



ELBERT COUNTY, COLORADO
BOARD OF COUNTY COMMISSIONERS MEETING MINUTES

Special Meeting Held in the BOCC Meeting Room

December 21, 2021 at 9:00 AM

A. CALL TO ORDER AND ROLL CALL

County Clerk Dallas Schroeder performed the Invocation and led the Pledge of Allegiance.

The Board of County Commissioners Special Meeting was called to order at 9:03 AM. Deputy Clerk Amanda Moore performed roll call and all commissioners were present.

Motion: To Open a Public Hearing for Budget Approval

Commissioner Rick Pettitt made a motion to Open a Public Hearing for Budget Approval. Commissioner Grant Thayer seconded the motion.

Yes - Chris Richardson, Grant Thayer, Rick Pettitt

No - None

Public Hearing Opened at 9:04 AM.

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

County Manager Sam Albrecht explained the budget process and approval of mill levies.

1. Recommended Approval of Mill Levy Certifications

Motion: To Approve Elbert County Mill Levy Certifications

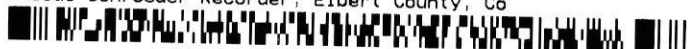
Commissioner Grant Thayer made a motion to Approve Elbert County Mill Levy Certifications. Commissioner Rick Pettitt seconded the motion.

Yes - Chris Richardson, Grant Thayer, Rick Pettitt

No – None

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Dallas Schroeder Recorder, Elbert County, Co





Motion: To Open as the Board for Foxwood Estates and Foxwood Ranches

Commissioner Rick Pettitt made a motion to Open as the Board for Foxwood Estates and Foxwood Ranches. Commissioner Grant Thayer seconded the motion.

Yes - Chris Richardson, Grant Thayer, Rick Pettitt

No - None

Opened at 9:08 AM.

Public Comment: None

Motion: To Approve the Levies for Foxwood Estates and Foxwood Ranches

Commissioner Grant Thayer made a motion to Approve the Levies for Foxwood Estates and Foxwood Ranches. Commissioner Rick Pettitt seconded the motion.

Yes - Chris Richardson, Grant Thayer, Rick Pettitt

No - None

Motion: To Close as the Board for Foxwood Estates and Foxwood Ranches

Commissioner Rick Pettitt made a motion to Close as the Board for Foxwood Estates and Foxwood Ranches. Commissioner Grant Thayer seconded the motion.

Yes - Chris Richardson, Grant Thayer, Rick Pettitt

No - None

Closed at 9:08 AM.

Motion: To Open as the Board for Meadow Station

Commissioner Grant Thayer made a motion to Open as the Board for Meadow Station. Commissioner Rick Pettitt seconded the motion.

Yes - Chris Richardson, Grant Thayer, Rick Pettitt

No - None

Opened at 9:09 AM.

Public Comment: None

Motion: To Approve the Levies for Meadow Station

Commissioner Rick Pettitt made a motion to Approve the Levies for Meadow Station. Commissioner Grant Thayer seconded the motion.



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

Motion: To Close as the Board for Meadow Station

Commissioner Grant Thayer made a motion to Close as the Board for Meadow Station. Commissioner Rick Pettitt seconded the motion.

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

Closed at 9:10 AM.

Motion: To Open as the Board for Sun Country Meadows

Commissioner Rick Pettitt made a motion to Open as the Board for Sun Country Meadows. Commissioner Grant Thayer seconded the motion.

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

Opened at 9:11 AM.

Public Comment: None

Motion: To Approve the Levies for Sun Country Meadows

Commissioner Grant Thayer made a motion to Approve the Levies for Sun Country Meadows .
Commissioner Rick Pettitt seconded the motion.

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

Motion: To Close as the Board for Sun Country

Commissioner Rick Pettitt made a motion to Close as the Board for Sun Country Meadows. Commissioner Grant Thayer seconded the motion.

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

Closed at 9:12 AM.



