

2022

GENERAL FUND

PURCHASE OF DEVELOPMENT RIGHTS - COMMUNITY RESOURCES

TIM CORRIGAN, BETH MELTON, AND TIM REDMOND

970-879-0108

Mission Statement and Services

The Mission of the Routt County is to Efficiently Deliver a Balance of Public Services and Infrastructure that Provide a Safe and Healthy Place to Live for Present and Future Generations.

Services Provided

The Purchase of Development Rights (PDR) budget is to protect agricultural lands, natural areas, and open space resources in Routt County. As of November 5, 1996, the electorate approved a 1.0 mill increase in property taxes for the purchase of development rights. On November 1, 2005, Routt County voters approved an increase in the mill levy to 1.5 mills and an extension of the tax through the tax year 2024. The 1.5 mill levy is anticipated to generate \$1.9 million in property taxes for 2021.

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GENERAL FUND
PURCHASE OF DEVELOPMENT RIGHTS - COMMUNITY RESOURCES
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SUMMARY INFORMATION

	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 PROJECTED	2022 BUDGET	INCR. (DECR.)	% CHANGE
Revenue								
Property tax	1,757,381	1,765,242	1,901,891	1,931,255	1,931,255	2,101,290	170,035	8.80%
Interest	34,555	85,359	82,483	11,040	10,990	-	(11,040)	-100.00%
Other	-	-	3,270	-	-	-	-	0.00%
Total	1,791,936	1,850,601	1,987,644	1,942,295	1,942,245	2,101,290	158,995	8.19%
Expenditures								
Personnel	3,054	3,094	5,625	4,370	4,290	3,480	(890)	-20.37%
Operations	1,700,319	725,241	1,396,289	6,369,765	6,335,670	2,098,040	(4,271,725)	-67.06%
Total	1,703,373	728,335	1,401,914	6,374,135	6,339,960	2,101,520	(4,272,615)	-67.03%
Revenues Over (Under) Expenditures	88,563	1,122,266	585,730	(4,431,840)	(4,397,715)	(230)	4,431,610	-99.99%

STAFFING

Full Time Equivalent	0.04	0.04	0.04	0.04	0.04	0.04	0.00	0.00%
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**GENERAL FUND
PURCHASE OF DEVELOPMENT RIGHTS**

	2018	2019	2020	2021	2021	DIFF.	2022	2023	2024	DIFF.	2022
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	21 PRO 21 BUD	BUDGET	BUDGET	BUDGET	21 BUD 22 BUD	ORIGINAL AMOUNT REQUESTED
REVENUES											
PROPERTY TAX											
PROPERTY TAX - CURRENT	1,612,774	1,631,751	1,790,704	1,806,055	1,806,055	-	1,979,180	1,979,180	1,979,180	173,125	1,979,180
PROPERTY TAX - ALLOWANCE	-	-	-	(7,220)	(7,220)	-	(7,920)	(7,920)	(7,920)	(700)	(7,920)
DELINQUENT PROPERTY TAX - PENALTY & INTEREST ABATEMENTS - PROPERTY TAX	7,830	3,414	1,807	8,370	8,370	-	8,470	8,470	8,470	100	8,470
ABATEMENTS - INTEREST	4,485	3,960	3,922	-	-	-	-	-	-	-	-
TAX	(198)	(601)	(16,731)	(3,400)	(3,400)	-	(5,890)	(5,890)	(5,890)	(2,490)	(5,890)
ABATEMENTS - INTEREST	(142)	-	-	-	-	-	-	-	-	-	-
MINERAL LEASE TAX	3,248	1,598	1,069	2,000	2,000	-	2,000	2,000	2,000	-	2,000
SPECIFIC OWNERSHIP TAX	129,384	125,120	121,120	125,450	125,450	-	125,450	125,450	125,450	-	125,450
TOTAL PROPERTY TAX	1,757,381	1,765,242	1,901,891	1,931,255	1,931,255	-	2,101,290	2,101,290	2,101,290	170,035	2,101,290
INTEREST											
INTEREST	34,555	85,359	82,483	11,040	10,990	(50)	-	-	-	(11,040)	-
TOTAL INTEREST	34,555	85,359	82,483	11,040	10,990	(50)	-	-	-	(11,040)	-
OTHER											
DONATIONS	-	-	3,270	-	-	-	-	-	-	-	-
TOTAL OTHER	-	-	3,270	-	-	-	-	-	-	-	-
TOTAL REVENUES	1,791,936	1,850,601	1,987,644	1,942,295	1,942,245	(50)	2,101,290	2,101,290	2,101,290	158,995	2,101,290
EXPENDITURES											
PERSONNEL											
STAFF SALARIES	2,031	2,039	3,461	2,920	3,060	(140)	2,810	2,810	2,810	(110)	2,810
PART TIME SALARIES	-	-	1,088	-	-	-	-	-	-	-	-
MEDICAL INSURANCE	696	775	681	1,040	790	250	440	440	440	(600)	440
FICA	147	147	340	220	230	(10)	210	210	210	(10)	210
LIFE/DISABILITY	8	8	6	10	30	(20)	10	10	10	-	10
RETIREMENT	122	75	-	180	180	-	10	10	10	(170)	10
WORKERS COMP	50	50	50	-	-	-	-	-	-	-	-
TOTAL PERSONNEL	3,054	3,094	5,625	4,370	4,290	80	3,480	3,480	3,480	(890)	3,480

