preparation of Chip Seal	\$100,000
TOTAL CAPITAL OUTLAY Road CONSTRUCTION	\$1,324,100
Transportation Master Plan Update	\$190,000
Engineering Design for CR 166	\$130,000
Labor & Equipment Operating Transfer to Fund 20	\$200,000
TOTAL CAPITAL OUTLAY PUBLIC WORKS	\$520,000
Hot Patch Bed	\$25,000
2 Road Trucks with Belly Dumps	\$340,000
Vac Truck	\$500,000
Low Boy	\$100,000
Reclaimer	\$200,000
Air Compressor	\$10,500
TOTAL CAPITAL OUTLAY EQUIPMENT PURCHASE	\$1,175,500
TOTAL EXPENSES	\$3,019,600

Anticipated Beginning Balance	\$1,850,000
Anticipated Ending Balance	\$1,960,400
Restricted for Major Bridge Repair	\$100,000

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

2021

REVENUE	2021 ANTIICIPATED BUDGET
SUT Taxes Special Use	\$1,757,800
Sales Tax Collection	\$1,438,200
TOTAL REVENUE	\$3,196,000

EXPENSE	2021 ANTIICIPATED BUDGET
Treasurer Fees	\$95,880
Road Construction- Gravel	\$792,000
Bridge Construction	\$231,500
Mill & Overlay	\$0
Chip Seal	\$30,000
Asphalt Repair for preparation of Chip Seal	\$80,000
TOTAL CAPITAL OUTLAY Road CONSTRUCTION	\$1,229,380
Labor & Equipment Operating Transfer to Fund 20	\$350,000
TOTAL CAPITAL OUTLAY PUBLIC WORKS	\$350,000
2 Road Trucks	\$266,000
Grader Packer Attachment - 2	\$60,000
Sign Truck	\$200,000
TOTAL CAPITAL OUTLAY EQUIPMENT PURCHASE	\$526,000
TOTAL EXPENSES	\$2,105,380

Anticipated Beginning Balance	\$1,960,400
Anticipated Ending Balance	\$3,051,020
Restricted for Major Bridge Repair	\$200,000

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

2022

REVENUE	2022 ANTIICPATED BUDGET
SUT Taxes Special Use	\$1,793,000
Sales Tax Collection	\$1,467,000
TOTAL REVENUE	\$3,260,000

REVENUE	2022 ANTIICPATED BUDGET
Treasurer Fees	\$97,800
Road Construction- Gravel	\$0
Bridge Construction	\$30,000
Mill & Overlay	\$3,495,000
TOTAL CAPITAL OUTLAY Road CONSTRUCTION	\$3,622,800
Bridge Assessment	\$25,000
Engineering for CR 158	\$150,000
Labor & Equipment Operating Transfer to Fund 20	\$350,000
TOTAL CAPITAL OUTLAY PUBLIC WORKS	\$525,000
2 Road Trucks	\$266,000
TOTAL CAPITAL OUTLAY EQUIPMENT PURCHASE	\$266,000
TOTAL EXPENSES	\$4,413,800

Anticipated Beginning Balance	\$3,051,020
Anticipated Ending Balance	\$1,897,220
Restricted for Major Bridge Repair	\$300,000

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

2023

REVENUE	2023 ANTIICPATED BUDGET
SUT Taxes Special Use	\$1,829,300
Sales Tax Collection	\$1,496,700
TOTAL REVENUE	\$3,326,000

REVENUE	2023 ANTIICPATED BUDGET
Treasurer Fees	\$99,780
Road Construction- Gravel	\$1,056,000
Bridge Construction	\$132,600
Mill & Overlay	\$0
TOTAL CAPITAL OUTLAY ROAD CONSTRUCTION	\$1,288,380
Pavement Assessment	\$150,000
Labor & Equipment Operating Transfer to Fund 20	\$350,000
TOTAL CAPITAL OUTLAY PUBLIC WORKS	\$500,000
Dozer	\$170,000
Grader Packer Attachment - 2	\$60,000
2 Road Trucks	\$340,000
TOTAL CAPITAL OUTLAY EQUIPMENT PURCHASE	\$570,000
TOTAL EXPENSES	\$2,358,380

