



New Commissioner Orientation -- Budgeting

February 10, 2021

Purpose of Presentation

- Draw attention to Chapter 5 (County Finances and Budgeting) of the CCI New Commissioner Orientation Manual
- Compare small and large county framework and organizational structure
- Provide an overview of suggested county budgeting practice and protocol
- Share our observations

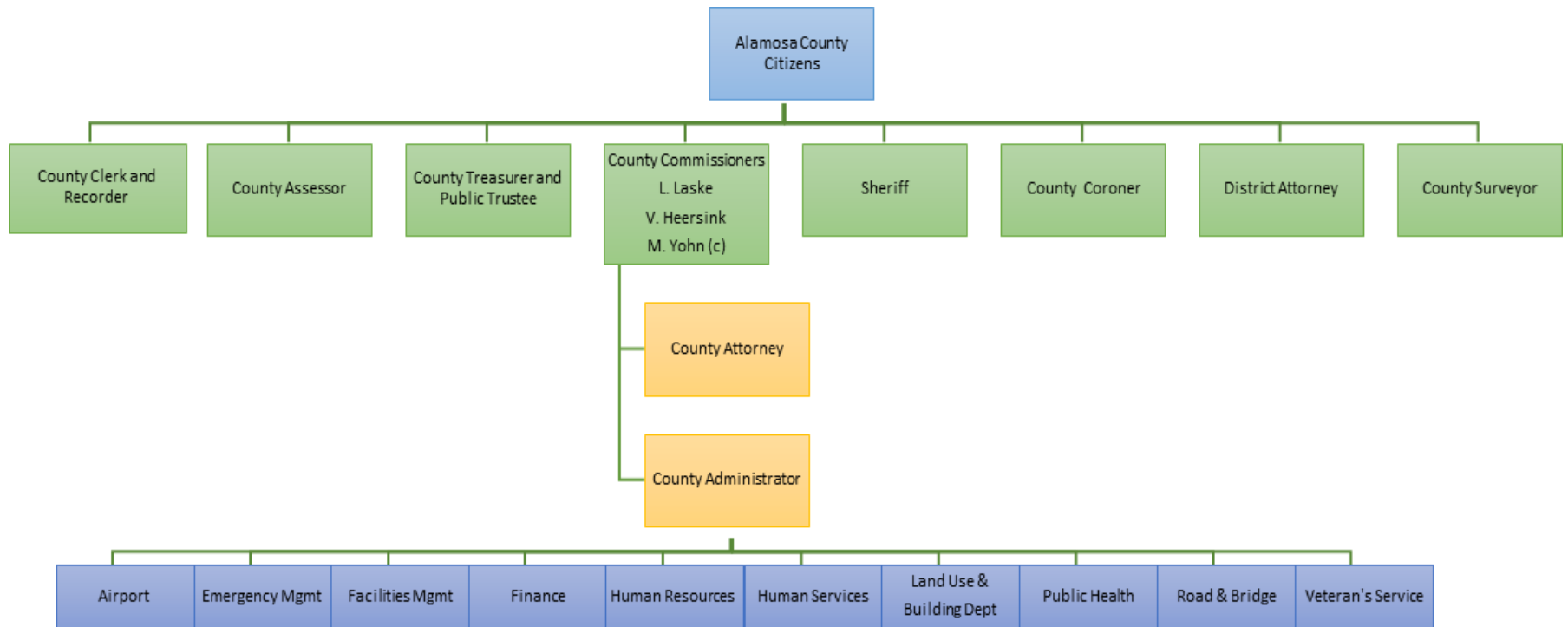
County Finance and Budget – Chapter 5

- Available on-line through CCI
- Provides a comprehensive overview of budget law, funds, methodology, issues, TABOR, etc.
- Be assured your applicable staff is aware of required budget activities and timelines – trust your team

Alamosa County is...

