



ARAPAHOE COUNTY

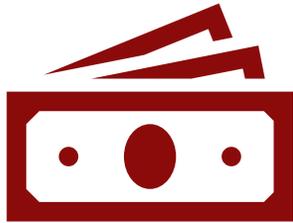
2024
Reappropriation

BOCC STUDY SESSION

MARCH 11TH, 2024



Overview of Policy/Process



The reappropriation process reauthorizes spending from the prior fiscal year to the current fiscal year for the same intended purpose.



Examples include:

Amounts previously appropriated and encumbered by purchase orders

Unspent balances of ongoing capital projects

Unspent balances of prior year grants that are not on a reimbursement basis

Unappropriated balance of certain funds when appropriate



Overview of Policy/Process

Reappropriated amounts cannot exceed the unspent budget of the department, elected office, or project

The reappropriation of the entire unspent balance of certain funds is due to:

- A restricted or specific use of the funds
 - e.g. Open Space Fund, Electronic Filing Technology Fund
- Spending is controlled by a separate process
 - e.g. Forfeited Property Fund or Cash-in-Lieu Fund



Overview of Policy/Process

Funds whose entire fund balance is reappropriated:

- Cash-In-Lieu Fund
- Communication Network System Replacement Fund
- Conservation Trust Fund
- Developmental Disability Fund
- Electronic Filing Technology Fund
- Forfeited Property Fund
- Open Space Sales and Use Tax Fund (by allocation area)
- Arapahoe County Fair Fund
- Sheriff's Commissary Fund



Overview of Policy/Process

Funds whose capital construction portion is reappropriated:

- Arapahoe County Recreation District Fund
- Arapahoe County Water & Wastewater PID
- Capital Expenditure Fund
- Infrastructure Fund

The reappropriation process is enumerated in the BOCC Financial Policy 3.4



Overview of Policy/Process

Reappropriation Process:

- **End of 2023:** Departments and elected offices close purchase orders that are no longer needed
- **Mid-January 2024:** Departments and elected offices determine which open purchase orders to roll forward into budget year 2024
- **End of January 2024:** Purchase orders rolled
- **February 2024:** Departments and elected offices review remaining purchase orders and projects to determine which require a reappropriation of the 2023 budget
- **March 2024:** Requests are reviewed by the BOCC for review and approval at a public hearing



2024 Reappropriations

2023 Budget vs. Actual Expenditures by Category for General Fund

Commitment Item	Budget	YTD Actuals	Avail. Funds	% Expended
Salaries	\$ 122,783,624	\$ 121,417,791	\$ 1,365,833	98.89%
Employee Benefits	33,593,233	32,688,303	904,930	97.31%
Supplies	8,278,693	9,023,582	(744,889)	109.00%
Services and Other	63,644,464	62,127,953	1,516,511	97.62%
Community Programs	739,822	53,918	685,904	7.29%
Capital Outlay	1,362,992	887,518	475,474	65.12%
Central Services	3,350,116	3,332,039	18,077	99.46%
Transfer Out	16,890,950	16,890,950	-	100.00%
Grand Total	\$ 250,643,894	\$ 246,422,054	\$ 4,221,840	98.32%



2024 Reappropriations-General Fund

General Fund Reappropriation Requests				
Elected Office or Department	2023	2024	Variance	
Administrative Services	\$ 1,457,817	\$ 908,177	\$ (549,640)	
Clerk & Recorder's Office	3,232	27,640	24,408	
Commissioners' Office	10,000	21,875	11,875	
Coroner's Office	-	6,828	6,828	
County Attorney	62,319	66,648	4,329	
District Attorney	-	24,095	24,095	
Finance	25,000	55,680	30,680	
Facilities & Fleet Management	-	23,917	23,917	
Human Resources	27,202	55,891	28,689	
Information Technology	279,827	822,389	542,562	
Open Spaces	94,655	110,057	15,402	
Public Works & Development	874,798	934,227	59,429	
Sheriff's Office	862,402	256,715	(605,687)	
General Fund Total	\$ 3,697,252	\$ 3,314,139	\$ (383,113)	



Key Items - General Fund

Administrative Services:

- Carry-forward of strategic planning efforts - \$306,605
- Carry-forward of the Stadium District Youth Funds - \$601,572