Anticipated Beginning Balance	\$1,897,220
Anticipated Ending Balance	\$2,864,840
Restricted for Major Bridge Repair	\$400,000

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

2024

REVENUE	2024 ANTIICPATED BUDGET
SUT Taxes Special Use	\$1,864,500
Sales Tax Collection	\$1,525,500
TOTAL REVENUE	\$3,390,000

REVENUE	2024 ANTIICPATED BUDGET
Treasurer Fees	\$101,700
Road Construction- Gravel	\$528,000
Bridge Construction	\$460,000
Mill & Overlay	\$2,000,000
TOTAL CAPITAL OUTLAY ROAD CONSTRUCTION	\$3,089,700
Labor & Equipment Operating Transfer to Fund 20	\$350,000
TOTAL CAPITAL OUTLAY PUBLIC WORKS	\$350,000
2 Road Trucks	\$350,000
TOTAL CAPITAL OUTLAY EQUIPMENT PURCHASE	\$350,000
TOTAL EXPENSES	\$3,789,700

Anticipated Beginning Balance	\$2,864,840
Anticipated Ending Balance	\$2,465,140
Restricted for Major Bridge Repair	\$120,000

Appendices

STATE OF COLORADO)
) ss.
COUNTY OF ELBERT)

At a regular meeting of the Board of County Commissioners of Elbert County, State of Colorado, held at the Elbert County Courthouse in Kiowa, Colorado 80117 on Wednesday, the 11th day of December, 2019, there were present:

- Chris Richardson County Commissioner, Chairman
Rick Pettitt County Commissioner
Grant Thayer County Commissioner
Dallas Schroeder Clerk to the Board

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

RESOLUTION 19-_____
A RESOLUTION ADOPTING ELBERT COUNTY'S 2020 BUDGET AND APPROPRIATING FUNDS

WHEREAS, pursuant to C.R.S. 29-1-108, a resolution adopting a budget for Elbert County, Colorado, for the 2020 calendar year beginning the first day of January, 2020, and ending December 31, 2020 is necessary, and adoption of the proposed budget shall be effective only upon an affirmative vote of the majority of the members of the governing body; and

WHEREAS, pursuant to C.R.S. 29-1-108(2), a resolution is also required to make appropriations for the 2020 budget year, and the amounts appropriated shall not exceed the expenditures specified in the budget, and shall be made by fund; and

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

WHEREAS, the Board of Elbert County Commissioners do hereby adopt the 2020 Budget, by fund, as follows:

Table with 2 columns: Fund Name and Amount. Rows include General Fund (12,916,746), Public Health and Administration Fund (392,449), Road and Bridge Fund (7,975,284), Sales and Use Tax Fund (3,019,600), Law Enforcement Assistance Fund (326,859), Department of Human Services Fund (4,709,828), Grant Fund (645,195), Retirement Fund (398,229), Capital Improvement Fund (503,937), and Growth and Development Fund (584,000).

Conservation Trust Fund	300,000
Bond Redemption Fund	471,727
Chaparral Valley Special Assessment Fund	500
Sun Country Meadows Debt Service Fund	165,382
Meadows Station Debt Service Fund	66,966
Foxwood Estates Debt Service Fund	33,907
Total	32,510,609

NOW, THEREFORE BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF ELBERT COUNTY, COLORADO, that the 2020 Budget as submitted and herein summarized by fund, is hereby approved and adopted as the Budget of Elbert County for the year above stated.

BE IT FURTHER RESOLVED, the 2020 Budget hereby approved and adopted shall be signed by the Chairman of the Board of the Elbert County Commissioners and made part of the public records of Elbert County.