2. Recommended Approval of the Elbert County 2022 Budget

County Manager Sam Albrecht presented the budget. There was a brief discussion on revenues and expenditures. Mr. Albrecht mentioned a few changes that need to be made to the budget, mostly cleaning up font and spelling. Mr. Albrecht mentioned that they are hopeful they will have new budget software for the 2023 budget which will help streamline the process.

Public Comment:

Diana Edstrom, 26060 County Road 41, Elbert. Ms. Edstrom asked what numbers were used before the updated census numbers came out. Ms. Edstrom also wanted to know why the CDS budget was increased \$600,000.

Commissioner Richardson explained the common process of predicting a 2% increase.

Mr. Albrecht explained that a few FTE's were added to the department and relief fund monies were adjusted accordingly.

Motion: To Approve the Elbert County 2022 Budget with changes mentioned.

Commissioner Rick Pettitt made a motion to Approve the Elbert County 2022 Budget with changes mentioned. Commissioner Grant Thayer seconded the motion.

Yes - Chris Richardson, Grant Thayer, Rick Pettitt

No - None

3. Recommended Approval of Annual Appropriations of Funds for 2022

Motion: To Approve the Appropriation of Funds for 2022

Commissioner Rick Pettitt made a motion to Approve the Appropriation of Funds for 2022. Commissioner Grant Thayer seconded the motion.

Yes - Chris Richardson, Grant Thayer, Rick Pettitt

No - None

D. ADJOURNMENT

Motion: To Adjourn

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

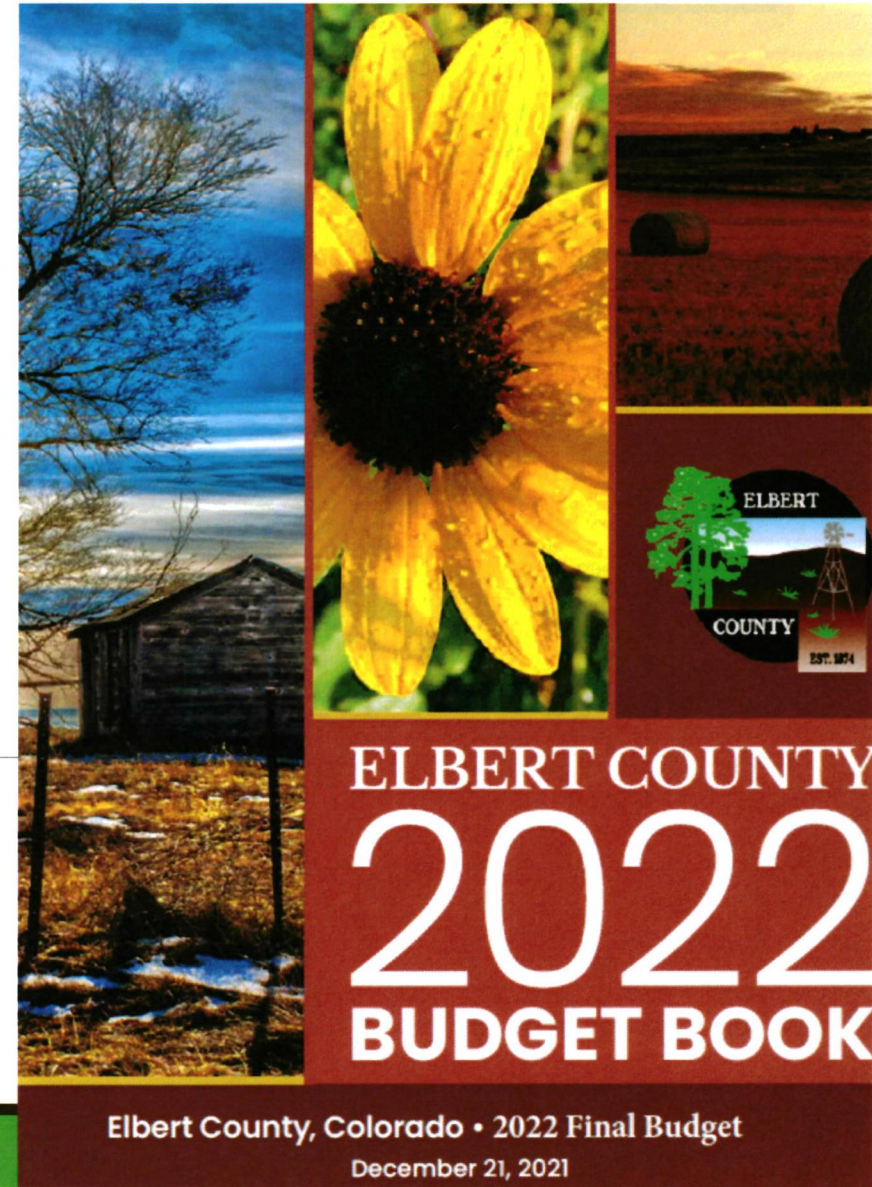
Yes - Chris Richardson, Grant Thayer, Rick Pettitt

