

**MINUTES
WELD COUNTY COUNCIL
July 17, 2023**

The Weld County Council met in regular session in full conformity with the Weld County Home Rule Charter at 6:30 p.m., Monday, July 17, 2023, at the Weld County Administration Building, 1150 O Street, Greeley, CO.

ROLL CALL:

 The meeting was called to order by President James Welch. Councilmembers Cindy Beemer, Nancy Teksten, Elijah Hatch and Trent Leisy were present, constituting a quorum of members. Also present was Council Secretary Linda Kane.

APPROVAL OF AGENDA :

Councilmember Welch made a motion to revise the agenda, adding comments by County Attorney Bruce Barker, it was seconded by Councilmember Leisy and carried.

APPROVAL OF DOCUMENTATION:

Approval of June 19, 2023, Minutes

Councilmember Beemer made a motion to approve the June minutes, seconded by Councilmember Teksten, and the motion carried.

Approval of First Quarter Report to the People

Councilmember Beemer made a motion to approve the first quarter Report to the People, seconded by Councilmember Teksten, and the motion carried.

REVIEW PROGRAM:

Cheryl Pattelli – Chief Financial Officer

Ms. Pattelli gave an overview of the finance department. She said the mission of the department is to prepare a trained and committed workforce; engage with customers; ensure a sound fiscal system and policies; and to ensure dedication to continuous improvement.

The budget division of the finance department gives guidance to the budget process throughout the county.

Regarding the payroll for the county, the finance department works with Human Resources to pay the estimated 1,800 employees each month at about \$10.7 million.

Property taxes collected last year totaled almost \$1 billion. Foreclosures increased in 2022 and so far in 2023 likely contributed in some way to Covid.

The finance department also ensure the purchasing department stays compliant. There were 196 formal bids last year and total purchasing spending was \$237 million. The county has its own print shop, which saves the county money. It prints and supplies support and mail processing and the procurement of office equipment. It spent \$250,000 on postage in 2022.

Ms. Pattelli reminded Council the county is debt-free.

For more information regarding the presentation, please see **Addendum 1**.

Comments by County Attorney Bruce Barker

Mr. Barker addressed a question presented by a Councilmember regarding rules of procedures regarding access to county buildings, offices, equipment and records, etc. Council had asked if they had unlimited access to those things.

Mr. Barker responded that he didn't believe so as it wasn't stated in the Home Rule Charter.

PUBLIC COMMENT:

There was no public comment.

OLD BUSINESS:

There was no old business.

NEW BUSINESS:

Coordinator Reports/Councilman Reports

Councilmembers Welch and Beemer met with Mr. Barker to discuss defining procedures for salary setting. Currently there are no specific details outlining how that should be done. Mr. Welch said the bi-laws are vague and Council would like to have specifications set.

Bills

Councilmember Beemer made a motion to approve bills, it was seconded by Councilmember Leisy and carried. The bills were paid as follows:

- Weld County Phone Bill for June \$25.00

ADJOURNMENT:

By acclamation, the meeting was adjourned at 7:14 p.m.