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

General Fund	12,916,746
Public Health and Administration Fund	392,449
Road and Bridge Fund	7,975,284
Sales and Use Tax Fund	3,019,600
Law Enforcement Assistance Fund	326,859
Department of Human Services Fund	4,709,828
Grant Fund	645,195
Retirement Fund	398,229
Capital Improvement Fund	503,937
Growth and Development Fund	584,000
Conservation Trust Fund	300,000
Bond Redemption Fund	471,727
Chaparral Valley Special Assessment Fund	500
Sun Country Meadows Debt Service Fund	165,382
Meadows Station Debt Service Fund	66,966
Foxwood Estates Debt Service Fund	33,907
Total	32,510,609

APPROVED AND ADOPTED this _____ day of _____, 2019.

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

AYE
RICK PETTITT, COMMISSIONER

CHRIS RICHARDSON, COMMISSIONER

AYE

GRANT THAYER, COMMISSIONER

AYE

**ATTEST: DALLAS SCHROEDER
COUNTY CLERK**

**BY: _____
CLERK TO THE BOARD**

STATE OF COLORADO)
) ss.
COUNTY OF ELBERT)

At a regular meeting of the Board of County Commissioners of Elbert County, State of Colorado, held at the Elbert County Administration Building in Kiowa, Colorado 80117 on Wednesday, the 11th day of December, 2019, there were present:

Chris Richardson County Commissioner, Chairman
Rick Pettitt County Commissioner
Grant Thayer County Commissioner
Dallas Schroeder Clerk to the Board

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

RESOLUTION 19- 61

A RESOLUTION CERTIFYING ELBERT COUNTY'S 2020 MILL LEVY FOR 2019 PROPERTY TAXES PAYABLE IN 2020 AND ALLOCATING REVENUES FROM SUCH PROPERTY TAXES AMONG THE COUNTY'S VARIOUS FUNDS

WHEREAS, the Elbert County Assessor has certified the value of taxable property in the County of Elbert for the year 2019 (for taxes to be collected in the year 2020) in the total amount of \$420,057,640; and

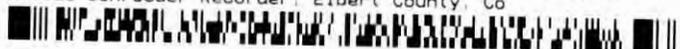
WHEREAS, the Board of County Commissioners, pursuant to Colorado Revised Statutes Section 39-1-111, desires to establish the amount of property tax revenues to be collected from levies against the valuation of all taxable property located in Elbert County; and

WHEREAS, pursuant to said CRS Section 39-1-111, a copy of this certification shall be provided to the Colorado Division of Local Government.

NOW, THEREFORE BE IT RESOLVED, the Board of County Commissioners, County of Elbert, State of Colorado, for the year 2020 hereby certifies a total levy to be extended upon the total assessed valuation of \$420,057,640 to produce \$11,784,297 in revenue. The mill levies as adopted and certified by Elbert County are categorized as follows:

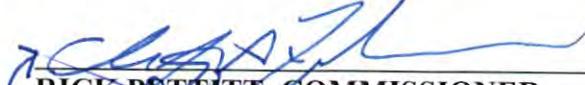
General Fund	16.314mills
Road & Bridge Fund	9.500mills
Human Services Fund	1.500mills
Retirement Fund	0.703mills
Refunds/Abatements	0.037mills
TOTAL	28.054mills

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Dallas Schroeder Recorder, Elbert County, Co



APPROVED AND ADOPTED this 11th day of December, 2019.

