



# *Colorado Budget Law Basics*

## *For Local Governments*

CGFOA Budget 101 Webinar

May 4, 2022



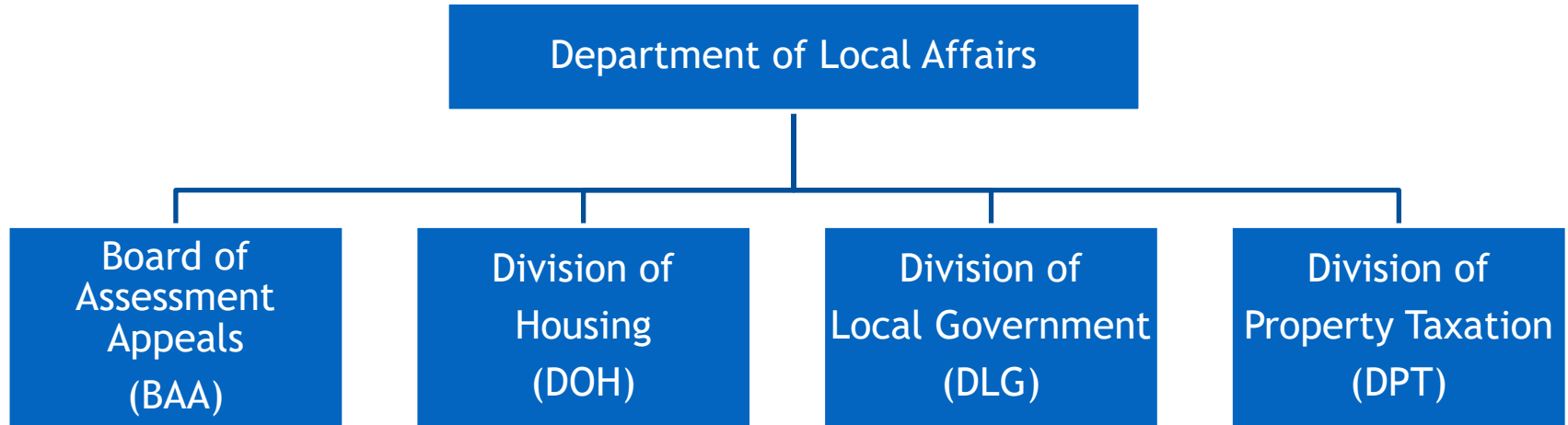
**COLORADO**  
Department of Local Affairs

# OVERVIEW

- Budget Components
- Budget Process Calendar
- Legal Limits
- Recent Legislation
- Helpful Resources

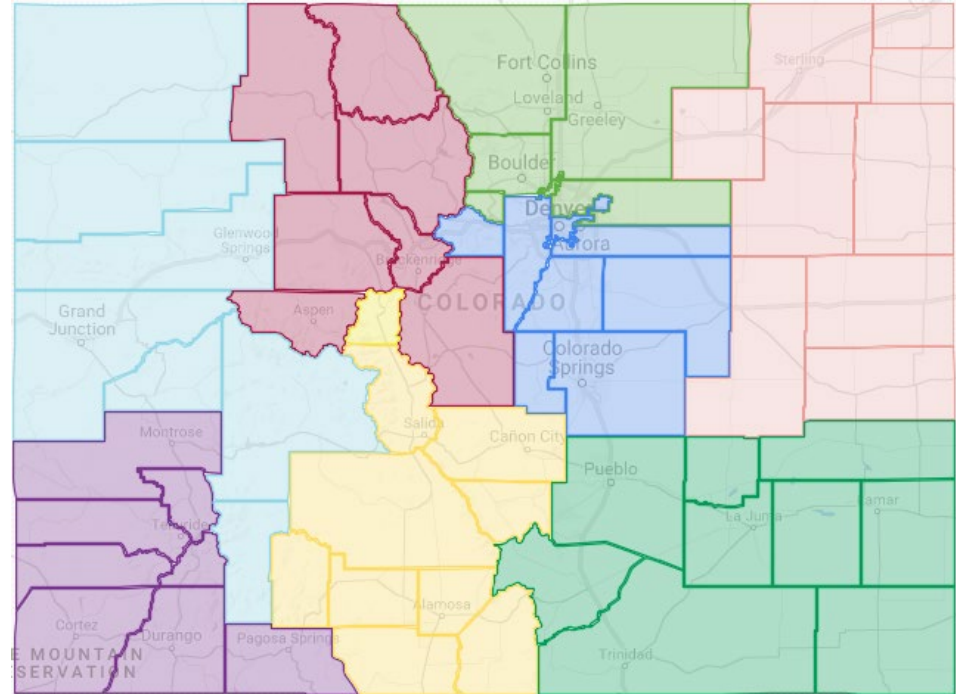


# DOLA ORGANIZATION



# DIVISION OF LOCAL GOVERNMENT

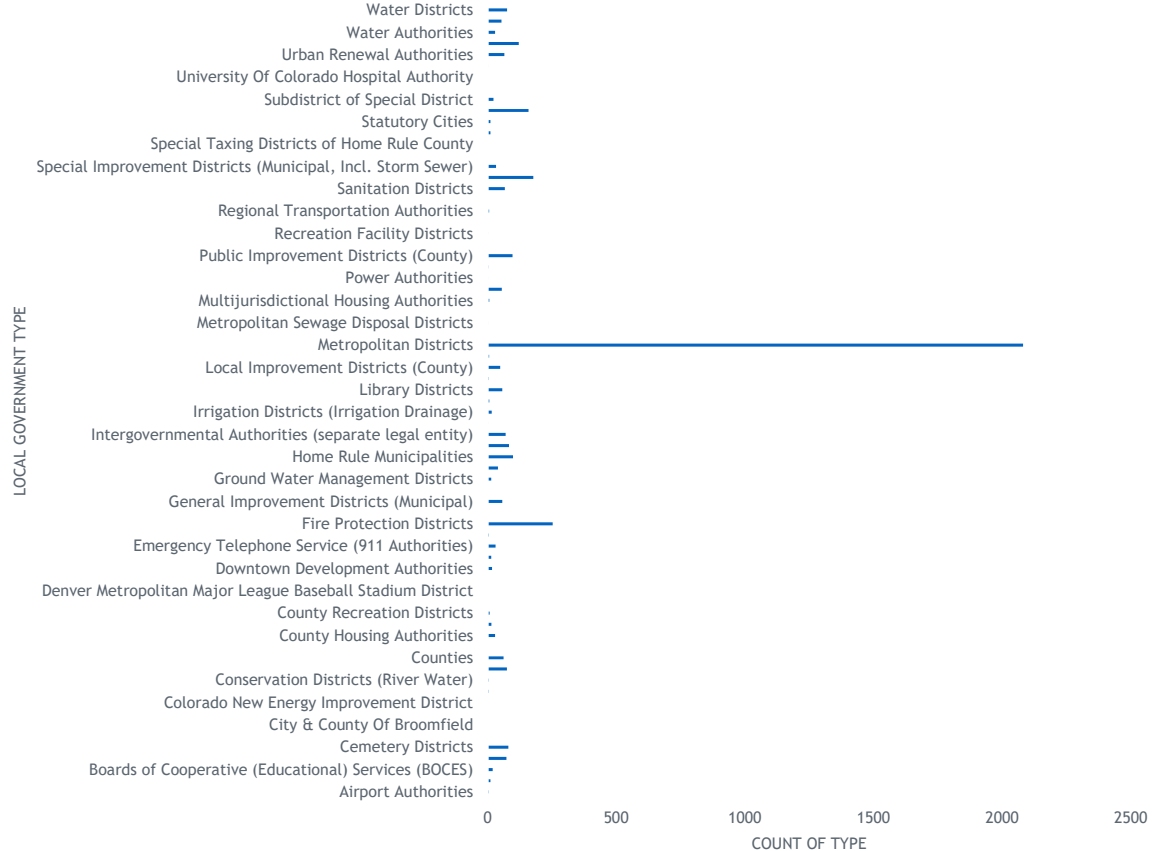
- Financial Assistance
- Technical Assistance
- Regional Services
- Colorado Resiliency Office