8/21/23
August 21, 2023

8-21-23



Council President James Welch



Council Secretary Linda Kane

Weld County Finance Department Overview

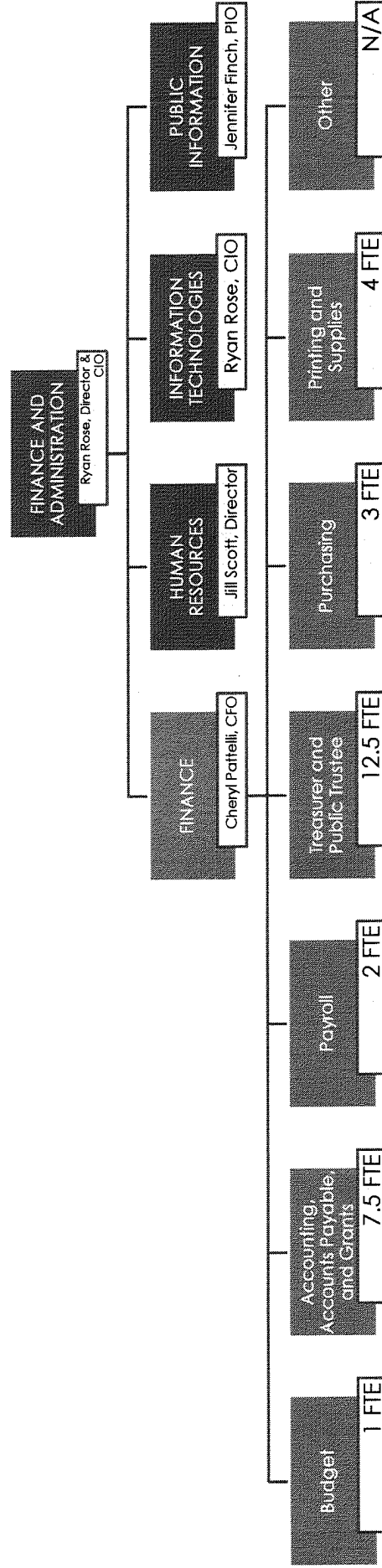
COUNTY COUNCIL MEETING – JULY 17, 2023

CHERYL PATTELLI, WELD COUNTY CFO

Agenda

- ▶ Organization Chart
- ▶ Outcome Areas
- ▶ Division Overviews
- ▶ 2022 Accomplishments
- ▶ 2023-24 Goals
- ▶ Questions

Finance and Administration Organization Chart



Finance Department Outcome Areas



Trained and Committed Workforce

Provide opportunities for professional and personal development
Engage in cross-training, succession planning, and mentorship



Engaged with our Customers

Build and maintain positive relationships with our customers
Understand needs, communicate timely, and offer mutually beneficial solutions



Sound Fiscal Systems and Policies

Create and maintain robust and well-documented systems, processes, and internal controls
Foster open and informed environment



Dedicated to Continuous Improvement

Focused on outcomes, empowered to act, open to feedback
Committed to positive change through education, experience, and communication

Finance Department Budget Division

- ▶ Coordinates County-wide operating and capital budget development activities
- ▶ Provides budgetary support and guidance to all County departments
- ▶ Performs budgetary forecasting and analysis including working with Assessor on property tax estimates
- ▶ Engages in long-range financial planning
- ▶ Performs budget policy analysis
- ▶ Prepares annual Revenue Manual
- ▶ Assists with ensuring budget aligns with Strategic Plan goals and outcomes

2022/23 Facts:

- Consecutive years receiving GFOA Budget Award = 42
- 2023 budgeted expenditures = \$441.1M
- 2023 County mill levy = 15.038 (includes 7 mill credit)
- 2023 budgeted property tax revenue = \$272.5M (54.2% of budgeted revenue)

Finance Department Accounting, Accounts Payable, and Grants Division

- ▶ Provides accurate and timely financial management and reporting
- ▶ Responsible for:
 - ▶ General accounting tasks
 - ▶ County cost allocation plan
 - ▶ External financial reporting and annual external audit
 - ▶ Internal control procedures and internal audit
 - ▶ Accounts payable and receivable including vendor maintenance and tax documentation
 - ▶ Grant record maintenance
 - ▶ Other compliance requirements

2022 Facts:

- Consecutive years receiving GFOA ACFR Award = 42
- No. of invoices processed for payment = 20,780
- Total deposits = \$433.8M
- No. of fixed assets = 870
- pieces of equipment, 82 building, sheds, and towers
- No. of audit management letter issues = 0

Finance Department

Payroll Division

- ▶ Collaborates with the Department of Human Resources and employees and managers across the County to execute the payroll process
- ▶ Ensures accurate payroll records and payroll compliance

2022 Facts:

- Average number of employees paid = 1800
- Average monthly payroll amount = \$10.7M
- Percentage of employees on direct deposit = 99.9%

Finance Department Treasurer and Public Trustee Office

Treasurer

- ▶ Collects, distributes, enforces, and reports property taxes
- ▶ Holds annual tax lien sale auction to collect delinquent tax payments
- ▶ Deposits and invests County funds per state statute and County policy
- ▶ Prepares cash flow analyses to maximize investment earnings
- ▶ Administers Bright Futures Program taxpayer rebates

Public Trustee

- ▶ Handles Releases of Deeds of Trust, Foreclosures of Deeds of Trust, and Tax Escrow Accounts for Land Purchase Contracts for properties located in Weld County

