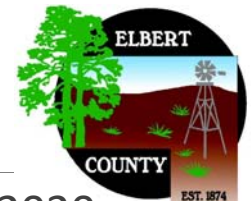


# Elbert County Draft 2020 Budget Public Hearing



NOVEMBER 13, 2019

## Welcome



- Thanks for your interest in Elbert County's 2020 budget. Today's public hearing is your opportunity to provide feedback.
- Commissioners are scheduled to consider approval of the budget on December 11, 2019.
- Changes may be made between now and December 11.
- Public comment will be at the end of today's presentation.



## Outline

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- Welcome
- Budget Process
- 2020 Budget: Strategy and Goals
- Elected Officials/County Department Reports
- Conclusion



## Budget Process

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- Annual budget schedule
- Organizational chart

# 2020 Budget Process – Schedule

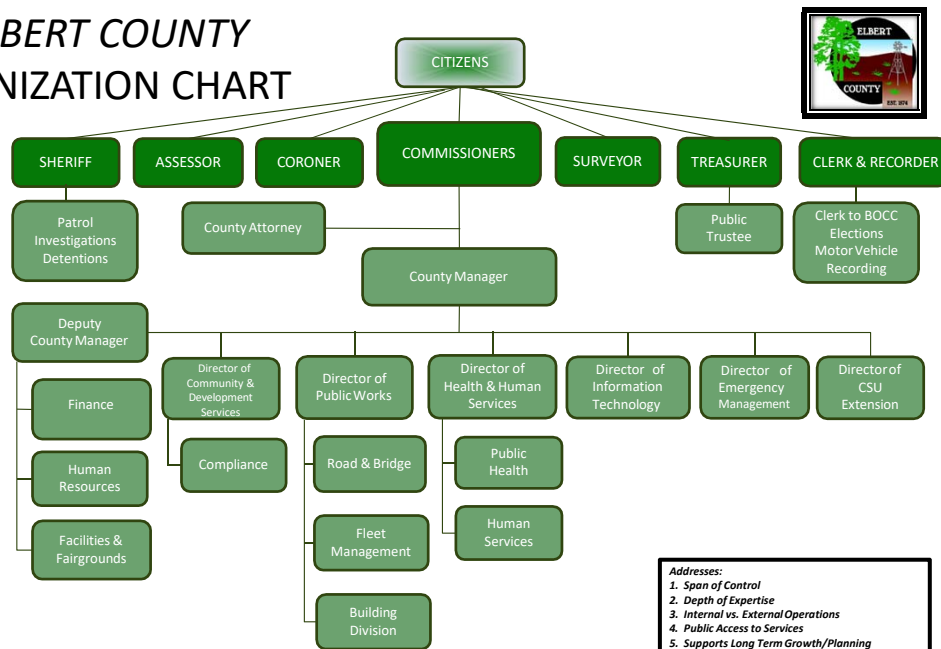
(all dates in 2019)



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

2020 Budget – Public Hearing 11/13/2019

## 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*

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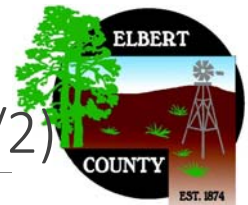
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## Budget Strategy



- Commissioners' 2020 Budget Goals
- Elbert County Strategic Plan 2018-2027
- Elected Officials and Directors Collaboration
- Continuous Improvement Budgeting

## Commissioners' 2020 Budget Goals (1/2)



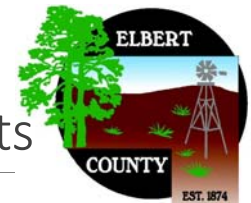
- Overall balanced budget
- 2019 ending balance supports 2020 first quarter operations
- Maintain and build Contingency & Stability Funds
- Monthly spend plans
- Future year revenue projections
- Tie to strategic plan

## Commissioners' 2020 Budget Goals (2/2)



- Personnel (FTE documentation, pay & benefits)
- Efficiencies (resource comparisons)
- Capital Investment (more than one year planning)
- Policy Changes
- Budget Presentation

## Elected Official/County Department Reports

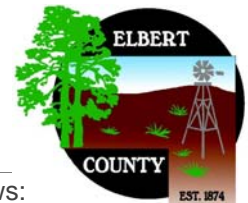


- Treasurer
- Surveyor/Coroner
- Commissioners
- Sheriff
- Clerk and Recorder
- Assessor
- County Manager
  - Public Works
  - HHS
  - Others – Attorney, Admin, OEM, Extension, Facilities