GENERAL FUND
PURCHASE OF DEVELOPMENT RIGHTS

	2022	2023	2024	FIVE	2022	PERCENT	CHANGE	2022 BUDGET VAR	
	%	%	%	YEAR	BUDGET	OF	FROM	FROM 2020 ACTUAL	
	INC (DEC)	INC (DEC)	INC (DEC)	AVERAGE	5 YR AVG	AVERAGE	ORIGINAL	\$	%
REVENUES									
<u>PROPERTY TAX</u>									
PROPERTY TAX - CURRENT	10%	0%	0%	1,623,099	356,081	22%	-	188,476	11%
PROPERTY TAX - ALLOWANCE	10%	0%	0%	146	(8,066)	-5540%	-	(7,920)	0%
DELINQUENT PROPERTY TAX - PENALTY & INTEREST ABATEMENTS - PROPERTY TAX	1%	0%	0%	2,964	5,506	186%	-	6,663	369%
ABATEMENTS - INTEREST	0%	0%	0%	4,212	(4,212)	-100%	-	(3,922)	(100%)
ABATEMENTS - INTEREST TAX	73%	0%	0%	(6,637)	747	-11%	-	10,841	(65%)
MINERAL LEASE TAX	0%	0%	0%	1,710	290	17%	-	931	87%
SPECIFIC OWNERSHIP TAX	0%	0%	0%	123,619	1,831	1%	-	4,330	4%
TOTAL PROPERTY TAX	9%	0%	0%	1,748,725	352,565	20%	-	199,399	10%
<u>INTEREST</u>									
INTEREST	(100%)	0%	0%	47,567	(47,567)	-100%	-	(82,483)	(100%)
TOTAL INTEREST	(100%)	0%	0%	47,567	(47,567)	-100%	-	(82,483)	(100%)
<u>OTHER</u>									
DONATIONS	0%	0%	0%	654	(654)	-100%	-	(3,270)	(100%)
TOTAL OTHER	0%	0%	0%	654	(654)	-100%	-	(3,270)	(100%)
TOTAL REVENUES	8%	0%	0%	1,796,947	304,343	17%	-	113,646	6%
EXPENDITURES									
<u>PERSONNEL</u>									
STAFF SALARIES	(4%)	0%	0%	2,060	750	36%	-	(651)	(19%)
PART TIME SALARIES	0%	0%	0%	218	(218)	-100%	-	(1,088)	(100%)
MEDICAL INSURANCE	(58%)	0%	0%	670	(230)	-34%	-	(241)	(35%)
FICA	(5%)	0%	0%	168	42	25%	-	(130)	(38%)
LIFE/DISABILITY	0%	0%	0%	7	3	50%	-	4	81%
RETIREMENT	(94%)	0%	0%	73	(63)	-86%	-	10	0%
WORKERS COMP	0%	0%	0%	50	(50)	-100%	-	(50)	(100%)
TOTAL PERSONNEL	(20%)	0%	0%	3,245	235	7%	-	(2,145)	(38%)

