

Board of Trustees Supplemental Meeting Agenda

October 10, 2023 ~ 6:30 pm

Remote Meeting using the Zoom Platform Meeting ID: 854 3066 9196 Passcode: 208374
<https://us02web.zoom.us/j/85430669196?pwd=TDhrS1h1SVJraGk4MjBEV1NLMTVlQT09>

This meeting will not have general Public Comment. The Board is only discussing the Budget tonight, and as such, we will have Public Discussion during the Budget Agenda Item.

1. **Call Meeting to Order**
2. **Roll Call** – The Empire Board of Trustees requires a simple majority of four trustees present at the meeting for a quorum.
3. **Approval of Agenda**
4. **Presentation of the 2024 Town of Empire Proposed Budget**
 - a. Overview of Budget Process and Timeline
 - b. Presentation from CCFA Chief Kelly Babeon
 - c. Goals and Priorities
 - d. Multi-Year Projects and Grant Projects
 - e. Explanation of Budget Codes and Classes
 - f. Evaluate Proposed Budget
 - g. Discussion from the Board of Trustees
 - h. Questions/Discussion from the Public
5. **The Next Board of Trustees Regular Meeting is Tuesday, October 17th, 2023, at 6:30 pm. In-person with remote access.**
6. **Adjourn Meeting**


(Mayor Wendy Koch)


(Town Clerk Jeannette Piel)

Town of Empire
30 East Park Avenue/P.O. Box 100 Empire, Co 80438
303.569.2978 - 303.569.2282 fax

Board of Trustees Supplemental Meeting Minutes
October 10, 2023 ~ 6:30 pm

Remote Meeting using the Zoom Platform.

1. **Called Meeting to Order** - *The Empire Board of Trustees requires a simple majority of four trustees present at the meeting for a quorum.*

Mayor Wendy Koch called the meeting to order at 6:32 PM. The meeting was held in person and through Zoom.

2. **Roll Call** – The Empire Board of Trustees requires a simple majority of four trustees present at the meeting for a quorum.

Present: Mayor Wendy Koch, Trustee Jacob Belcher, and Trustee Randy Horning. Also in attendance were Town Clerk Jeannette Piel and Police Chief Andrew Lorenz. Mayor Pro-Tem Linda Robertson and Trustee Lorry Singmaster attended virtually on Zoom.

Absent: Trustee Susan Owen and Trustee Denise Tennant.

A quorum was present at the meeting.

3. **Approval of Agenda**

Agenda was amended to change “regular” to “supplemental” on line 1.

TRUSTEE HORNING MOTIONED TO APPROVE THE AMENDED AGENDA FOR OCTOBER 10, 2023, TRUSTEE BELCHER SECONDED THE MOTION, CLERK PIEL CONDUCTED A ROLL CALL VOTE, ALL WERE IN FAVOR, MOTION PASSED.

The Agenda was approved as amended.

4. **Presentation of the 2024 Town of Empire Proposed Budget**

- a. **Overview of Budget Process and Timeline**

Town Clerk Piel presented the overview budget process.

- b. **Presentation from CCFA Chief Kelly Babeon**

Clear Creek Fire Authority Chief Kelly Babeon presented information about the CCFA and the IGA that Empire has signed. Empire’s CCFA contribution for 2024 is \$21,580. Further Board discussion included:

- Chief Babeon has requested a double Mill Levy allocation for next year, which would increase Empire’s portion to \$42,510. The county is in a budget crisis. With no increase, the funds will be so low by 2028, paid staff will be laid off and the county will once again rely on volunteers. There are currently 2 volunteers living in Empire.
- Another alternative is creating a Title 32 District, which becomes a tax authority. Currently, property owners in Empire don’t pay a direct tax to the CCFA. The

contribution comes from the annual general fund, approved each year. The Title 32 District would need at least \$15 million to start it up, which would need to be approved by voters and would affect property taxes.

