



DATE: August 19, 2021

TO: Board of County Commissioners

FROM: Todd Weaver, Finance Director

SUBJECT: **Adoption of Supplemental Budget Resolution for the Second Quarter 2021**

The purpose of this public hearing is to approve the supplemental appropriation resolution recommended by the Executive Budget Committee and reviewed by the Board of County Commissioners at the study session on August 9, 2021. The supplemental appropriation resolution is attached to this Board Summary Report.

BACKGROUND

The resolution included in the attached document reflects the supplemental appropriation requests recommended by the Executive Budget Committee and presented to the Board at a study session on August 9th related to the 2021 budgets. The Board gave direction to staff to bring these requests forward to public hearing on August 31st for formal adoption.

There are several departments and offices that by the end of the second quarter of 2021 have identified areas or issues requiring modifications to their budgets and have submitted these needs as supplemental appropriation requests. There are a total of 19 supplemental requests. Included in these is a request to transfer 1.00 FTE and \$24,522 from General Fund, Open Spaces to the General Fund, Communications & Administrative Services Department. The Coroner’s Office is requesting to transfer \$25,000 from the unappropriated balance of the General Fund for additional temporary salaries due to increase in caseload and staff shortages. The Public Works & Development Department is asking to recognize \$200,000 for additional revenue received this year and appropriate \$166,000 in the General Fund to cover a variety of additional Building Division costs incurred due to the increased workload. There is a request to reduce the General Fund, Sheriff’s Office appropriation by \$83,264 for credits given to City of Centennial for positions that were not immediately filled at the beginning of 2021. There is also a request from the County Attorney’s Office to transfer \$550,000 from the unappropriated balance of the General Fund and transfer to the Self Insurance Liability Fund to cover the additional cost of claims throughout 2021.

The 2nd Quarter supplemental appropriation resolutions also contain resolutions that recognize additional revenue and appropriate the same amount for grants and other new revenue. Included are requests to recognize and appropriate \$302,297 in the Grant Fund, Sheriff’s Office for the JPPS Pre-

Sentence Coordinator (PSC) Grant, LBSS Competency Enhancement (CE) Grant, and the 2020-21 Crime Lab Coverdell Grant. The Sheriff's Office is also requesting to recognize and appropriate \$2,731,273 in the Homeland Security Fund for unspent funds from prior year grants. There is a request from Open Spaces to recognize and appropriate \$348,400 in the Cash-in-Lieu Fund for revenue received from developers in 2021. There is also a request from Public Works & Development to recognize and appropriate \$10,372,316 in the Infrastructure Fund for various road projects.

The attached resolution contains the detail of these and all the other supplemental requests for the 2nd Quarter of 2021 that have not been discussed above.

The Finance Department will attend the August 31st public hearing to address any questions or concerns regarding the above supplemental appropriation requests.

DISCUSSION

The supplemental appropriation requests were discussed at the August 9th study session and were reviewed by the Executive Budget Committee prior to that meeting. A discussion, if any, is to be determined by the Board during the public hearing.

FISCAL IMPACT

The fiscal impact is equivalent to the net amount of each of the supplemental appropriation requests that are approved by the Board of County Commissioners.

ALTERNATIVES

Alternatively, a decision could be made that none of the 2021 budget supplemental appropriation resolutions should be adopted at this time.

STAFF RECOMMENDATIONS

Staff will review the recommendations of the Executive Budget Committee and Board of County Commissioners regarding supplemental appropriation requests that were reviewed during a study session on August 9th.

REVIEWED BY:

Todd Weaver, Finance Director
Ron Carl, County Attorney

2nd Quarter Budget Review

Summary of Proposed Budget Adjustments

	Fund	Revenue Amount	Expense Amount	FTEs
<u>2021</u>				
DISCUSSION NEEDED				
General Fund		\$ 250,712	\$ 579,616	-
ALEA Fund		17,200	(29,108)	-
Central Services Fund		35,991	69,265	-
Commissary Fund		327	327	
Infrastructure Fund		13,044	-	-
Open Space Sales Tax Fund		3,236	3,236	
Road & Bridge Fund		8,548	8,548	
Self Insurance Liability Fund		550,000	550,000	-
TOTAL Discussion Needed		\$ 879,058	\$ 1,181,884	-
 NEW REVENUE/BUDGET CLEANUP				
General Fund		57,002	57,002	-
Cash-in-Lieu Fund		348,400	348,400	-
Grant Fund		(1,966,416)	(1,966,416)	-
Homeland Security Fund		2,731,273	2,731,273	
Infrastructure Fund		10,372,316	10,372,316	-
TOTAL New Revenue/Budget Cleanup		\$ 11,542,575	\$ 11,542,575	-

