

No - None

The Public Hearing Closed at 9:41 AM.

D. ADJOURNMENT

Motion: To Adjourn

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

Yes - Chris Richardson, Grant Thayer, Rick Pettitt

No - None

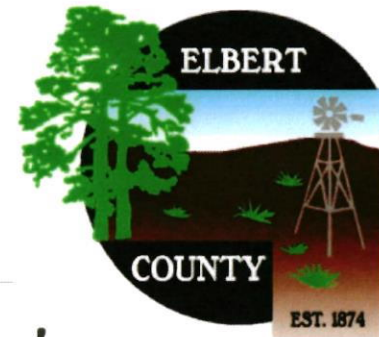
The meeting Adjourned at 9:42 AM.



Elbert County Draft 2022 Budget Public Hearing

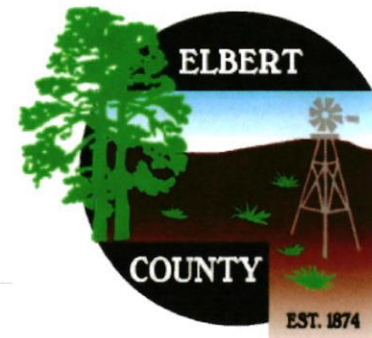
NOVEMBER 10, 2021





Welcome

- Thanks for your interest in Elbert County's 2022 budget. Today's public hearing is your opportunity to provide feedback.
- Commissioners are scheduled to consider approval of the budget on December 21, 2021.
- Changes may be made between now and December 20. Public comment will be at the end of today's presentation.



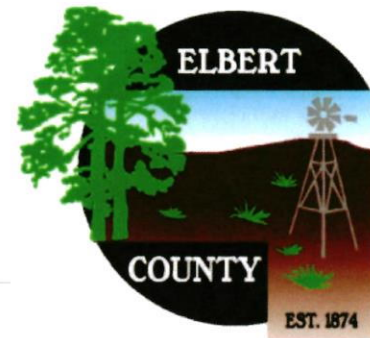
Outline

- Welcome
- Budget Process
- 2022 Budget: Strategy and Goals
- Budget Summary
- Elected Officials/County Department Reports
- Continuous Improvement Budgeting Changes
- What's in/What's out
- Fund Changes/Projects
- Conclusion



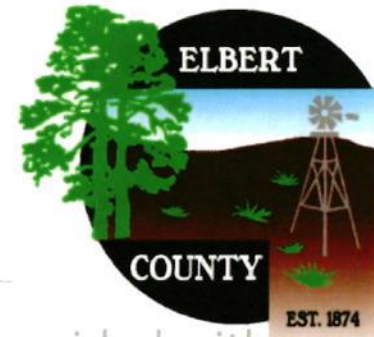
Budget Process

- Annual budget schedule
- Organizational chart



2022 Budget Process – Schedule

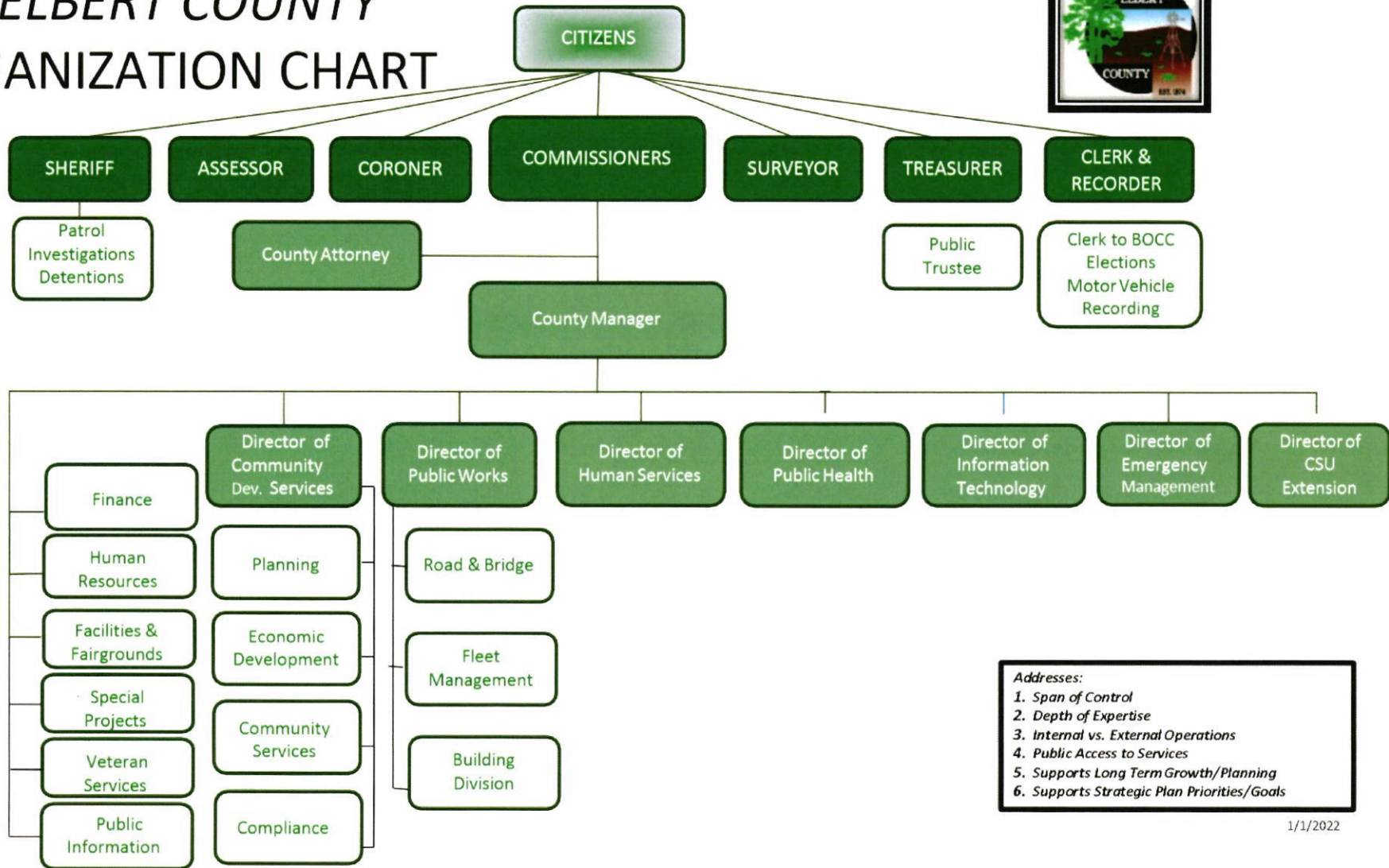
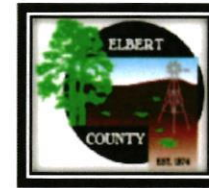
(all dates in 2021)