## Treasurer's Comments

- Major revenue/expenses
- 2019 vs. 2020 comparisons
  - Revenue/expenses
  - Treasurer
  - Coroner
  - Surveyor
  - Commissioners



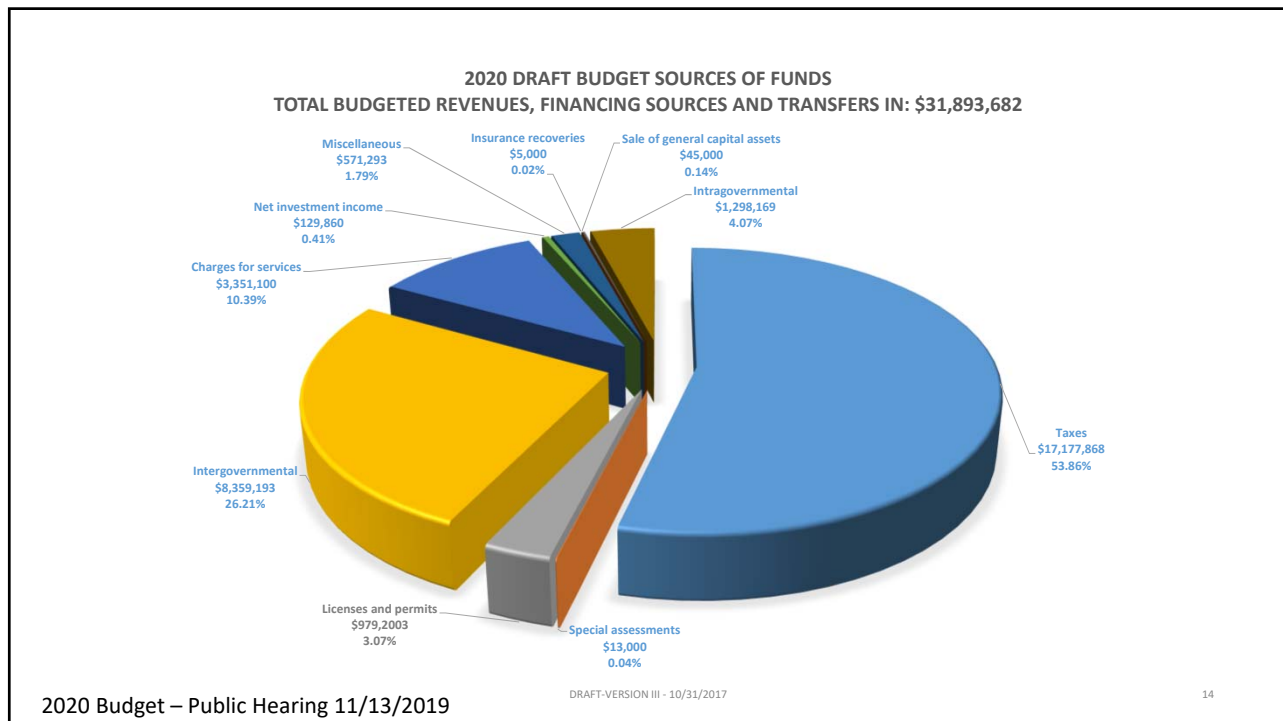
## Summary

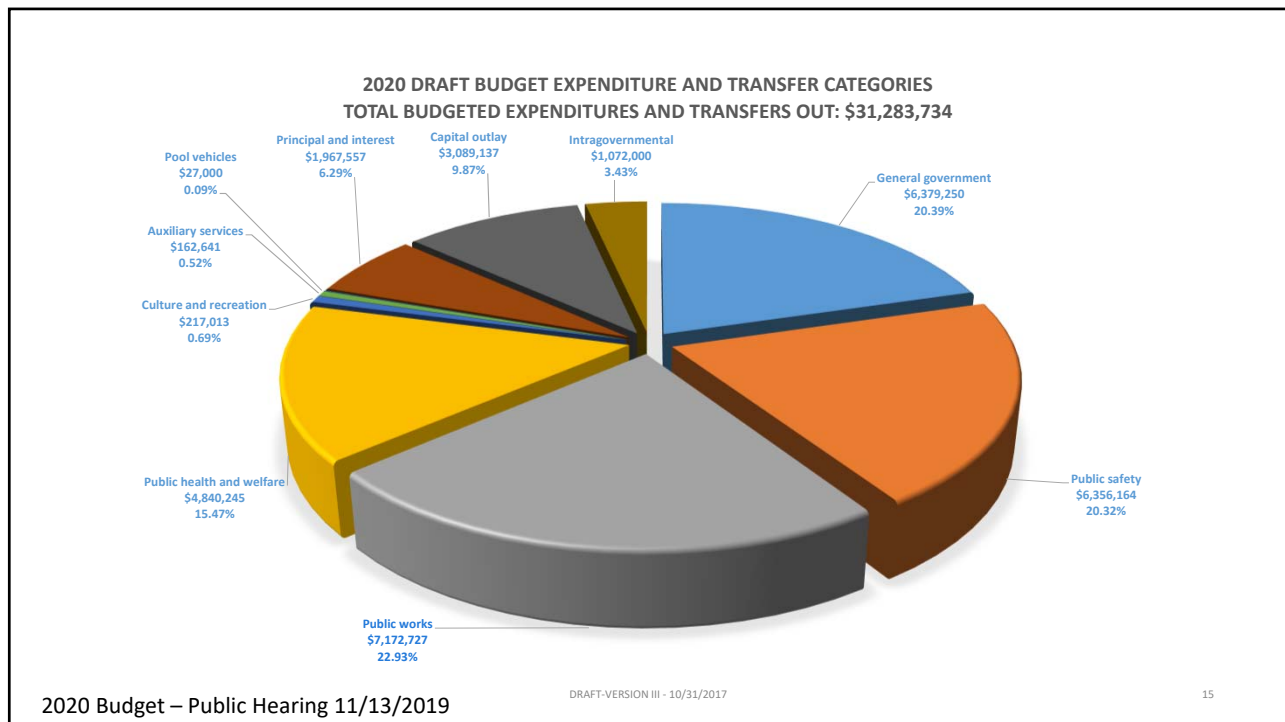
The key changes in revenue across all funds from 2019 to 2020 are as follows:

- Total Revenues and Transfers In Budgeted 2019:	\$29,151,038
- Total Revenues and Transfers In Budgeted 2020:	\$31,893,682
- Total increase of	\$ 2,742,644
- Total Expenditures and Transfers Out Budgeted 2019:	\$30,290,301
- Total Expenditures and Transfers Out Budgeted 2020:	\$31,283,733
- Total Increase of	\$ 993,432
Ending fund balances are:	
- 2019 Projected:	\$17,229,662
- 2020 Budget:	\$17,839,610
- Total increase of	\$ 609,948

ELBERT COUNTY GOVERNMENT				
2020 BUDGET				
COUNTY TOTAL SUMMARY				
	2018 AUDITED FINANCIALS	2019 ADOPTED BUDGET	2019 PROJECTED FINANCIALS	2020 BUDGET
<b>BEGINNING FUND BALANCE</b>	\$ 15,337,176	\$ 16,447,357	\$ 16,053,653	\$ 17,229,662
<b>Total revenues</b>	27,389,006	28,106,285	27,918,990	30,545,513
<b>Total other financing sources</b>	2,453,357	35,000	120,894	50,000
<b>Total transfers in</b>	1,599,796	1,009,754	1,070,160	1,298,169