ARAPAHOE COUNTY
NOTICE OF PUBLIC HEARING
PROPOSED BUDGET AMENDMENTS

NOTICE IS HEREBY GIVEN that on Tuesday, August 31, 2021 at 9:30 a.m., or as soon thereafter as the calendar of the Board of County Commissioners permits, in the East Hearing Room of the County Administration Building, 5334 South Prince Street, Littleton, Colorado, the Board of County Commissioners of Arapahoe County will meet to consider the following proposed budget resolutions (NOTE: Due to the ongoing COVID19 emergency the hearing may be conducted through remote access – please check the August 31, 2021 public meeting agenda at <https://arapahoe.legistar.com/Calendar.aspx> for specific information on how to attend and participate. The agenda will typically be posted by the Friday afternoon preceding the hearing):

RESOLUTION:

WHEREAS, the Board of County Commissioners adopted the 2021 Annual Budget pursuant to Statute; and

WHEREAS, the Board of County Commissioners will consider the following budget amendments to the 2021 budget; and

WHEREAS, this matter has been published pursuant to Section 29-1-109, C.R.S., as required by law.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Arapahoe County to amend the adopted 2021 Annual Budget as follows:

- a. Transfer \$24,522 from General Fund, Open Spaces and appropriate in General Fund, Communications & Administrative Services and decrease the headcount by 1.00 FTE in the General Fund, Open Spaces and increase the headcount by 1.00 FTE in General Fund, Communications & Administrative Services to transfer a vacant position.
- b. Transfer \$25,000 from the unappropriated balance of the General Fund and appropriate in the Coroner's Office, General Fund for additional temporary salaries due to increase in caseload and staff shortages.
- c. Recognize \$200,000 and appropriate \$166,000 in General Fund, Public Works & Development for additional building fee revenue received and to cover a variety of additional Building Division costs due to increased workload.
- d. Transfer \$10,000 from Forfeiture Fund, Sheriff's Office and recognize and appropriate the same in General Fund, Sheriff's Office to finalize the payments for the Sheriff's Office Memorial Garden.
- e. Reduce revenue and appropriation by \$83,264 in the General Fund, Sheriff's Office to match the credits given to the City of Centennial for positions that were not immediately filled at the beginning of 2021.
- f. Reduce the appropriation by \$261,967 in the General Fund, Sheriff's Office and by \$29,108 in the Law Enforcement Authority Fund and then transfer \$49,450 from the Central Services Fund, Sheriff's Office and recognize and appropriate \$17,200 in the Law Enforcement Authority Fund and \$32,250 in the General Fund, Sheriff's Office to return and adjust funds budgeted for the Body Worn Camera Project.

- g. Transfer \$32,791 from General Fund, Sheriff's Office and recognize \$32,791 and appropriate \$66,065 in Central Services, Sheriff's Office to purchase and upfit a negotiator van.
- h. Transfer \$3,200 from General Fund, Sheriff's Office and recognize and appropriate the same in Central Services Sheriff's Office for upfitting a patrol vehicle.
- i. Recognize \$13,044 in Infrastructure Fund, Public Works & Development for reimbursement received from the intergovernmental agreement with SPIMD.
- j. Transfer \$550,000 from the unappropriated balance of the General Fund, Administrative Services and transfer to the Self Insurance Liability Fund, County Attorney's Office and recognize and appropriate the same to cover the additional cost of claims throughout 2021.
- k. Transfer \$103,837 from Grant Fund, Administrative Services and recognize and appropriate \$91,726 in General Fund, Administrative Services, \$8,548 in Road & Bridge Fund, Public Works & Development, \$327 in Commissary Fund, Sheriff's Office, and \$3,236 in Open Space Sales Tax Fund, Open Spaces for reimbursement of COVID-related leaves from the County's decision to extend FFCRA-like provisions.
- l. Recognize and appropriate \$23,873 in General Fund, District Attorney's Office for the FY21 Gray & Black Market Marijuana Enforcement Grant.
- m. Recognize and appropriate \$6,038 in General Fund, Public Works & Development for revenue received from Open Spaces for capital project management.
- n. Recognize and appropriate \$27,091 in General Fund, Sheriff's Office for a donation received for K-9 Roman vet bills
- o. Recognize and appropriate \$348,400 in the Cash-in-Lieu Fund, Open Spaces for revenue received from developers in 2021.
- p. Reduce the revenue and appropriation for the Emergency Rental Assistance 2 (ERA2) grant funds by \$2,268,713.
- q. Recognize and appropriate \$302,297 in Grant Fund, Sheriff's Office for JBBS Pre-Sentence Coordinator (PSC) Grant, JBSS Competency Enhancement (CE) Grant, and the 2020-21 Crime Lab Coverdell Grant.
- r. Recognize and appropriate \$10,372,316 in the Infrastructure Fund, Public Works & Development for various road projects.
- s. Recognize and appropriate \$2,731,273 in Homeland Security Fund, Sheriff's Office for unspent funds from prior year grants.

BE IT FURTHER RESOLVED that the Budget Officer shall file a certified copy of this Resolution with the Division of Local Government and with the affected spending agencies.