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



RICK PETTITT, COMMISSIONER AYE

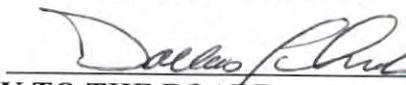


CHRIS RICHARDSON, COMMISSIONER AYE



GRANT THAYER, COMMISSIONER AYE

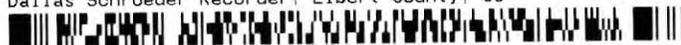
**ATTEST: DALLAS SCHROEDER
COUNTY CLERK**

BY: 

CLERK TO THE BOARD



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Dallas Schroeder Recorder, Elbert County, Co



AMENDED CERTIFICATION OF VALUES

Name of Jurisdiction: **ELBERT COUNTY GF**

New District:

USE FOR STATUTORY PROPERTY TAX REVENUE LIMIT CALCULATIONS (5.5% LIMIT) ONLY

In accordance with 39-5-121(2)(a) and 39-5-128(1), C.R.S. The total Assessed Valuations for taxable year	2019
In	On 11/25/2019
Are:	Are:
Previous Year's Net Total Assessed Valuation:	\$360,503,670.00
Current Year's Gross Total Assessed Valuation:	\$420,057,640
(-) Less TIF district increment, if any:	\$0.00
Current Year's Net Total Assessed Valuation:	\$420,057,640
New Construction*:	\$134,456,330
Increased Production of Producing Mines**:	\$0
ANNEXATIONS/INCLUSIONS:	\$0
Previously Exempt Federal Property**:	\$0.00
New Primary Oil or Gas production from any Oil and Gas leasehold or land (29-1-301(1)(b) C.R.S.)***:	\$0.00
Taxes Received last year on omitted property as of August 1 (29-1-301(1)(a) C.R.S.) Includes all revenue collected on valuation not previously certified.	\$0.00
Taxes Abated or Refunded as of August 1 (39-10-114(1)(a)(I)(B) C.R.S.):	\$15,622.67

This value reflects personal property exemptions IF enacted by the jurisdiction as authorized by Art. X, Sec. 20(8)(b), Colo. Constitution

* New Construction is defined as: Taxable real property structures and the personal property connected with the structure.

** Jurisdiction must submit a certification to the Division of Local Government in order for a value to be accrued (DLG52 & 52A)

*** Jurisdiction must submit an application to the Division of Local Government in order for a value to be accrued. (DLG 52B)

USE FOR 'TABOR' LOCAL GROWTH CALCULATIONS ONLY

In accordance with the Art. X, Sec. 20, Colorado Constitution and 39-5-121(2)(b), C.R.S. The Actual Valuations for the taxable year	2019
In	On 11/25/2019
Are:	Are:
Current Year's Total Actual Value of All Real Property*:	\$4,455,494,361
ADDITIONS TO TAXABLE REAL PROPERTY:	
Construction of taxable real property improvements**:	\$66,987,329
ANNEXATIONS/INCLUSIONS:	\$0
Increased Mining Production***:	\$0
Previously exempt property:	\$0.00
Oil or Gas production from a new well:	\$0
Taxable real property omitted from the previous year's tax warrant. (Only the most current year value can be reported):	\$4,788,033
DELETIONS FROM TAXABLE REAL PROPERTY IMPROVEMENTS:	
Destruction of taxable property improvements:	(\$743,931)
Disconnections/Exclusions:	\$0
Previously Taxable Property:	\$690,371.00

* This includes the actual value of all taxable real property plus the actual value of religious, private schools, and charitable real property.

** Construction is defined as newly constructed taxable real property structures.

*** Includes production from a new mine and increase in production of a producing mine.

NOTE: All levies must be certified to the Board of County Commissioners no later than December 15, 2019

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Dallas Schroeder Recorder, Elbert County, Co



STATE OF COLORADO)
) ss.
COUNTY OF ELBERT)

At a regular meeting of the Board of County Commissioners of Elbert County, State of Colorado, held at the Elbert County Administration Building in Kiowa, Colorado 80117 on Wednesday, the 11th day of December, 2019, there were present:

Chris Richardson County Commissioner, Chairman
Rick Pettitt County Commissioner
Grant Thayer County Commissioner
Dallas Schroeder Clerk to the Board