# 4,360 ACTIVE LOCAL GOVERNMENTS

AS OF 5/3/22

[dola.colorado.gov/lgis](https://dola.colorado.gov/lgis)



# BUDGETS



# BUDGET – WHAT IS IT AND WHY DO IT?

*MORE THAN NUMBERS...*

A tool to **communicate** with your community about your financial health, priorities and how you're **planning** to get there.



# BUDGET STATUTES - WHO HAS TO DO IT?

## [C.R.S. 29-1-102\(13\)](#) Definitions.

"Local government" means any authority, county, municipality, city and county, district, or other political subdivision of the state of Colorado; any institution, department, agency, or authority of any of the foregoing; and any other entity, organization, or corporation formed by intergovernmental agreement or other contract between or among any of the foregoing. The office of the county public trustee shall be deemed an agency of the county for the purposes of this part 1. "Local government" does not include the Colorado educational and cultural facilities authority, the university of Colorado hospital authority, college invest, the Colorado health facilities authority, the Colorado housing and finance authority, the Colorado agricultural development authority, the Colorado sheep and wool authority, the Colorado beef council authority, the Colorado horse development authority, the fire and police pension association, any public entity insurance or investment pool formed pursuant to state law, any county or municipal housing authority, any association of political subdivisions formed pursuant to section 29-1-401, or any home rule city or town, home rule city and county, cities and towns operating under a territorial charter, school district, or local college district.



# HOME RULE

## [C.R.S. 29-1-113\(2\)](#) Filing of budget.

...budgets shall be filed with the division by home rule cities, cities and counties, and towns and cities operating under a territorial charter for the purpose of information and research.



# BUDGET COMPONENTS



# WHAT'S REQUIRED:

## [CRS 29-1-103](#). Budgets required.

(1) Each local government shall adopt an annual budget. To the extent that the financial activities of any local government are fully reported in the budget or budgets of a parent local government or governments, a separate budget is not required. Such budget shall present a complete financial plan by fund and by spending agency within each fund for the budget year and shall set forth the following:

- a) All proposed expenditures for administration, operations, maintenance, debt service, and capital projects to be undertaken or executed by any spending agency during the budget year;
- b) Anticipated revenues for the budget year;
- c) Estimated beginning and ending fund balances;
- d) The corresponding actual figures for the prior fiscal year and estimated figures projected through the end of the current fiscal year, including disclosure of all beginning and ending fund balances, consistent with the basis of accounting used to prepare the budget;
- e) A written budget message describing the important features of the proposed budget, including a statement of the budgetary basis of accounting used and a description of the services to be delivered during the budget year; and
- f) Explanatory schedules or statements classifying the expenditures by object and the revenues by source.



# BUDGET MESSAGE

(e) A written budget message describing the **important features** of the proposed budget, including a statement of the **budgetary basis of accounting** used and a **description of the services** to be delivered during the budget year.



# BUDGET MESSAGE

## BACA GRANDE WATER AND SANITATION DISTRICT 2022 BUDGET MESSAGE

The Baca Grande Water and Sanitation District (the District) is a quasi-municipal political subdivision of the State of Colorado. The District was established in 1972 to meet requirements of the District with a service plan report dated March 1972. The District provides potable water service and sanitary sewer service to customers within and outside its boundaries consisting of primarily residential and agricultural properties. Water and sewer facilities of the District are being developed in phases as necessary in accordance with the service plan. The District encompasses approximately 7,016 acres and is located approximately 180 miles southwest of Denver, northwest of the Great Sand Dunes National Park. The District is governed by a five-member Board.

### Basis of Accounting

The District prepares its budget on the modified accrual basis of accounting and uses funds to budget and report on its financial position.

### Revenues

#### *Taxes*

The District imposes a mill levy of 54.000 mills. Of the 54.000 mills, 37.000 mills are certified to the General Fund and 17.000 mills dedicated to the Debt Service Fund.

Specific ownership taxes are set by the State and collected by the County Clerk, primarily on vehicle licensing within the County as a whole. The specific ownership taxes are allocated by the County Treasurer to all taxing entities within, and including, the District.

#### *Fees*

The District imposes water and wastewater usage fees and tap fees through its Enterprise Fund. In addition, availability of service fees are imposed and collected by the Debt Service Fund.

### Funds

#### *General Fund*

The General Fund is used to account for resources traditionally associated with government such as property taxes and specific ownership taxes. General Fund expenditures include district administration, legal services and other expenses related to statutory operations of a local government.

#### *Enterprise Fund*

The Enterprise Fund accounts for the operations that are financed and operated in a manner similar to a private business, where the intent is that costs of providing services to the public are funded primarily through usage charges. The primary sources of revenue in the Enterprise Fund are water and waste water usage fees and tap fees.

#### *Debt Service Fund*

The Debt Service Fund is used to account for the Series 2009 government agency loan obligation and Series 2017 GO Refunding Bonds which are repaid through property taxes, specific ownership taxes and availability of service fees.

#### *Capital Projects Fund*

The Capital Projects Fund has budgeted \$45,000 in 2022. The District will spend 2022 reviewing and revamping the Master Plan for water and wastewater system and infrastructure improvements.

#### Emergency Reserve

At the end of each year the District reserves that portion of the General Fund balance necessary to comply with the TABOR Amendment.



# BUDGET MESSAGE

## YUMA COUNTY BUDGET MESSAGE 2022

The 2022 Budget for Yuma County demonstrates the expected disbursement of revenues across all County offices and agencies as well as the associated expenditures expected to be incurred in the provision of public services. The budget is reviewed and approved by the Board of County Commissioners in accordance with CRS 29-1-108 (2).

