

Sherri Cassidy, CPFO, Chief Financial Officer
&
Ryan Parsell, Chief Public Information Officer

Board of County Commissioners
Holly Williams, District 1
Carrie Geitner, District 2
Stan VanderWerf, District 3
Longinos Gonzalez, Jr., District 4
Cami Bremer, District 5

CITIZEN OUTREACH GROUP

Citizen Outreach Group **May 17, 2021**

**Members Present Via
Virtual/Teleconference**

Meeting: Stephanie Adams, Rafael Chanza, Sarah Brittain Jack, CheyAnne Clemons
Kelvin Dean, Arthur Glynn, Jim Godfrey, Roland Rainey

Excused Members: Lauren Hug

Unexcused Members:

County Staff Present: Sherri Cassidy, Ryan Parsell, Deanna Ruschioni

Commissioners Present:

Guest Speakers:

The meeting was called to order at 9:30 a.m.

Members Absent at the May 17, 2021 COG Meeting

A motion was made to accept the absence of Lauren Hug as an excused absence and CheyAnne Clemons as an unexcused absence; it was seconded, and all members present were in favor (7-0) (with two members absent and two openings to be filled). However, CheyAnne Clemons joined the meeting shortly after the start of the meeting and will be recorded as present.

Administrative Items

- 1) A motion was made to approve the April 19, 2021 meeting minutes as written; it was seconded, and the minutes were approved unanimously by all members present (7-0) (with two members absent and two openings to be filled). CheyAnne Clemons joined the meeting shortly after the vote of these minutes and therefore is recorded as not participating in this vote.

Commissioner Liaison Comments

Commissioner Chair, Stan VanderWerf and Commissioner Vice-Chair, Cami Bremer were absent due to an engagement to attend an Opioid Crises meeting scheduled by the Colorado Attorney General.

Financial Services Overview

Sherri Cassidy, Chief Financial Officer presented an overview of the Financial Services Department which includes Finance, Employee Benefits & Medical Services, Contracts & Procurement, and Budget.

- **Finance** - provides the oversight of all County spending to ensure accurate financial reporting
 - Accounts Payable
 - Accounts Receivable
 - Human Services Fraud Prevention & Investigations
 - Payroll
 - Accounting
 - **Employee Benefits & Medical Services**
 - All Employee and Retiree Benefits
 - On-Site Medical Clinics with Premise Health
 - Exercise Rooms through Healthbreak
 - FMLA Leave Cases in Coordination with HR
 - Employee ADA Determinations
 - COVID-19 Leave Administration
 - Health Plan Trust Board
 - **Contracts & Procurement**
 - Promote fair and open competition
 - Ensure compliance with federal/state laws & local policies
 - Assure our practices are of the highest ethical standards
 - Ensure taxpayers receive the maximum value for every dollar expenditure
 - Centralized operation to provide the most consistent, effective, and efficient use of County staff and funds
 - Create countywide hard and soft cost savings
 - Recycle, reuse or auction County surplus items
 - **Budget**
 - Prepares and tracks the annual budget for all funds
 - Establish revenue estimates
 - Sales & Use Tax
 - Property Tax
 - Highway User Tax Fund (HUTF)
 - Specific Ownership Tax
 - Fee revenues from various offices
 - Develops strategy for:
 - Emergency funds/reserves
 - Cash flows and operational reserves
 - TABOR impacts of revenue sources
 - Known or anticipated mandates
 - Personnel and compensation study
 - Replenishments of operational budgets
- * ***Received the Distinguished Budget Presentation Award 10 times***
- Financial Roadmap
 - 5-year projection to establish clear, consistent financial direction for the County
 - Significant collaboration with departments and elected offices to ensure a unified direction
 - Identifies multi-year strategy to address critical needs
 - Preserve citizen services within our financial means
 - Intentional reinvestment in personnel, operational deficiencies, and capital backlogs

GENERAL COUNTY UPDATE – Revenue Growth Limitations/TABOR & 2020 Financial Finals

Sherry spoke to the **El Paso County Revenue Growth Limitations** (The Five Revenue Growth Limitations Plus Gallagher) presentation, highlighting the following topics:

- **Property Tax Revenue**
 - 1982 Gallagher Amendment – is when it passed – it is an assessment limitation
 - 1913 Annual Levy Law – 5.5%
 - Property Tax Revenue Limit – TABOR
 - Mill Levy Limit – TABOR
- **TABOR Revenue**
 - Fiscal Year Spending - TABOR
- **DEBT** (El Paso County does not currently have debt)
 - Voter approval required for any multi-year direct or indirect district debt - TABOR
 - Excludes leases with annual appropriation requirements (Capital & Construction)
 - Certificates of Participation (COP) annual lease payments are from existing revenue
- **GALLAGHER AMENDMENT**
 - 1982 Gallagher Amendment passed to limit residential assessments
 - 2020 Colorado Amendment B; Partial Gallagher Amendment Repeal
 - Residential Calculation
- **1ST REVENUE GROWTH LIMITATION – 1913 ANNUAL LEVY LAW (5.5%) (NOT TABOR)**
- **2ND REVENUE GROWTH LIMITATION TABOR PROPERTY TAX REVENUE LIMIT**
- **3RD REVENUE GROWTH LIMITATION TABOR MILL LEVY LIMIT**
- **4TH REVENUE GROWTH LIMITATION TABOR FISCAL YEAR SPENDING**
- **TABOR REVENUE GROWTH LIMITATION ONE STEP FURTHER – FOLLOWING YEAR**
- **HISTORICAL TABOR REVENUE VERSUS FISCAL YEAR SPENDING LIMIT (Acts as a revenue limit since it is calculated using revenue, not expenditures)**
- **REVENUE CONSIDERATIONS – 2021 & FORWARD (Large TABOR refunds anticipated)**

Sherry also spoke to the **2020 Budget Report/December 2020 Unaudited** presentation that Nikki Simmons presented to the Board on April 27, 2021 highlighting the following topics:

- **General Fund Unrestricted (within BoCC discretion)**
 - General Fund Revenues & Expenditures
 - Fire/Flood Projects – still going on
- **Partially Restricted Funds**
 - Road & Bridge
 - Human Services Fund
 - Capital Improvement
 - Self Insurance – Risk, Workers’ Compensation & Unemployment
 - Self Insurance – Health Trust Benefits
- **General Fund Restricted**
 - Community Services/County Parks Projects * includes TABOR funding
 - Conservation Trust Fund – basically the lottery money
 - Schools’ Trust Fund – related to subdivision fees
 - Household Hazardous Waste Fund – Enterprise Fund
 - Local Improvement Districts (LIDs)

*** CARES Funding spent to date \$115M out of the \$125M**

The **2020 Budget Report/December 2020 Unaudited Presentation** can be viewed in detail on the El Paso County website at:

<https://assets-admin.elpasoco.com/wp-content/uploads/Budget/MonthlyBudgetReports/2020MonthlyBudgetReports/2020-December-Budget-Report-Presentation-Fund-Financials.pdf>;

2021 El Paso County Citizens College Sub-Committee Planning Update

Stephanie Adams addressed the COG regarding the Citizens College Fall 2021 program draft which the Citizens College sub-committee (Stephanie Adams, Jim Godfrey, Sarah Brittain Jack, and Lauren Hug) prepared earlier in May and provided the COG with a copy in advance of today's meeting.

The sub-committee reviewed previous Citizens College programs and found that the 2021 proposed program is not much different from the 2020 program; however the 2020 concept of hybrid was in-person discussions and people watching videos at home; whereas the 2021 concept of hybrid now means we have technology in the room that allows for people to be synchronously involved in a physical presentation. However, the sub-committee decided this might split the conversation and may not serve both audiences with equity. Therefore, they propose that the 2021 Citizens College hold a completely in-person program this year, and then change the delivery mode the next time to a completely virtual program. They believe the experiences would be stronger if they were not conducted in a hybrid format. The sub-committee outlined and addressed the following:

- **Citizens College Proposal**
- **Mission of Citizens College and the Goals**
- **Metrics that Spotlight Impact**
- **Program Delivery**

- **Citizens College Fall 2021 (draft)**

The delivery mode suggested for this year's program is in-person at various locations around the county to include facility tours that coincide with meaningful topics/presentations.

 - Blended Weekday/Weekend Model with five total sessions (three 2.5-hour weeknight sessions & two Saturday 4-hour sessions).

- **COG Feedback:**
 - Need to be considerate of the time required of both the citizens and the County staff, as well as the use of County facilities (after hours, etc.). Having the Commissioners, Elected Officials, and Executive Directors present is a very valuable piece to the overall presentation; however, it's important to be respectful to their schedules during the coordination of this year's Citizens College program.
 - The tour of the Criminal Justice Center is very important.
 - Like the interaction with the Elected Officials and the visits to the facilities.
 - The younger we can get people involved in this program the better; however, in past experiences with some of the schools, there had been some resistance because they have their own curriculum from a political science standpoint in which they are instructed to teach.
 - CONO used to spearhead this program in the past; however, as volunteers with the Citizen Outreach Group, it is up to the COG to be true representatives of the County with all-hands-on-deck from its members.
 - Would like to execute the 2021 Citizens College program as proposed.
 - Discuss the next steps in the June 21, 2021 COG meeting.

Meeting Adjourned: 11:10 a.m.