- 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



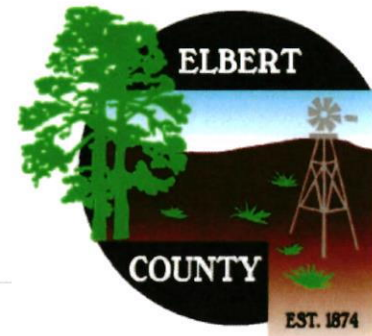
ELBERT COUNTY ORGANIZATION CHART



- 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

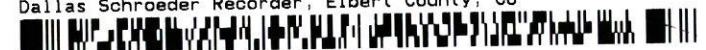
1/1/2022

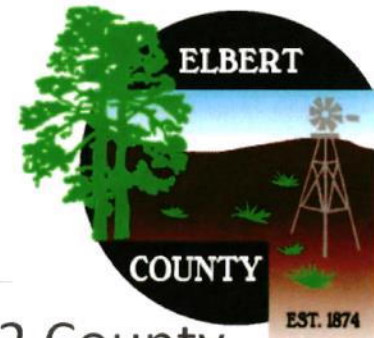




Budget Strategy

- Commissioners' 2022 Budget Goals
- Elbert County Strategic Plan 2018-2027
- Elected Officials and Directors Collaboration
- Continuous Improvement Budgeting



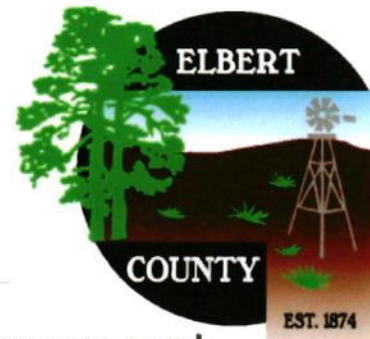


Commissioners 2022 Budget Goals

PURPOSE: To guide the development of the preliminary 2022 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.

- GENERAL GOALS:** Balanced, strategic, reserves, future years
- ASSUMPTIONS:** CPI, health care, property insurance & population increase
- PERSONNEL:** Documentation, compensation, cost effectiveness, hours/week
- EFFICIENCIES:** Personnel, Software systems, Electronic Storage
- CAPITAL INVESTMENT:** Roads/Bridges, Transportation Master, Long Range Facilities Plan
- POLICY CHANGES:** Stability, Budget Process, Policy Guidance

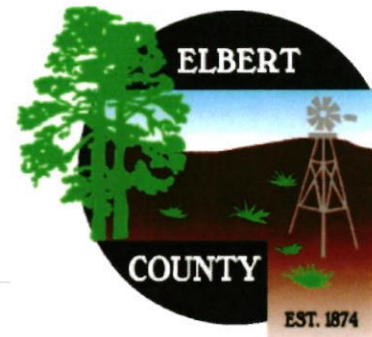
Strategic Plan Alignment – Strategic Plan Goals



1. Maintain a financially sustainable County government that is transparent & 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.

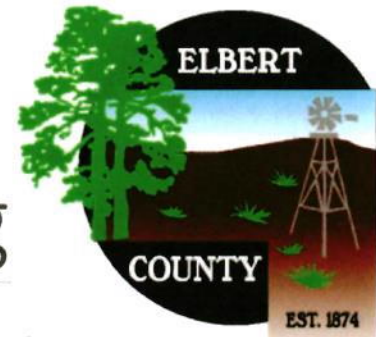


Elected Officials and Directors Collaboration



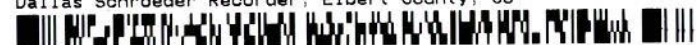
- Budget kickoff meeting
- General Fund meeting 1
- General Fund meeting 2
- Budget Scrub meeting

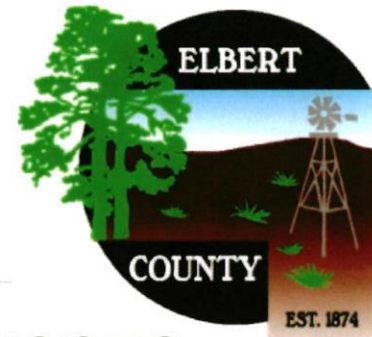




Continuous Improvement Budgeting

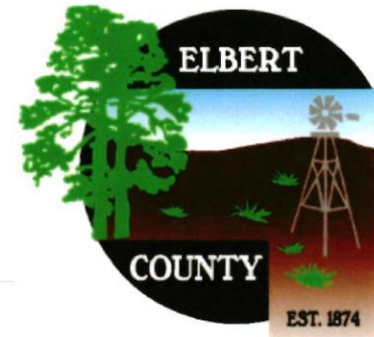
- What does our Finance Department think we should do?
- What does our accounting firm think we should do?
- What does our audit firm think we should do?
- What do our elected officials and directors think we should do?
- What are best practices from other government organizations that we should implement?