### Assessed Valuation –

The 2022 Yuma County assessed valuation is \$281,678,770; an increase of \$17,529,950 compared to the 2021 assessed value of \$264,148,820. The net total mill levies of 21.719 will be extended for all county funds.

### Severance Tax Revenue to Road & Bridge Fund –

Via the passage of Resolution 12-15-2020D Yuma County resumes the deposit of Severance Tax Revenue into the General Fund #1 for 2021 forward. Resolution 11-26-08A directed that all money due to Yuma County for severance tax received in 2008 and thereafter shall be deposited into the Road and Bridge Fund #2. Prior to 2008, severance tax revenue was considered revenue to the Yuma County General Fund #1.

### County General Fund #1–

The General Fund #1 provides for a wide variety of core public services and general county operations. Multiple departments and the home offices of all Elected Officials are funded through the General Fund. The General Fund budget provides for services as outlined below.

### General government services and operations:

- The Yuma County Administration Office serves under the direction of the Board of County Commissioners and coordinates general county operations, financial reporting and accounting, and budget preparation.
- Maintenance and custodial services for county facilities are managed under the direction of the County Administrator.
- The Yuma County Land Use Office, overseen by the County Administrator, reviews and processes land use permits, including Exemptions from Subdivision, Major Land Use Permits, and Activity Notices.
- Global Information Systems (GIS) administers geographical information and local mapping, both digitally and hard copy.
- The Assessor's Office appraises values and assesses taxes for all property within the county.
- The Treasurer's Office collects taxes and fees and oversees County banking needs.
- The Clerk & Recorder's Office administers local motor vehicle services, records public documents, administers elections, and operates the drivers' license department.
- In 2020, the Yuma County Administration Office established a local Commercial Driver's License (CDL) testing unit, which is overseen by the County Administrator. The new department has been funded based on a recognized economic need in Yuma County and the region.

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### Judicial:

The 13<sup>th</sup> Judicial District Attorney's Office provides local judicial services. Funding for the DA's office is provided jointly by Yuma County and the remaining counties served within the 13<sup>th</sup> Judicial District.

### Public Safety:

The Sheriff's Office, County Jail, Coroner's Office, and Office of Emergency Management provide for comprehensive aspects of public safety.

In 2018, an additional salary line item was added to the Sheriff's Office budget entitled Major Operations for purposes of accounting for increased salary needs associated with major public safety and/or criminal events. This line has since been removed due to changes in management strategy and scheduling practices. Overtime resulting from all sources is budgeted within the general overtime line for the Sheriff's Office as well as the County Jail. In 2021 a new line is added to the Jail budget to separate additional straight time pay paid under the Law Enforcement Fair Labor Standards Act to more clearly delineate schedule management for Jail operations.

### Public Health Services:

- Local ambulance services City of Wray Ambulance Service, City of Yuma Ambulance Service, Idalia Ambulance Service, and South Y-W Ambulance Service are licensed annually by the Board of County Commissioners. The City of Wray and the City of Yuma Ambulance Agencies operate on their own revenue, with occasional contributions from the Board of County Commissioners made on a special request basis. Ambulance maintenance costs and funding support for Idalia Ambulance Service and South YW Ambulance service are budgeted for annually to ensure provision of safety net services across unincorporated Yuma County. The agencies provide personnel, supplies, and general operating costs for their respective ambulance agencies.
- The Northeast Colorado Health Department (NCHD) administers public health services in Yuma County and five other regional counties with contributions from Yuma County and the remaining counties served.
- Centennial Mental Health Center, Incorporated provides mental health services to Yuma County and nine other counties. No county funds have been requested for provision of services in 2022.

### Auxiliary Services:

- The Yuma County Fair is held annually in August, under direction of the Yuma County Commissioners through the appointed Yuma County Fair Board. The Yuma County Administration Office provides administrative support as necessary.
- A contribution is again being made to the Irrigation Research Foundation to support agriculture research.
- Yuma County Economic Development provides assistance to retain current businesses and assists in attracting new business into the county. Tax reductions approved through the Yuma County Incentive Policy are tracked through line item 01-509-6475 "Economic Development Incentive". There will be no incentive payments in 2022.

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- The Veterans' Service Officer assists veterans living in the county with various administrative and medical support services.
- Various communication infrastructure and services are financially supported to provide for communications towers and phone lines necessary for fire and ambulance communications.
- Yuma County provides funding to Eastern Colorado Services for the Developmentally Disabled, Inc., which in turn provides services and support for developmentally disabled individuals in Yuma County and nine other counties.

### Intergovernmental Services:

- Yuma County in partnership with various other counties of the region support Colorado State University Golden Plains Extension Services, the Northeast Colorado Association of Local Governments, Northeast Colorado Bookmobile services, and the Northeast Colorado Transportation Authority.
- The W-Y Communications Center provides for dispatching of public safety services and receipt of E911 calls from Yuma and Washington Counties. As a joint service provider, operational revenues for the center come from Washington County Government, Yuma County Government, as well as the local 911 Authority Board, which is responsible for managing and administering the 911 telephone surcharge.
- Yuma County provides financial support for provision of solid waste disposal through the Yuma County Landfill in partnership with the City of Yuma, the City of Wray, and the Town of Eckley.

### Road & Bridge Fund #2 –

The Road & Bridge Department is overseen by the Road & Bridge Supervisor at the direction of the Board of County Commissioners. The 2022 mill levy remains at 2.529 mills, the same as in the 2021 budget. This department is responsible for the maintenance of approximately 2300 miles of road within the county. In addition to road maintenance, the Road & Bridge Department oversees county gravel pits, maintains off-highway bridges, and provides for mowing and snow removal as necessary.

### Health and Human Services Fund #3 –

The Yuma County Human Services Department is overseen by the Director of Human Services, who is appointed by the Board of County Commissioners. This department provides economic assistance and social services within the county. Some of these services are supported completely or in part by the State of Colorado. The 2022 mill levy is 1.000 mill.

### Self-Insurance Fund #4 –

The Self-Insurance Fund is funded through a .500 mill levy and is established to provide funding for County insurance expenses.

### Recreation Fund #5 –

The Recreation Fund receives a 1.000 mill for funding public recreational needs. Expenditures include support for television reception for the Northeastern Colorado region through the Region 1 Translator Association as well as various expenditures for public spaces and recreational services.

### Conservation Trust Fund #6 –

The Conservation Trust Fund administers received funds from the State of Colorado through lottery

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# BUDGET MESSAGE

funds and is managed in accordance with CRS 29-21-101 and CRS 30-11-122. Interest is earned on Conservation Trust Funds according to Resolution # 12-15-06 B.

