



ELBERT COUNTY, COLORADO
BOARD OF COUNTY COMMISSIONERS MEETING MINUTES

Special Meeting Held in the BOCC Meeting Room

November 8, 2023 at 9:00 AM

631223 B: 840 P: 750 MM

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Rhonda Braun Recorder, Elbert County, Co



A. CALL TO ORDER AND ROLL CALL

The Special Meeting of the Board of County Commissioners was called to order at 9:02 AM. Deputy Clerk Amanda Moore called the roll and all commissioners were present.

B. APPROVAL OF AGENDA

Motion: Approval of Agenda as presented.

Commissioner Grant Thayer made a motion to Approve the Agenda as presented. Commissioner Dallas Schroeder seconded the motion.

Yes - Chris Richardson, Grant Thayer, Dallas Schroeder

No - None

C. ACTION ITEMS

1. Public Hearing - Elbert County 2024 Draft Budget

Motion: To Open a Public Hearing for the 2024 Draft Budget.

Commissioner Grant Thayer made a motion to open a Public Hearing for the 2024 Draft Budget. Commissioner Dallas Schroeder seconded the motion.

Yes - Chris Richardson, Grant Thayer, Dallas Schroeder

No - None

Public Hearing Opened at 9:02 AM

Finance Manager Tiffany Hermes presented the Elbert County 2024 Draft Budget. Ms. Hermes explained the key funds for Elbert County and stated that the 2022 audit is complete and a clean opinion was given. Ms. Hermes explained the significant changes to the draft budget include additional employees and possible changes to the sick bank.

Commissioner Schroeder asked for more information on the sick bank changes and Ms. Hermes said they are still working through the details.

Public Comment: None

Commissioner Richardson discussed the allocation of funds for the 2024 Budget. Commissioner Richardson suggested unfreezing the 4 Sheriff Deputy positions and an increase in employee life insurance.

There was a brief discussion on tax reduction/relief and the reduction of revenue collection.

Ms. Hermes stated that the county will be receiving funds from FEMA for the flood damage the county received. Those funds will come into play with the 2024 budget as well.

D. ADJOURNMENT

Motion: To Close the Public Hearing and Adjourn

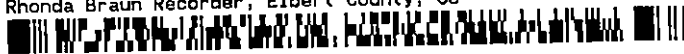
Commissioner Dallas Schroeder made a motion to Close the Public Hearing and Adjourn. Commissioner Grant Thayer seconded the motion.

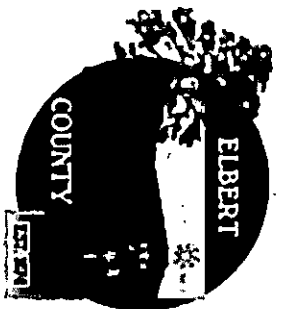
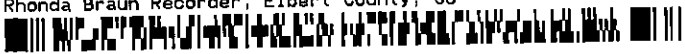
Yes - Chris Richardson, Grant Thayer, Dallas Schroeder

No - None

The meeting Adjourned at 9:42 AM.

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Elbert County Colorado 2024 Budget Public Hearing

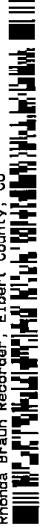
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Purpose



To provide citizens an overview of the draft 2024 budget for public comment and receive BOCC guidance regarding required adjustments.

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Agenda



- Budget Overview
- Current Financial Picture
- Key Assumptions
- Significant Changes Proposed
- Key Changes Adopted
- Proposed Budget by Fund
- Proposed General Fund Budget by Department
- Anticipated Fund Balances
- Mill Levy Adjustments/Tax Relief Proposal

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Budget Overview



The county uses fund accounting on a modified accrual basis.

