ELBERT COUNTY, COLORADO

BOARD OF COUNTY COMMISSIONERS MEETING MINUTES

Special Meeting Held in the Agricultural Building
November 30, 2022 at 9:00 AM

A. CALL TO ORDER AND ROLL CALL

The Special Meeting was called to order at 9:00 AM. Deputy Clerk Amanda Moore called the roll and all commissioners were present.

B. APPROVAL OF AGENDA

Motion: Approval of Agenda as presented.

Commissioner Rick Pettitt made a motion to Approve the Agenda as presented. Commissioner Grant Thayer seconded the motion.

Yes - Chris Richardson, Grant Thayer, Rick Pettitt
No - None

C. ACTION ITEMS

1. Public Hearing - Elbert County 2023 Budget
   To view: https://elbertcounty-co.gov/DocumentCenter/View/2297/Draft-Budget-2023-PDF?bidId=

Motion: To Open a Public Hearing for the Elbert County 2023 Budget

Commissioner Rick Pettitt made a motion to open a Public Hearing for the Elbert County 2023 Budget . Commissioner Grant Thayer seconded the motion.

Yes - Chris Richardson, Grant Thayer, Rick Pettitt
No - None

Public Hearing Opened at 9:01 AM.

Commissioner Richardson explained the budget process and how the new Open Gov software helped streamline the process.

County Clerk Dallas Schroeder presented the Proposed 2023 Budget. (slides are included in minutes)

Commissioner Thayer feels the county is in a good financial place and the budget process went well this year.

Commissioner Pettitt thanked the budget steering committee for all their work on the budget this year. Commissioner Pettitt also explained the contingency funds and consideration of the sustainability of the 4% cost of living for the county employees.

624236 B: 832 P: 521 MM
12/21/2022 12:52:37 PM Page: 1 of 25 R 0.00 D
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Public Comment:

Commissioner Richardson presented Susan Shick's emailed comment.

Motion: To Close a Public Hearing for the Elbert County 2023 Budget

Commissioner Rick Pettitt made a motion to close a Public Hearing for the Elbert County 2023 Budget . Commissioner Grant Thayer seconded the motion.

Yes - Chris Richardson, Grant Thayer, Rick Pettitt
No - None

Public Hearing Closed at 9:42 AM.

D. ADJOURNMENT

Motion: To Adjourn

Commissioner Rick Pettitt made a motion to Adjourn. Commissioner Grant Thayer seconded the motion.

Yes - Chris Richardson, Grant Thayer, Rick Pettitt
No - None

The meeting Adjourned at 9:42 AM.

624236 B: 832 P: 521 MM
12/21/2022 12:52:37 PM Page: 2 of 25 R 0.00 D
Dallas Schroeder Recorder, Elbert County, Co

2023 Draft Budget: Protest Letter to Elbert County Governing Board

Commissioners: Chris Richardson, Rick Pettit, Grant Thayer

Pursuant to Colorado Revised Statute 29-1-107* of the Colorado Local Government Budget Law, I hereby submit my protest of your proposed 2023 Elbert County Budget.

Without the benefit of an accepted 2021 financial audit, there can be no expectation by you that the taxpayers of this county should accept this budget proposal. Indeed, the county has received a property tax withholding order from the Office of the State Auditor (OSA) effective until such time as OSA receives the audit. The public cannot determine the veracity of "audited" numbers presented in this proposed budget. And, given the complete failure of this board to meet any statutory audit and budget reporting deadlines and extensions, I suggest that you stop this charade immediately. It seems it would serve everyone's interest for you to admit failure and to self-invoke the "90 percent rule", whereby you agree to adopt a budget and appropriate funds equivalent to 90% the current year's budget, meaning the 2022 budget appropriations.

Please accept responsibility for this failure now. Who wants to spend time with a judge having to determine the meaning of malfeasance?

Susan Shick
Elbert County Taxpayer
11/29/2022

*29-1-107. Objections to budget.
Any elector of the local government has the right to file or register his protest with the governing body prior to the time of the adoption of the budget.