- Services are hard to keep at this level based on the 1989 allocation. They are applying for federal funds (SAFER) in January, which could affect the 2025 budget year for 6 more firefighters for 3 to 5 years, if approved.
- Without SAFER grant, response times would be increased. Most calls are in Idaho Springs, so they may have to move the Dumont station there, which would increase response times here and in Georgetown. Their volunteer base is hurting, they only have 15 who live in the County.
- Lack of low income housing has affected recruiting volunteers. He believes they have improved the level of their service.

c. Goals and Priorities

Clerk Piel explained the timeline of the budget process, beginning with tonight's first presentation. The final budget is targeted for approval at the November 21st regular meeting. The Board of Trustees was asked to prioritize the overall list of programs, and the compiled results are:

- Strategic Planning & Management
- Essential Functions Management
- Administrative Support for Town Officials
- Town Document Management
- Road & Bridge Master Plan & Management
- Water System Master Plan & Management
- Wastewater System Master Plan & Management

d. Multi-Year Projects and Grant Projects

Some projects require staff hours, as well as grants and how to leverage more funding by investing in staff. These may include the Comprehensive Master Plan, Codification and Town Documents, Well and Water Treatment Plant grants, Water Distribution System Grants, Road & Bridge Master Plan and Management, and Parks & Recreation Master Plan and Needs Assessment Grant.

e. Explanation of Budget Codes and Classes

Municipal budgeting is different from other industries. Reserves don't have to stay in the line item, but have to stay in the fund category. Other restrictions include only using certain types of revenue for that purpose.

The general fund has sub categories (column.) Money goes into the general fund and these are not restricted. The Board of Trustees approves the bottom-line total for each fund. At the end of the year, the budget may be updated to appropriate more funds because of changes from planning estimates.

Clerk Piel presented the code sheets that begin the budget manual, along with the 3-year budget workbook for comparison. Some funds, like facilities, don't pay for themselves. Water and Sewer are "enterprise funds" and are expected to pay for themselves.

f. Evaluate Proposed Budget

Chief Lorenz presented figures for dispatch services, including estimates for both possibilities being considered by the County. He explained other incidental fees and services the police department is required to fund, and offered to dissolve the Reserve Officer Program in January of 2024 as a cost saving measure. There are 2 full-time officers currently in Empire, and grants may help fund required training.

Board discussed the impact of these changes to current services and how mountain salaries are not competitive so it is hard to sustain full-time officer salaries.

Clerk Piel explained the town's CIRSA insurance has gone up from \$35,000 last year to \$52,000. CIRSA liability insurance is required for reserve officers, at \$9,000 per officer, which also impacted the decision to dissolve the Reserve Officer Program. If more funds become available in the future, it may be more wise to consider hiring another full-time officer than to focus on reserves. Clerk Piel further explained:

- Salaries will be discussed more next week with the Organizational Structure proposed changes.
- Items in BLUE are "pass through" funds, or funding that will come in from grants, so the line items match up but funds won't be expended until the grant money comes in.
- One big number is in red in the GENERAL FUND: we think we're going to bring in X amount, and some is earmarked for other projects, but that number is what we can expect in our reserves. The town has done well over the past few years to not spend down its reserves. We COULD spend it, but it eats into the nice cushion.
- Two items: \$20,000 is earmarked for the entire town survey, which may be able to still be done this year. The second is for a roller for the asphalt millings, which may be another \$20,000. The other \$250,000 shows a desire for a loader, but this will eat into the reserves. We are looking for donations and other ways to fund these.
- The \$30,000 contingency fund helps avoid appropriating at year end, and the auditor suggests it. We had to add \$100,000 here as well until the Henderson sales tax problem the Department of Revenue shared with the town this past year is resolved.

f. Discussion from the Board of Trustees

The Board will meet next week for further discussion about details. There may need to be another budget meeting in November.

g. Questions/Discussion from the Public

There was no public discussion.

5. **The Next Board of Trustees Regular Meeting is Tuesday, October 17th, 2023, at 6:30 pm. In-person with remote access.**

6. Adjourned Meeting

TRUSTEE BELCHER MOTIONED TO ADJOURN, TRUSTEE HORNING SECONDED THE MOTION, CLERK PIEL CONDUCTED A ROLL CALL VOTE, ALL WERE IN FAVOR, MOTION PASSED.

The meeting was adjourned at 8:43 PM.

Wendy Koch
(Mayor Wendy Koch)

J Piel
(Town Clerk Jeannette Piel)



LOCAL GOVERNMENT BUDGET CALENDAR

The budget calendar is a general listing of the deadlines for the budget, for an audit and for the property tax certification process. Some deadlines are not statutory, but reflect good budgeting practices. For details on the applicable statutes listed below, please refer to the most current Colorado Revised Statutes ("C.R.S.")