- Key Funds include:
 - **General Fund (24 Departments)***
 - **Road & Bridge Fund (2 Departments)***
 - **Human Services Fund***
 - Public Health Fund
 - Grants Fund
 - Law Enforcement Assistance Fund
 - Sales and Use Fund
 - Capital Improvement
 - **Retirement***

*Funded via Property Tax collections

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Rhonda Braun, Reporter, Elbert County, CO

Current Financial Picture



End of Year (2023) Projections

2023	Budgeted	Projected	Difference	Percent
Revenues	41,280,185	42,326,124	1,045,939	2.5%
Expenditures	41,727,608	34,759,860	-6,967,748	-18.22%
Fund Balances	55,429,895	47,882,253	7,547,642	-13.62

- Audit Status: 2022 Complete/Clean Opinion
- Net Position Increasing (up 6.42% in past year)
- Interest Bearing Investments: \$23,949,251
- Annual Recurring Obligations*: \$3,152,337

*Justice Center, Public Works Facility, Capital Equipment Leases

Key Assumptions



REVENUE IMPACTS

- Prop HH (SB23-303) will fail
- State will provide backfill IAW SB22-238
- Sales & Use Collections – Steady
- State Funding of Social Services continues
- Grant Funding to Public Health, OEM, and SO continues

EXPENDITURE IMPACTS

- Inflation will continue at current 3.2% annual rate
- Salary increase (COLA/Performance) of 5%
- Health insurance buydowns to match increase in rates.
- Property & Casualty Rates will increase 20%

Significant Changes Proposed



- **Assessor's Office**
 - Add 1 fulltime employee
 - Add 1 Vehicle
- **Sheriff's Office**
 - Unfreeze 4 vacant fulltime deputy positions
 - Add 12 new deputy positions
 - Purchase 10 new patrol vehicles
- **Clerk & Recorder's Office**
 - Change to Cloud Based Recording System (Grant Funded)
 - Add 1 fulltime employee
- **Human Resources**
 - Replace "Sick Bank" with funded long- and short-term liability insurance
- **New Departments**
 - County Engineer (1 Fulltime)
 - GIS (1 Fulltime)
- **PROPERTY TAX RELIEF**
 - Adjust mills to reduce collections by \$2M in 2024

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Key Changes Adopted



- **Assessor's Office**

- Add 1 fulltime employee
- 1 Vehicle provided in 2023

- **Sheriff's Office**

- Unfreeze 4 vacant fulltime deputy positions (3 funded from LEAF, 1 General Fund)
- Purchase 5 new patrol vehicles
- Discuss adding additional positions

- **Clerk & Recorder's Office**

- Change to Cloud Based Recording System (Grant Funded)
- Add 1 fulltime employee

- **Human Resources**

- Replace "Sick Bank" with funded long- and short-term liability insurance
- Increase individual & family buy-down of medical and increase cafeteria benefit.
- Increase life insurance from \$10k to \$50k

- **New Departments**

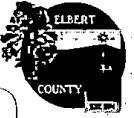
- County Engineer (1 Fulltime)
- GIS Remains Contracted

- **PROPERTY TAX RELIEF**

- Mill Adjustments and Fund Balance Impact of \$2M in tax relief presented for decision at end of this presentation

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Personnel Authorizations



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Departments Description	2024
011-OFFICE OF COMMISSIONERS	3
012-HUMAN RESOURCES	2
013-COUNTY ADMINISTRATION	2
017-TECHNOLOGY/IT	4
018-AP/PAYROLL	3
020-CLERK & RECORDER	11
021-COUNTY ATTORNEY	1
025-CLERK & RECORDER - ELECTIONS	2
030-COUNTY TREASURER	3
040-COUNTY ASSESSOR	9
060-GROUNDS & BUILDINGS	8
211-COUNTY SHERIFF	36
212-COUNTY JAIL	18
213-COUNTY CORONER	2

273-OEM	2
278-ENGINEERING	1
280-BUILDING DIVISION	8.5
285-PLANNING - LAND USE ADMINISTRATION	6
295-ECONOMIC DEVELOPMENT	2.5
520-FAIRGROUNDS	2
610-STATE EXTENSION SERVICE	3
670-VETERAN'S OFFICE	0.5
701-SURVEYOR	1
411-HEALTH DEPARTMENT/NURSE	6
412-ENVIRONMENTAL HEALTH	2.5
810-RB FINANCE	51
820-FLEET	6
415-SOCIAL SERVICES ADMIN	20.5
FTE: Total	216.5

Changes from 2023:

- I/T Insource (4 FTE)
- SO Patrol (4 FTE)
- Bldg Dpt (1FTE)
- C&R DMV (1 FTE)
- Health OEM (1 FTE (Grant))
- OEM (1 FTE)
- Assessor (1FTE)
- Engineer Insource (1FTE)
- HS (1FTE(State \$))

9 Note: Personnel related costs are 45% of annual expenditures

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2023/24 Budget Comparison



Fund	Fund Name	2023 Budget	2024 Proposed	% Change
10	General Fund	\$18,157,134	\$18,687,129	2.92
15	Public Health	807,469	505,584	-37.39
20	Road & Bridge*	9,728,023	11,497,139	18.19
25	Sales & Use*	1,365,139	11,267,139	725.35
40	Law Enforcement Asst	410,424	556,539	35.60
50	Human Services	7,066,465	7,803,679	10.43
60	Grant Fund	678,160	961,488	41.93
70	Retirement Fund	613,230	711,360	16.00
75	Capital Improvement	565,000	115,000	-79.65
79	Sun Country PID	138,382	138,784	0.29
85	Growth/Dev (Impact)	1,240,000	1,240,000	0
90	Conservation Trust	100,000	190,000	90.00
95	Bond Service	461,709	461,720	0

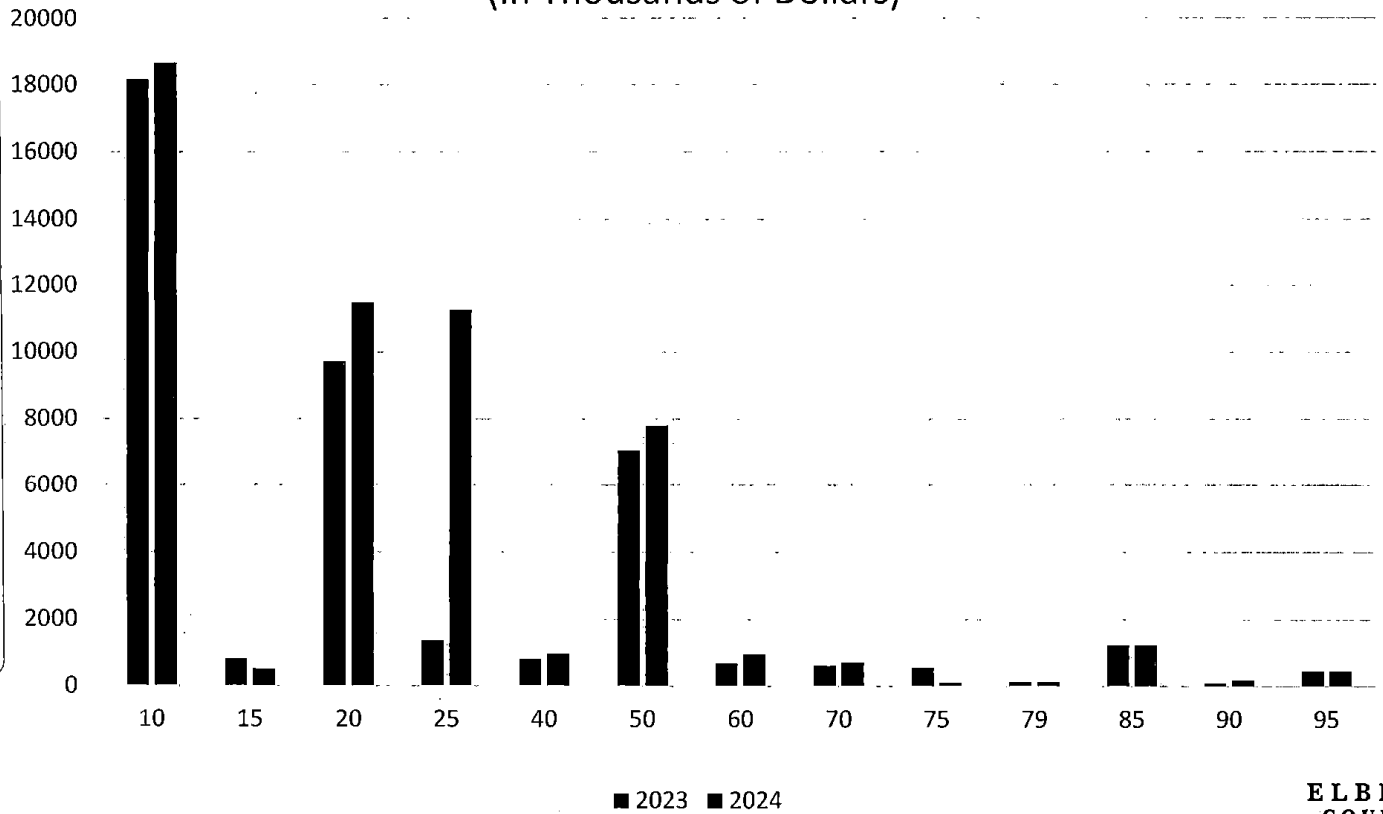
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10 * Major Projects – Including Paving of CR166/Singing Hills Road & Flood Repairs