**GENERAL FUND
PURCHASE OF DEVELOPMENT RIGHTS**

	2022	2023	2024	2022		PERCENT OF AVERAGE	CHANGE FROM ORIGINAL	2022 BUDGET VAR	
	%	%	%	FIVE YEAR AVERAGE	BUDGET ABOVE(BELOW) 5 YR AVG			FROM 2020 ACTUAL	
	INC (DEC)	INC (DEC)	INC (DEC)					\$	%
<u>OPERATING</u>									
ADVERTISING	0%	0%	0%	71	29	41%	-	100	0%
POSTAGE/SHIPPING	0%	0%	0%	7	93	1396%	-	100	0%
SUPPLIES	0%	0%	0%	101	99	98%	-	200	0%
TRAVEL - MEALS	0%	0%	0%	129	371	288%	-	500	0%
TRAVEL - TRANSPORTATION	0%	0%	0%	67	183	276%	-	250	0%
NEW PDR'S	(62%)	0%	0%	-	2,096,890	0%	-	2,096,890	0%
PROJECT 178 / CCAL/COVERLY CREEK	0%	0%	0%	65,000	(65,000)	-100%	-	-	0%
PROJECT 179 / CCAL / MEADER RANCH	0%	0%	0%	35,000	(35,000)	-100%	-	-	0%
PROJECT 180 / CCALT / STANKO RANCH	0%	0%	0%	141,000	(141,000)	-100%	-	-	0%
PROJECT 181 / YVLT / ACORD RANCH	0%	0%	0%	47,810	(47,810)	-100%	-	-	0%
PROJECT 182 / YVLT / GLAS DEFFRYN RANCH	0%	0%	0%	34,600	(34,600)	-100%	-	-	0%
PROJECT 184 / CCAL - GATES CATTLE CO	0%	0%	0%	119,000	(119,000)	-100%	-	-	0%
PROJECT 183 / DEVILS GRAVE	0%	0%	0%	51,200	(51,200)	-100%	-	-	0%
PROJECT 185 / RANCH	0%	0%	0%	85,000	(85,000)	-100%	-	-	0%
PROJECT 177 / ZARS PROPERTY	0%	0%	0%	26,600	(26,600)	-100%	-	-	0%
PROJECT 186 FLANDERS PROJECT 189 KNOT HOME PLACE	0%	0%	0%	80,000	(80,000)	-100%	-	-	0%
PROJECT 190 HIGH COUNTRY LAMB	0%	0%	0%	105,000	(105,000)	-100%	-	-	0%
PROJECT 195 OAK CREEK MTN PK	0%	0%	0%	155,000	(155,000)	-100%	-	-	0%
PROJECT 196 FISHER MEADOWS	0%	0%	0%	50,000	(50,000)	-100%	-	-	0%
PROJECT 188- SMITH RANCHO	0%	0%	0%	95,000	(95,000)	-100%	-	-	0%
PROJECT 191- STARBUCK PROJECT 194- MONGER HOME RANCH	0%	0%	0%	139,400	(139,400)	-100%	-	(697,000)	(100%)
PROJECT 197- SKCK	(100%)	0%	0%	88,000	(88,000)	-100%	-	(440,000)	(100%)
				51,858	(51,858)	-100%	-	(259,289)	(100%)
	(100%)	0%	0%	-	-	0%	-	-	0%
TOTAL OPERATING	(67%)	0%	0%	1,369,842	728,198	53%	-	701,751	50%
TOTAL EXPENDITURES	(67%)	0%	0%	1,373,087	728,433	53%	-	699,606	50%
REVENUE OVER (UNDER) EXPENDITURES	(100%)	0%	0%	423,859	(424,089)	-100%	-	(585,960)	(100%)

