

FINANCES, BUDGETING AND WORKING WITH A MANAGER/ADMINISTRATOR

PRESENTED BY:

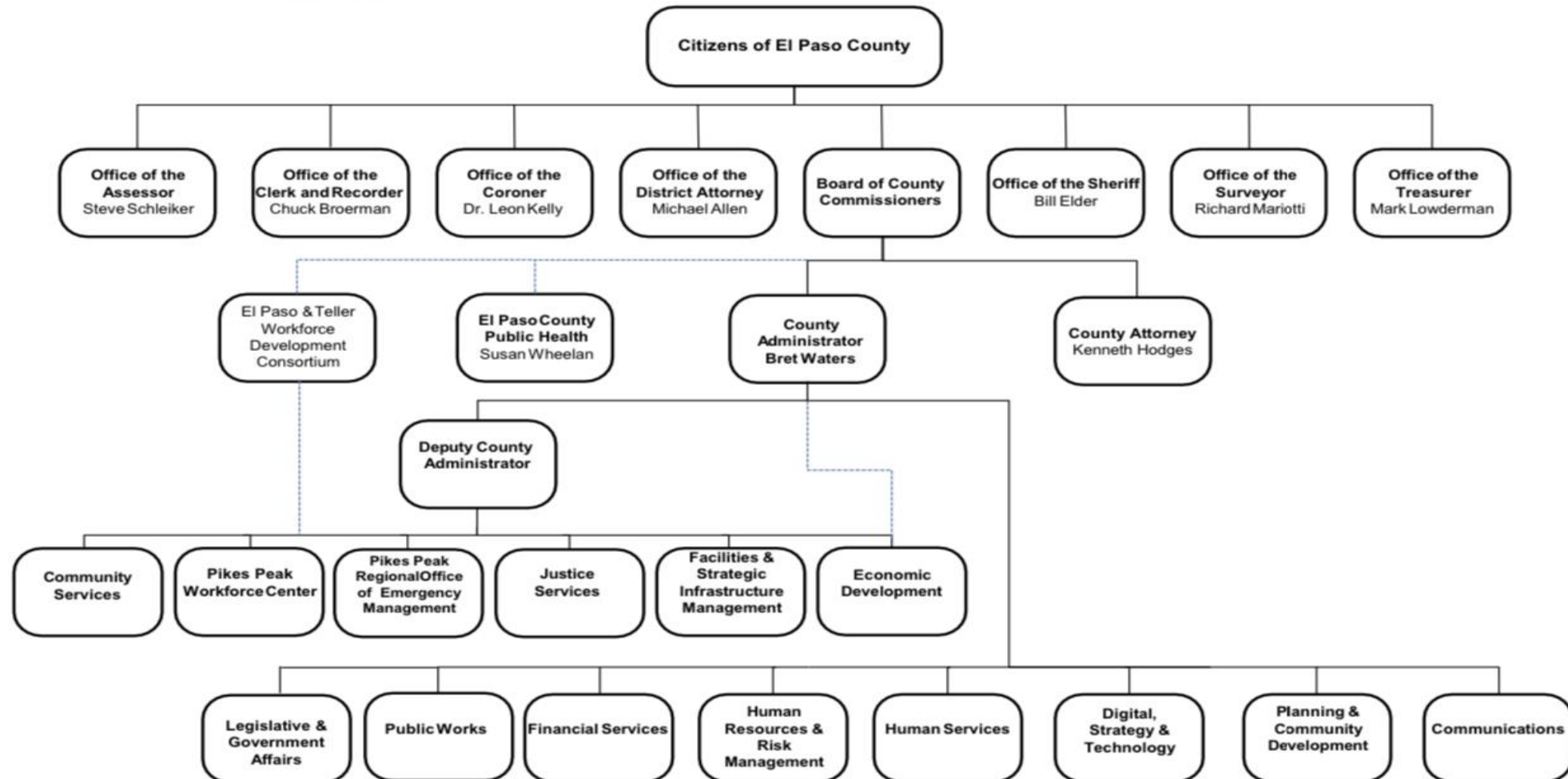
ANDREA CALHOON, YUMA COUNTY ADMINISTRATOR