No - None

The meeting Adjourned at 9:27 AM.

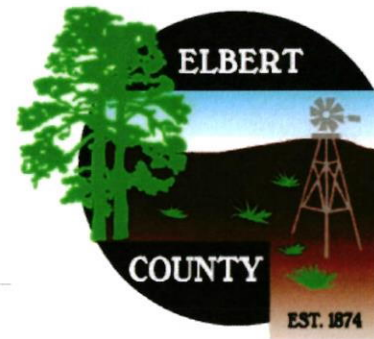
Elbert County 2022 Budget

DECEMBER 21ST, 2021



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Dallas Schroeder Recorder, Elbert County, Co

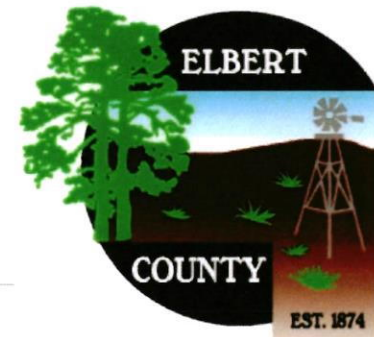




Agenda

- Certification of Mill Levies
- Approval of 2022 Budget
- Approval of Annual Appropriations

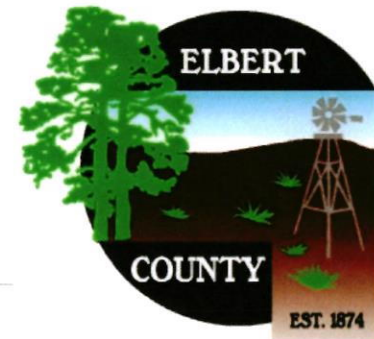




Certification of Mill Levies

- County mill levies
- Foxwood Estates and Foxwood Ranches Public Improvement District
- Meadow Station Public Improvement District
- Sun Country Meadows Public Improvement District

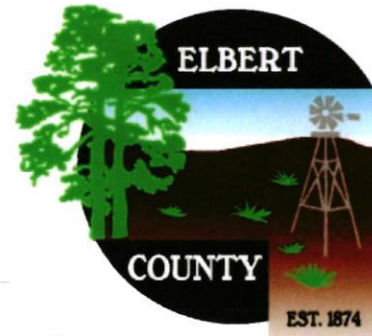




Budget Strategy

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





Notes

- 2020 Year End and 2021 Year End Projections are impacted due to COVID programs income/expenses. This makes comparisons across the four-year horizon (2019, 2020, 2021, and 2022) difficult.



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COUNTYWIDE REVENUES AND EXPENDITURES

