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Delta County Commissioners
501 Palmer Street
Delta, CO 81416

Good morning Commissioners Don Suppes, Mike Lane and Wendel Koontz:

Adopting a fiscally responsible, publicly transparent county budget is the single most important act that you do as County Commissioners. The 2023 proposed budget, while its presentation continues to improve, still leaves many unanswered questions for the public at large.

I'm happy to be here this morning representing the average constituent with comments and questions about how the County plans to spend \$54 million in 2023, which is \$13.6 million more than it allocated in 2022.

As an elector of this local government and pursuant to Colorado Revised Statute 29, short titled "Local Government Budget Law of Colorado," I formally object to the adoption the 2023 Draft Delta County Budget, revision two, publicly posted, Nov. 16, 2022 with the following concerns:

- Statute requires a statement at the time of notification that says "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." This statement was omitted resulting in a violation of notice.
- Statute requires expenditures be listed by object or, in layman's terms, project details. The proposed budget lacks public transparency concerning detailed appropriations within at least two important funds:
 - a. Fairgrounds Fund (\$219,000 capital project expenditure without details)
 - b. American Rescue Fund allocates almost \$90,000 in outlined payroll expense. This type of entry would imply additional staff being paid a very high salary to manage some \$6 million, half of which is already allocated to building a jail and the other half is being kept in reserve for 2023. Look, I understand that it takes man-hours to manage grant funding but \$90,000 is an extraordinary sum and deserves explanation.

- The budget presentation fails as a communication device. While neighboring counties and towns provide bountiful narratives and info-graphics in their budgets, Delta County's budget presentation consists of 100+ pages of balance sheets where major projects are spread over multiple accounts. The Government Finance Officers Association defines a good budget as a policy document, an operations guide, a financial plan, and as a communications device. DOLA further emphasized the importance of designing a budget that communicates a county's financial vision for the year and the services the governing body plans to provide.

Robbie has noted in her narrative that the reason for the increase in allocations over last year is due to several major construction projects but she stops short of giving total cost estimates.

As far as I can ascertain, for example, the county plans to spend \$4.3 million to remodel and expand the jail facility on campus. The budget lists almost \$3 million coming from the American Rescue Fund, \$1 million coming from the PILT fund and \$500K in grant funding but nowhere does it provide the total amount to be allocated for the project. This information is spread over several spreadsheets and requires a good deal of digging to ferret out.

The Library Project is another example where capital expenses are spread over multiple reference points leaving the total allocation a mystery.

A third example is the Fairground Fund. Maintenance expenses seem to have doubled over the past 18 months and a mysterious \$219,000 has been allocated for a capital project that isn't explained in the budget. While statute requires some explanation, the public deserves a full disclosure of the planned project.

I ask that my objections be addressed prior to the adoption of this budget.

Sincerely,

JoAnn Kalenak