RESERVES - BEGINNING

RESERVES - ENDING

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Fund	10 - GENERAL FUND			ORIGINAL BUDGET	ORIGINAL BUDGET	FINAL BUDGET	FINAL BUDGET	BUDGET CHANGE
	Original Budget	Actual	Revised Budget	\$ VARIANCE FAVORABLE (UNFAVORABLE)	% VARIANCE FAVORABLE (UNFAVORABLE)	\$ VARIANCE FAVORABLE (UNFAVORABLE)	% VARIANCE FAVORABLE (UNFAVORABLE)	\$ VARIANCE INCREASE (DECREASE)
2016								
REVENUE	\$ (1,656,460.00)	\$ (1,665,086.72)	\$ (1,656,460.00)	\$ 8,626.72	1%	\$ 8,626.72	1%	\$ -
10160000 - GF PDR	\$ (1,656,460.00)	\$ (1,665,086.72)	\$ (1,656,460.00)					
PDVR6 - PURCH OF DEV RIGHTS PERSONNEL	\$ 4,140.00	\$ 3,710.51	\$ 4,140.00	\$ 429.49	10%	\$ 429.49	10%	\$ -
10160000 - GF PDR	\$ 4,140.00	\$ 3,710.51	\$ 4,140.00					
PDVR7 - PURCH OF DEV RIGHTS OPERATIONS	\$ 1,652,320.00	\$ 2,387,938.53	\$ 2,388,020.00	\$ (735,618.53)	-45%	\$ 81.47	0%	\$ 735,700.00
10160000 - GF PDR	\$ 1,652,320.00	\$ 2,387,938.53	\$ 2,388,020.00					
2016 Total	\$ -	\$ 726,562.32	\$ 735,700.00	\$ (726,562.32)		\$ 9,137.68	1%	\$ 735,700.00
2017								
REVENUE	\$ (1,672,370.00)	\$ (1,689,464.58)	\$ (1,672,370.00)	\$ 17,094.58	1%	\$ 17,094.58	1%	\$ -
10160000 - GF PDR	\$ (1,672,370.00)	\$ (1,689,464.58)	\$ (1,672,370.00)					
PDVR6 - PURCH OF DEV RIGHTS PERSONNEL	\$ 4,330.00	\$ 744.62	\$ 4,330.00	\$ 3,585.38	83%	\$ 3,585.38	83%	\$ -
10160000 - GF PDR	\$ 4,330.00	\$ 744.62	\$ 4,330.00					
PDVR7 - PURCH OF DEV RIGHTS OPERATIONS	\$ 1,668,040.00	\$ 639,419.84	\$ 1,668,040.00	\$ 1,028,620.16	62%	\$ 1,028,620.16	62%	\$ -
10160000 - GF PDR	\$ 1,668,040.00	\$ 639,419.84	\$ 1,668,040.00					
2017 Total	\$ -	\$ (1,049,300.12)	\$ -	\$ 1,049,300.12		\$ 1,049,300.12		\$ -
2018								
REVENUE	\$ (1,752,065.00)	\$ (1,791,936.35)	\$ (1,752,065.00)	\$ 39,871.35	2%	\$ 39,871.35	2%	\$ -
10160000 - GF PDR	\$ (1,752,065.00)	\$ (1,791,936.35)	\$ (1,752,065.00)					
PDVR6 - PURCH OF DEV RIGHTS PERSONNEL	\$ 4,520.00	\$ 3,055.83	\$ 4,520.00	\$ 1,464.17	32%	\$ 1,464.17	32%	\$ -
10160000 - GF PDR	\$ 4,520.00	\$ 3,055.83	\$ 4,520.00					
PDVR7 - PURCH OF DEV RIGHTS OPERATIONS	\$ 2,547,410.00	\$ 1,700,317.49	\$ 2,547,410.00	\$ 847,092.51	33%	\$ 847,092.51	33%	\$ -
10160000 - GF PDR	\$ 2,547,410.00	\$ 1,700,317.49	\$ 2,547,410.00					
2018 Total	\$ 799,865.00	\$ (88,563.03)	\$ 799,865.00	\$ 888,428.03	-111%	\$ 888,428.03	111%	\$ -
2019								
REVENUE	\$ (1,782,335.00)	\$ (1,850,601.15)	\$ (1,782,335.00)	\$ 68,266.15	4%	\$ 68,266.15	4%	\$ -
10160000 - GF PDR	\$ (1,782,335.00)	\$ (1,850,601.15)	\$ (1,782,335.00)					
PDVR6 - PURCH OF DEV RIGHTS PERSONNEL	\$ 4,810.00	\$ 3,095.04	\$ 4,810.00	\$ 1,714.96	36%	\$ 1,714.96	36%	\$ -
10160000 - GF PDR	\$ 4,810.00	\$ 3,095.04	\$ 4,810.00					
PDVR7 - PURCH OF DEV RIGHTS OPERATIONS	\$ 2,459,265.00	\$ 725,240.23	\$ 2,459,265.00	\$ 1,734,024.77	71%	\$ 1,734,024.77	71%	\$ -
10160000 - GF PDR	\$ 2,459,265.00	\$ 725,240.23	\$ 2,459,265.00					
2019 Total	\$ 681,740.00	\$ (1,122,265.88)	\$ 681,740.00	\$ 1,804,005.88	-265%	\$ 1,804,005.88	265%	\$ -

