

# WORKING WITH A MANAGER/ADMINISTRATOR, FINANCES, AND BUDGETING

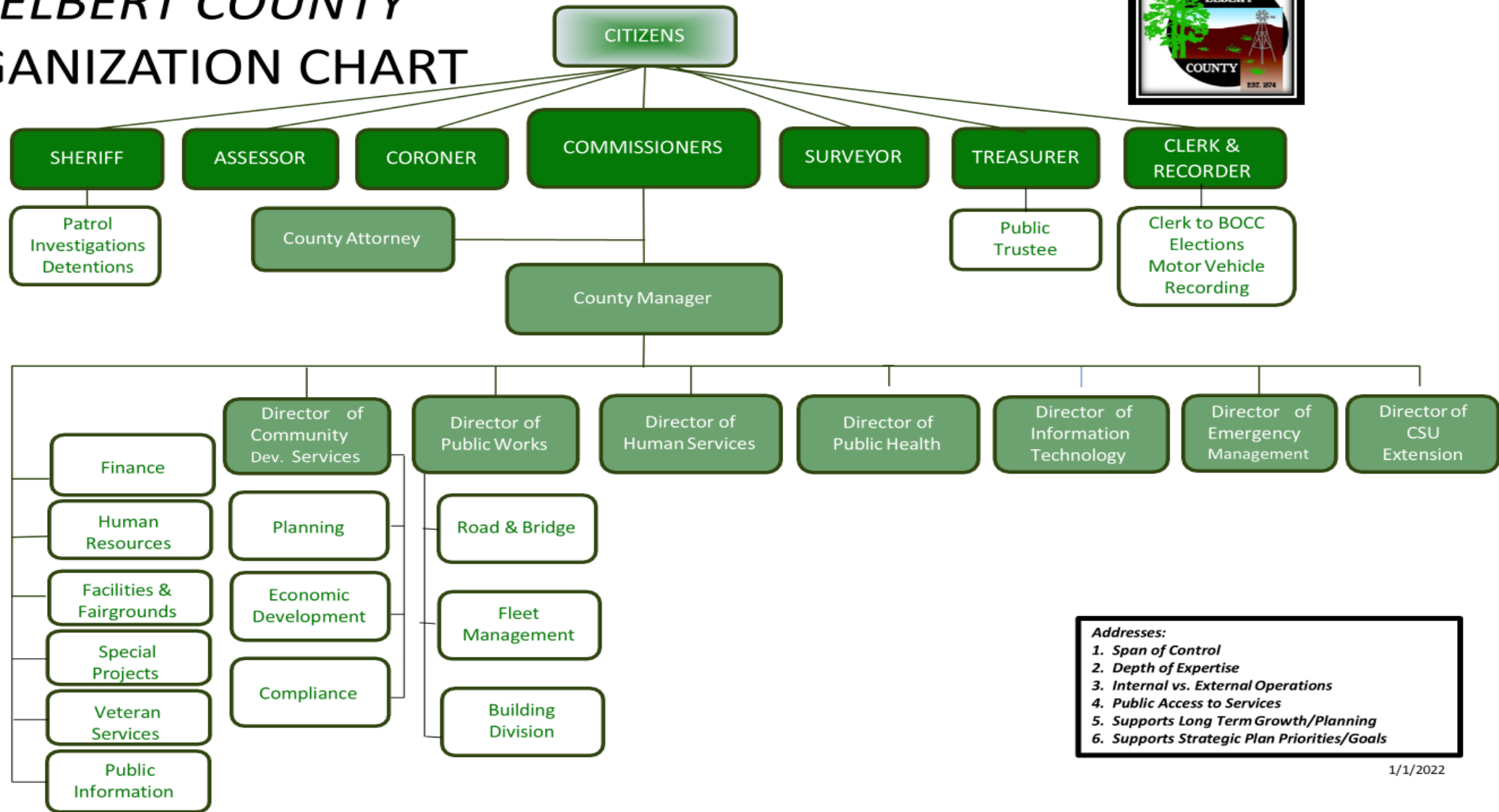
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PRESENTED BY:

SHAWN FLETCHER, ELBERT COUNTY MANAGER

SUNNY BRYANT, EL PASO COUNTY DEPUTY COUNTY ADMINISTRATOR

# ELBERT COUNTY ORGANIZATION CHART

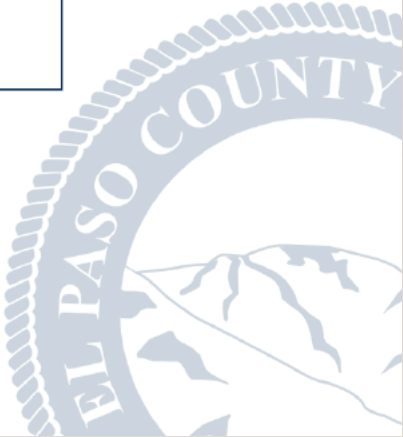
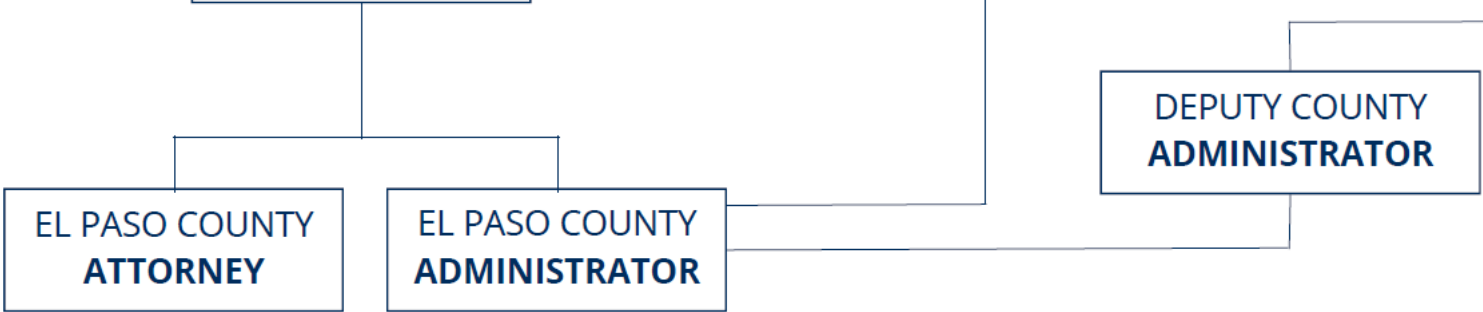
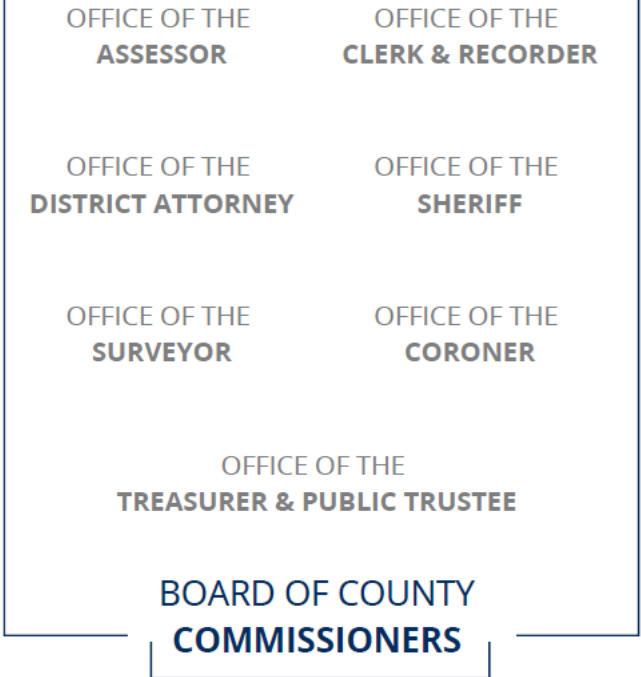


- Addresses:**
1. *Span of Control*
  2. *Depth of Expertise*
  3. *Internal vs. External Operations*
  4. *Public Access to Services*
  5. *Supports Long Term Growth/Planning*
  6. *Supports Strategic Plan Priorities/Goals*

# CITIZENS



## ELECTED OFFICIALS



# COUNTY MANAGER/ADMINISTRATOR

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- Manager versus Administrator
  - Name is interchangeable and both are used in Colorado
  - No difference in duties
- Role of County Manager/Administrator
  - Appointed by the BOCC
  - Oversee day to day operations of non-elected departments (may exclude Public Health and Department of Human Services)
  - Appoint and supervise department heads and manage various independent contractors
  - Prepare and present annual budget
  - Handle personnel issues

# COUNTY MANAGER/ADMINISTRATOR CONTINUED

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- Role of County Manager/Administrator continued
  - Administer county programs
  - Train staff
  - Prepare board meeting agendas
  - Work with constituents
  - Troubleshoot issues as they arise
  - Ensure mandatory statutory obligations are being fulfilled
  - Work to accomplish goals set by the BOCC
  - Roles may be different in each county depending on county size, staffing, etc.