#### Payroll Clearing Fund #7 –

In order to increase administrative efficiency for small-scale local public agencies, the County Commissioners provide for payroll processing services through the County Administration Office. Payroll services in 2022 are to be provided for the East Yuma County Cemetery District, the West Yuma County Cemetery District, the Public Trustee, the Northeast Colorado Revolving Loan Fund, Yuma County Economic Development, and the Yuma County Weed and Pest Control District. Yuma County is reimbursed by each of these agencies for the full payroll expenditure. Only the service of processing payroll is donated. Employees of these entities are not considered employees of Yuma County. Grant monies received for the Revolving Loan Fund are redistributed to that organization.

#### Useful Public Service Fund #8 –

The Useful Public Service program, established under CRS 18-1.3-507, is funded by court charges and Useful Public Service buyout fees and operates under the direction of the Yuma County Sheriff.

#### Grant Clearing Fund #9 –

Fund #9 is a clearing fund for grant funding received for which the county is acting as the fiscal agent. Yuma County is expecting grant revenues in 2022 from: State Court Security, County Clerks Technology Fund, potential Colorado State grant funds, American Rescue Act Funds, and various other potential grant funds.

#### Yuma County Water Authority Fund #10 –

The Yuma County Water Authority, established through Resolution #12-17-2007 M, is established to track revenues and expenditures for preserving the water in Yuma County for the best interests of the residents. The Yuma County Water Authority is governed by an appointed board comprised of the Board of County Commissioners and two appointees each from the City of Wray, City of Yuma, and Town of Eckley, respectively. Operations are funded by a contribution made by each entity based on the population served by the entity. Should water rights be purchased, each entity may own the rights in whole or in part based on the financial contribution to purchase such rights.

#### Sanitary Landfill Fund #11 –

The Yuma County Landfill is responsible for the management of solid waste disposal in Yuma County. The Landfill provides for services for the City of Wray, City of Yuma, and Town of Eckley as well as the unincorporated county. As such, the Landfill is overseen by an appointed Board of Directors comprised of the Yuma County Board of County Commissioners and two representatives each for the City of Wray, City of Yuma, and Town of Eckley, respectively. Funding is provided by all four governmental entities in proportion to the population served through the respective entities. A recycling program is also overseen and funded through the Yuma County Landfill.

#### Sheriff's Trust Fund #12 –

Various grant programs and public funds resulting from or intended to fund public safety services are managed through the Sheriff's Trust Fund #12. Funds include, but are not limited to, Victim's Assistance, various law enforcement grants, Bulletproof Vest Grants, Peace Officer Standards and Training (POST) reimbursement and grant funds, and State Criminal Alien Assistance Program (SCAAP)

grant funds are managed through Fund 12. Non-grant Sheriff's Office permitting, concealed weapons, certified VIN inspection, fingerprinting, and inmate revenue funds are also managed through Fund 12 and are considered public funds.

#### Capital Acquisition Fund #20 –

Large-scale purchases commonly defined as capital purchases are expended out of Fund 20. Common expenditures include equipment, software, vehicles, land and building purchase or improvement, and security expenditures.

#### Closure/Post Closure Fund #21 –

The Yuma County Landfill Fund #11 is annually contributed to the Closure/Post Closure Fund #21 for purposes of ensuring funds are available for future landfill closure and post-closure monitoring expenditures. At the end of each year, a balance of money from the Landfill (Fund #11) is set-aside in Fund 21 for the purpose of making sure there are funds available to close the landfill and perform maintenance and monitoring functions at the landfill site after being closed. At the end of 2020, there was a balance of \$131,535 in this fund. Interest is earned on Closure/Post Closure Funds according to Resolution #12-15-06 B.

#### Separation of Employment Fund #22 –

The Separation of Employment fund is utilized to pay for accrued personal leave when a long-term employee separates employment with the county. This liability is not accounted for in the individual payroll departments.

#### Emergency Reserve Fund #25 –

The emergency reserve is to be used for emergency purposes only and is intended to assist with meeting requirements as established in Article X, Section 20 (5) of the Colorado Constitution.

#### BASIS OF ACCOUNTING

The modified accrual basis of accounting is used by Yuma County. Under the modified accrual basis of accounting, expenditures are recognized when susceptible to accrual. Expenditures are recorded when the related fund liability is incurred.

The Board of County Commissioners passed Resolution Number 12-30-11A for the purpose of complying with Governmental Accounting Standard Board GASB # 54. This resolution is attached and included as part of the 2022 budget message. (Pages 5 and 6)

#### CAPITAL LEASES

Yuma County has no capital leases as of December 31, 2021.



# BUDGET SCHEDULES

...a complete financial plan by fund and by spending agency within each fund for the budget year and shall set forth the following:

- a) All proposed expenditures for administration, operations, maintenance, debt service, and capital projects to be undertaken or executed by any spending agency during the budget year;
- b) Anticipated revenues for the budget year;
- c) Estimated beginning and ending fund balances;
- d) The corresponding actual figures for the prior fiscal year and estimated figures projected through the end of the current fiscal year, including disclosure of all beginning and ending fund balances, consistent with the basis of accounting used to prepare the budget;

- By fund and spending agency
- Expenditures
- Revenues
- Beginning and ending fund balances
- Prior year actuals
- Current year estimates



# BUDGET SCHEDULES

[Durango](#)

## General Fund Summary Projections

Category	Type / Function	2020 Actual (\$)	2021 Adopted (\$)	2021 Amended (\$)	2021 Estimate (\$)	2022 Adopted (\$)	Budget Variance (\$)
Revenues							
	City Sales Tax	16,466,368.27	15,360,254.00	15,360,254.00	19,053,374.90	18,800,000.00	3,439,746.00
	Use Tax	1,056,554.41	1,230,000.00	1,230,000.00	1,152,712.27	1,208,715.00	(21,285.00)
	County Sales Tax	7,161,628.67	6,569,210.00	6,569,210.00	7,752,121.17	9,579,215.00	3,010,005.00
	Other Taxes Assessments	5,280,197.16	5,116,081.00	5,116,081.00	5,303,543.84	5,315,556.00	199,475.00
	Licenses & Permits	630,932.93	772,500.00	772,500.00	765,558.10	772,850.00	350.00
	Intergovernmental Reve...	3,513,456.36	3,199,401.00	3,264,726.00	2,820,626.18	2,589,407.00	(675,319.00)
	Charges for Services	2,234,392.44	4,184,988.00	4,184,988.00	3,376,622.65	5,092,850.00	907,862.00
	Fines & Forfeits	62,661.26	66,000.00	66,000.00	85,771.36	98,000.00	32,000.00
	Miscellaneous	7,084,749.02	6,978,594.00	6,647,929.00	6,778,166.84	4,707,300.00	(1,940,629.00)
Total Revenues		43,490,940.52	43,477,028.00	43,211,688.00	47,088,497.31	48,163,893.00	4,952,205.00



