



**ROUTES to
County SUCCESS** ★

CCI Foundation
An affiliate of Colorado Counties, Inc.

Summer Conference

June 4-6, 2018

Keystone Resort, Summit County, CO

The banner features a scenic photograph of a paved road with a yellow double line leading towards snow-capped mountains under a clear blue sky. The text is overlaid on the image, with the 'ROUTES to County SUCCESS' logo on the left and the conference details on the right. The entire banner is framed by a light grey border.

Why budget?

As a board, it's your responsibility!







- Planning
- **Control of taxpayers' dollars**
- Predictable expenditures
- Effective service delivery
- Communication
- Preparation for emergencies

Focus on a Strategic Plan



- ▶ Submission/Buy-in from Elected Officials & Department Heads
- ▶ **Supplemental budget requests must be tied into the department's plan to be considered for funding**

It takes Teamwork!



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- ▶ Begin early
 - Strategic Plan is updated in January
 - Budget calendar and tasks begin in April
 - ▶ Capital Improvement Plan requests
 - ▶ Departmental requests to Support Departments
 - ▶ Revenue analyses
 - ▶ Base budgets vs Supplementals

Thurs. 4/26	1:00 p.m.	Budget team organizational meeting (review process, discuss possible changes to process)	Budget Team
Fri. 4/27		Finalize and distribute Budget Calendar, schedule conference rooms, publish public meetings.	vcc
Mon. 5/14		Base Budget drafts to departments	vcc
Fri. 5/18		All CIP , vehicle, computer, copiers, facilities, and upgrade / maintenance requests due to appropriate support department.	E/O, D/H
Wed. 5/30		Base Budget adjustment requests due to Budget Team from departments.	E/O, D/H
Thurs. 5/31	2:00 p.m.	Prepare info for Elected Officials guideline meeting. Review year-to-date revenues and expenditures for recommendations.	skd, H/R, Finance
Tues. 6/12	Due by 5:00 p.m.	All CIP requests for inclusion in the budget process due to the CIP Committee NO EXCEPTIONS!! Guidelines and request forms are available on the Teller County web page (www.co.teller.co.us) and CELIA, or from any CIP committee member.	E/O, D/H
Tues. 6/19	9:00 a.m. 1:00 p.m. or asap after worksession	Meet to discuss recommendations for: employee benefit options, preliminary policies regarding salary increases, personnel replacement, additional personnel, operational base percentage increase, & Capital plans. Budget Team reviews Base Budget adjustment requests with BOCC.	BOCC, E/O, skd, H/R, Budget Team Budget Team, BOCC
Mon. 7/2		Budget Guidelines distributed electronically to County and External entities	vcc
Thurs. – Fri. 7/5 – 7/6		CIP – Oral Presentations	CIP Committee
Tues. 7/10		Send legal & community calendar requests for publication of the 7/26 Public Budget Meeting information in the 7/18 & 7/25 editions, post in County buildings.	vcc
Fri. 7/13		Budget and General Ledger updated through June.	mr
Mon. 7/16		Base Budget and Supplemental Request worksheets, Revenue Form, and Budget Procedures distributed electronically to County and External Entities.	vcc

TELLER COUNTY, COLORADO			
NON-PERSONNEL BUDGET BASE CALCULATION			
FOR 2018 BUDGET REQUESTS			
1100	Finance	AMOUNTS	NOTES
	INITIAL 2018 BASE OPER. EXP BUDGET	\$75,338.00	
REQUESTED ADJUSTMENTS PER DEPARTMENTS			
	Implemented Cost Savings		
	Planned Cost Savings		
	Statutory/Regulatory Mandates		
	Organizational Changes Affect on Oper. Costs		
	Grants - Changes in Level of Funding		Note all related revenue
ADD'L ADJUSTMENTS:			
	01-1100-5490	\$3,000.00	Increase for administration, travel costs, and base contract amount for Annual audit. OK to add to base 2018. Added to historically adjusted base 6/14/17
	REQUESTED 2018 BASE OPER. EXP BUDGET	\$78,338.00	
	2017 ADOPTED OPER. EXP BUDGET (minus grant exp.&Fleet)	\$78,840.00	
	DIFFERENCE	(\$502.00)	

Elected Officials & Department Heads “The BIG Meeting”



Inclusion - County-wide meeting

- ▶ Grading matrix:
 - ▶ Department must prioritize their own supplemental requests prior to the meeting
 - ▶ 5 minute maximum presentation
 - ▶ Topics for grading:
 - ▶ Strategic Plan
 - ▶ Mandated, legal or otherwise
 - ▶ Importance of this expenditure
 - ▶ Associated revenues
 - ▶ Future obligations
 - ▶ Future savings
 - ▶ Benefits
 - ▶ Why you believe this is a high priority

