

CROWLEY COUNTY BOARD OF COUNTY COMMISSIONERS

RECORD OF PROCEEDINGS

MAY 11, 2026

CALL TO ORDER

The Board of County Commissioners met in regular session on May 11, 2026. The meeting was called to order by Vice Chairman Terry McMillian at 8:30 a.m. Commissioner Roy Elliott was absent.

Present:

- Terry McMillian, Commissioner
 - Vicki Powell, Commissioner
 - LaShelle Benbow, Deputy Clerk to the Board
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RESOLUTION NO. 2026-9594

APPROVE APRIL 2026 BOCC MINUTES

Motion by Commissioner Powell, seconded by Commissioner McMillian, to approve the April 2026 BOCC minutes.

The motion carried by the following vote:

- Roy Elliott — Absent
 - Terry McMillian — Aye
 - Vicki Powell — Aye
-

RESOLUTION NO. 2026-9595

APPROVE PURCHASE ORDER – LEASE WITH QUADIENT FOR NEW POSTAGE MACHINE

Motion by Commissioner Powell, seconded by Commissioner McMillian, to approve the purchase order and lease agreement with Quadient for a new postage machine. The current postage machine will be decertified by the United States Postal Service (USPS) on December 31, 2026. The lease agreement is for a term of 60 months at a monthly cost of \$214.13.

The motion carried by the following vote:

- Roy Elliott — Absent
 - Terry McMillian — Aye
 - Vicki Powell — Aye
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RESOLUTION NO. 2026-9596

APPROVE LETTER SUPPORTING A D3 EXTREME DROUGHT DESIGNATION

Motion by Commissioner Powell, seconded by Commissioner McMillian, to approve a letter supporting a D3 Extreme Drought designation for Crowley County. The letter will be mailed to Representative Lauren Boebert, Dr. Russ Schumacher, Senator Rod Pelton, Governor Jared Polis, and Representative Ty Winter.

The motion carried by the following vote:

- Roy Elliott — Absent
 - Terry McMillian — Aye
 - Vicki Powell — Aye
-

RESOLUTION NO. 2026-9597

APPROVE INTERGOVERNMENTAL AGREEMENT BETWEEN CROWLEY COUNTY SCHOOL DISTRICT AND CROWLEY COUNTY FOR IT SERVICES

Motion by Commissioner Powell, seconded by Commissioner McMillian, to approve the Intergovernmental Agreement between Crowley County School District and Crowley County for Information Technology (IT) services. The term of the agreement is May 1, 2026, through April

30, 2027. The service provider salary is \$90,000 annually, with Crowley County responsible for 30 percent, or \$2,250.00 per month.

The motion carried by the following vote:

- Roy Elliott — Absent
 - Terry McMillian — Aye
 - Vicki Powell — Aye
-

RESOLUTION NO. 2026-9598

APPROVE AUTHORIZED SIGNERS FOR THE CROWLEY COUNTY VITAL RECORDS BANK ACCOUNT

Motion by Commissioner Powell, seconded by Commissioner McMillian, to approve a letter authorizing Dina Smith and Ruth Froman as authorized signers on the Crowley County Vital Records bank account. Two signatures are required.

The motion carried by the following vote:

- Roy Elliott — Absent
 - Terry McMillian — Aye
 - Vicki Powell — Aye
-

RESOLUTION NO. 2026-9599

APPROVE RESOLUTION ADOPTING AN ASSET CAPITALIZATION POLICY

Motion by Commissioner Powell, seconded by Commissioner McMillian, to approve the following resolution:

A RESOLUTION ADOPTING AN ASSET CAPITALIZATION POLICY

WHEREAS:

- The Board of County Commissioners recognizes the importance of consistent and transparent financial reporting for county-owned capital assets; and
- The Governmental Accounting Standards Board (GASB) requires capitalization and depreciation of certain assets to accurately represent the County's financial position; and

- Capital assets purchased with federal funds are subject to Uniform Guidance requirements under 2 CFR 200.310–316; and
- These requirements apply whether assets are purchased wholly or partially with federal resources and remain in effect until official disposition; and
- The Board desires to establish uniform guidelines regarding capitalization thresholds, salvage values, depreciation methods, schedules, and infrastructure assets.

NOW, THEREFORE, BE IT RESOLVED:

1. Superseding Prior Policies

This resolution supersedes all previous capital asset-related resolutions and policies.

2. Capitalization Thresholds

Assets with a useful life greater than one year shall be capitalized according to the following thresholds:

- Vehicles — \$15,000
- Machinery and Equipment — \$50,000
- Land — \$10,000
- Buildings — \$100,000
- Improvements Other Than Buildings — \$10,000
- Infrastructure (roads, bridges, water/sewer systems) — \$150,000

Furniture, office equipment, and computer software programs will not be treated as capital assets and will instead be expensed.

Assets purchased through grants that require tracking as assets must be accounted for even if below capitalization thresholds.

3. Acquisition Cost

Capital assets shall be recorded at acquisition cost, including freight, transportation, installation, modifications, professional fees, and related expenses necessary to place the asset into service. Donated assets shall be recorded at fair market value on the acquisition date.