BOARD OF COUNTY COMMISSIONERS

ELBERT COUNTY, COLORADO

CHRIS RICHARDSON, Chair, COMMISSIONER District 1

RICK PETTITT, COMMISSIONER District 2

GRANT THAYER, Vice-Chair, COMMISSIONER District 3

ATTEST: Amanda Moore

Deputy Clerk

BY: Amanda W Moore

Deputy Clerk to the Board of County Commissioners; Amanda Moore

Elbert County Draft 2023 Budget Public Hearing

NOVEMBER 30, 2022

Welcome

- Thanks for your interest in Elbert County's 2023 budget. Today's public hearing is your opportunity to provide feedback.
- Commissioners are scheduled to consider approval of the budget on December 21, 2022.
- Changes may be made between now and December 21st.
- Public comment will be at the end of today's presentation.

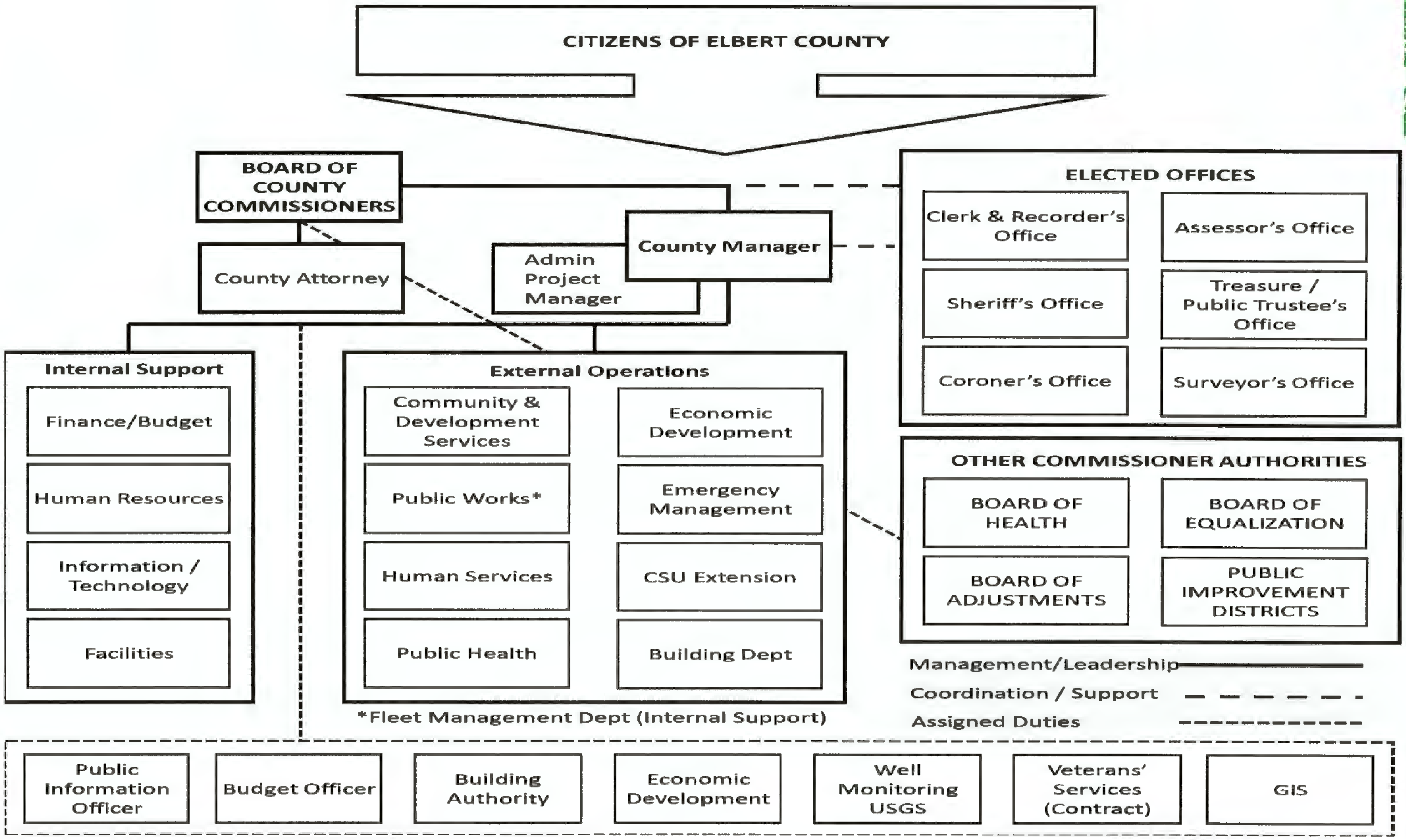
Outline

- Welcome
- Budget Process
- 2023 Budget: Strategy and Goals
- Budget Summary
- ARPA Effect
- Notable Items
- Fund Summaries
- Fund 10 Summary
- Conclusion

2023 Budget Process – Schedule

(all dates in 2022)

- January – Complete schedule and ask for department projections
- February – Budget planning meetings
- March – Department budget requests received
- April – 1st quarter actual financials reviewed, discussions on department needs
- May – Preliminary audit numbers and 1st quarter projections reviewed
- June – Budget packets distributed to department heads
- July – 2nd quarter actuals provided with budget worksheets
- August – Budget requests combined into 1st draft budget
- September – Budget workshop study session with departments
- October – Draft budget presented to BOCC, 3rd quarter actuals reviewed.
- November – Final adjustments, department summaries drafted, budget workshop scheduled if needed
- December – Certification of mill levies, BOCC considers adoption of budget, final, final adjustments



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12/21/2022 12:52:37 PM Page: 9 of 25 R 0.00 D