<b>TOTAL REVENUES, OTHER FINANCING SOURCES &amp; TRANSFERS IN</b>	<b>31,442,160</b>	<b>29,151,038</b>	<b>29,110,043</b>	<b>31,893,682</b>
<b>TOTAL FUNDS AVAILABLE</b>	<b>46,779,336</b>	<b>45,598,395</b>	<b>45,163,696</b>	<b>49,123,344</b>
<b>Total expenditures</b>	29,125,886	29,298,672	26,917,406	30,211,734
<b>Total transfers out</b>	1,599,796	991,629	1,016,629	1,072,000
<b>TOTAL EXPENDITURES &amp; TRANSFERS OUT REQUIRING APPROPRIATION</b>	<b>30,725,682</b>	<b>30,290,301</b>	<b>27,934,035</b>	<b>31,283,734</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 16,053,653</b>	<b>\$ 15,308,093</b>	<b>\$ 17,229,662</b>	<b>\$ 17,839,610</b>
<b>Additional Fund Balance Information:</b>				
Fund balance committed to stabilization	3,850,000		3,850,000	
Fund balance assigned to contingency	1,500,000		1,500,000	

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## Treasurer, Coroner, Surveyor

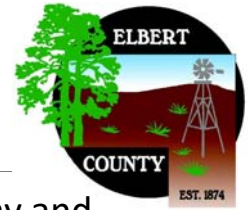
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- Treasurer – no significant budget changes, no changes in FTEs.
- Coroner – no significant budget changes, no changes in FTEs.
- Surveyor – no significant budget changes, no changes in FTEs.