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Fund	10 - GENERAL FUND			ORIGINAL BUDGET	ORIGINAL BUDGET	FINAL BUDGET	FINAL BUDGET	BUDGET CHANGE
	Original Budget	Actual	Revised Budget	\$ VARIANCE FAVORABLE (UNFAVORABLE)	% VARIANCE FAVORABLE (UNFAVORABLE)	\$ VARIANCE FAVORABLE (UNFAVORABLE)	% VARIANCE FAVORABLE (UNFAVORABLE)	\$ VARIANCE INCREASE (DECREASE)
2020								
REVENUE	(\$1,961,870.00)	(\$1,987,643.52)	(\$1,965,140.00)	\$ 25,773.52	1%	\$ 22,503.52	1%	\$ 3,270.00
10160000 - GF PDR	(\$1,961,870.00)	(\$1,987,643.52)	(\$1,965,140.00)					
PDVR6 - PURCH OF DEV RIGHTS PERSONNEL	\$4,140.00	\$5,624.33	\$7,410.00	\$ (1,484.33)	-36%	\$ 1,785.67	24%	\$ 3,270.00
10160000 - GF PDR	\$4,140.00	\$5,624.33	\$7,410.00					
PDVR7 - PURCH OF DEV RIGHTS OPERATIONS	\$5,181,045.00	\$1,396,289.15	\$5,181,045.00	\$ 3,784,755.85	73%	\$ 3,784,755.85	73%	\$ -
10160000 - GF PDR	\$5,181,045.00	\$1,396,289.15	\$5,181,045.00					
2020 Total	\$3,223,315.00	(\$585,730.04)	\$3,223,315.00	\$ 3,809,045.04	-118%	\$ 3,809,045.04	118%	\$ -
Grand Total	\$ 4,704,920.00	\$ (2,119,296.75)	\$ 5,440,620.00					
AVERAGE OF ABOVE YEARS								
REVENUE	\$ (1,765,020.00)	\$ (1,796,946.46)	\$ (1,765,674.00)	\$ 31,926.46	2%	\$ 31,272.46	2%	\$ 654.00
PDVR6 - PURCH OF DEV RIGHTS PERSONNEL	\$ 4,388.00	\$ 3,246.07	\$ 5,042.00	\$ 1,141.93	26%	\$ 1,795.93	36%	\$ 654.00
PDVR7 - PURCH OF DEV RIGHTS OPERATIONS	\$ 2,081,758.75	\$ 1,363,229.02	\$ 2,265,683.75	\$ 718,529.73	35%	\$ 902,454.73	40%	\$ 183,925.00
AVERAGE TOTALS	\$ 321,126.75	\$ (430,471.38)	\$ 505,051.75	\$ 751,598.13	234%	\$ 935,523.13	185%	\$ 183,925.00

5-Year Trend Analysis Budget to Actual - Describe the 5-Year variance with a short description.

REVENUES: N/A

PERSONNEL: Personnel costs are under budget on average because the last several years; projects have been delayed and have not required as much staff time to process.

OPERATIONS: Operations costs are under budget on average because the last several years; projects have been delayed and have not come to culmination or the spending down of funds. COVID has put a freeze on spending as staff does not have time to process or investigate new applications in the short term.

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2021 PROJECTED PAYROLL

	<u>GRADE</u>	<u>HOURS WORKED</u>	<u>SALARY</u>	<u>MEDICAL</u>	<u>FICA</u>	<u>%</u>	<u>RETIRE</u>	<u>WORKERS COMP PREMIUM</u>	<u>LIFE & DISABILITY BENEFITS</u>	<u>TOTAL</u>
<u>STAFF</u>										
ALFIERI	AA-6	83	2,919	790	218	6%	175	-	13	4,115
OPEN	AA-6	-	140	-	9	0%	-	-	12	161
TOTAL PERSONNEL		<u>83</u>	<u>3,059</u>	<u>790</u>	<u>227</u>		<u>175</u>	<u>-</u>	<u>25</u>	<u>4,276</u>

FULL TIME EQUIVALENTS (FTE'S) 0.04

TOTAL EMPLOYEES FOR WORKMENS COMP 1.00

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2022 PAYROLLBUDGET

	<u>HOURS</u> <u>WORKED</u>	<u>SALARY</u>	<u>MEDICAL</u>	<u>FICA</u>	<u>%</u>	<u>RETIRE</u>	<u>WORKERS</u> <u>COMP</u> <u>PREMIUM</u>	<u>LIFE &</u> <u>DISABILITY</u> <u>BENEFITS</u>	<u>TOTAL</u>
<u>STAFF</u>									
OPEN	83	2,808	443	212	6%	14	-	12	3,489
TOTAL PERSONNEL	83	2,808	443	212		14	-	12	3,489

FULL TIME EQUIVALENTS (FTE'S) 0.04

TOTAL EMPLOYEES FOR WORKMENS COMP 0.00