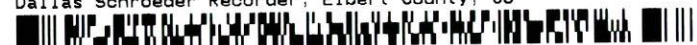
Balanced Budget

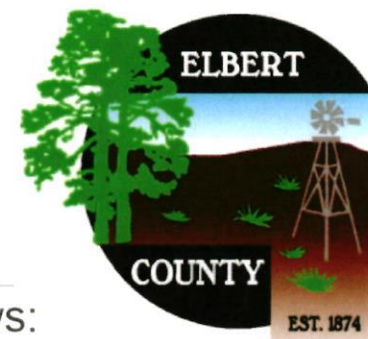
- Recurring costs not to exceed expected revenue
- Capital and project costs may utilize fund balance



Budget Summary

- Major revenue/expenses/fund balances
- County Total Summary - 2021 vs. 2022 comparisons
- Total budgeted revenues, financing sources and transfers in
- Total budgeted expenditures and transfers out

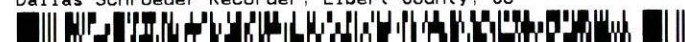




Summary

The key changes in revenue across all funds from 2021 to 2022 are as follows:

- Total Revenues and Transfers In Budgeted 2021:	\$34,029,872
- Total Revenues and Transfers In Budgeted 2022:	\$41,156,416
- Total increase of	\$ 7,126,544
- Total Expenditures and Transfers Out Budgeted 2021:	\$36,913,544
- Total Expenditures and Transfers Out Budgeted 2022:	\$39,439,624
- Total Increase of	\$ 2,526,071
Ending fund balances are:	
- 2021 Projected:	\$27,046,578
- 2022 Budget:	\$28,763,371
- Total increase of	\$ 1,716,793