Budgeted Expenditures by Fund



Comparison 2023 to 2024 by Fund
(In Thousands of Dollars)



Proposed GF Budget by Dept.



Dept	Department Name	2023 Budget	2024 Proposed	% Change
010	Non-Departmental	\$1,509,890	\$ 708,525	-53.07
011	Commissioners	310,236	279,584	-9.88
012	Human Resources	217,338	394,445	81.49
015	Other Admin (CM)	652,501	627,758	-3.79
017	Information/Technology	1,234,279	1,285,309	4.13
018	Finance Department	494,868	550,121	11.17
020	Clerk & Recorder	823,027	934,548	13.55
021	Attorney	341,405	401,252	17.53
025	Elections	246,417	388,233	57.55
030	Treasurer	259,241	263,917	1.80
040	Assessor	736,957	770,198	4.51
060	Facilities & Grounds (Gen)	748,363	736,112	-1.64
061	Facilities (Court House)	33,600	30,250	-9.97
064	Facilities (SEB)	34,600	29,000	-16.18

Proposed GF Budget by Dept.



Dept	Department Name	2023 Budget	2024 Proposed	% Change
070	Pool Vehicles	\$ 207,500	\$ 239,498	15.42
170	District Attorney	746,666	835,000	11.83
210	Facilities (Justice Cntr)	155,914	152,425	-2.24
211	Sheriffs Office*	4,607,058	4,057,790	-11.92
212	Sheriff Detentions	2,212,148	2,875,655	29.99
213	Coroner	266,186	246,70	-7.326
273	OEM	154,298	257,526	66.90
278	Engineer (New Dept)	0	171,859	-
280	Building Department	485,843	680,308	40.03
285	Planning Department	973,769	941,894	-3.27
295	Economic Development	217,787	290,377	33.33
515	4H Fair Project Judging	19,500	19,850	1.79
520	Facilities (Fair Grounds)	170,708	149,857	-12.21

* Doesn't include Operational Costs budgeted to LEAF (Add'l \$556,539)

Proposed GF Budget by Dept.



