

# Park County Proposed 2023 Budget



# Park County's Funds



## **Major Funds**

- General Fund
- Public Works Fund
- Human Services Fund
- Sales Tax Trust Fund
- ARPA Fund

## **Other Special Revenue Funds**

- Grant Fund
- E911 Authority Fund
- Seizure Fund
- Retirement Fund
- 1041 Study Fund

## **Debt Service Fund**

## **Capital Projects Fund**

## **Internal Service Funds**

- Self Insurance Fund
- Fleet Fund



## Highlights for 2023

## Continuing Investment in Staff

- **Focus on recruitment and retention**
  - Expanded outreach for recruitment including print, social media, radio, job fairs
  - Worked with HR consultant for recruitment efforts specifically geared to the Park County Sheriff's Office.
- **Investment in staff**
  - Continued review and adjustment for competitive salaries, including proposed 5% COLA in 2023
  - Conducted staff satisfaction survey
  - Proposed contribution increase to retirement plan from 3% to 4% for 401(a) and a scaled discretionary employer match
  - Consideration of teleworking or schedule flexibility
  - Development of a “perks” program with local businesses for employees
  - Training opportunities
- **Updated fleet services with Enterprise Fleet Management Program**



## Property Tax

<b>Tabor</b>	<b>19.9493</b>	<b>11,312,233</b>
<b>5.5% Statutory</b>	<b>23.1430</b>	<b>13,123,194</b>
<b>Maximum Park County</b>	<b>24.0650</b>	<b>13,646,014</b>

Total Property Taxes	\$13,646,014
Less temporary credit	<u>-\$ 2,333,781</u>
Allowable	\$11,312,233

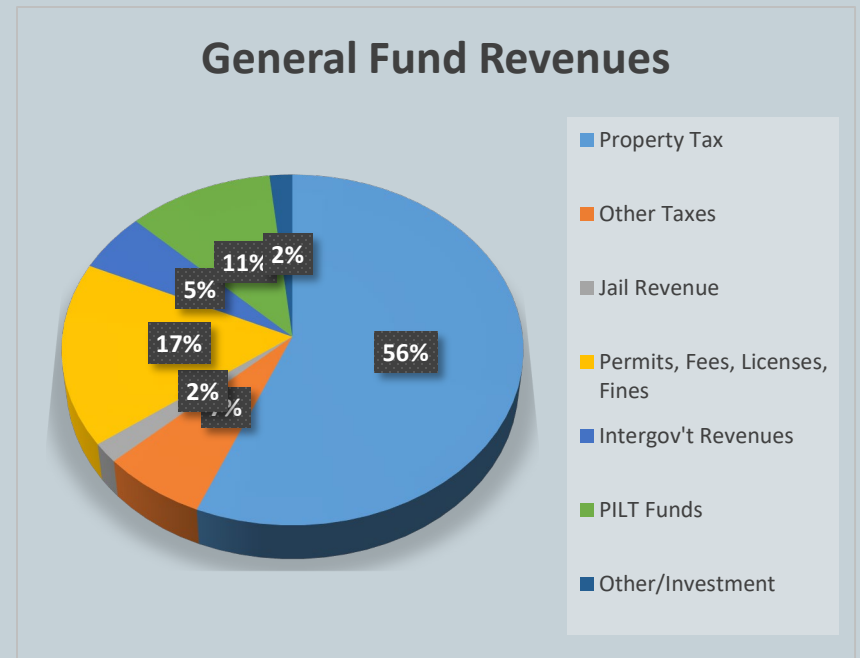
### Property Tax Allocation to Funds

General Fund	9,988,702
Road & Bridge	407,240
Human Services	418,553
Retirement	<u>497,738</u>
Total	11,312,233

# Sources of General Fund Revenue 2023

Property Tax	\$ 9,988,702
Permits, Fees, Licenses, Fines	\$ 3,000,000
PILT Funds	\$ 1,950,000
Other Taxes	\$ 1,214,000
Intergovernmental Revenue	\$ 962,000
Jail Revenue	\$ 322,000
Other/Investment	\$ 303,298
<b>Total</b>	<b>\$ 17,740,000</b>