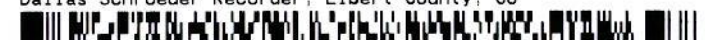


COUNTYWIDE REVENUES AND EXPENDITURES

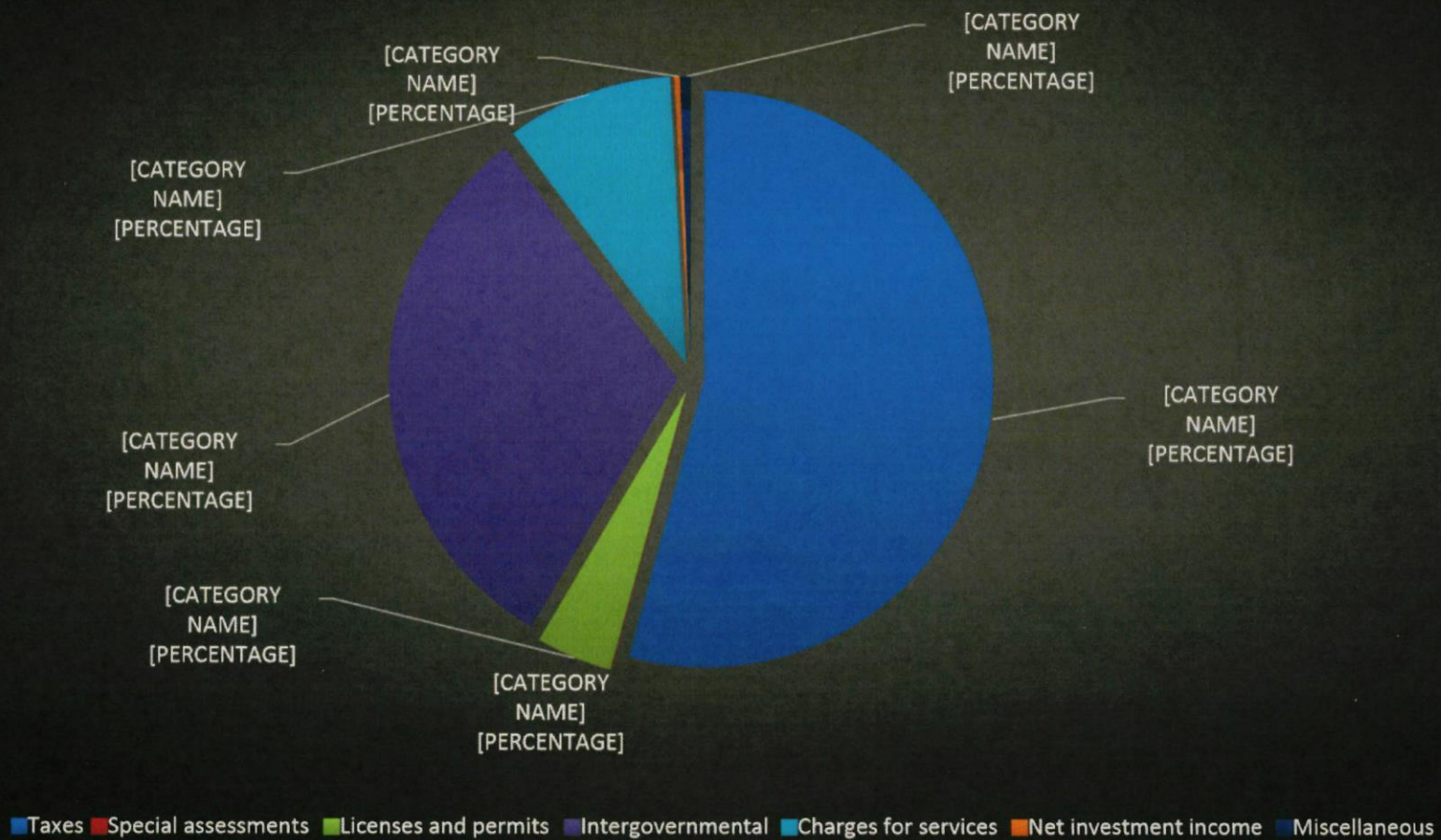
Elbert County 2022 Budget

Elbert County - All Funds

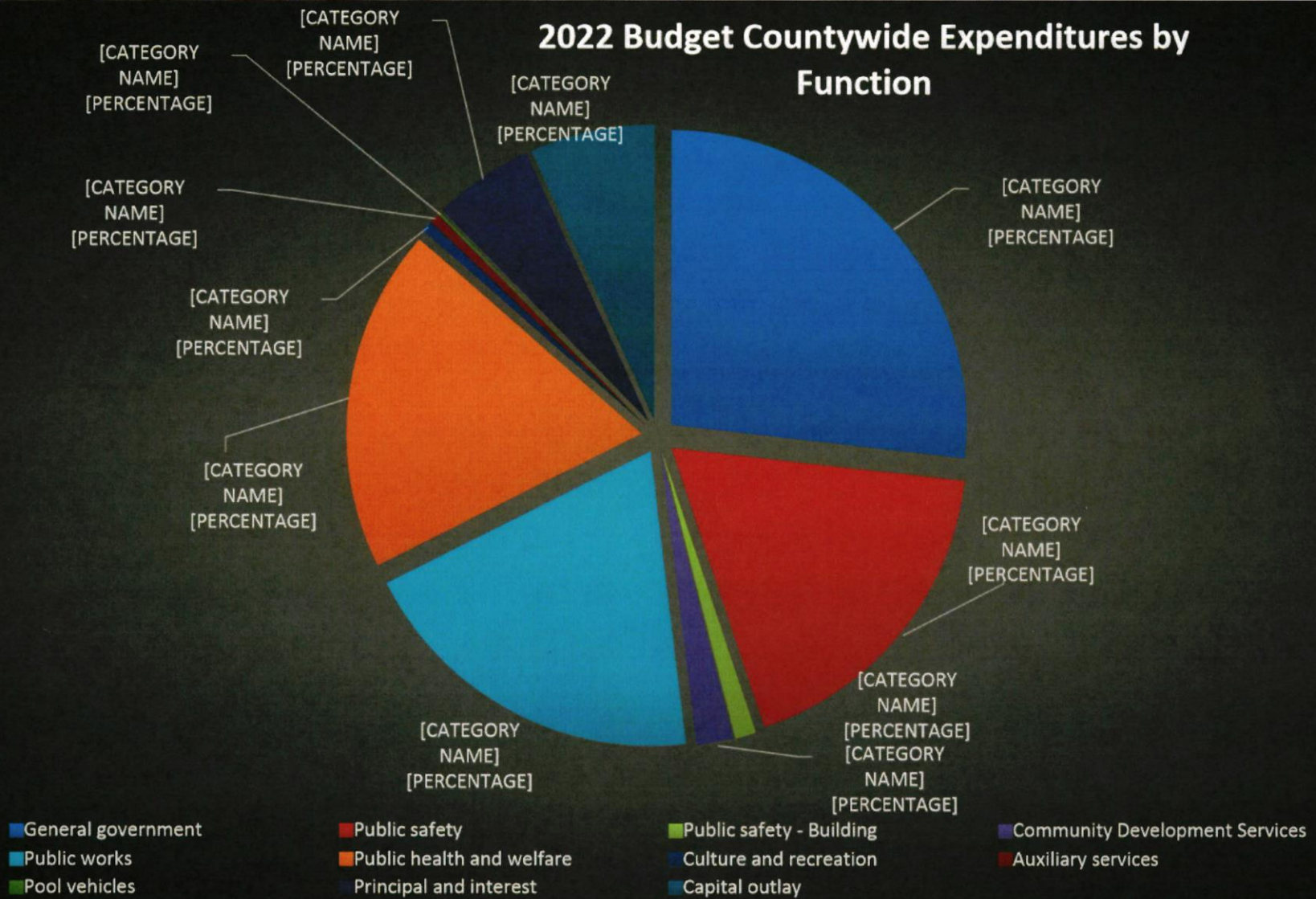
	2019 ACTUAL	2020 ACTUAL	2021 ADOPTED BUDGET	2021 PROJECTED FINANCIALS	2022 BUDGET
BEGINNING FUND BALANCE	\$ 16,072,877	\$ 18,733,102	\$ 23,730,421	\$ 23,773,845	\$ 27,046,574
Total revenues	29,447,093	35,025,759	32,566,100	36,180,182	40,125,445
Total other financing sources	1,932,093	2,850,280	50,000	554,924	72,000
Total transfers in	1,050,438	1,494,706	1,413,772	1,378,838	958,972
TOTAL REVENUES, OTHER FINANCING SOURCES & TRANSFERS IN	32,429,624	39,370,745	34,029,872	38,113,944	41,156,417
TOTAL FUNDS AVAILABLE	48,502,501	58,103,847	57,760,293	61,887,789	68,202,991
Total expenditures	28,718,963	32,835,295	35,495,537	33,412,231	38,075,089
Total transfers out	1,050,437	1,494,706	1,418,016	1,428,985	1,364,535
TOTAL EXPENDITURES & TRANSFERS OUT REQUIRING APPROPRIATION	29,769,400	34,330,001	36,913,553	34,841,215	39,439,624
ENDING FUND BALANCE	\$ 18,733,100	\$ 23,773,845	\$ 20,846,740	\$ 27,046,574	\$ 28,763,367



2022 Budget Countywide Revenue Sources



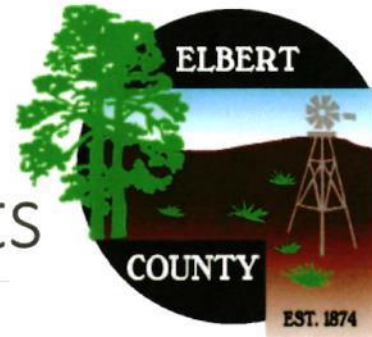
2022 Budget Countywide Expenditures by Function