# BUDGET SCHEDULES

## Durango (continued)

Expenditures							
General Government	1,183,337.85	1,257,860.00	1,295,131.00	1,218,795.22	1,135,069.00	(160,062.00)	
Human Resources	463,444.06	637,905.00	778,656.00	716,907.75	782,223.00	3,567.00	
City Clerk	540,310.63	642,809.00	702,715.00	682,545.05	1,110,183.00	407,468.00	
Media and Community...	268,525.25	398,780.00	469,542.00	485,463.20	502,103.00	32,561.00	
Information Services	2,045,899.05	2,300,931.00	2,370,435.00	2,494,411.93	2,841,811.00	471,376.00	
Finance Services	2,043,289.97	2,168,252.27	2,746,010.00	2,576,040.54	2,283,683.00	(462,327.00)	
Community Development	1,356,710.53	1,753,708.00	2,140,843.80	1,740,859.64	2,034,704.00	(106,139.80)	
Code Compliance	177,779.32	212,419.00	228,057.00	89,979.07	0.00	(228,057.00)	
Police 911 Communicat...	9,424,967.78	9,650,629.00	10,199,096.00	10,046,408.81	11,240,422.00	1,041,326.00	
Fire Services	5,763,609.28	5,791,383.00	5,830,972.00	5,830,972.00	5,806,450.00	(24,522.00)	
Public Works/Engineering	855,602.54	1,037,514.00	1,072,900.00	987,263.47	1,539,924.00	467,024.00	
Streets	2,551,024.46	2,713,406.00	2,784,371.00	2,502,411.74	2,918,038.00	133,667.00	
Parks & Recreation	5,955,046.71	7,906,302.00	7,983,940.00	7,158,067.20	8,703,744.00	719,804.00	
Library	2,230,849.14	2,525,518.00	2,602,728.54	2,428,505.19	2,815,899.00	213,170.46	
Buildings	841,329.31	954,014.00	1,034,093.00	1,054,937.34	929,930.00	(104,163.00)	
Community Support	2,176,640.67	1,962,056.00	2,029,056.00	1,713,757.08	1,262,508.00	(766,548.00)	
Durango Welcome Center	94,330.51	96,594.00	96,594.00	92,037.77	97,478.00	884.00	
Non-Departmental Misc.	1,118,377.48	855,797.00	1,059,757.00	1,196,527.90	2,360,424.00	1,300,667.00	
Total Expenditures	39,091,074.54	42,865,877.27	45,424,897.34	43,015,890.90	48,364,593.00	2,939,695.66	
Fund Balance							
Change in Fund Balance	4,399,865.98	611,150.73	(2,213,209.34)	4,072,606.41	(200,700.00)		
Beginning Fund Balance	10,877,084.00	15,281,294.98	15,281,294.98	15,281,294.98	19,353,901.39		
Housing Reserve move t...					(1,006,128.54)		
Ending Fund Balance	15,281,294.98	15,892,445.71	13,068,085.64	19,353,901.39	18,147,072.83		

TABOR Reserve	1,614,253.00					
Other Reserve (Enc. Es)	1,139,682.86					
Operating Reserve	9,151,847.68					
Opportunity Reserve	6,055,924.58					
Total Reserves	Total Fund Balance	18,147,072.83				
Fund Balance Pol...	Fund Balance Policy	9,772,768.63	10,716,468.32	11,356,224.34	10,793,972.72	12,091,148.25



# BUDGET HEARING NOTICE

C.R.S. 29-1-106. Notice of budget.

- (1) Upon receipt of the proposed budget, the governing body shall cause to be published a notice containing the following information:
  - a) The date and time of the hearing at which the adoption of the proposed budget will be considered;
  - b) A statement that the proposed budget is available for inspection by the public at a designated public office located within the boundaries of the local government, or, if no public office is located within such boundaries, the nearest public office where the budget is available; and
  - c) A statement that any interested elector of the local government may file any objections to the proposed budget at any time prior to the final adoption of the budget by the governing body.
- (2) If the governing body has submitted or intends to submit a request for increased property tax revenues to the division pursuant to section 29-1-302 (1), the amount of the increased property tax revenues resulting from such request shall be stated in such notice or in a subsequent notice in the manner provided in subsection (3) of this section.



# BUDGET HEARING NOTICE

(3)

- a) For any local government whose proposed budget is more than fifty thousand dollars, the notice required by subsection (1) of this section shall be published one time in a newspaper having general circulation in the local government.
- b) Any local government whose proposed budget is fifty thousand dollars or less shall cause copies of the notice required by subsection (1) of this section to be posted in three public places within the jurisdiction of such local government in lieu of such publication.

- Proposed budget  $>$  \$50,000  
Newspaper
- Proposed budget  $\leq$  \$50,000  
3 public places



# BUDGET ADOPTION AND APPROPRIATIONS

[29-1-108](#). Adoption of budget - appropriations - failure to adopt.

- (1) The governing body of the local government shall hold a **hearing** to consider the adoption of the proposed budget, at which time objections of the electors of the local government shall be considered. The governing body shall revise, alter, increase, or decrease the items as it deems necessary in view of the needs of the various spending agencies and the anticipated revenue of the local government. Adoption of the proposed budget shall be effective only upon an affirmative vote of a majority of the members of the governing body.
- (2) **Before the mill levy is certified** pursuant to section 39-1-111 or 39-5-128, C.R.S., the governing body shall enact an ordinance or resolution adopting the budget and making appropriations for the budget year. The **amounts appropriated shall not exceed the expenditures** specified in the budget. Appropriations shall be made **by fund or by spending agencies within a fund**, as determined by the governing body. Changes to the adopted budget or appropriation shall be made in accordance with the provisions of section 29-1-109.



# BUDGET ADOPTION AND APPROPRIATIONS

## ORDINANCE No. 3, Series 2021

### AN ORDINANCE ADOPTING A BUDGET, SUMMARIZING EXPENDITURES AND REVENUES AND MAKING APPROPRIATIONS FOR EACH FUND FOR THE TOWN OF MEEKER, COLORADO, FOR THE FISCAL YEAR BEGINNING THE FIRST DAY OF JANUARY 2022 AND ENDING THE LAST DAY OF DECEMBER 2022.