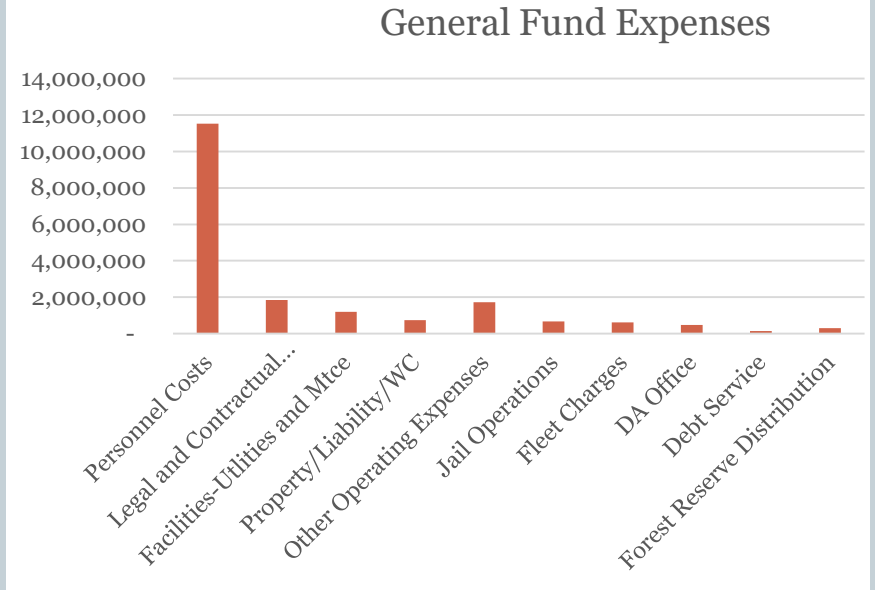
*(approximated)*



Numbers are rounded\*

# Major General Fund Expenditures 2023

Personnel Costs	\$ 11,518,821
Legal and Contractual Svc	\$ 1,857,381
Facilities-Utilities/Mtce	\$ 1,203,600
Other Operational Expense	\$ 1,725,588
Property/Liability/WC	\$ 740,849
Jail Operations <i>(not including personnel)</i>	\$ 673,750
Fleet Service Charges	\$ 626,000
County Share-DA Office	\$ 485,000
Debt Service	\$ 143,000
Forest Reserve Distribution	\$ 305,000
2023 COLA (5%)	\$ 403,00
<b>Total</b>	<b>\$ 19,681,989</b>



Numbers are rounded\*



**New in  
2023**

- **Code Enforcement Division**
  - Two full-time employees have been budgeted for enforcement responsibilities related to land use code violation cases.
  - This division will be under the direction of the Sheriff and coordinate with the Development Services Department.
- **Increased Legal Fees**
  - Legal services required to comply with Collective Bargaining
- **45% increase in property and liability insurance and workers compensation.**

# General Fund



FUND BALANCE: 12/31/2021 \$ 6,694,740

## 2022

Plus Projected Revenues	17,631,687
Less Projected Expenses	17,757,785

NET (INCREASE) DECREASE IN FUND BALANCE	<u>(126,098)</u>
PROJECTED FUND BALANCE AS OF 12/31/2022	<u><u>\$ 6,568,642</u></u>

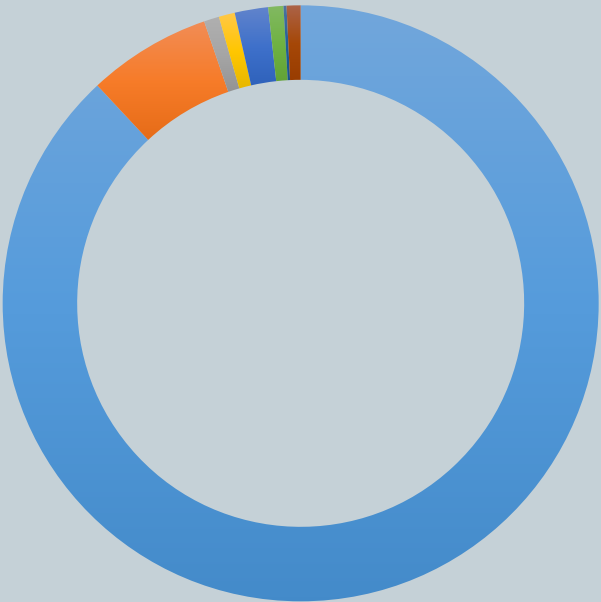
## 2023

Plus Projected Revenues	17,740,749
Less Projected Expenses	19,681,989
Less Projected Transfers	1,364,000