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Dallas Schroeder Recorder, Elbert County, Co





Elected Official/County Department Reports

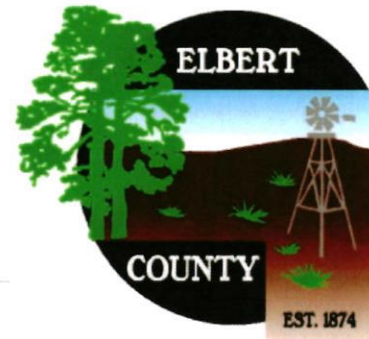
- Commissioners
- Sheriff's Office
- Treasurer/Surveyor/Coroner
- Clerk and Recorder
- Assessor
- County Manager
 - Public Works
 - HHS
 - Others – Attorney, Admin, OEM, Extension, Facilities, Finance, etc.



Commissioners

- Implementation of sustainable employee compensation improvements
- Maintaining improved financial condition of the County
- Continued improvement of internal/external communications
- Building public health capacity
- Ensuring long-term facilities needs are met
- Supporting economic/business recovery

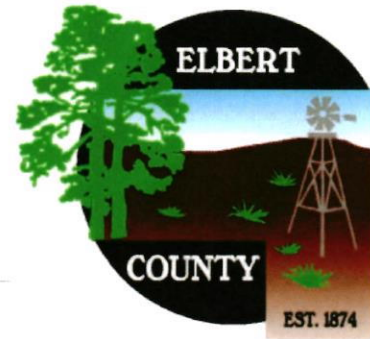




Sheriff's Office

- Includes a 0.5 increase in FTE
- Goals for 2022
 - Continue planning for a new jail facility
 - Critical maintenance on current jail
 - Increased efficiencies through software upgrades
 - Body cam implementation in 2022





Treasurer, Coroner, Surveyor

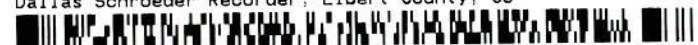
- Treasurer – no significant budget changes, no changes in FTEs.
- Coroner – no significant budget changes, no changes in FTEs.
- Surveyor – no significant budget changes, no changes in FTEs.





Assessor

- No increase in FTEs
- Minor changes to expenses
- Goals for 2022
 - Continue to enhance assessment administration regarding assessment appeals with emphasis on electronic filings, online services, and increased information and directions for the public.
 - Cross-train staff to strengthen an internal office support system as well as provide an even better service to the public.
 - Support and continue to develop the new GIS public online portal.
 - Increase the number of property inspections completed annually to 1,500+.
 - Continued education and classes for all staff, to include license requirements & upgrades.
 - Continue to maintain accurate and accessible property record information and ownership.
 - Continue to pursue innovative ideas in technology, such as tools regarding GIS and current software that will promote efficiencies in assessment administration standards.
 - Continue to employ and document procedures and processes in a manner that upholds excellence in assessment administration standards.
 - Empowering and developing employees by building strong relationships for ongoing team success and collaboration.
 - Continued leadership with integrity enhancing trust and credibility with the public





Clerk and Recorder

- Clerk and Recorder/Elections
- No increase in FTEs
- Elections: Primary and state
- Goals
 - 2022 Goals
 - The Clerk and Recorder's office will continue to look for efficiencies in all departments, including but not limited to continue cross training. The goal for 2022 is to eliminate any single points of failure in the office. This is 90% complete and we should have full redundancy by the end of 2022.



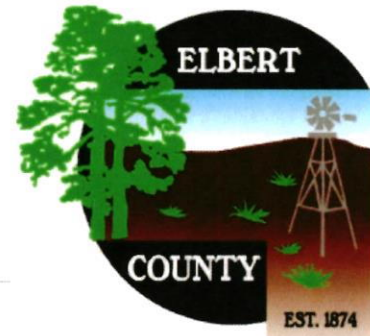
County Manager



- Non Departmental
- Other County Admin
- Human Resources
- IT
- Finance
- County Attorney
- Facilities and Maintenance
- Pool Vehicles
- District Attorney
- Judicial Center
- Office of Emergency Management
- Building
- Community and Development Services
 - **Economic Development & Community Services (NEW)**
- 4-H Fair
- Fairgrounds
- Fair Board
- CSU Extension
- Veterans Office
- Public Health
- Human Services
- Public Works



Funds



- General
- Public Health and Administration
- Road and Bridge
- Sales and Use Tax
- Law Enforcement Assistance Fund
- Human Services
- Grant
- Retirement
- Capital Improvement
- Sun Country Debt Service
- Sun Country Capital Projects
- Chaparral Valley Debt Service
- Meadow Stations Debt Service
- Foxwood Estates Debt Service
- Growth and Development
- Conservation Trust
- Bond Redemption Debt Service



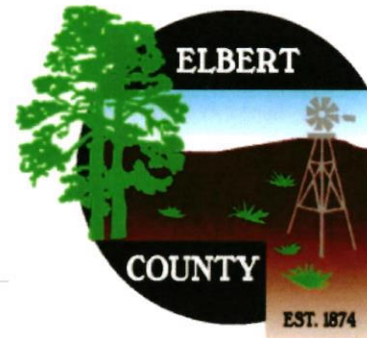


What this budget includes

- 3.5 Funded FTE (Net)
 - Elimination of 2 IT positions
 - 1 position in Finance
 - 0.5 Patrol Deputy
 - 1.5 in Facilities and Maintenance
 - 1.5 in Community Development Services
 - 0.5 in Fairgrounds
 - 0.5 in Coroner (to recognize part time employees)
- 2 Unfunded FTE Overhires (to be funded with anticipated vacancy savings)
- Increase in salaries based on the pay plan study
- An increase in employee Section 125 cafeteria benefits plan to offset a 3% increase in health insurance premiums
- Funding for long-needed repairs and upgrades to the Fairground campgrounds.
- Continuation of GIS contract
- Continuation of Well Monitoring Study
- Continuation of contract for communications support – including Elbert County Connections
- COVID related funding (CVRF and ARP)