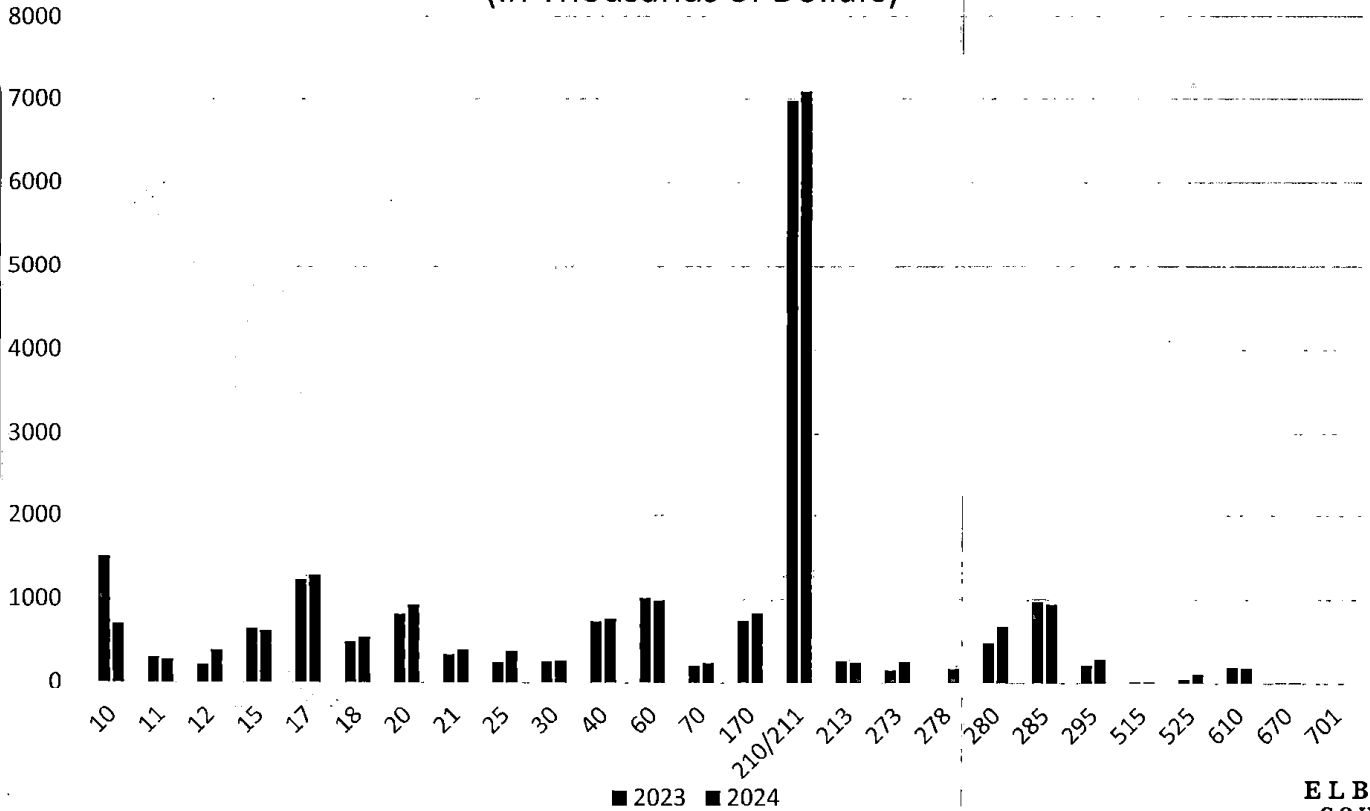
Dept	Department Name	2023 Budget	2024 Proposed	% Change
521	Facilities (Ag Bldg)	\$ 19,000	\$ 35,000	84.21
522	Facilities (Exhibit Hall)	9,300	3,500	-62.37
523	Facilities (Arena)	1,500	1,500	0.00
525	County Fair	50,550	111,960	121.48
610	CSU Extension	195,101	183,323	-6.04
670	Veteran's Affairs	18,396	17,505	-4.84
701	Surveyor	3,468	4,144	19.49

- Overall Increase of 2.92%
- Additional FTEs in Economic Development, Assessor, Bldg Dept
- Additional District Attorney Costs Associated with Transition to 23rd JD
- Patrol Deputy Positions shifted to LEAF (3 Funded) (Reduced GF Costs)
- Detentions Increase based on market survey and 5% COLA/Performance
- Additional HR/Atty Costs Associated with SO Collective Bargaining

General Fund Expenses by Dept



Comparison 2023 to 2024 by Fund
(In Thousands of Dollars)



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Overview of Proposed Budget



Fund	Fund Name	2024 Revenues	2024 Expenses
10	General Fund	19,091,512	\$18,687,129
15	Public Health	742,211	505,584
20	Road & Bridge*	10,386,165	11,497,139
25	Sales & Use*	5,702,803	11,267,139
40	Law Enforcement Asst	350,000	556,539
50	Human Services	7,751,532	7,803,679
60	Grant Fund	837,624	961,488
70	Retirement Fund	761,633	711,360
75	Capital Improvement	5,000	115,000
79	Sun Country PID	224,352	138,784
85	Growth/Dev (Impact)	823,200	1,240,000
90	Conservation Trust	201,900	190,000
95	Bond Service	461,720	461,720
PROPOSED 2024 TOTALS		\$47,339,652	\$54,556,199