WHEREAS, the Town of Meeker Board of Trustees, the "Town Board", has received from the Town budget office a proposed budget for the 2022 fiscal year; and,

WHEREAS, upon due and proper notice, published in accordance with Local Government Budget Law of Colorado, the proposed budget was open for public inspection at the Meeker Town Hall, a public hearing was held on November 16, 2021, and interested Town electors were given the opportunity to file or register any objections to the proposed budget, up to the time of final adoption of the proposed budget; and,

WHEREAS, whatever increases or decreases may have been made in expenditures, like increases or decreases were made to the revenues, so that the budget remains in balance, as required by law;

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF TRUSTEES OF THE TOWN OF MEEKER, COLORADO:

1) The estimated expenditures and reserves in each fund are as follows:

GENERAL FUND	
Operating Expenses	\$2,000,345.00
Systems Development Amount	1,952,181.00
Highway Users Tax Fund	92,400.00
Estimated Fund Reserve	4,975,762.00
Emergency Reserve	110,650.00
<b>Total General Fund</b>	<b>\$9,131,338.00</b>

WATER FUND	
Operating Expenses	\$ 637,466.00
Systems Development Amount	855,040.00
Estimated Fund Reserve	884,639.00
<b>Total Water Fund</b>	<b>\$2,377,145.00</b>

ABATEMENT FUND	
Abatement Expenses	\$ 125,200.00
Estimated Fund Reserve	250,770.00
<b>Total Abatement Fund</b>	<b>\$ 375,970.00</b>

CONSERVATION TRUST FUND	
Park Expenses	\$12,014.00
Estimated Fund Reserve	\$30,596.00
<b>Total Conservation Trust Fund</b>	<b>\$42,610.00</b>

2) The estimated revenues and reserves for each fund including transfers are as follows:

GENERAL FUND	
Sources other than General Property Tax and Highway Users Tax, including appropriated reserve	
Highway Users Tax, including appropriated reserve	\$3,723,575.00
Emergency Reserve	110,650.00
General Property Tax	228,951.00
Highway Users Tax Fund	92,400.00
Reserve Funds and Unencumbered	
Estimated Opening Balance	\$4,975,762.00
<b>Total General Fund</b>	<b>\$9,131,338.00</b>

WATER FUND	
Non-water Service Income, including appropriated reserve	
Water Service Fees	\$ 892,506.00
Reserve Funds and Unencumbered	600,000.00
Estimated Opening Balance	884,639.00
<b>Total Water Fund</b>	<b>\$2,377,145.00</b>

ABATEMENT FUND	
Income	\$ 125,200.00
Estimated Opening Balance	250,770.00
<b>Total Abatement Fund</b>	<b>\$ 375,970.00</b>

CONSERVATION TRUST FUND	
State Lottery Share & Reserve for Parks Expenses	\$12,000.00
Interest	14.00
Estimated Opening Balance	30,596.00
<b>Total Conservation Trust Fund</b>	<b>\$42,610.00</b>

3) That the budget as submitted, amended, and hereinabove summarized by Fund, hereby is approved and adopted as the budget of the Town of Meeker for the 2022 fiscal year and funds are hereby authorized and allocated to be appropriated to each fund for the purpose of meeting expenditures therein.

4) That the budget herewith approved and adopted by an affirmative vote of a majority of the Town Board shall be signed by the Mayor and made a part of the public records of the Town of Meeker.

5) Pursuant to C.R.S. §29-1-108, this ordinance shall be effective upon adoption.

INTRODUCED, READ, PASSED, ADOPTED, AND ORDERED PUBLISHED AS PROVIDED BY LAW BY A VOTE OF 5 TO 1 OF THE BOARD OF TRUSTEES OF THE TOWN OF MEEKER, COLORADO, AT ITS SPECIAL MEETING HELD IN THE TOWN OF MEEKER THIS 13TH DAY OF DECEMBER 2021.

TOWN OF MEEKER  
BOARD OF TRUSTEES

*Kent A. Burcharth*  
KENT A. BURCHARTH, Mayor

ATTEST:  
*Lisa Cook*  
LISA COOK, Town Clerk



(State of Colorado, County of Rio Blanco)

I, Lisa Cook, Town Clerk in and for the Town of Meeker, in the State aforesaid, do hereby certify that the foregoing is a full, true and correct copy of the Town of Meeker's Ordinance No. 3, Series 2021, adopting a budget for the fiscal year of 2022, the same that appears upon the records of my office. Given under the Town of Meeker's Seal this 14<sup>th</sup> day of December, 2021.

*Lisa Cook* Town Clerk

Appropriate

Adopt



# BUDGET ADOPTION AND APPROPRIATIONS

Adopt

## DOUGLAS COUNTY LIBRARIES

### BOARD OF TRUSTEES

#### RESOLUTION 2021-12-01 TO ADOPT BUDGET

A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING A BUDGET FOR THE DOUGLAS COUNTY LIBRARIES, DOUGLAS COUNTY, COLORADO, FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY, 2022, AND ENDING ON THE LAST DAY OF DECEMBER, 2022.

WHEREAS, the Board of Trustees of the Douglas County Libraries has authorized Robert W. Pasicznyuk, Executive Library Director, to prepare and submit a proposed budget to said governing body at the proper time; and

WHEREAS, Robert W. Pasicznyuk, Executive Library Director, has submitted a proposed budget to this governing body for its consideration; and

WHEREAS, upon due and proper notice, published or posted in accordance with the law, said proposed budget was open for inspection by the public at a designated place, a public hearing was held on Wednesday, December 1, 2021 and interested taxpayers were given the opportunity to file or register any objections to said proposed budget; and

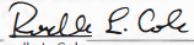
WHEREAS, whatever increases may have been made in the expenditures, like increases were added to the revenues or planned to be expended from reserves/fund balances, so that the budget remains in balance, as required by law.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE DOUGLAS COUNTY LIBRARIES OF DOUGLAS COUNTY, COLORADO:

Section 1. That the budget as submitted, amended, and summarized by fund, hereby is approved and adopted as the budget of the Douglas County Libraries for the year stated above.

Section 2. That the budget hereby approved and adopted shall be signed by the President and Treasurer of the Board of Trustees and made a part of the public records of the Douglas County Libraries.

ADOPTED this 1st day of December, 2021.

ATTEST:   
Rondle L. Cole  
Douglas County Libraries Board President

  
Suzanne Burkholder  
Douglas County Libraries Board Treasurer



# BUDGET ADOPTION AND APPROPRIATIONS

Appropriate



# FAILURE TO ADOPT BUDGET

**CRS 29-1-108.** Adoption of budget - appropriations - failure to adopt.

(3) If the governing body fails to adopt a budget before certification of the mill levy as provided for in subsection (2) of this section, then ninety percent of the amounts appropriated in the current fiscal year for operation and maintenance expenses shall be deemed reappropriated for the purposes specified in such last appropriation ordinance or resolution.

(4) If the appropriations for the budget year have not been made by December 31 of the current fiscal year, then ninety percent of the amount appropriated in the current fiscal year for operation and maintenance expenses shall be deemed reappropriated for the budget year.

90% of appropriation for current fiscal year for operation and maintenance expenses are deemed reappropriated



# FAILURE TO CERTIFY MILL LEVY

C.R.S. 39-1-111. Taxes levied by board of county commissioners.

(3) If the board of county commissioners, or other body authorized by law to levy taxes, or either group's authorized party fails to certify such levies to the assessor, it is the duty of the assessor, upon direction of the division of local government, to extend the levies of the previous year, subject to the limitations prescribed in section 29-1-301.