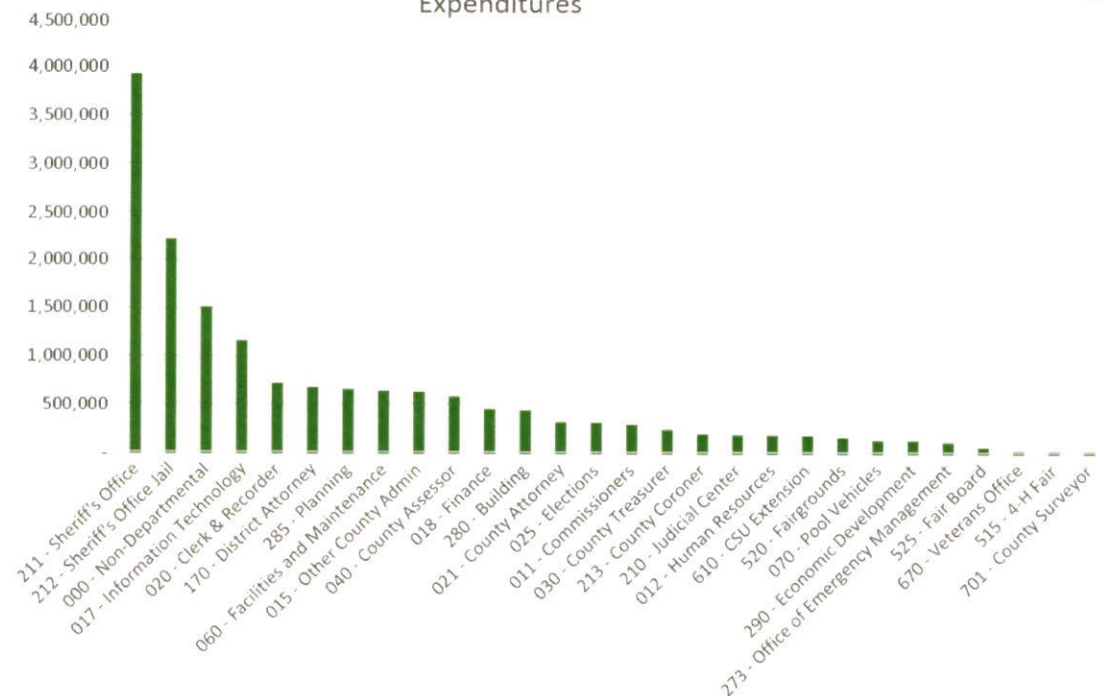


County Manager



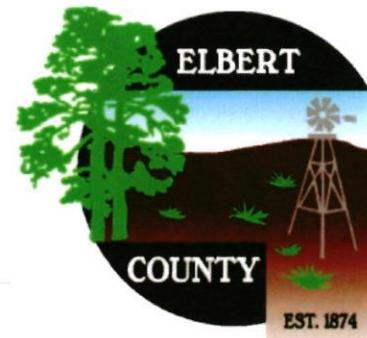
Non Departmental (000) – Minor changes
 Other County Admin – Minor changes
 Human Resources – Minor changes
 Information Technology – Minor changes
 Finance – Minor changes
 County Attorney – Minor changes
 Facilities and Maintenance – Deferred maintenance projects
 Pool Vehicles – additional expenses for lease vehicles
 District Attorney – increases of about 6%
 Judicial Center – Minor changes
 Office of Emergency Management – Minor changes
 Building – Increase in permits
 Community & Development Services – Minor changes
 4-H Fair – no significant changes
 Fairgrounds – no significant changes
 Fair Board – no significant changes
 CSU Extension – no significant changes
 Veterans Office – no significant changes
 Public Health – Expanding services
 Human Services – Minor changes
 Public Works – Public works facility

2022 Budgeted General Fund Expenditures



Public Works

- Road and Bridge
- Building
- Asset & Fleet Management



Capital Improvement Program – Asphalt Rehabilitation

ROAD	MILES	TO-FROM	ESTIMATED COST	TREATMENT PLAN	PROJECT YEAR
Co Rd 158	2	Co Rd 13 to Lafayette	\$3,000,000 (Developer Funded-\$0 cost to EC)	Full depth reclamation	2022
Legacy Circle	1	Highway 86 to Highway 86	\$660,000 (Partially Developer Funded-\$175,000 anticipated cost to EC)	4-inch mill and overlay with lane adjustments	2022

Capital Improvement Program – Gravel Road Rebuilds

ROAD	MILES	AREA	ESTIMATED COST	TREATMENT PLAN	ANTICIPATED PROJECT YEAR
Co Rd 21	2.3	Co Rd 98 to Co Rd 102	\$100,000	Full Rebuild	2021

Capital Improvement Program – Drainage/ Bridge Rehabilitation

ROAD	AREA	ESTIMATED COST	TREATMENT PLAN	ANTICIPATED PROJECT YEAR
Town of Elbert	Drainage project to School hill on CR 98	\$100,000	Redesign drainage downhill with concrete	2021-2022