NET (INCREASE) DECREASE IN FUND BALANCE	<u>(3,305,240)</u>
PROJECTED FUND BALANCE AS OF 12/31/2023	<u><u>\$ 3,263,402</u></u>



# Public Works Revenue Sources 2023



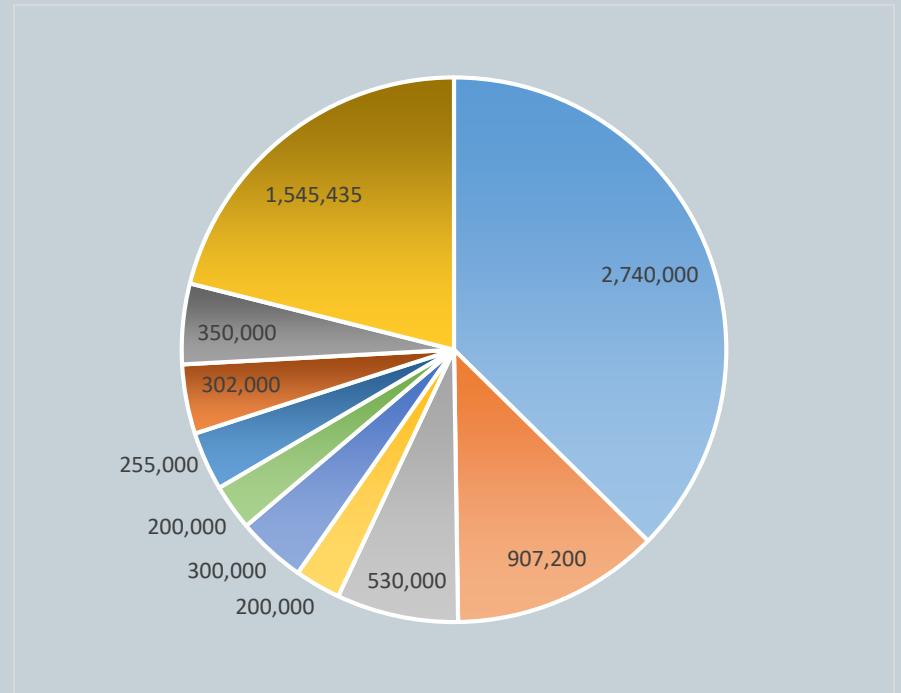
■ HUTF      ■ Property Tax      ■ MV Share  
■ Specific Ownership   ■ Forest Reserve-Title I   ■ Sale of Asset  
■ Utility Permits      ■ Other Revenue

• HUTF	5,350,071
• Property Tax	407,240
• MV Share	50,000
• Specific Ownership	53,000
• Forest Reserve	110,000
• Sale of Asset	50,000
• Utility Permits	10,000
• Other Revenue	45,921
• Total	6,076,232

# Major Public Works Expenditures 2023



Salaries & Wages	\$	2,740,000
Health Insurance	\$	970,000
Capital	\$	300,000
Motor Fuel	\$	530,000
Debt Service	\$	302,000
Contractual Services	\$	250,000
Maintenance / Repairs	\$	255,000
Dust Suppressant	\$	200,000
Insurance – other	\$	350,000
Other	\$	1,545,000
<b>Total</b>	<b>\$</b>	<b>7,329,000</b>



Numbers are rounded\*

# Public Works Fund



FUND BALANCE: 12/31/2021 \$ 6,032,531

## 2022

Plus Projected Revenues	6,156,964
Less Projected Expenses	5,519,188

NET (INCREASE) DECREASE IN FUND BALANCE	<u>637,776</u>
PROJECTED FUND BALANCE AS OF 12/31/2022	<u><u>\$ 6,670,307</u></u>

## 2023

Plus Projected Revenues	6,107,661
Less Projected Expenses	7,329,635

NET (INCREASE) DECREASE IN FUND BALANCE	<u>(1,221,974)</u>
PROJECTED FUND BALANCE AS OF 12/31/2023	<u><u>\$ 5,448,333</u></u>



## Human Services Programs

The self-sufficiency, child welfare and adult protection programs as well as other services provided by the County's Human Services Department are generally reimbursed from Federal assistance funds passed through the State of Colorado. Most programs are reimbursed at a rate of 80% with the County share of 20%