County assessor asks Division of Local Government to  
extend levy of the prior year



# AMENDING THE BUDGET

## [C.R.S. 29-1-109](#). Changes to budget - transfers - supplemental appropriations.

- Amendment - Move money from one appropriated fund to another.
- Supplement - Receipt of “unanticipated” revenue to be spent within the budget year.
- Revision - Reduction of appropriation to reduce expenditure levels.

## [C.R.S. 29-1-111](#). Contingencies.

In cases of emergency which could not have been reasonably foreseen at the time of adoption of the budget, the governing body may authorize the expenditure of funds in excess of the appropriation by ordinance or resolution duly adopted by a majority vote of such governing body at a public meeting...



# BUDGET PROCESS CALENDAR



# BUDGET CALENDAR

DATE	EVENT/ACTIVITY
Jan-1	Start of Fiscal Year; begin planning for the budget of the next year.
Aug-25	Assessors certify to all taxing entities and to the Division of Local Government the total new assessed and actual values (for real and personal property) used to compute the statutory and TABOR property tax revenue limits. (C.R.S 39-5-121 (2)(b) and 39-5-128,.)
Oct-15	Budget officer must submit a proposed budget to the governing body. (C.R.S. 29-1-105) Governing body must publish “Notice of Budget” upon receiving the proposed budget. (C.R.S. 29-1-106(1))
Dec-10	Final Assessed value
Dec-15	Deadline for certification of mill levy to county commissioners (C.R.S 39-5-128(1))
Dec-31	Deadline to adopt the budget
Jan-31	Budgets due to DOLA via e-filing portal
Each local government will find it necessary to create their own budget calendar to allow the organization to collect information from departments, project revenues and otherwise complete the budget on schedule.	



# LEGAL LIMITS



# LEGAL LIMITS ON BUDGETS

## TABOR

- Debt
- Mill Levy
- Fiscal year spending
- Property tax revenue

## Statutory

- “5.5% property tax revenue limit
- Mill levy cap (certain types of local governments)



# DEBT LIMIT

TABOR Art. X, Sec. 20 (4)(b) requires voter approval in advance

“Except for refinancing district bonded debt at a lower interest rate or adding new employees to existing district pension plans, creation of any multiple-fiscal year direct or indirect district debt or other financial obligation whatsoever without adequate present cash reserves pledged irrevocably and held for payments in all future fiscal years.



# FISCAL YEAR SPENDING LIMIT

TABOR Art. X, Sec. 20 (4)(a)

Maximum annual percent change of “inflation” + “local growth”

“ . . .all district expenditures and reserve increases except. . .”



# FISCAL YEAR SPENDING LIMIT

## Exceptions:

- Gifts
- Federal funds
- Collections for another government
- Pension contributions by employees
- Pension fund earnings
- Reserve expenditures or transfers
- Damage awards
- Property sales
- Conservation Trust Fund distributions



# MILL LEVY LIMIT

TABOR Limit - Art. X, Sec. 20(7)(c)

- “. . .districts must have voter approval in advance for. . .any. . mill levy above that for the prior year. . .”



# TABOR PROPERTY TAX REVENUE LIMIT

TABOR Limit - Art. X, Sec. 20(7)(c)

- “The maximum annual percentage change in each district’s property tax revenue equals inflation in the prior calendar year plus annual local growth. . .”
- Inflation = US Bureau of Labor Statistics Consumer Price Index for Denver-Aurora-Lakewood
- Local growth = net percent change in actual value of all real property from construction, minus destruction and additions to and deletions from taxable real property



# 5.5% PROPERTY TAX REVENUE LIMIT

Statutory Limit - Annual Levy Law (CRS 29-1-301) or “5.5% limit”

- “All statutory tax levies. . .shall be so reduced as to prohibit the levying of a greater amount of revenue than was levied in the preceding year *plus five and one-half percent plus. . .*”
- Growth
  - Increases in assessed value due to new construction, boundary changes, etc.



# PROPERTY TAX LIMITS

## Property Tax Formula

$$\text{Assessed Value} \times \text{Mill Levy} = \text{Revenue}$$

If you know any two variables, you can solve for the third.



# PROPERTY TAX LIMITS

Assessed Value X Mill Levy = Revenue

TABOR mill levy limit



# PROPERTY TAX LIMITS

Assessed Value X Mill Levy = Revenue

TABOR Property Tax Revenue Limit

5.5% Property Tax Revenue Limit



# PROPERTY TAX LIMITS - WHICH APPLIES?

- TABOR (Art. X, Sec. 20 (1))
  - “supersede conflicting” state or local laws
  - “other limits on district revenue. . .may be weakened only by future voter approval.”
- Where one limit permits what another limit prohibits, the most restrictive of the limits applies.
- Most restrictive limit produces the least amount of property tax.



# PROPERTY TAX LIMITS - WHICH APPLIES?

Town of Gold Dust is preparing 2022 budget

- 2021 mill levy for general operations = 9.265
- TABOR Property tax revenue limit = \$87,997
- 5.5% property tax revenue limit = \$88,188
- AV = \$9,100,000



# PROPERTY TAX LIMITS - WHICH APPLIES?

AV X Mill Levy = Property Tax Revenue

- TABOR Revenue Limit

$$\$9,100,000 \times 9.670 = \$87,997$$

- 5.5% Limit

- $\$9,100,000 \times 9.690 = \$88,188$

- TABOR Mill Levy Limit

- $\$9,100,000 \times 9.265 = \$84,312$



# PROPERTY TAX LIMITS - WHICH APPLIES?

Town of Gold Dust is preparing 2023 budget

- 2022 mill levy for general operations = 9.265
- TABOR Property tax revenue limit = \$87,178
- 5.5% property tax revenue limit = \$89,534
- AV = \$9,500,000



# PROPERTY TAX LIMITS - WHICH APPLIES?

AV X Mill Levy = Property Tax Revenue

- TABOR Revenue Limit

$$\$9,500,000 \times 9.176 = \$87,178$$

- 5.5% Limit

- $\$9,500,000 \times 9.424 = \$89,534$

- TABOR Mill Levy Limit

- $\$9,500,000 \times 9.265 = \$88,018$



# MANAGING THE MILL LEVY LIMIT

“Preserving” the Existing Mill Levy

Existing Levy = 9.265                      \$88,018

Temp. Reduction = -0.089                      - \$846

Net Levy = 9.176                      \$87,172

[Form DLG 70 Certification of Tax Levies for Non School Governments](#)



# ELECTIONS

- “De-Brucing” elections
  - FYS, Property tax revenue limit
- NOT (also need voter approval):
  - Debt increase
  - New taxes, policy changes that result in next revenue increase, etc.
- 5.5% limit waiver allows retention of revenue in excess of the limit
- “De-Gallagher”? Discuss with your attorney.