# COUNTY MANAGER/ADMINISTRATOR CONTINUED

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- Successful relationship tips
  - Keep lines of communication open
  - Set clear expectations of administrator/manager
  - Set clear organizational goals
  - Work together on behalf of the citizens to achieve goals
- Education/support for managers/administrators
  - Association of Colorado County Administrators (ACCA)
  - Colorado City and County Management Association (CCCMA)
  - International City/County Management Association (ICMA)

# CCI COMMISSIONER HANDBOOK CHAPTER 5 – COUNTY FINANCES AND BUDGETING

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- Local Government Audit Law
- Local Government Budget Law
- County Accounting Law and Funds
- County Revenue Sources and Financing Methods
- Road and Bridge Finance Issues
- Tax Increment Financing (TIF)
- TABOR by Dee Wisor, Esq
- Amendment One (TABOR) Issues by Charles A. Kuechenmeister, Esq

# BUDGET PROCESS-KEY DATES

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- January 31: Budget must be filed with Division of Local Government
- August 25: Assessor submit preliminary valuation numbers
- October 15: Budget Officer must submit proposed budget to governing body
- December 10: Assessor submit final valuation numbers
- December 15: Budget must be adopted by local government
- December 15: Mill levy must be certified to county commissioners



# COUNTY FINANCIAL MANAGEMENT

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- Familiarize yourself with the county's budget cycle, timelines, and key deadlines.
- Analyze previous years' budgets to understand spending patterns and revenue trends.
- Identify essential services and programs that require funding first. Prioritize expenditures based on community needs and long-term goals.
- Base budget decisions on performance data, including cost-effectiveness, service delivery outcomes, and citizen satisfaction.

# COUNTY FINANCIAL MANAGEMENT CONTINUED

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- Communicate openly with the public about budget decisions, priorities, and financial challenges. Transparency builds trust and accountability.
- Set aside a portion of the budget for emergencies or unforeseen expenditures, ensuring the county is prepared for unexpected challenges.
- Invest in long-term infrastructure needs, such as roads, buildings, and technology, to avoid future financial burdens.
- Keep an eye on the county's economic outlook and potential impacts to revenue projections.

# FUND ACCOUNTING

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- Fund accounting focuses on ensuring resources are used for their designated purpose.
- Most departments operate out of the General Fund.
- Some departments have required separate “accounts” (Funds).
  - Examples include Road & Bridge/Public Works, Human Services, Conservation Trust, etc.
- Be aware of any/all barriers to transferring money between funds.
- Be aware of restricted and unrestricted funds.

# FUND BALANCE

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- Fund balance is the excess of revenues over expenditures, reflecting the available financial resources.
- May not be able to be shared between funds, so need individualized fund goals.
- Many entities establish policies regarding the minimum level of fund balance to maintain for fiscal health, often expressed as a percentage of annual expenditures.
  - Tabor requires 3%.
- A healthy fund balance indicates an entity's capacity to manage financial risks, such as revenue shortfalls or unexpected.

# ANNUAL FINANCIAL AUDIT

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- Counties are required to complete and publish annual financial audit to ensure funds are being managed in the public interest.
- Audits are filed with DOLA by July 31, extension to September 30 if approved.
- Auditors are friend, not foe.
  - Administrator and/or Finance Officer are your liaison with auditor.
  - Relationship with Auditor is CRITICAL – their role is to protect your and your constituents' best interest.

# POWERS OF THE BOCC

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- C.R.S. 30-11-107 Powers of the Board
- C.R.S. 30-11-117 Commissioners to fill vacancies in county offices
- C.R.S. 30-10-109 Office Hours
- C.R.S. 17-26-126 Commissioners to examine jail
- C.R.S. 30-11-103 Commissioners to exercise powers of the county as a BOCC



**QUESTIONS?**

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