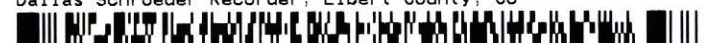
Elbert County 2022 Budget

Elbert County - All Funds

	2019 ACTUAL	2020 ACTUAL	2021 ADOPTED BUDGET	2021 PROJECTED FINANCIALS	2022 BUDGET
BEGINNING FUND BALANCE	\$ 16,072,877	\$ 18,733,100	\$ 23,730,421	\$ 23,773,843	\$ 26,625,196
REVENUES					
Taxes	16,231,699	18,562,119	18,544,313	20,103,923	21,712,475
Special assessments	12,989	14,110	12,020	9,640	12,000
Licenses and permits	1,128,523	1,563,899	1,002,000	1,702,350	1,701,500
Intergovernmental	7,448,751	10,245,797	9,296,263	10,658,714	12,571,998
Charges for services	3,709,000	3,867,892	3,387,414	4,049,421	3,727,868
Net investment income	225,388	155,977	137,740	113,402	134,210
Miscellaneous	690,740	615,964	186,350	204,298	231,600
Total revenues	29,447,093	35,025,759	32,566,100	36,841,749	40,091,652
OTHER FINANCING SOURCES					
Proceeds from issuance of debt	649,313	1,667,481	Non-GAAP Budget Basis - Item Not Budgeted		
Proceeds from buy back guarantees	942,000	-			
Insurance recoveries	226,108	133,399	10,000	33,687	35,000
Sale of general capital assets	114,672	1,049,400	40,000	40,452	37,000
Total other financing sources	1,932,093	2,850,280	50,000	74,139	72,000
TRANSFERS IN					
Intragovernmental	1,050,438	1,494,706	1,413,772	1,400,005	1,458,972
Total transfers in	1,050,438	1,494,706	1,413,772	1,400,005	1,458,972
TOTAL REVENUES, OTHER FINANCING SOURCES & TRANSFERS IN	32,429,624	39,370,745	34,029,872	38,315,893	41,622,624
TOTAL FUNDS AVAILABLE	48,502,501	58,103,845	57,760,293	62,089,736	68,247,820

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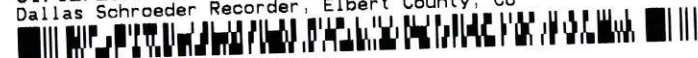
Elbert County - All Funds

	2019 ACTUAL	2020 ACTUAL	2021 ADOPTED BUDGET	2021 PROJECTED FINANCIALS	2022 BUDGET
EXPENDITURES					
Current					
General government	6,061,451	6,790,883	6,597,477	7,011,852	10,236,770
Public safety	4,775,441	5,416,719	5,815,432	5,955,585	6,897,178
Public safety - Building	296,759	393,871	407,099	406,890	432,597
Community Development Services	516,316	335,850	461,032	478,066	1,029,567
Public works	5,919,331	5,557,509	6,775,437	6,432,930	7,638,105
Public health and welfare	4,013,438	5,423,905	6,377,831	6,361,441	7,201,597
Culture and recreation	220,583	186,342	205,722	251,503	238,301
Auxiliary services	167,841	166,266	179,964	137,964	204,971
Pool vehicles	34,910	23,550	29,300	20,575	34,500
Debt service	-	-	-	-	-
Principal and interest	1,890,619	1,877,225	1,777,611	1,731,989	2,037,108
Bond issuance costs	-	64,000	-	-	-
Capital outlay	4,822,273	6,599,173	6,868,632	5,246,763	2,645,490
Total expenditures	28,718,963	32,835,295	35,495,537	34,035,556	38,596,184
TRANSFERS OUT					
Intragovernmental	1,050,437	1,494,706	1,418,016	1,428,985	1,414,879
Total transfers out	1,050,437	1,494,706	1,418,016	1,428,985	1,414,879
TOTAL EXPENDITURES & TRANSFERS OUT REQUIRING APPROPRIATION	29,769,400	34,330,001	36,913,553	35,464,540	40,011,063
ENDING FUND BALANCE	\$ 18,733,100	\$ 23,773,843	\$ 20,846,740	\$ 26,625,196	\$ 28,236,757