Capital Improvement Program – Equipment

EQUIPMENT	REPLACEMENT/NEW EQUIPMENT	EQUIPMENT USE	ESTIMATED COST	PURCHASE METHOD
Motor Grader	Replacement	Road Maintenance	\$360,000	5 Year Lease – Guaranteed Buy-Back
Motor Grader	Replacement	Road Maintenance	\$360,000	5 Year Lease – Guaranteed Buy-Back
Motor Grader	Replacement	Road Maintenance	\$360,000	5 Year Lease – Guaranteed Buy-Back
Motor Grader	Replacement	Road Maintenance	\$360,000	5 Year Lease – Guaranteed Buy-Back
Plow Truck	Replacement	Snow Removal	\$275,000	5 Year Lease
Crew Pickup	Replacement	Operations	\$42,000	Outright Purchase
Crew Pickup	Replacement	Operations	\$42,000	Outright Purchase
Crew Pickup	Replacement	Operations	\$42,000	Outright Purchase
Chipper	Replacement	Operations	\$80,000	Outright Purchase
Fork-Lift	New Purchase	Shop-Fleet	\$10,000	Outright Purchase
Dump Truck	Replacement	Drainage Crew	\$170,000	Outright Purchase
Disc	Replacement	Project Crew	\$25,000	Outright Purchase
Mastic Machine	New Purchase	Asphalt Crew	\$60,000	Outright Purchase



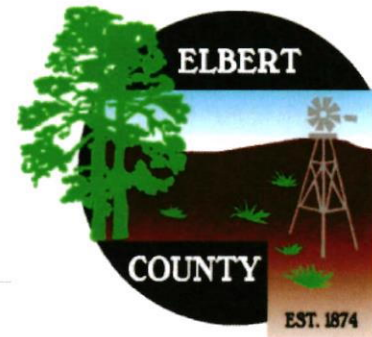
2022 Fund 25 Sales & Use Tax

REVENUE	2022 ANTIICIPATED BUDGET
SUT Taxes Special Use	\$2,108,561
Sales Tax Collection	\$3,079,755
TOTAL REVENUE	\$5,188,316

REVENUE	2022 ANTIICIPATED BUDGET
Road Construction- Gravel	\$50,000
Drainage Construction	\$100,000
Bridge Construction	\$0
Asphalt Rehabilitation	\$175,000
Asphalt Construction - Pave Gravel (NEW)	\$0
TOTAL CAPITAL OUTLAY Road CONSTRUCTION	\$325,000
Treasurer Fees	\$155,649
Infostructure Assessment	\$25,000
Project Engineering	\$300,000
Labor & Equipment Operating Transfer to Fund 20	\$350,000
Capital Lease - Building	\$659,490
TOTAL CAPITAL OUTLAY PUBLIC WORKS	\$1,490,139
3 CREW PICKUP	\$126,000
Chipper	\$80,000
Fork Lift	\$10,000
DUMP TRUCK	\$170,000
Mastic Machine	\$60,000
DISC	\$25,000
TOTAL CAPITAL OUTLAY EQUIPMENT PURCHASE	\$471,000
TOTAL EXPENSES	\$2,286,139

Anticipated Beginning Balance	\$5,257,000
Anticipated Ending Balance	\$8,159,177

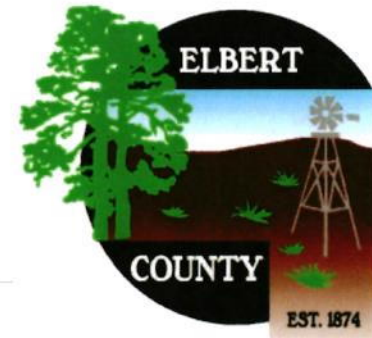




Public Health

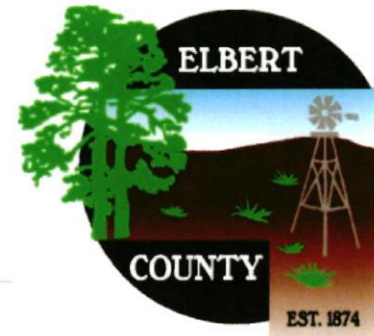
- No new FTEs
- Goals:
 - Define and establish core public health services





Human Services

- Human Services
 - No new FTEs
 - Goals:
 - Development of a Child Support Responsible Parent Program
 - Child Support increased monthly service orders and arrears collection percentages that surpass State required goals
 - Child Welfare practice transformation to incorporate federal requirements for the Family First program
 - EDMS implementation by protective services programs
 - Integration of a 2-generation prevention approach into all programs



Impact Fund

- Includes funding in 3 major categories:
 - Impact Fees/Expenditures
 - Cash in Lieu of Open Space Fees/Expenditures
 - Economic Development Assessments/Expenditures