4. Salvage Value

Unless otherwise determined, salvage value shall be zero dollars (\$0).

5. Depreciation Method

The straight-line depreciation method shall be used for all depreciable assets.

6. Depreciation Schedules

- Vehicles — 3 to 5 years
- Machinery and Equipment — 5 to 10 years
- Land — Not depreciated
- Buildings — 20 to 40 years
- Improvements Other Than Buildings — 5 to 25 years
- Infrastructure — 20 to 50 years
- Water Shares — Not depreciated

Depreciation schedules may vary based on documented County experience with similar assets.

7. Construction in Progress

Construction in progress includes incomplete construction or improvement projects. Costs will remain classified as construction in progress until project completion. Depreciation will begin upon completion.

8. Asset Disposition

Capital assets may be sold, abandoned, scrapped, traded, or otherwise disposed of. Retired assets shall be removed from capital asset records and related accumulated depreciation.

Departments shall annually report impaired assets or assets held for resale to the Finance Director.

9. Inventory of Assets

The Finance Director shall conduct annual departmental inventories of capital assets in accordance with Colorado Revised Statutes. Department heads or designated employees must timely report inventory results.

10. Effective Date

This resolution becomes effective January 1, 2026.

The motion carried by the following vote:

- Roy Elliott — Absent
 - Terry McMillian — Aye
 - Vicki Powell — Aye
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RESOLUTION NO. 2026-9600

APPROVE CERTIFICATE OF COST ALLOCATION PLAN

Motion by Commissioner Powell, seconded by Commissioner McMillian, to approve the Certificate of Cost Allocation Plan. All costs included in the plan are based on Fiscal Year 2025 and are used to establish cost allocations or billings for Fiscal Year 2027 in accordance with 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.

The motion carried by the following vote:

- Roy Elliott — Absent
 - Terry McMillian — Aye
 - Vicki Powell — Aye
-

RESOLUTION NO. 2026-9601

APPROVE DHS SPECIAL DISBURSEMENT – APRIL 30, 2026

Motion by Commissioner Powell, seconded by Commissioner McMillian, to approve the DHS special disbursement dated April 30, 2026, and authorize transfer of funds as follows:

- DHS Fund — \$145.79

The motion carried by the following vote:

- Roy Elliott — Absent
 - Terry McMillian — Aye
 - Vicki Powell — Aye
-

RESOLUTION NO. 2026-9602

APPROVE SPECIAL DISBURSEMENT – APRIL 30, 2026

Motion by Commissioner Powell, seconded by Commissioner McMillian, to approve the special disbursement dated April 30, 2026, and authorize transfer of funds as follows:

- General Fund — \$3,000.00

The motion carried by the following vote:

- Roy Elliott — Absent
 - Terry McMillian — Aye
 - Vicki Powell — Aye
-

RESOLUTION NO. 2026-9603

APPROVE DHS DISBURSEMENTS – MAY 11, 2026

Motion by Commissioner Powell, seconded by Commissioner McMillian, to approve DHS disbursements dated May 11, 2026, and authorize transfer of funds as follows:

- General Fund — \$83.00
- DHS Fund — \$13,817.35
- Total Disbursements — \$13,900.35

The motion carried by the following vote:

- Roy Elliott — Absent
 - Terry McMillian — Aye
 - Vicki Powell — Aye
-

RESOLUTION NO. 2026-9604

APPROVE DISBURSEMENTS – MAY 11, 2026

Motion by Commissioner Powell, seconded by Commissioner McMillian, to approve disbursements dated May 11, 2026, and authorize transfer of funds as follows:

- General Fund — \$80,960.70
- Road and Bridge Fund — \$42,060.47
- EMS Fire Fund — \$7,145.04
- Ambulance Fund — \$7,767.71
- Water Fund — \$14,193.85
- Conservation Trust Fund — \$606.74
- E911 Fund — \$2,695.64
- SECOR Fund — \$13,500.00
- Total Disbursements — \$168,930.15

The motion carried by the following vote:

- Roy Elliott — Absent
 - Terry McMillian — Aye
 - Vicki Powell — Aye
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RESOLUTION NO. 2026-9605

APPROVE SECRETAC DISBURSEMENTS – MAY 11, 2026

Motion by Commissioner Powell, seconded by Commissioner McMillian, to approve SECRETAC disbursements dated May 11, 2026, and authorize transfer of funds as follows:

- SECRETAC Fund — \$25,282.33

The motion carried by the following vote:

- Roy Elliott — Absent
 - Terry McMillian — Aye
 - Vicki Powell — Aye
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RESOLUTION NO. 2026-9606

APPROVE OEM DISBURSEMENTS – MAY 11, 2026

Motion by Commissioner Powell, seconded by Commissioner McMillian, to approve OEM disbursements dated May 11, 2026, and authorize transfer of funds as follows:

- EMS Fire Fund — \$312.63

The motion carried by the following vote:

- Roy Elliott — Absent
 - Terry McMillian — Aye
 - Vicki Powell — Aye
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Adjournment

No further business appearing, the meeting was recessed.

Attest:

Melinda Carter, County Clerk

Approved By:

Roy Elliott, Chairman

Accessibility Statement

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