**2018 Supplemental Requests
(Does not include CIPs or "No Brainers")**

Priority Rating	Account Number	Account Title	Comment	Admin Comments	Amount	Adjusted Amount
	01-1400-6245-000	Central Support OTHER COMMUNITY SVCS SUPPORT	Requested by Colo. Springs Convention Visitors Bureau at the 7/27/17 Public budget meeting. The amount is to aid the organization in tourism advertising to increase tourism dollars in the Pikes Peak region. If approved re-activate and move amount to 1400-6605		10,000.00	
	01-1400-6245-951	Central Support OTHER COMMUNITY SVCS SUPPORT	\$1,500 in matching funds to TSC for their annual fundraiser.		1,500.00	
	01-1400-6245-956	Central Support OTHER COMMUNITY SVCS SUPPORT	\$12,000 Requested for payment to CUSP (or similar organization) which leverages large dollars into fuel mitigation. \$1000 Requested for the Front Range Roundtable mitigation effort. These are ongoing efforts to help mitigate wildfire hazards, carrying potential to reduce fire fighting costs, and could effect state's reimbursement for resources in case of wildfire.		13,000.00	
	01-2000-2175-000	Sheriff OVERTIME/ON-CALL	Due to historical OT budget conditions this is an apparent need.		25,000.00	
	01-2000-3010-000	Sheriff OFFICE SUPPLIES	Historically we've done 3k. With higher staffing and larger case loads.		150.00	0
	01-2000-3090-000	Sheriff BOOKS & PERIODICALS	Update on all criminal statutes books. We are currently working off of 2011-2014 books.		500.00	
	01-2000-3100-000	Sheriff AMMUNITION SUPPLIES	Needed to comply with CO Post and training standards.	\$17,200 total in ammunition for 2018? VRW 8/24/17	10,800.00	
	01-2000-3750-000	Sheriff FURNITURE/FIXTURE EXPENDITURES	Replacement of the most needed old and worn office furniture. This is to get us by since we do not know when the expansion project will take place. We've asked other departments and received some donations. We have used up all good furniture that is in storage.		2,500.00	
	01-2000-3810-000	Sheriff POSTAGE	With more investigations comes more certified mailing and postal communications.		370.00	
	01-2000-3850-000	Sheriff PHONE SERVICE	Pricing on all phone services has gone up.		1,434.00	
	01-2000-4490-000	Sheriff TRAINING	Due to higher turnover rates in the past we are now rebuilding our instructor infrastructure to save costs on future training courses this will be initially higher.		8,000.00	
	01-2000-4550-000	Sheriff EXTRADITION SERVICES	As of right now we have \$8131 of extradition costs that will need to be done.	last year spent \$20,000, year before \$19k. Should this be a permanent base adj? (increased by \$5883 already) Lal 08.22	9,000.00	
	01-2000-5105-000	Sheriff INVESTIGATIONS	Due to the increase in costs of CBI, medical and psychological testing services.	offsetting CHP revenue? Lal 08.22	13,000.00	
	01-2000-5300-000	Sheriff IN-HOUSE TRAINING	To purchase equipment for inhouse training to meet post standards.	equipment s/b in #3720, move if appr'd? Lal 08.22	2,000.00	
	01-2000-5835-000	Sheriff COMMUN EQUIP - REP & MNT	Upkeep, maintenance and replacement of radios.	handhelds or Fleet? EM has a budget for communications maint, is this covered? Does Fleet maintain vehicle radios? Lal 08.22	2,500.00	

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- ▶ Budget Team communicates the meeting results to the Commissioners to use in the Proposed Budget
 - Budget Team consists of County Administrator, Finance Director and Budget Officer

 - ▶ Analyze the voting results
 - ▶ Complete the proposed budget
 - ▶ October/November - gather public comment
 - ▶ Evaluate impacts of approved ballot measures
 - ▶ Adopt a budget and authorize expenditures

But What Could Go Wrong?



What if...

- ▶ Revenue estimates were inaccurate?
- ▶ Unanticipated, unfunded mandates
- ▶ Employee benefit costs/experience
- ▶ Costly litigation
- ▶ Natural (man-made?) disasters

Where would the money come from?? Reserves??

Re-Allocate?



“Scooping”



- ▶ Colorado Revised Statute § 29-1-109 allows Board of County Commissioners to adjust the budget (see packet)
- ▶ We have developed a process to adjust the budget on a monthly basis, to recapture personnel expense budgets not utilized due to employee vacancies

Process

- ▶ Encourage departmental organizational reviews
- ▶ Management commitment to hiring lag after employee terminates
- ▶ Communicate importance of savings to allow for maintaining benefits
- ▶ Personnel expense calculation by H.R. including all related expenses
- ▶ Resolution at Public Meeting
- ▶ Segregated department in each fund
- ▶ Re-allocated (scooped) funds can only be accessed by resolution of the Board

Results!



- ▶ Achieved annual historical savings of 5-13% of personnel costs
 - Funded increased health care costs without increasing employee contributions
 - Increase compensation levels to more competitive levels
 - Address departmental staffing needs

Questions?