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

RESOLUTION 19- 62
**A RESOLUTION CERTIFYING THE 2020 MILL LEVY FOR FOXWOOD ESTATE
AND FOXWOOD RANCHES PUBLIC IMPROVEMENT DISTRICT**

WHEREAS, the Elbert County Assessor has certified the value of taxable property within the Foxwood Estate and Foxwood Ranches Public Improvement Districts for the year 2019 (for taxes to be collected in the year 2020) in the total amount of \$1,191,530; and

WHEREAS, the Board of County Commissioners, pursuant to Colorado Revised Statutes Section 39-1-111, desires to establish the amount of property tax revenues to be collected from levies against the valuation of all taxable property located in these special districts; and

WHEREAS, pursuant to said CRS Section 39-1-111, a copy of this certification shall be provided to the Colorado Division of Local Government.

NOW, THEREFORE BE IT RESOLVED, the Board of County Commissioners, County of Elbert, State of Colorado, sitting as the Board of Directors for the Foxwood Estates and Foxwood Ranches Public Improvement District, hereby certifies a mill levy of 21.436 mills to be extended upon the total assessed valuation of \$1,195,530 to produce \$25,542 in revenue for the Foxwood Estates and Foxwood Ranches Public Improvement District.

APPROVED AND ADOPTED this 11th day of December, 2019.

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



RICK PETTITT, COMMISSIONER AYE



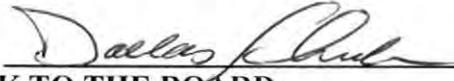
CHRIS RICHARDSON, COMMISSIONER AYE





GRANT THAYER, COMMISSIONER AYE

ATTEST: DALLAS SCHROEDER
COUNTY CLERK

BY: 

CLERK TO THE BOARD



AMENDED CERTIFICATION OF VALUES

Name of Jurisdiction: **FOXWOOD ESTATE & FOXWOOD**

New District:

USE FOR STATUTORY PROPERTY TAX REVENUE LIMIT CALCULATIONS (5.5% LIMIT) ONLY

In accordance with 39-5-121(2)(a) and 39-5-128(1), C.R.S. The total Assessed Valuations for taxable year	2019
In	On 11/25/2019
	Are:
Previous Year's Net Total Assessed Valuation:	\$982,400.00
Current Year's Gross Total Assessed Valuation:	\$1,191,530
(-) Less TIF district increment, if any:	\$0.00
Current Year's Net Total Assessed Valuation:	\$1,191,530
New Construction*:	\$0
Increased Production of Producing Mines**:	\$0
ANNEXATIONS/INCLUSIONS:	
Previously Exempt Federal Property**:	\$0.00
New Primary Oil or Gas production from any Oil and Gas leasehold or land (29-1-301(1)(b) C.R.S.)***:	\$0.00
Taxes Received last year on omitted property as of August 1 (29-1-301(1)(a) C.R.S.) Includes all revenue collected on valuation not previously certified.	\$0.00
Taxes Abated or Refunded as of August 1 (39-10-114(1)(a)(i)(B) C.R.S.):	\$0.00

This value reflects personal property exemptions IF enacted by the jurisdiction as authorized by Art. X, Sec. 20(8)(b), Colo. Constitution

* New Construction is defined as: Taxable real property structures and the personal property connected with the structure.

** Jurisdiction must submit a certification to the Division of Local Government in order for a value to be accrued (DLG52 & 52A)

*** Jurisdiction must submit an application to the Division of Local Government in order for a value to be accrued. (DLG 52B)