SUNNY BRYANT, EL PASO COUNTY DEPUTY COUNTY ADMINISTRATOR





El Paso County Organizational Chart

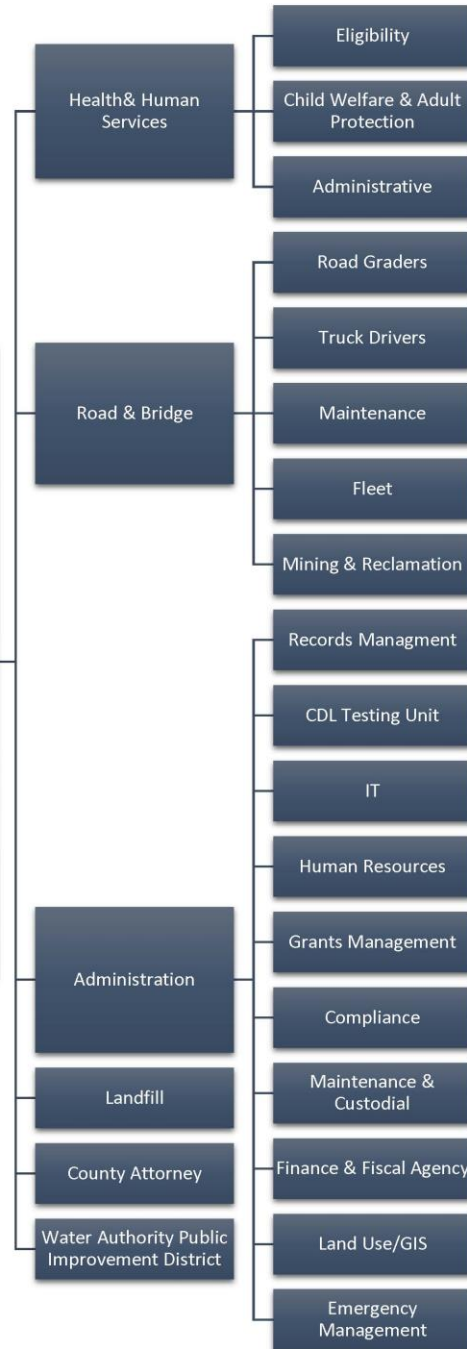


Lines of Control _____
Lines of Coordination - - - - -

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Yuma County Board of County Commissioners



COUNTY MANAGER/ADMINISTRATOR

- 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

- 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

- 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) statewide association
 - Colorado City and County Management Association (CCCMA)
 - International City/County Management Association (ICMA)

COMMISSIONER/ADMINISTRATOR RELATIONSHIP

- Your County Administrator/Manager is your front-line connection to daily operations and enacts policies that you were elected to establish. Open, trusting communication and intentional teamwork is critical for efficient implementation and is in the best interest of your County

COUNTY FINANCES AND BUDGETING

- Learn sources of revenue
- Learn where money is being spent
- Learn various funds of the county to include revenues, expenses, and any specific requirements
- Set goals and allocate funds to achieve those goals
- Determine long-term capital needs
- Learn applicable TABOR restrictions
- Understand BOCC role in other Elected Officials Offices Budget

BUDGET PROCESS-KEY DATES

- 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

- Interim financial statements are key to ensuring budget compliance throughout the year
- Budgets are an operational tool, so may need to flex as circumstances change
 - A budget is just a best guess as to what is going to happen a year from now
- Financial policies and financial controls ensure that public funds are used responsibly
- We don't have shareholders or a CEO we are making money for; we are trusted to manage money on behalf of our friends and neighbors
- Balance between the way we've always done it and fiscal conservancy

FUND ACCOUNTING

- Most departments operate out of General Fund
 - Think joint checking with your whole family – individual departments have their own budget, but their financial situation impacts the whole family
- Some departments have required separate “accounts” (Fund)
 - Examples include Road & Bridge, Human Services, Conservation Trust, etc.
 - While these budgets may not directly financially impact others, management decisions can impact the whole organization – discrepant salary scales, for example
 - Be aware of any/all barriers to transferring money between funds

FUND BALANCE

- Savings account per fund used for long-term stability and rainy day situations
 - May not be able to be shared between funds, so need individualized fund goals
- Establishing fund balance goals can assist in managing long-term financial health and support decision-making
 - Think of days cash on hand in private sector

ANNUAL FINANCIAL AUDIT

- 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 June 30, 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



QUESTIONS?