Dallas Schroeder Recorder, Elbert County, Co

Budget Strategy

- Elbert County Strategic Plan 2018-2027
- Commissioners' 2023 Budget Goals
- Elected Officials and Directors Collaboration
- Continuous Improvement Budgeting

Strategic Plan Alignment – Strategic Plan Goals

1. Maintain a financially sustainable County Government that is transparent and effective
2. Ensure a qualified, trained and efficient workforce
3. Deliver plans, updates, and status to citizens via multiple channels while ensuring open two –way communications.
4. Plan for continuity of government in case of disaster, infrastructure failure or economic impacts
5. Support growth and economic activity in the County

Commissioners' 2022 Budget Goals (1/2)

- Purpose: To guide the development of the preliminary2023 County Budget. This document serves to supplement the broader goals articulated in the county's finance policies and strategic plan objectives for the upcoming fiscal year.
- Overall: Budget Steering Committee, Balanced Budget, Fund balance planning, Maintain and build Contingency & Stability Funds, monthly cash flow analysis and variance reporting
- Assumptions: CPI, Healthcare, Property Insurance, population increases
- Personnel: FTE needs, Priorities, Cost Benefit of OT vs. Temp or part time workers, pay and benefits
- Efficiencies : Internal vs. External

Commissioners' 2022 Budget Goals (2/2)

- Capital Investment: Build Capital Improvement Fund
- Policy Changes: Focus on tracking, improving budget process, guidance for vacancy savings, Plan for investment of Cash-in-lieu of Open Space revenues

Balanced Budget

1. Expenses will not exceed revenues and fund balances
2. Past budgets have utilized fund balance for one time expenses. This budget does use some fund balance for recurring expenses.
3. ARPA effect

Effect of ARPA Funds

FUNDING OF ARPA IN 2021 AMOUNTED TO $2.6M.

FUNDING OF ARPA IN 2022 AMOUNTED TO $2.6M.