2020 Budget – Public Hearing 11/13/2019
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## Commissioners

- Decrease in expenditures of \$5,000, primarily due to pay and benefits (1/2 month of District 2 overlap)
- Goal for 2020: *PREPARE FOR THE FUTURE*
  - Continue refining strategic plan and linkages to budget process
  - Develop and implement Facilities Plan based on 2019 Facilities Condition Assessment Report
    - Address deferred maintenance and develop options for future operational needs
  - Focus efforts on economic development & financial stability
    - Predictable/stable revenues to support improved services to citizens
  - Continue building partnerships with other local governments & state agencies
    - Municipalities; Adjacent Counties; School, Fire, & Conservation Districts; DOLA; and CDOT
  - Update and expand County Transportation Master Plan (Using DOLA grant funding match)



## Sheriff

- Restructure allows for 2 more deputies in Detentions
  - Requested 16 new FTEs (\$1.2 million)
- Splitting one department (211) into two – Sheriff's Office (211) and Detentions (212) for better tracking of revenues & expenses
- Grant revenue & expenses have been moved to a new Grants Fund for better tracking and control
- Capital expenses concentrated in Impact Fund
- Change in overtime rule from 171 hours to 160 hours

## Sheriff



- **General Fund**
  - Decrease in revenue by \$31,000, decrease in expenses by \$6,000 due to movements to Grant Fund
- **Law Enforcement Assistance Fund (LEAF)**
  - Increase in revenue by \$60,000
  - Decrease in expenses by \$65,000
  - Planning for 6 new vehicles (lease purchase)
- **Grants Fund**
  - Revenue of \$200,756 (previously in General and LEAF).
- **Impact Fund**
  - Expenses of \$14,000 for fencing at Justice Center.
- **Net increase across funds of \$209,000 (4.9%)**

## Assessor



- No increase in FTEs
- Increase in expenses of \$22,000 due to personnel expenses
- **Goals for 2020**
  - Five year updates or non-routine inspections on 1,500 improved real property parcels.
  - Continuation of cross-training processes for 2020 and 2021 re-appraisal .
  - Continuation of our Agricultural classification and review process that meets Colorado Statutory requirements and Colorado Division of Property Taxation guidelines.
  - Implement a commercial classification and discovery process that combines data analysis with a systematic inspections process.
  - Elimination of a single point of failure in the Assessor's office GIS functions by cross-training the Chief Data Analyst and a Staff Appraiser in all current Assessor GIS functions.
  - Work with County administration for tools to rebuild and rewrite the Assessor portion of the county website.



## Clerk and Recorder

- No increase in FTEs
- Decrease in revenue of \$165,000
- Decrease in expenditures of \$85,000
- Goals/Challenges
  - 3 elections
  - Balancing our current staffing levels and responsibilities with the expected growth for 2020
  - Complete upgrades in SEB basement for Elections
  - Begin to use Drive Through for MV renewals on heavy days, such as the end of the month



## 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
- 4-H Fair
- Fairgrounds
- Fair Board
- CSU Extension
- Veterans Office
- Health and 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
- Impact Assistance – *Renaming to Growth and Development*
- Conservation Trust
- Bond Redemption Debt Service

## Major Changes



- Continuous Improvement Budgeting
  - Cleanup of “Non-Departmental”
  - New Grant Fund
  - Capital Projects grouped into Capital Improvement Fund
  - Reduction of Indirect Cost Allocation by 38%



## What this budget includes

- Transportation Master Plan (50% funded by a state grant)
- Continuation of Well Monitoring Study
- Compensation Study
- Continued commitment to a County GIS that is useful to staff and the public
- Additional 7 FTEs for critical operations
- Continuous Improvement Budgeting initiatives to better align department expenses and implement recommended changes from our accounting firm and our audit firm
  - Alignment of Department 000 revenue and expenses into more appropriate departments
  - Use of the Capital Improvement Fund to track major projects.
  - New Grant Fund to track revenue and expenses associated with grants.
- Change in overtime threshold for SO from 171 hours over a 28-day period to 80 hours over a 14-day period



## What this budget does not include

- 22.5 FTEs requested, but not approved (27.5 total requests, minus 5 new).
- No centralized accounting function.
- No strategic initiative (\$50,000 in 2019).
- No increase in Stabilization Fund.
- No additional general use motor pool vehicle.
- Incorporation of supplemental appropriations amounts to the 2019 budget that were approved on October 23, 2019.



