



## **Minutes of the Meeting of the Board of County Commissioners, Gilpin County, Colorado Tuesday, December 19, 2023**

A regular meeting was held on Tuesday, December 19, 2023, at the Gilpin County Historic Courthouse and online via Zoom. Chair Mornis called the meeting to order at 9:01 a.m. In attendance were Chair Marie A. Mornis, Commissioner Sandy Hollingsworth, Commissioner Susan Berumen, County Manager Ray Rears, County Attorney Brad Benning, and Deputy Clerk to the Board Lyndsey Denton.

Chair Mornis, on behalf of the Board of County Commissioners, wished everyone Merry Christmas, Happy Hanukkah, and a Prosperous New Year to all employees, residents, and visitors of Gilpin County.

### **Agenda Review.**

Chair Mornis asked if there are any changes to the agenda. Commissioner Hollingsworth moved to add a resolution to specify Gilpin County's manner of compliance with governmental accounting standards board statement 54 requirements for fund balance and governmental fund type reporting to the agenda. Commissioner Berumen seconded the motion, which passed by a vote of 3 to 0. The item was added to go before the public hearing.

### **Conflicts of Interest.**

County Attorney Benning asked each Commissioner if they had any personal or financial conflicts of interest with items on today's agenda. Each commissioner responded with no conflicts of interest.

### **Resolution 23-125, Resolution to Specify Gilpin County's Manner of Compliance with Governmental Accounting Standards Board Statement 54 Requirements for Fund Balance and Governmental Fund Type Reporting.**

Joe Allaire, Finance Director, presented the resolution. He overviewed the requirements of the Governmental Accounting Standards Board Statement 54 (GASB 54) to give notice for adding or ending a fund. The Lodging Tax Fund was added, and taken out of the General Fund. The discontinuance of the Capital Improvement Fund, as each department has their individual capital improvements line items already. It was recommended to also include the GASB 54 policy to the Master Policy & Procedure Manual, and to provide the policy, with all previous updates to the website. Chair Mornis asked for a motion. Commissioner Hollingsworth moved to adopt Resolution 23-125, "Approving a Resolution to Specify Gilpin County's Manner of Compliance with Governmental Accounting Standards Board Statement 54 Requirements for Fund Balance and Governmental Fund Type Reporting." Commissioner Berumen seconded the motion, which passed by a vote of 3 to 0.

### **PUBLIC HEARING - Resolution 23-124, Adopting the Gilpin County Annual Budget, Fiscal Year 2024.**

Chair Mornis opened the public hearing at 9:10 a.m., and noted that this is a continuance of a public hearing from December 12, 2023. Joe Allaire, Finance Director, presented the resolution for the 2024 budget. He first thanked all of those involved in the process of creating the budget. He noted that every line item was examined, and feedback from staff and residents was taken into account. The proposed budget is a balanced and conservative budget that hits the targets of \$20 million in reserves and \$4 million for emergency funds. He further noted some minor revisions made since the budget was released, but there were no changes to the bottom line. There was further discussion regarding the Full-Time Equivalent (FTE) Summary and New Positions Summary, and clarified that the Summaries capture



any net shifts in positions from the beginning of 2023 to the beginning of 2024, as part of the budget. The Board thanked Director Allaire for his hard work and guidance through the budget process. Chair Mornis asked for a motion. Commissioner Berumen moved to adopt Resolution 23-124, "Approving a Resolution Summarizing Expenditures and Revenues for Each Fund and Adopting a Budget for Gilpin County, Colorado, for the Calendar Year Beginning on the First Day of January, 2024, and Ending on the Last Day of December 2024." Commissioner Hollingsworth seconded the motion, which passed by a vote of 2 to 1. Chair Mornis being the opposing vote. Chair Mornis closed the public hearing at 9:29 a.m.

Chair Mornis announced the upcoming meetings where two or more Commissioners may be present: January 4, 2024, the reunification tour at the Community Center and the next Board of County Commissioners regular meeting to be held on January 9, 2024.

**Public or Press Comment.**

Kathleen Balfour, 392 Tchaikovsky Road, spoke regarding the letter presented by Sahari McCormick, Clerk & Recorder last week and her shared views of the election process as an election judge. Michael Morton, 60 Badger Road, expressed his views regarding the Community Center hours of operation. Donna Okray Parman, 529 High Point Circle, expressed her views regarding the budget and the Community Center. Jeremy Fey, 202 West 6th High Street, requested an update on housing, voicing that Central City is ready to move forward with a Housing Authority. He also requested some support with pending new casino applications with the Division of Gaming. With no further public comments in-person nor online, Chair Mornis closed the meeting to public comment.

**Adjourn.**

Commissioner Berumen moved to adjourn the meeting as the Board of County Commissioners. Commissioner Hollingsworth seconded the motion, which passed by a vote of 3 to 0.

There being no further public business to come before the Board of County Commissioners, they adjourned at 9:47 a.m.

Approved this 9<sup>th</sup> day of January, 2024.

*A signed and recorded copy of these minutes are available through the Clerk & Recorder's Office.*