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Use of Fund Balances



Fund	Fund Name	EOY 2023 (Proj)	Amt Allocated	EOY 2024 (Proj)
10	General Fund	15,348,902*	0	15,348,902
15	Public Health	565,172	100,000	465,172
20	Road & Bridge	5,730,043	1,288,436	4,441,607
25	Sales & Use	20,237,559	5,794,336	14,443,223
40	Law Enforcement Asst	501,323	206,539	294,784
50	Human Services	1,592,332	0	1,629,300
60	Grant Fund	200,993	48,331	152,662
70	Retirement Fund	135,428	0	196,051
75	Capital Improvement	288,823	110,000	178,823
79	Sun Country PID	243,010	0	328,578
85	Growth/Dev (Impact)	3,642,840	0	3,966,040
90	Conservation Trust	983,766	0	1,025,011
95	Bond Service	4,394	0	4,394
*GF unrestricted \$9,909,731				

Proposed Mill Levy Adjustments



ASSIGNED MILL LEVY	CURRENT	PROPOSED	CHANGE
General Fund	16.314	14.150	-2.164
Road & Bridge	9.500	8.700	-0.800
Dept of Human Services	1.500	1.000	-0.500
Retirement	0.719	1.036	+0.317
TOTAL	28.033	24.886	-3.147

Proposed Adjustments for 2024 provide:

- Reduction in County Property Tax Collection of 11.2%
- Reduces revenue collections by \$2 million
- Fully funds retirement increases due to salary adjustments/FTE increases

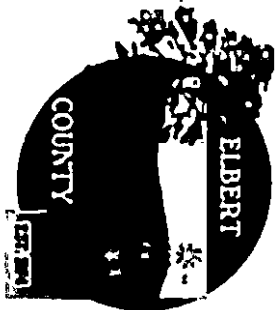
Property Tax Revenue Summary



	Current mills no Prop HH	Adjusted mills, no Prop HH	Current mills Prop HH	Adjusted mills Prop HH
ELBERT COUNTY GF	\$10,623,226	\$9,463,085	\$10,152,006	\$9,043,326
ELBERT COUNTY RD & BRDG	\$6,308,723	\$5,810,666	\$6,028,884	\$5,552,919
ELBERT COUNTY SS	\$996,114	\$664,076	\$951,929	\$634,619
ELBERT COUNTY RETIREMENT	\$687,983	\$687,983	\$657,466	\$657,466
STATE BACKFILL	816,510	816,501	\$1,564,297	\$1,564,297
TOTAL COUNTY REVENUE	\$19,432,556	\$17,442,311	\$19,354,582	\$17,452,627
Fund Balance Usage				
ELBERT COUNTY GF	\$11,439,736	-\$1,160,150	\$276,567	-\$832,113
ELBERT COUNTY RD & BRDG	\$6,308,723	-\$498,057	-\$279,839	-\$755,804
ELBERT COUNTY SS	\$996,114	-\$332,038	-\$44,185	-\$361,495
ELBERT COUNTY RETIREMENT	\$687,983	\$0	-\$30,517	-\$30,517

NOTES

- Draft for discussion.
- Depicts various revenue and fund balance usage based on differing vote outcomes and assumption of proportional reduction of revenue mills to achieve \$2 million in property tax relief
- Request BOCC guidance on amount and distribution of impact of mill reductions



QUESTIONS/COMMENTS PUBLIC INPUT



COMMISSIONERS' GUIDANCE

NEXT STEPS



BOARD OF COUNTY COMMISSIONERS

ELBERT COUNTY, COLORADO

CHRIS RICHARDSON, Chair, COMMISSIONER District 1

DALLAS SCHROEDER, COMMISSIONER District 2

GRANT THAYER, Vice-Chair, COMMISSIONER District 3

ATTEST: Amanda Moore

Deputy Clerk

BY:

Deputy Clerk to the Board of County Commissioners