$2.1M ARPA EXPENSES IN 2023 BUDGET

BOTTOM LINE: ENDING 2023 WITH SAME BALANCE OF BEGINNING OF 2022

Summary of Notable Items in Budget

1. General Fund dips into General fund balance by $2.1 M.
2. 4% Cost of Living Adjustment across the board for employees
3. 3% of wages/salaries available for merit increase on anniversary date of employee's hire date
4. Severance Tax of $400,000 from 2022 carried into 2023 budget.
5. Net employee gain of 1 FTE. Total FTEs 197.5.
6. Stability Fund increased to $5M.
7. Includes a $500,000 transfer to Capital Improvement Fund

Summary of Notable Items Con'd

8. County Tax Revenues expected to be flat.

9. $180,00 transferred to Retirement Fund from General, Human Services, Public Health and Road and Bridge Funds

Summary

The key changes in revenue across all funds from 2022 to 2023 are as follows:

- Total Revenues and Transfers In Budgeted 2022:	$41,622,624
- Total Revenues and Transfers In Budgeted 2023:	$41,280,185
- Total Decrease of	$ 342,439
- Total Expenditures and Transfers Out Budgeted 2022:	$41,115,415
- Total Expenditures and Transfers Out Budgeted 2023:	$41,724,425
- Total Increase of	$ 609,010

Ending fund balances are:

- 2022 Projected:	$48,876,864
- 2023 Projected	$48,432,624
- Total decrease of	$ 444,240

2023 Projected Expense Distribution by Fund

Fund	Title	2023 Budget
10	GENERAL FUND	$ 18,154,131
15	HEALTH FUND	815,211
20	ROAD & BRIDGE FUND	9,728,022
25	SALES & USE TAX	1,365,139
40	LEAF	410,424
50	HUMAN SERVICES FUND	7,066,465
60	GRANT FUND	1,042,156
70	RETIREMENT FUND	613,230
75	CAPITAL IMPROVEMENT FUND	565,000
79	SUN COUNTRY MEADOWS PID	138,382
84	FOXWOOD ESTATES PID	24,557
85	GROWTH IMPACT FUND	1,240,000
90	CONSERVATION TRUST FUND	100,000
95	BOND SERVICE FUND	461,709
Total		**$ 41,724,425**