USE FOR 'TABOR' LOCAL GROWTH CALCULATIONS ONLY

In accordance with the Art. X, Sec. 20, Colorado Constitution and 39-5-121(2)(b), C.R.S. The Actual Valuations for the taxable year	2019
In	On 11/25/2019
	Are:
Current Year's Total Actual Value of All Real Property*:	\$15,969,675
ADDITIONS TO TAXABLE REAL PROPERTY:	
Construction of taxable real property improvements**:	\$0
ANNEXATIONS/INCLUSIONS:	
Increased Mining Production***:	\$0
Previously exempt property:	\$0.00
Oil or Gas production from a new well:	\$0
Taxable real property omitted from the previous year's tax warrant. (Only the most current year value can be reported):	\$4,000
DELETIONS FROM TAXABLE REAL PROPERTY IMPROVEMENTS:	
Destruction of taxable property improvements:	\$0
Disconnections/Exclusions:	\$0
Previously Taxable Property:	\$0.00

* This includes the actual value of all taxable real property plus the actual value of religious, private schools, and charitable real property.

** Construction is defined as newly constructed taxable real property structures.

*** Includes production from a new mine and increase in production of a producing mine.

NOTE: All levies must be certified to the Board of County Commissioners no later than December 15, 2019

591181 B: 799 P: 875 RES
 12/11/2019 03:50:44 PM Page: 3 of 3 R 0.00 D
 Dallas Schroeder Recorder, Elbert County, Co



STATE OF COLORADO)
) ss.
COUNTY OF ELBERT)

At a regular meeting of the Board of County Commissioners of Elbert County, State of Colorado, held at the Elbert County Administration Building in Kiowa, Colorado 80117 on Wednesday, the 11th day of December, 2019, there were present:

Chris Richardson	County Commissioner, Chairman
Rick Pettitt	County Commissioner
Grant Thayer	County Commissioner
Dallas Schroeder	Clerk to the Board

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

RESOLUTION 19- 63
A RESOLUTION CERTIFYING THE 2020 MILL LEVY FOR SUN COUNTRY MEADOWS PUBLIC IMPROVEMENT DISTRICT

WHEREAS, the Elbert County Assessor has certified the value of taxable property within the Sun Country Meadows Public Improvement District for the year 2019 (for taxes to be collected in the year 2020) in the total amount of \$12,843,200; and

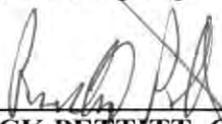
WHEREAS, the Board of County Commissioners, pursuant to Colorado Revised Statutes Section 39-1-111, desires to establish the amount of property tax revenues to be collected from levies against the valuation of all taxable property located in this special district; and

WHEREAS, pursuant to said CRS Section 39-1-111, a copy of this certification shall be provided to the Colorado Division of Local Government.

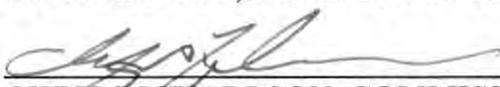
NOW, THEREFORE BE IT RESOLVED, the Board of County Commissioners, County of Elbert, State of Colorado, sitting as the Board of Directors for the Sun Country Meadows Public Improvement District, hereby certifies a mill levy of 14.735 mills to be extended upon the total assessed valuation of \$12,843,200 to produce \$189,245 in revenue for the Sun Country Meadows Public Improvement District.

APPROVED AND ADOPTED this 11th day of December, 2019.

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



RICK PETTITT, COMMISSIONER AYE



CHRIS RICHARDSON, COMMISSIONER AYE





GRANT THAYER, COMMISSIONER AYE

ATTEST: DALLAS SCHROEDER
COUNTY CLERK

BY: 
CLERK TO THE BOARD



AMENDED CERTIFICATION OF VALUES

Name of Jurisdiction: **SUN COUNTRY MEADOWS PID**

New District

USE FOR STATUTORY PROPERTY TAX REVENUE LIMIT CALCULATIONS (5.5% LIMIT) ONLY

In accordance with 39-5-121(2)(a) and 39-5-128(1), C.R.S. The total Assessed Valuations for taxable year **2019**
 In On 11/25/2019 Are:

Previous Year's Net Total Assessed Valuation:	\$11,275,730.00
Current Year's Gross Total Assessed Valuation:	\$12,843,200
(-) Less TIF district increment, if any:	\$0.00
Current Year's Net Total Assessed Valuation:	\$12,843,200
New Construction*:	\$80,990
Increased Production of Producing Mines**:	\$0
ANNEXATIONS/INCLUSIONS:	\$0
Previously Exempt Federal Property**:	\$0.00
New Primary Oil or Gas production from any Oil and Gas leasehold or land (29-1-301(1)(b) C.R.S.)***:	\$0.00
Taxes Received last year on omitted property as of August 1 (29-1-301(1)(a) C.R.S.) Includes all revenue collected on valuation not previously certified.	\$0.00
Taxes Abated or Refunded as of August 1 (39-10-114(1)(a)(I)(B) C.R.S.):	\$0.00

This value reflects personal property exemptions IF enacted by the jurisdiction as authorized by Art. X, Sec. 20(8)(b), Colo. Constitution
 * New Construction is defined as: Taxable real property structures and the personal property connected with the structure.
 ** Jurisdiction must submit a certification to the Division of Local Government in order for a value to be accrued (DLG52 & 52A)
 *** Jurisdiction must submit an application to the Division of Local Government in order for a value to be accrued. (DLG 52B)

USE FOR 'TABOR' LOCAL GROWTH CALCULATIONS ONLY

In accordance with the Art. X, Sec. 20, Colorado Constitution and 39-5-121(2)(b), C.R.S. The Actual Valuations for the taxable year **2019**
 In On 11/25/2019 Are:

Current Year's Total Actual Value of All Real Property*:	\$176,527,888
ADDITIONS TO TAXABLE REAL PROPERTY:	
Construction of taxable real property improvements**:	\$1,124,900
ANNEXATIONS/INCLUSIONS:	\$0
Increased Mining Production***:	\$0
Previously exempt property:	\$0.00
Oil or Gas production from a new well:	\$0
Taxable real property omitted from the previous year's tax warrant. (Only the most current year value can be reported):	\$74,674
DELETIONS FROM TAXABLE REAL PROPERTY IMPROVEMENTS:	
Destruction of taxable property improvements:	\$0
Disconnections/Exclusions:	\$0
Previously Taxable Property:	\$0.00

* This includes the actual value of all taxable real property plus the actual value of religious, private schools, and charitable real property.
 ** Construction is defined as newly constructed taxable real property structures.
 *** Includes production from a new mine and increase in production of a producing mine.

NOTE: All levies must be certified to the Board of County Commissioners no later than December 15, 2019





STATE OF COLORADO)
) ss.
COUNTY OF ELBERT)

At a regular meeting of the Board of County Commissioners of Elbert County, State of Colorado, held at the Elbert County Administration Building in Kiowa, Colorado 80117 on Wednesday, the 11th day of December, 2019, there were present:

Chris Richardson County Commissioner, Chairman
Rick Pettitt County Commissioner
Grant Thayer County Commissioner
Dallas Schroeder Clerk to the Board

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

RESOLUTION 19- 64
**A RESOLUTION CERTIFYING THE 2020 MILL LEVY FOR MEADOW
STATION PUBLIC IMPROVEMENT DISTRICT**

WHEREAS, the Elbert County Assessor has certified the value of taxable property within the Meadow Station Public Improvement Districts for the year 2019 (for taxes to be collected in the year 2020) in the total amount of \$3,369,700; and

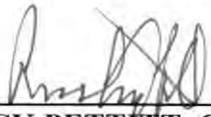
WHEREAS, the Board of County Commissioners, pursuant to Colorado Revised Statutes Section 39-1-111, desires to establish the amount of property tax revenues to be collected from levies against the valuation of all taxable property located in this special district; and

WHEREAS, pursuant to said CRS Section 39-1-111, a copy of this certification shall be provided to the Colorado Division of Local Government.