- Located 235 miles south of Denver
- Population is approximately 16,000 in 723 sq miles
- Total assessed value is \$191.8M
- The County has 230 employees

ALAMOSA COUNTY

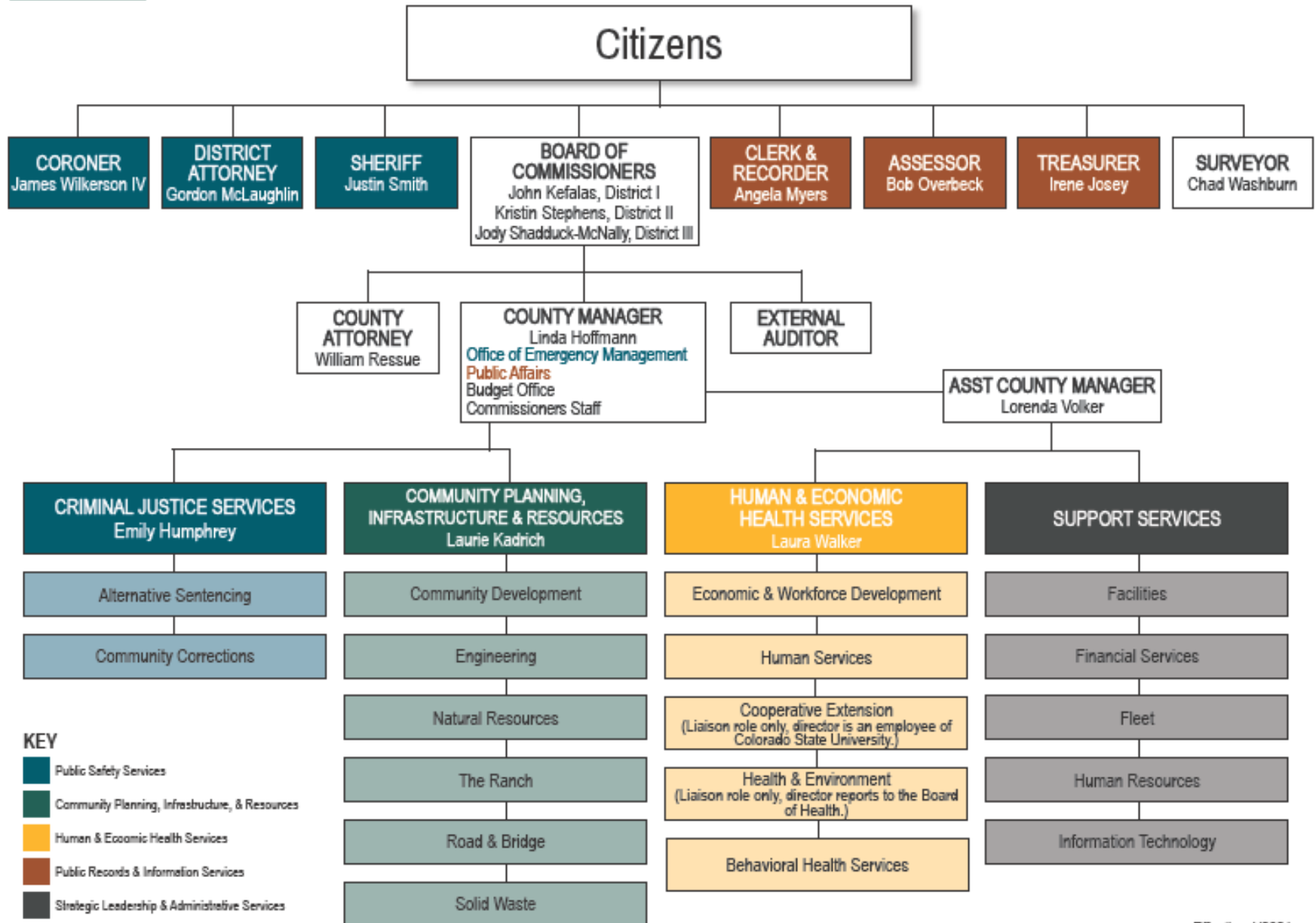


Larimer County is

- Located at the north end of Colorado's front range
- Population is approximately 357,000 in 2,640 square miles
- Total assessed value is over \$6.9 Billion
- The County has 1,996 FTEs