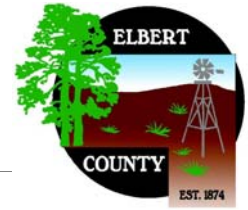
## County Manager

- Non Departmental (000) – Changes to move income/expenses to more appropriate departments
- Other County Admin – Changes due to 000
- Human Resources – Compensation Study, governmentjobs.com recruiting subscription
- **Information Technology – no significant changes**
- Finance – Changes due to 000
- County Attorney – no significant changes
- Facilities and Maintenance – no significant changes
- Pool Vehicles – no additional purchases in 2020
- District Attorney – increase in expenses of \$38,000 (6%)
- Judicial Center – Changes due to 000
- Office of Emergency Management – Changes due to Grants Fund
- Building – 1 additional FTE for Building Inspector
- Community and Development Services – 1 additional FTE for administration
- 4-H Fair – no significant changes
- Fairgrounds – no significant changes
- Fair Board – no significant changes
- CSU Extension – no significant changes
- Veterans Office – NEW in 2020
- Health and Human Services – 1 additional FTE
- Public Works – 2 additional FTEs



## Public Works

- Road and Bridge
- Building
- Asset & Fleet Management



## Public Works

- Road & Bridge
  - Increase of 2 FTEs
  - Increase in revenue of \$588,000. Increase in expenditures of \$725,000.
  - Goals: rebuild, chip seal, new Transportation Master Plan
- Building Department
  - Increase of 1 FTE, decrease in revenue of \$517,000. Increase in expenditures of \$75,000.
  - Goals: Hire new building inspector, reduce plan review time and inspection time.
- Fleet/Motor Pool – no significant changes



## Health & Human Services

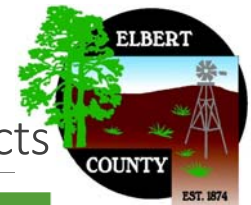
- Public Health
  - No change in FTEs
  - Goals:
    - Hire a Public Health Administrator
    - Complete office remodel for improved service delivery
- Human Services
  - 1 new FTE (Caseworker)
  - Goal:
    - Complete office remodel for improved service delivery

## Impact Fund



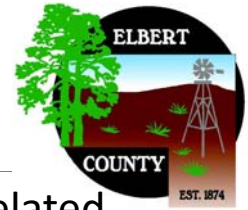
- Renamed “Growth and Development Fund”
  - Includes funding in 3 major categories:
    - Impact Fees/Expenditures
    - Cash in Lieu of Open Space Fees/Expenditures
    - Economic Development Assessments/Expenditures

## Growth and Development Fund 2020 Projects



Impact Fee Projects	Estimate	Source
Fairgrounds improvements	\$115,000	Recreation
Sheriff's Office fencing	\$14,000	Sheriff
GIS Administration	\$35,000	General
Fuel upgrade at Simla shop	\$35,000	R&B
Critical repairs to Simla shop	\$135,000	R&B
Chip Seal projects	\$150,000	TAZ
Facility Conditions Assessment projects	\$100,000	Public Facilities
<b>TOTAL</b>	<b>\$584,000</b>	





## Capital Improvement Fund

- Will fund capital projects, primarily facilities-related.
- Final list to be developed once the Facilities Condition Assessment report is finalized.
- Projects will be prioritized as follows:
  1. Employee and Public Safety (i.e. building security, health and safe workspaces, ADA compliance)
  2. Preventive Maintenance (i.e. leaking roofs)
  3. Scheduled Maintenance (i.e. boiler upgrades/life cycle)
  4. Efficiency (i.e. window replacements)
  5. Other (i.e. carpet replacement)
- Grant money to be maximized.



## Funds (Ins – Outs)

• General	-\$415,000
• Public Health and Administration	+\$15,000
• Road and Bridge	+\$13,000
• Sales and Use Tax	+1,116,000
• Law Enforcement Assistance Fund	+73,000
• Human Services	+52,000
• Grant	NEW
• Retirement	-\$17,000
• Capital Improvement	-\$4,000
• Sun Country Debt Service	+\$54,000
• Sun Country Capital Projects	N/A
• Chaparral Valley Debt Service	+\$22,500
• Meadow Stations Debt Service	-\$3,000
• Foxwood Estates Debt Service	-\$4,000
• Growth and Development	-\$158,000
• Conservation Trust	-\$135,000
• Bond Redemption Debt Service	0
• <b>TOTAL INCREASE IN FUND BALANCES</b>	<b>+\$610,000</b>



## Conclusion

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