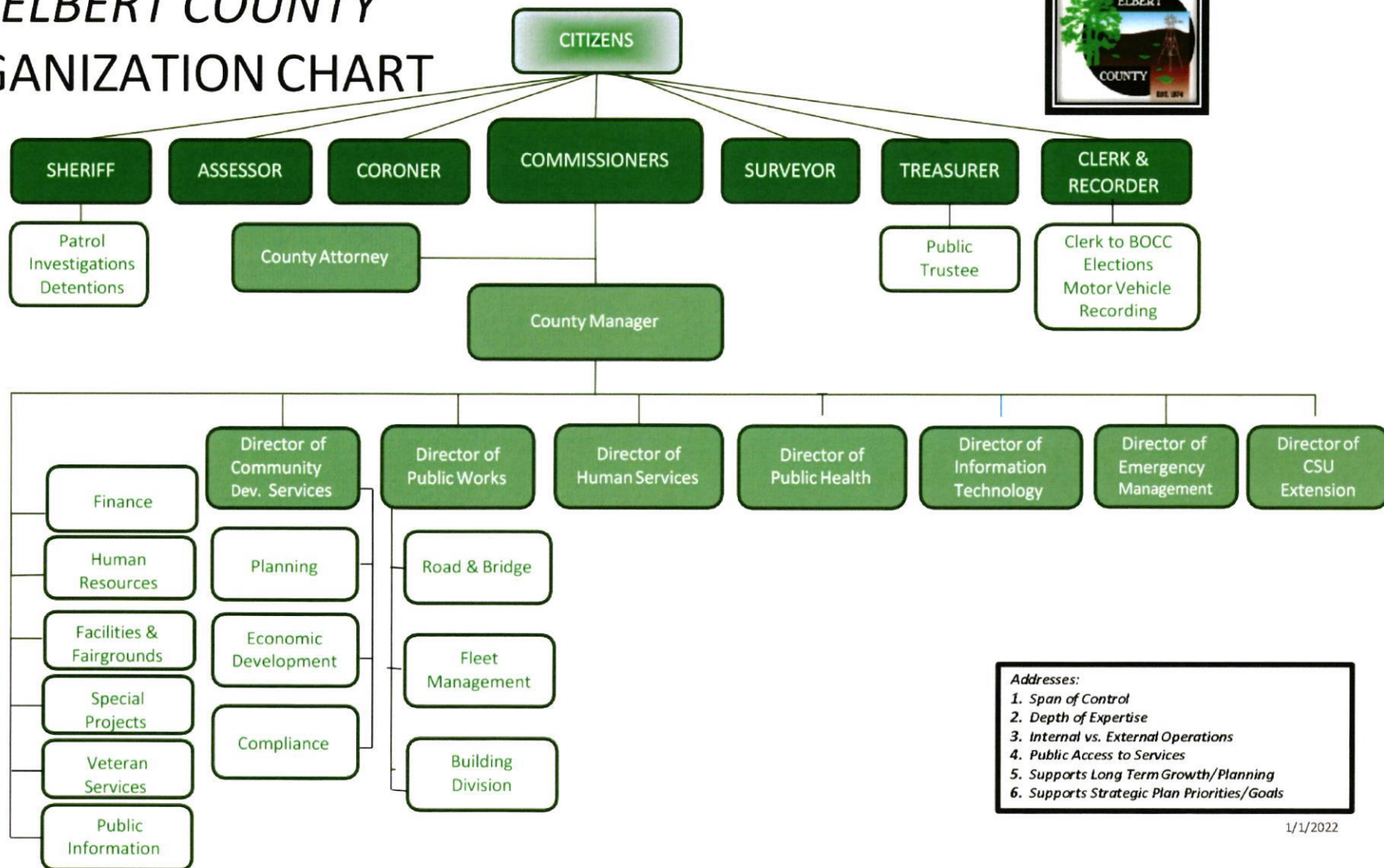
SUMMARY OF FUND BALANCE

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	\$ 11,624,664	\$ 15,120,997	\$ 16,363,538	\$ 10,382,124	-10.69%
Special Revenue Funds					
Public Health and Administration	391,495	638,253	607,217	422,531	7.93%
Road and Bridge	4,260,428	8,548,479	8,654,125	4,154,782	-2.48%
Sales and Use Tax	4,864,838	5,188,316	2,336,139	7,717,015	58.63%
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	251,722	419,588	523,689	147,621	-41.36%
Growth and Development	2,490,345	520,000	375,000	2,635,345	5.82%
Conservation Trust	482,640	152,500	210,000	425,140	-11.91%
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	361,344	500,000	250,000	611,344	69.19%
Total	26,625,202	41,622,624	40,011,063	28,236,763	6.05%