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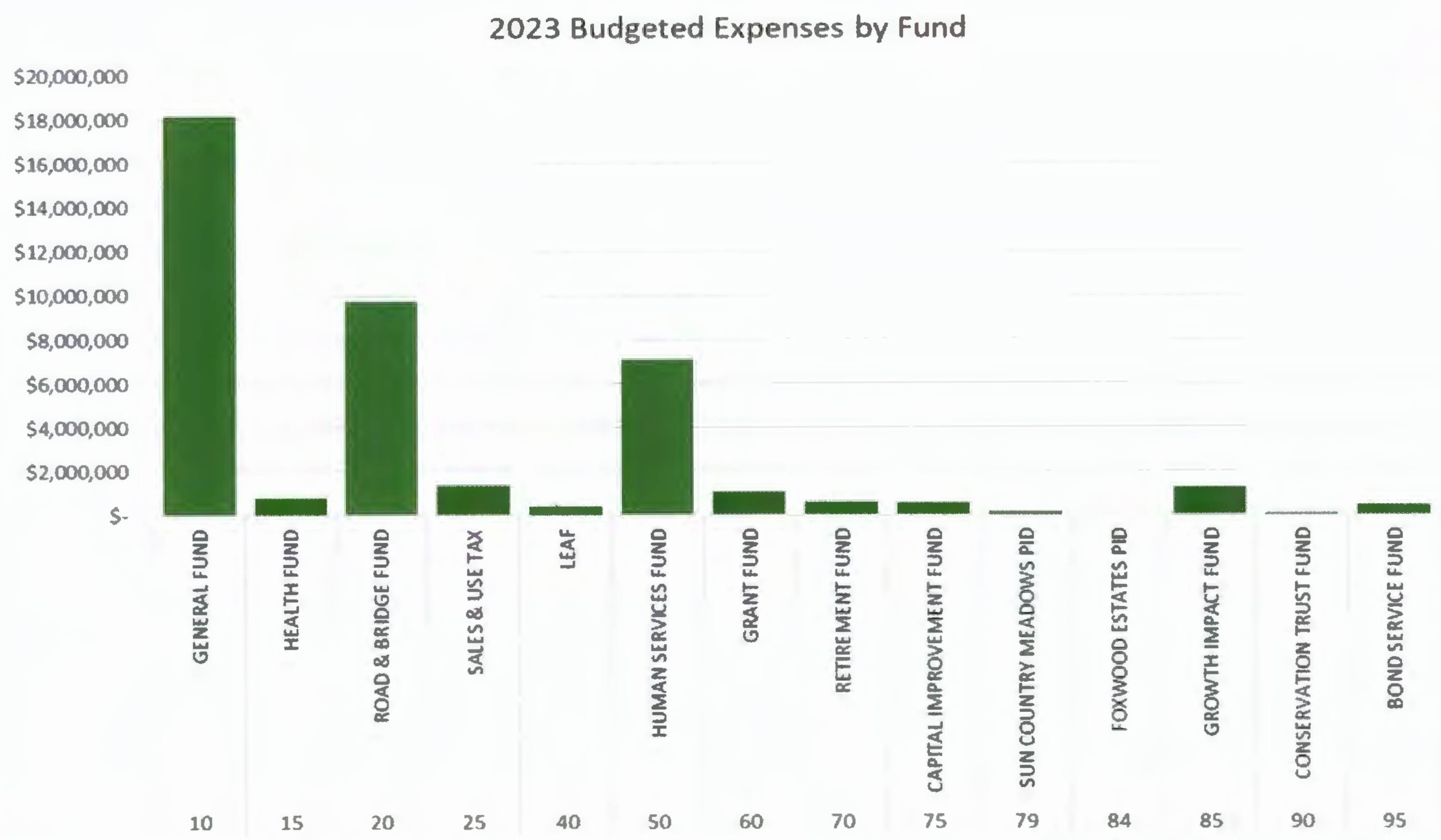

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General Fund Department Expense Distribution

Department	Title	Budgeted Expenses	
000	Non-Departmental	$	1,509,890
010	Board of County Commissioners	$	320,752
012	Human Resources	$	208,753
015	Other County Administration	$	630,699
017	Information Technology	$	1,234,297
018	Finance	$	481,916
020	Clerk & Recorder	$	777,900
021	County Attorney	$	326,101
025	Elections Department	$	256,330
030	Treasurer	$	270,770
040	Assessor	$	696,973
060	Facilities & Maintenance	$	796,689
070	Pool Vehicles	$	207,500

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170	District Attorney	$	745,666
210	Justice Center	$	155,914
211	Sheriffs Office (Patrol/Admin)	$	5,106,490
212	Sheriffs Office (Detentions)	$	2,116,268
213	Coroner	$	261,438
273	Office of Emergency Management	$	148,370
280	Building	$	449,090
285	Community Development Services	$	622,748
295	Economic Development	$	325,341
515	4-H Fair	$	19,500
520	Fairgrounds	$	192,677
525	Fairboard	$	50,550
610	CSU Extension	$	157,901
670	Veterans Services	$	18,243
701	Surveyor	$	9,679