DATE	EVENT / ACTIVITY
1-Jan	Start of Fiscal Year; begin planning for the budget of the next year.
10-Jan	Deadline for assessor to deliver tax warrant to county treasurer (C.R.S 39-5-129.)
31-Jan	A certified copy of the adopted budget must be filed with the Division. (C.R.S 29-1-113(1)). - If a budget is not filed, the county treasurer may be authorized to withhold the local government's tax revenues. -
10-Feb	The Division sends notification to local governments whose budgets have not been filed with the Division.
1-Mar	The U.S. Bureau of Labor Statistics releases the Consumer Price Index (the "CPI") for the Denver/Boulder area. This annual percent change is used with "local growth" to calculate "fiscal year spending" and property tax revenue limitations of TABOR. (Article X, Sec. 20, Colo. Const.)
15-Mar	The Division will authorize the county treasurer to withhold tax revenues until a certified copy of the budget is filed with the Division.
31-Mar	Deadline to request exemption from audit. (C.R.S 29-1-604(3)) Contact the Local Government Audit Division, Office of the State Auditor, (303) 869-2800. The Division notifies local governments of its determination that the entity has exceeded the statutory property tax revenue limit (the "5.5%" limit).
30-Jun	Deadline for auditor to submit audit report to local government governing body. (C.R.S 29-1-606(a)(1))
31-Jul	Deadline for submitting annual audit report to the Office of the State Auditor. (C.R.S 29-1-606(3)) Deadline for request for extension of audit. (C.R.S 29-1-606(4)) - If an audit is required but has not been filed, the county treasurer may be authorized to withhold the local government's tax revenue -
25-Aug	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,.) If applicable, upon receipt of the Certification of Valuation, submit to the Division certifications of service impact from increased mining production and/or from increased valuation due to previously exempt federal property which has become taxable. Certifications of impact are required if the value is to be excluded from the tax revenue limit. If applicable, apply to the Division for authorization to exclude from the limit the assessed valuation attributed to new primary oil or gas production from any producing land or leaseholds.
15-Oct	Budget officer must submit proposed budget to the governing body. (C.R.S. 29-1-105) Governing body must publish "Notice of Budget" upon receiving proposed budget. (C.R.S. 29-1-106(1))
1-Nov	Deadline for submitting applications to the Division for an increased levy pursuant to 29-1-302, C.R.S. and applications for exclusion of assessed valuation attributable to new primary oil or gas production from the 5.5% limit pursuant to (C.R.S. 29-1-301 (1)(b))
10-Dec	Assessors' changes in assessed valuation will be made only once by a single notification (re-certification) to the county commissioners or other body authorized by law to levy property tax, and to the DLG. (C.R.S. 39-1-111(5))
15-Dec	Deadline for certification of mill levy to county commissioners (C.R.S 39-5-128(1)). Local governments levying property tax must adopt their budgets before certifying the levy to the county. If the budget is not adopted by certification deadline, then 90 percent of the amounts appropriated in the current year for operations and maintenance expenses shall be deemed re-appropriated for the purposes specified in such last appropriation. (C.R.S. 29-1-108(2) and (3))
22-Dec	Deadline for county commissioners to levy taxes and to certify the levies to the assessor. (C.R.S. 39-1-111(1))
31-Dec	Local governments not levying a property tax must adopt the budget on or before this date; governing body must enact a resolution or ordinance to appropriate funds for the ensuing fiscal year. If the budget is not adopted by certification deadline, then 90 percent of the amounts appropriated in the current year for operations and maintenance expenses shall be deemed re-appropriated for the budget year. (C.R.S 29-1-108(4))

More information and contact information is available on our website – www.dola.colorado.gov/budgets

Use our  **eFiling** system by visiting www.dola.colorado.gov/e-filing

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Fees

Date	Name	Memo/Description	Amount
1 GENERAL: ADMIN			
1-Jan	CCC Treasurer, Carol Lee	CCC Tax Distribution DEPOSIT	1,000.00
9-Jan	GoDaddy	Bi-Annual Domain Renewal ODD YEARS	39.98
13-Jan	Paychex Processing Fee	Paychex Yearly Processing Fee	302.80
31-Jan	Paychex Processing Fee	Paychex Monthly Processing Fee x26	3,380.00
31-Jan	QuickBooks	Monthly Accounting Software Fee x12	1,080.00
31-Jan	Adobe	Monthly Subscription Adobe Acrobat x12	288.00
1-Mar	HostGator	Yearly Subscription Emails	1,079.40
29-Apr	Microsoft	Yearly Subscription Office Suite	99.99
30-Jun	Zoom	Yearly Subscription	149.90
6-Aug	MaintainX	Yearly Subscription Work Order Software	300.00
18-Sep	Clear Creek County Clerk and Recorder	Filing Fees x2	26.00
5-Oct	Clear Creek Courant	Yearly Subscription	40.00
	Total for ADMIN		\$ 5,786.07
1 GENERAL: POLICE			
10-Apr	EForce	Yearly License and Support Fee RMS Server 2nd Year	3,600.00
29-Aug	OnXMaps	Yearly Subscription Property Lines	20.99
1-Jan	ExpressToll	Tolls	100.00
23-Aug	Google Nest	Nest Camera	60.00
	Total for POLICE		\$ 3,780.99
	Total for 1 GENERAL		\$ 9,567.06