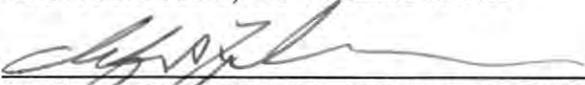
NOW, THEREFORE BE IT RESOLVED, the Board of County Commissioners, County of Elbert, State of Colorado, sitting as the Board of Directors for the Meadow Station Public Improvement District, hereby certifies a mill levy of 16.000 mills to be extended upon the total assessed valuation of \$3,369,700 to produce \$53,915 in revenue for the Meadow Station Public Improvement District.

APPROVED AND ADOPTED this 11th day of December, 2019.

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



RICK PETTITT, COMMISSIONER AYE



CHRIS RICHARDSON, COMMISSIONER AYE



AYE

GRANT THAYER, COMMISSIONER

ATTEST: DALLAS SCHROEDER
COUNTY CLERK

BY: 
CLERK TO THE BOARD





AMENDED CERTIFICATION OF VALUES

Name of Jurisdiction: **MEADOW STATION PID DISTRICT**

New District:

USE FOR STATUTORY PROPERTY TAX REVENUE LIMIT CALCULATIONS (5.5% LIMIT) ONLY

In accordance with 39-5-121(2)(a) and 39-5-128(1), C.R.S. The total Assessed Valuations for taxable year 2019
 In On 11/25/2019 Are:

Previous Year's Net Total Assessed Valuation:	\$2,949,480.00
Current Year's Gross Total Assessed Valuation:	\$3,369,700
(-) Less TIF district increment, if any:	\$0.00
Current Year's Net Total Assessed Valuation:	\$3,369,700
New Construction*:	\$0
Increased Production of Producing Mines**:	\$0
ANNEXATIONS/INCLUSIONS:	
Previously Exempt Federal Property**:	\$0.00
New Primary Oil or Gas production from any Oil and Gas leasehold or land (29-1-301(1)(b) C.R.S.)***:	\$0.00
Taxes Received last year on omitted property as of August 1 (29-1-301(1)(a) C.R.S.) Includes all revenue collected on valuation not previously certified.	\$0.00
Taxes Abated or Refunded as of August 1 (39-10-114(1)(a)(I)(B) C.R.S.):	\$0.00

This value reflects personal property exemptions IF enacted by the jurisdiction as authorized by Art. X, Sec. 20(8)(b), Colo. Constitution

* New Construction is defined as: Taxable real property structures and the personal property connected with the structure.

** Jurisdiction must submit a certification to the Division of Local Government in order for a value to be accrued (DLG52 & 52A)

*** Jurisdiction must submit an application to the Division of Local Government in order for a value to be accrued. (DLG 52B)

USE FOR 'TABOR' LOCAL GROWTH CALCULATIONS ONLY

In accordance with the Art. X, Sec. 20, Colorado Constitution and 39-5-121(2)(b), C.R.S. The Actual Valuations for the taxable year 2019
 In On 11/25/2019 Are:

Current Year's Total Actual Value of All Real Property*:	\$47,128,599
ADDITIONS TO TAXABLE REAL PROPERTY:	
Construction of taxable real property improvements**:	\$0
ANNEXATIONS/INCLUSIONS:	
Increased Mining Production***:	\$0
Previously exempt property:	\$0.00
Oil or Gas production from a new well:	\$0
Taxable real property omitted from the previous year's tax warrant. (Only the most current year value can be reported):	\$86,000
DELETIONS FROM TAXABLE REAL PROPERTY IMPROVEMENTS:	
Destruction of taxable property improvements.	\$0
Disconnections/Exclusions:	\$0
Previously Taxable Property:	\$0.00

* This includes the actual value of all taxable real property plus the actual value of religious, private schools, and charitable real property.

** Construction is defined as newly constructed taxable real property structures.

*** Includes production from a new mine and increase in production of a producing mine.

NOTE: All levies must be certified to the Board of County Commissioners no later than December 15, 2019

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.

Elbert County Policy**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 (1st 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.

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.