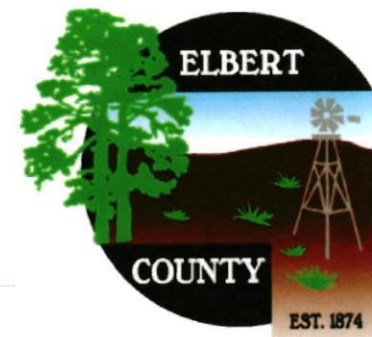
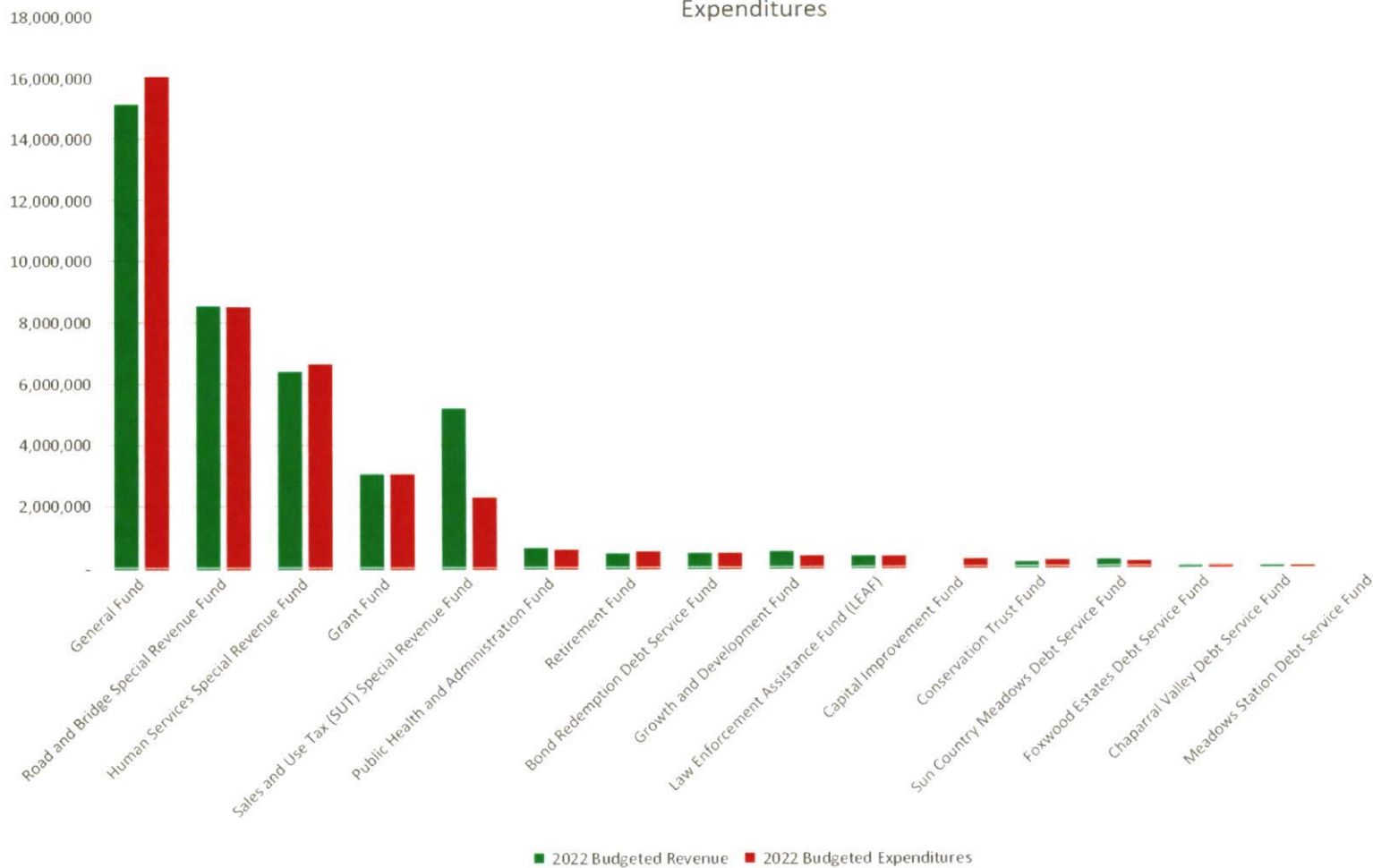
SUMMARY OF FUND BALANCE

Elbert County 2022 Budget

Fund Type/Name	Estimated Beginning Fund Balance 1/1/2022	2022 Budgeted Revenues/ Transfers In	2022 Budgeted Expenditures/ Transfers Out	Estimated Ending Fund Balance 12/31/2022	% Change in Fund Balance
General Fund					
General Fund	\$ 11,693,006	\$ 15,121,138	\$ 16,024,658	\$ 10,789,486	-7.73%
Special Revenue Funds					
Public Health and Administration	391,495	638,253	574,587	455,161	16.26%
Road and Bridge	4,234,469	8,548,479	8,512,024	4,270,924	0.86%
Sales and Use Tax	5,257,657	5,188,316	2,286,139	8,159,834	55.20%
Law Enforcement Assistance	165,328	362,000	353,373	173,955	5.22%
Human Services	1,613,444	6,390,548	6,639,380	1,364,612	-15.42%
Grant	54,654	3,042,329	3,042,329	54,654	-
Retirement	229,509	453,240	515,862	166,888	-27.29%
Growth and Development	2,357,382	520,000	375,000	2,502,382	6.15%
Conservation Trust	488,353	152,500	210,000	430,853	-11.77%
Debt Service Funds					
Bond Redemption	4,396	461,710	461,710	4,396	0.00%
Chaparral Valley	(19,878)	22,000	300	1,822	109.16%
Foxwood Estates	8,932	29,552	30,880	7,604	-14.87%
Meadow Station	-	-	-	-	-
Sun County Meadows	70,848	226,352	163,383	133,817	88.88%
Capital Projects Funds					
Capital Improvement	496,981	-	250,000	246,981	-50.30%
Total	27,046,578	41,156,417	39,439,625	28,763,371	6.35%



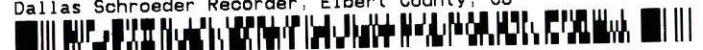
2022 Budgeted Fund Revenue and Expenditures





Next Steps

- Finalize year end projects – including ARPA
- Finalize future year facilities projects
- Fine tune minor revenue/expenses
- Split out Economic Development as a department
- Include a strategic financial document as appendix
- Layout and design
- Present to BOCC on 12/21/2021
- Submit to the State by 1/31/2022





Conclusion

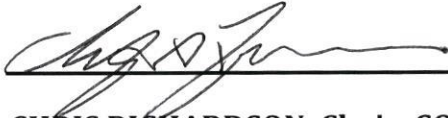
- ✓ Budget Goals met
- ✓ A balanced budget
- ✓ Reserves secured
- ✓ Teamwork

To be completed:

- Depth and capacity supports future county needs
- Strategic plan implementation

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: 

Deputy Clerk to the Board of County Commissioners; Amanda Moore