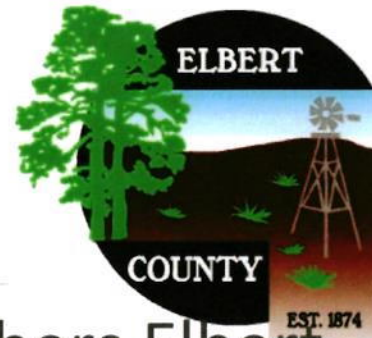


ELBERT COUNTY ORGANIZATION CHART



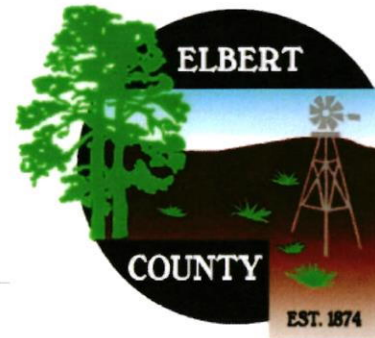
1/1/2022





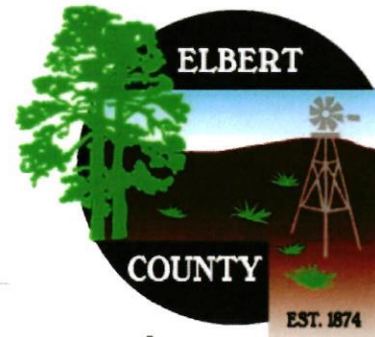
Compilation/Editorial Corrections

- Page 6 - correct State Demography Office numbers Elbert County Profile to reflect 2020 Census.
- Page 13 – delete. Information is on page 14.
- Page 32 – Update text on 2021 Goals & Accomplishments.
- Page 79 – delete duplicate page.
- Page 80 – Revise Goals and Accomplishments to reflect Facilities Capital Improvement Plan (pages 111-120).
- Move lease tables after the department summaries (scan error)



Conclusion

- ✓ A balanced budget
- ✓ Reserves secured
- ✓ Depth and capacity supports future county needs
- ✓ Strategic plan implementation
- ✓ Teamwork

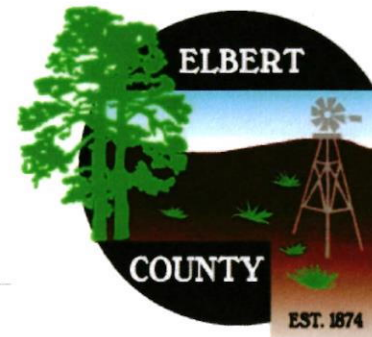


Recommendation

- Staff recommends approval of the 2022 Budget with changes noted on slide 11.
- Staff will finalize the layout and design of the budget book once certification of mill levies and annual appropriations are approved.
- Submit to the State by 1/31/2022.

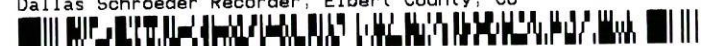


Annual Appropriations



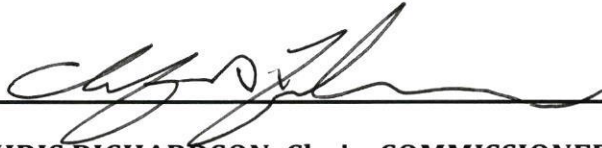
General Fund	16,363,538
Public Health and Administration Fund	607,217
Road and Bridge Fund	8,654,125
Sales and Use Tax Fund	2,336,139
Law Enforcement Assistance Fund	353,373
Department of Human Services Fund	6,639,380
Grant Fund	3,042,329
Retirement Fund	523,689
Capital Improvement Fund	250,000
Growth and Development Fund	375,000
Conservation Trust Fund	210,000
Bond Redemption Fund	461,710
Chaparral Valley Special Assessment Fund	300
Sun Country Meadows Debt Service Fund	163,383
Meadows Station Debt Service Fund	0
Foxwood Estates Debt Service Fund	30,880
Total	40,011,063

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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