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Fees Continued

Date	Name	Memo/Description	Amount
2 WATER			
1-Jan	Utility Notification Center of Colorado	811 Locate Total Yearly Estimate	100.00
30-Jan	White Mountain Technology	Monthly Invoices	2,884.00
31-Jan	White Mountain Technology	Yearly Software Subscription	123.13
6-Feb	OmniSite	Yearly Wireless Water System Reporting	404.00
8-Apr	LogMeInPro	Yearly Subscription Scada Access	349.99
11-May	DANA KEPNER COMPANY. INC.	Yearly Flexnet Software Support	2,437.43
1-Dec	Clear Creek County Clerk and Recorder	Recording Fees for Tax Lien Release	13.00
1-Dec	Clear Creek County Clerk and Recorder	Recording Fees for Tax Lien Statement	13.00
Total for 2 WATER			\$ 6,324.55
3 SEWER			
1-Jan	Utility Notification Center of Colorado	811 Locate Total Yearly Estimate	100.00
30-Jan	White Mountain Technology	Monthly Invoices	100.00
31-Jan	White Mountain Technology	Yearly Software Subscription	123.12
1-Dec	Clear Creek County Clerk and Recorder	Recording Fees for Tax Lien Release	13.00
1-Dec	Clear Creek County Clerk and Recorder	Recording Fees for Tax Lien Statement	13.00
Total for 3 SEWER			\$ 349.12
TOTAL			\$16,240.73

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Dues

Date	Name	Amount
1 GENERAL: ADMIN		
23-Mar	CMCA 2023 Yearly Membership	130.00
31-Mar	Costco 2023 Yearly Membership	60.00
14-Apr	Sams 2023 Yearly Membership	50.00
9-May	Colorado Government Finance Officers Association 2023 Yearly Membership	65.00
11-May	I-70 COALITION 2023 Yearly Membership	172.00
25-Jul	IIMC 2023-24 Yearly Membership	185.00
9-Aug	DENVER REGIONAL COUNCIL OF GOVERNMENTS 2023 24 Yearly Membership Full Year	600.00
12-Nov	CML 2023 Yearly Membership	394.00
	Total for ADMIN	\$ 1,656.00
1 GENERAL: POLICE		
9-Jan	Colorado Association of Chiefs of Police 2023 Annual Membership	250.00
9-Mar	County Sheriffs of Colorado 2023 Winter Conference Chief Registration CSOC	300.00
8-Nov	NASRO National Association of School Resource Officers 2024 Yearly Membership	50.00
28-Dec	Colorado Association of Code Enforcement Officials 2024 Yearly Membership: Andre Johnson	45.00
	Total for POLICE	\$ 645.00
2 WATER		
6-Feb	UPPER CLEAR CREEK WATERSHED ASSOCIATION 2023 Yearly Membership	275.00
	Total for 2 WATER	\$ 275.00
	TOTAL	\$ 2,576.00

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Contributions to Community Services

<u>Date</u>	<u>Name</u>	<u>Amount</u>
1 GENERAL: ADMIN		
1-Jan	MJHA 2024 Multi-Jurisdictional Housing Authority	8,000.00
3-Jan	Clear Creek Radio, Inc 2022 Intergovernmental Agreement	500.00
19-Mar	Easterseals Colorado Donation to Easterseals Rocky Mountain Village Camp	500.00
1-Mar	Charlie's Place 2023 Donation to Charlie's Place Animal Shelter	500.00
7-Jun	Clear Creek Mayors and Commissioners Youth Award 2022 Award Scholarship	500.00
	Total for ADMIN	<u>\$10,000.00</u>
1 GENERAL: POLICE		
10-Apr	Clear Creek Peer Support Team C/O Clear Creek County Advocates 2023 Contribution of Management and Operation	1,500.00
	Total for POLICE	<u>\$ 1,500.00</u>
	TOTAL	<u>\$11,500.00</u>