2022 Facts:

- Property tax collected = \$989M
- Property tax collection rate = 99.94%
- 12/31 Investments (N/I cash & overnight funds) = \$41.2M
- Foreclosures started = 453 or 642% increase from 2021
- Releases = 16,549 or 50% decrease from 2021

Finance Department Purchasing Division

- ▶ Establishes, maintains, and operates the central purchasing office for the County
- ▶ Assists County staff with purchasing policy compliance
 - ▶ Makes purchases
 - ▶ Receives quotes/bids
 - ▶ Administers formal solicitations
 - ▶ Negotiates with vendors
 - ▶ Establishes and maintains positive vendor relationships

2022 Facts:

- No. of formal bids = 196
- No. of purchase orders = 850
- Total purchasing spend : \$237M

Finance Department Purchasing Thresholds

Purchases less
than \$10,000

- No solicitation is required
- Purchasing authority delegated to department heads and elected officials

Purchases \$10,000
to \$49,999

- Informal solicitation is required
- Purchasing authority is delegated to department heads and elected officials

Purchases \$50,000
and over

- Formal solicitation is required
- Purchasing authority is given only to the BOCC

Finance Department

Printing and Supplies Division

- ▶ Provides printing and supply support, mail processing and courier services to the County
- ▶ Assists with the procurement of office equipment and supplies such as multi-functional devices, toner, and general office supplies
- ▶ Maintains ongoing maintenance and replacement schedule for all County multi-functional devices

2022 Facts:

- No. of printing work orders= 1,493
- Amount paid in postage = \$246K
- No. of miles driven weekly for mail run = 460
- No. of supply orders = 223

Finance Department Other Duties

Other Finance Department responsibilities include, but are not limited to, the following:

- ▶ Assists in the administration of the County Retirement plan and 401K/457 plans
- ▶ Performs fiscal agent duties for select grants
- ▶ Manages any County debt, private activity bonds, and the Weld Finance Corporation
- ▶ Administers/co-administers several Boards and Commissions (e.g., Federal Mineral Lease, Bankhead Jones, E911)
- ▶ Performs needed fee studies
- ▶ Manages County dental and vision reimbursement plans and self-insured health fund
- ▶ Works with Upstate Colorado on personal property rebate program and other economic development initiatives
- ▶ Collaborates with Weld Trust on the Bright Futures Program

2022 Facts:

- Retirement Plan net position = \$424.5M
- 401K/457 participation rate = 27.1%/14.2%
- Total County debt = \$0
- Personal property tax rebates = \$409K
- County funding of Bright Futures' program = \$2.4M

Finance Department 2022 Accomplishments

- ▶ Began cross training for all positions and documenting processes throughout the department
- ▶ Participated in preparation of County Strategic Plan
 - ▶ Developed outcome measures to align with strategic priorities
- ▶ Participated in selection of Workday, the Enterprise Resource Planning (ERP) system
- ▶ Received the "Triple Crown" award from the Government Finance Officer's Association (ACFR, Budget, and PAFR awards)
- ▶ Created a 401K/457 Fiduciary Committee
- ▶ Selected vendor for online chat services in Treasurer's Office
- ▶ Selected an Investment Advisor to manage County investments via RFP process
- ▶ Completed countywide purchasing training
- ▶ Managed the County's CDBG program during transition

Finance Department 2023-24 Department Goals

- ▲ Complete cross training for all positions and documenting processes throughout the department
- ▲ Review organizational structure and make changes when appropriate
- ▲ Ensure formal staff reviews and professional development plans are completed on a regular basis
- ▲ Assist in the implementation of Workday, specifically Payroll and Time Tracking in 2023 and Financials in 2024
 - ▲ Focus on efficiency improvements and innovation while implementing Workday
 - ▲ Change pay frequency from monthly to semi-monthly (monthly will remain for Elected Officials)
 - ▲ Implement cashiering system and online payment system as part of the project
- ▲ Develop Governance Manual for Retirement Plan Board and review/make recommendations related to Board operations, Board policies, and the Retirement Plan
- ▲ Implement online chat function and online auction for foreclosures in Treasurer's Office
- ▲ Make necessary adjustments to County investments to maximize safety, liquidity, and investment earnings, in that order
- ▲ Upgrade the County purchase card system to a paperless solution
- ▲ Assist with the Facilities Master Plan and develop financing options related to plan options

Questions?