# “DEBRUCING” PROPERTY TAX REVENUE

AV X Mill Levy = Property Tax Revenue

- TABOR Mill Levy Limit
  - $\$9,100,000 \times 9.265 = \$84,312$
  - $\$9,500,000 \times 9.265 = \$88,018$



# ENTERPRISES AND BONDING

- Enterprise, Art. X, Section 20 (2)(d)
  - “. ..means a government-owned business authorized to issue its own revenue bonds and receiving under 10% of annual revenue in grants from all Colorado state and local governments combined”
- Water or sewer fund may meet definition
- May not need voter approval for debt



# RECENT LEGISLATION



# *BIG BUDGET ITEMS (LONG BILL)*

- \$43M for air quality improvements
- \$113M for public safety/law enforcement
- \$93M for special education and more state funding for school districts in general
- \$500M for construction and renovations
- \$400M for housing, mostly grants and loans
- \$450M for behavioral health



# *DLG BILLS*

- HB22-1035: Modernization of the Older Coloradans' Act (3/24)
- HB22-1013: Microgrids For Community Resilience Grant Program
- SB22-002: Resources for Volunteer Firefighters
- HB22-1304: State Grants Investments/Local Affordable Housing
- HB22-1356: Small Community-based Nonprofit Grant Program
- Marshal Fire: HB22-1012, SB22-007, SB22-002, HB22-1007, HB22-1011, SB22-206



# RESOURCES



# WHERE TO GET STARTED?

[cdola.colorado.gov/local-government-services/budgeting-and-finance/budget-information-and-resources](https://cdola.colorado.gov/local-government-services/budgeting-and-finance/budget-information-and-resources)

## Budget Information and Resources

COVID-19 Relief for Local Governments >

Account Login

Civil Asset Forfeiture Reporting

Colorado Main Street Program >

Colorado Resiliency Office

Community Development & Planning >

Funding Programs >

Local Government Information System

Local Government Services v

Budgeting and Finance v

**Budget Information and Resources**

Special Districts >

Water & Wastewater Management

Research and Publications

Regional Managers

In providing services to citizens, local governments determine which and what levels of services they provide through a budget process. Colorado local governments are required to prepare, adopt and file a budget with the Division annually.

## Important Budget Dates

- Aug 25: Preliminary assessed values available from county assessors
- December 10th: Final assessed values released
- December 15th: Certification of mill levy to county commissioners ([DLG70 Form](#))
- December 31st: Deadline to adopt budget
- January 31st: Budgets due to DOLA via eFiling (Electronic Submissions instructions below)

## Resources

- [Budget Requirements](#)

Statute requires a few items be included with a budget filing. Use this checklist to ensure your budget meets the standards.

- [Budget Calendar](#)

This budget calendar provides general dates to consider in the preparation and adoption of the budget. Each local government should use these to guide the creation of their own budget process calendar.

- [Budget Amendments](#)

Budget amendments are occasionally necessary, and should be filed with the division when adopted by a local government.

- [E-file](#) your budget

## Electronic Submissions

Electronic submission must be in .pdf format (no .doc, .xls or other file types) is the preferred method of filing budget and other documents. This video walks you through uploading a budget document.

1. [Log in](#) using your e-filing user ID (i.e. EF00000ABC)
2. Continue past the contact update form, click on "Budget" tab
3. Select Add Document
4. Choose Annual Budget document type from the dropdown menu
5. Choose your budget document from a location on your system
6. Type in the date the document was adopted, fill-in the year the budget covers and add any comments desired
7. Click Continue
8. Confirm the information on the review page then click Submit Document

## Sample Forms

[Budget Notice](#)

[Budget Message](#)

[Revenue Worksheet](#)

[Expenditure Worksheet](#)

[Financed Purchase of an Asset or Certificate of Participation Supplement](#)

[Certification of Tax Levies-DLG 70](#)

**Resolution/Ordinances**

[Resolution/Ordinance to Adopt](#)

[Resolution/Ordinance to Appropriate](#)

[Resolution/Ordinance to Set Mill Levies](#)

[Resolution/Ordinance for Contingency](#)

[Resolution/Ordinance for Fund Transfers](#)

[Resolution/Ordinance for Supplemental](#)



# *COVID FUNDING GUIDE FOR LOCAL GOVERNMENTS*

- Federal and State funding sources by topic
  - <https://www.coresiliency.com/co-recovery-resources-covid-19>
  - <https://cdola.colorado.gov/recovery-relief>
- Contact your DOLA Regional Manager
  - <https://cdola.colorado.gov/regional-managers>



# RESOURCE LINKS

DOLA Resources

[cdola.colorado.gov/pacific/dola/budgeting-and-finance](https://cdola.colorado.gov/pacific/dola/budgeting-and-finance)

[cdola.colorado.gov/regional-managers](https://cdola.colorado.gov/regional-managers)

[www.coresiliency.com](https://www.coresiliency.com)

Local Govt. List/Filings

[dola.colorado.gov/lgis](https://dola.colorado.gov/lgis)

CO Government Finance Officers Association

[cgfoa.org](https://cgfoa.org)

Government Finance Officers Association

[gfoa.org](https://gfoa.org)

[gfoa.org/best-practices](https://gfoa.org/best-practices)

[gfoa.org/coronavirus](https://gfoa.org/coronavirus)

[gfoa.org/materials](https://gfoa.org/materials)

• ICMA - City and County Managers Association

[icma.org](https://icma.org)

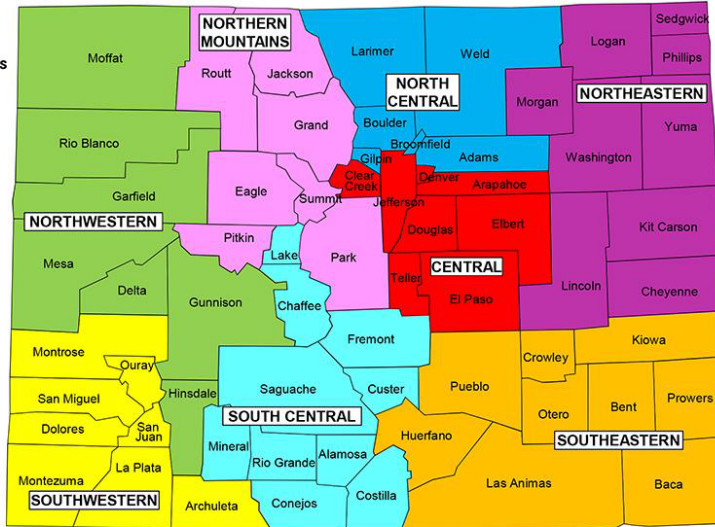
[icma.org/topics/finance-budgeting](https://icma.org/topics/finance-budgeting)





**COLORADO**  
 Department of Local Affairs  
 Division of Local Government

# REGIONAL MANAGERS AND REGIONAL ASSISTANTS



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**COLORADO**  
 Department of Local Affairs



# COLORADO

## Department of Local Affairs

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