- General Assistance Program
- Low Energy Assistance Program
- Child Care Assistance Program
- TANF
- Old Age Pension Program
- School Mental Health Program
- Colorado Works Program
- Collaborative Management Program
- Child Support
- Child Welfare
- Adult Protection
- Core Services
- Food Stamps - 100% Federal

# Human Services Fund



FUND BALANCE: 12/31/2021 \$ 976,300

## 2022

Plus Projected Revenues	6,401,706
Less Projected Expenses	5,799,648

NET (INCREASE) DECREASE IN FUND BALANCE	<u>602,058</u>
PROJECTED FUND BALANCE AS OF 12/31/2022	<u><u>\$ 1,578,358</u></u>

## 2023

Plus Projected Revenues	8,837,728
Less Projected Expenses	8,863,662

NET (INCREASE) DECREASE IN FUND BALANCE	<u>(25,934)</u>
PROJECTED FUND BALANCE AS OF 12/31/2023	<u><u>\$ 1,552,424</u></u>



## Sales Tax Trust Fund

The Land & Water  
Trust Fund Board  
meets quarterly.

Meeting minutes and  
project information is  
available on the LWTF  
and County's websites.

## Project Categories

- Open Space
  - Outdoor Recreation
  - Water Resources
  - Wildlife Resources
- 
- Projected expenses for 2022 account for all approved and committed projects
  - No project have been approved for 2023 at this time and therefore no projects are budgeted.
  - 2023 project applications will be reviewed by the Land & Water Trust Fund Board
  - LWTF Board will make a recommendation to the BOCC for final approval to fund project.

# Sales Tax Trust Fund



FUND BALANCE: 12/31/2021 \$ 5,828,948

## 2022

Plus Projected Revenues	2,761,054
Less Projected Expenses	2,275,251

NET (INCREASE) DECREASE IN FUND BALANCE	<u>485,803</u>
PROJECTED FUND BALANCE AS OF 12/31/2022	<u><b>\$ 6,314,751</b></u>

## 2023

Plus Projected Revenues	2,896,856
Less Projected Expenses	170,489

NET (INCREASE) DECREASE IN FUND BALANCE	<u>2,726,367</u>
PROJECTED FUND BALANCE AS OF 12/31/2023	<u><b>\$ 9,041,118</b></u>



**NOTE:**

The County received an award of approximately \$3,660,000 from the State and Local Fiscal Recovery Funds authorized under the American Rescue Act of 2021 and was paid in two advanced payments of \$1,830,210 each (received in 2021 and 2022). and will be recognized when spent.

The County also received an award of \$1,126,982 from the Local and Tribal Consistency Fund authorized under the American Rescue Act of 2021 and will be paid in two advance payments of \$563,491 each in 2022 and 2023.

The fund balance shown at the end of 2022 and 2023 may change with 2022 year end adjustments. As noted above, the unspent advance payment will be recognized when spent.

## AMERICAN RESCUE PLAN ACT FUND (ARPA)

FUND BALANCE: 12/31/2021* See Note		\$	-
<b>2022</b>			
Plus Projected Revenues		1,099,781	
Less Projected Expenses		536,290	
NET (INCREASE) DECREASE IN FUND BALANCE			<u>563,491</u>
PROJECTED FUND BALANCE AS OF 12/31/2022			<u><b>\$ 563,491</b></u>
<b>2023</b>			
Plus Projected Revenues		1,233,491	
Less Projected Expenses		1,233,491	
NET (INCREASE) DECREASE IN FUND BALANCE			<u>-</u>
PROJECTED FUND BALANCE AS OF 12/31/2023			<u><b>\$ 563,491</b></u>



# ARPA Fund Programs/Expense 2023

## State and Local Fiscal Recovery Funds (SLFR)

- AC Disaster Consulting
  - Planning, Development, Administration, Compliance, and Reporting
- Assistance Programs
  - Direct Cash Assistance
  - Individual Household Assistance
  - Small Business/Non-Profit Assistance
- Septic Assistance Program
- Other Community Projects
- Workforce Housing

## Local and Tribal Consistency Fund (LATC)

- Initial planning discussion
- Use of funds for capital improvement projects

Thank You



**QUESTIONS?**