LARIMER COUNTY ORGANIZATIONAL CHART



KEY

- Public Safety Services
- Community Planning, Infrastructure, & Resources
- Human & Economic Health Services
- Public Records & Information Services
- Strategic Leadership & Administrative Services

Suggested Budget Practices

1. Define goals and gather data:

- If BoCC does not have priorities and goals, management will have to decide
- Historical trends are critical; use them
- Know difference between SWAG and WAG
- Develop or update SWOT analyses
- Develop a long range Capital Improvement Plan (CIP) and budget with all funds/departments

2. Develop & communicate budget expectations:

- Be clear and transparent with all
- Define budget terms, processes, timelines
- Historical trends are critical; use them

3. Create budget

- Prioritize CIP budget
- Decide personnel changes up front (if possible)
- Discuss department wants versus needs
- Know what revenues cost

4. Monitor outcomes and analyze variances
5. Adjust budget based on reality
6. Create a budget policy and procedure manual to provide consistency and keep it up to date
7. Invest in software and other resources

The Bottom Line



- Commissioners are the people's representatives for making budget decisions
- Understand:
 - where the County's money comes from
 - where the County's money is being spent
- Ensure you're matching community priorities with your budgeting decisions

https://www.larimer.org/sites/default/files/2021_adopted_budget_in_brief.pdf

Activity	Timeframe	County Commissioners	Other Electeds	Staff
Annual Community Survey Conducted • Performance/Satisfaction even numbered years and • Issues/Concerns odd numbered years	Spring			
Results of Survey Analyzed/Reviewed	Spring			
Performance Measures Reviewed by BCC for All Service Categories	Quarterly			
Strengths, Weaknesses, Opportunities, Threats (SWOT) Analysis Prepared by Service Category Teams & Reviewed w/ BCC	Spring or Early Summer			
1-Yr, 5-Yr and 10-Yr Projections for Revenues & Expenditures Prepared/Refined	Early summer			
Employee Compensation Decision	Late June			
Estimate Capital Improvement Plan Investments	Late June			
Establish Budget Targets for Departments and Offices	Early July			
Submit Department/Office Budget Proposals (Current Year Revised and Next Year)	By Labor Day			
Submit Ranked Service Proposals (Capacity Expansion, Strategic Plan, Service Expansion)	By Labor Day			
Submit Capital Investment Proposals for 5-Year Capital Improvement Plan (CIP)	By Labor Day			
CIP Proposals Prioritized by Leadership of Each Service Category	Early Sept.			
Budget Proposals Analysis and Review	September			
Budget Worksession(s)	Mid-September			
Recommended Operations & Capital Improvements Budget Submitted	October 15			
Conduct Budget Hearings and Gather On-Line Public Input	November			
Budget Worksession(s)	Early December			
Budget Adoption	Mid-December			
Load Financial System, Publishing, Posting, DOLA Submittal, etc.	January			



Larimer County Budget Process Summary

Linda Hoffmann, County Manager, 970-498-7004
 Josh Fudge, Budget Director, 970-498-7017

Observations

- BoCC and Management must work together. Ask lots of questions.
- There is never enough money to do it all. Prioritizing is crucial. Saying “no” or “later” is okay.
- Budgeting is a tool to advance County priorities, not a hammer to control other elected officials.
- Budgeting is a year-round responsibility including monitoring and amendments.

- Budgeting is among your most important functions. Transparency is hard when the public takes little interest.
- If you spend all the money on stocking stuffers, you'll never be able to put any bicycles under the tree.
- Enjoy your role as a Commissioner and invest in your professional staff. Their insight, innovation, and knowledge will assist you.



**Roni
Wisdom**

rwisdom@alamosacounty.org
719-587-5170



**Linda
Hoffmann**

lhoffmann@larimer.org
970-498-7004