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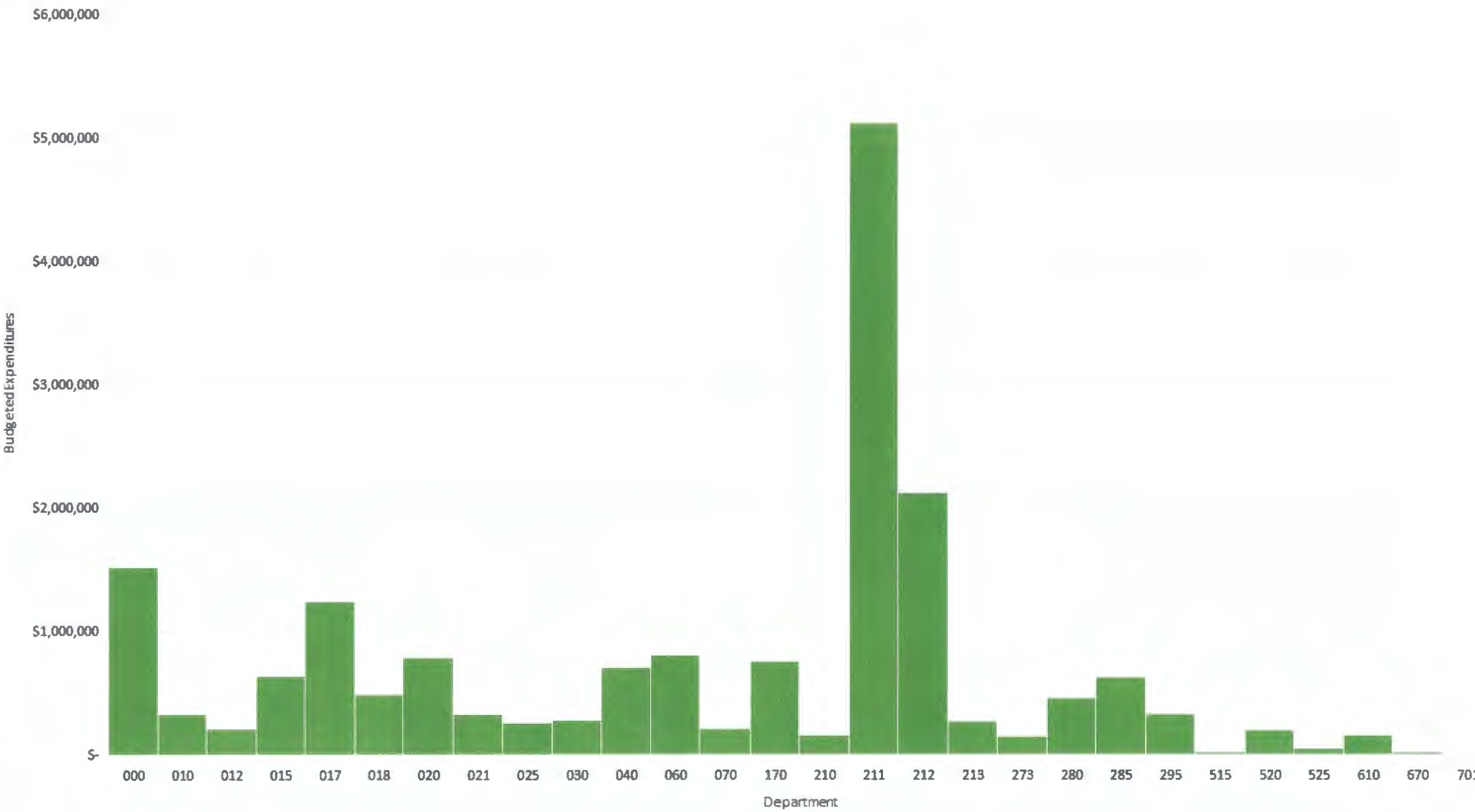
12/21/2022 12:52:37 PM Page: 22 of 25 R 0.00 D
Dallas Schroeder Recorder, Elbert County, Co



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12/21/2022 12:52:37 PM Page: 23 of 25 R 0.00 D
Dallas Schroeder Recorder, Elbert County, Co

What's next?

1. Fine tune revenue and expense lines.
   - Minor changes may occur between today and 12/21/22
2. Final edits to budget narratives
3. Presentation to BOCC on 12/21/22
4. Submit to the State by 1/31/23

Conclusion

- ✓ Budget Goals met
- ✓ A balanced budget
- ✓ Essential County Services Funded
- ✓ Reserves secured
- ✓ Teamwork

Budget formulation, compilation, development and execution is a year long event

- Continuous evaluation and implementation of plans for future county needs
- Continuous updates to Strategic Plan as demographic and economic changes effect the county.