Information Technology:

- ARPA funded Fiber Connectivity project - \$345,500
- File Migration Project - \$194,395

Public Works:

- ARPA funded Fiber Master Plan project - \$400,000
- Tempe Roundabout Construction Management - \$144,054
- Iliff Avenue Corridor Construction Management - \$115,384
- Eastern County Water Study - \$110,408

Sheriff's Office:

- Booking Fees - \$256,715



2024 Reappropriations-Other Funds

Reappropriation Requests for Other Funds			
Fund	2023	2024	Variance
Social Services	\$ 204,974	\$ 2,442,759	\$ 2,237,785
Electronic Filing Technology Fund*	160,042	7,188	(152,854)
Cash in Lieu Fund*	1,268,525	1,944,400	675,875
Road and Bridge Fund	-	89,535	89,535
Conservation Trust Fund*	2,266,826	2,796,443	529,617
Communication Network Replacement Fund*	144,943	255,705	110,762
Sheriff's Commissary Fund*	1,579,664	2,028,900	449,236
Forfeited Property Fund*	130,003	75,344	(54,659)
Grant Fund	45,287	-	(45,287)
Open Space Sales and Use Tax Fund*	48,878,581	51,758,744	2,880,163
Building Maintenance Fund	392,775	230,546	(162,229)
Arapahoe County Fair Fund*	102,792	75,006	(27,786)
Capital Expenditure Fund	5,135,499	44,179,196	39,043,697
Infrastructure Fund	22,343,747	26,551,818	4,208,071
Central Services Fund	5,177,104	7,182,413	2,005,309
Self Insurance Dental Fund	12,954	-	(12,954)
Other Funds Total	\$ 87,843,716	\$ 139,617,997	\$ 51,774,280

**Entire fund balance to be reappropriated*



Key Items - Other Funds

Reappropriation requests for the Central Services Fund consist of multiple departments/offices

		Central Services Fund		
		Elected Office or Department	Requested	
<ul style="list-style-type: none"> • Computer Hardware <ul style="list-style-type: none"> • Information Technology - \$507,356 • Equipment <ul style="list-style-type: none"> • Clerk & Recorder's Office - \$2,989,887 • Coroner's Office - \$7,850 • Public Works & Development - \$1,707,537 • Sheriff's Office - \$22,511 • Vehicles <ul style="list-style-type: none"> • Community Resources - \$45,287 • Open Spaces - \$715,198 • Public Works & Development - \$76,547 • Sheriff's Office - \$1,110,240 		Clerk & Recorder	2,989,887	
			Community Resources	45,287
			Coroner's Office	7,850
			Public Works & Development	1,784,084
			Open Space	715,198
			Information Technology	507,356
			Sheriff's Office	1,132,751
			Total All Funds	\$ 7,182,413



Key Items - Other Funds

A couple projects by fund

Building Maintenance Fund:

- Justice Center Courthouses 1 & 2 Operating Maint. & Safety Upgrades - \$92,277
- Fire Alarm Control Panels conversion - \$60,000

Electronic Filing Technology Fund:

- Completion of the Digitization Indexing of Historic Records - \$109,892

Open Space Sales Tax Fund :

- Reynolds Landing - \$3,900,000
- Lone Tree Creek Trail Construction - \$1,711,409
- Bates Logan Park - \$1,100,000

Social Services Fund:

- Parenting Time Space Expansion project - \$2,310,729
- HS Connects Audit (HS Share)- \$97,500



2024 Reappropriations-Capital Project

Capital Expenditure Fund Reappropriation Requests

Project	Amount
Detention Medical Expansion	34,486,992
Centrepont Rooftop Unit Replacement	2,808,780
Admin I Cooling Tower	2,119,992
Det. Center Infrastructure Improvements	954,660
Sheriff's Office Headquarter Lrg. Roof Top Unit Rplc	914,184
Restrictive Housing - HB21-1211	527,993
Admin I Elevators	340,535
ACSO HQ Data Center Rooftop AC Unit	303,515
Warehouse Standby Generator	301,544
ACJC CH Misc Maint	264,287
Other Capital Projects	1,156,714
Ongoing Capital Projects Total	\$ 44,179,196



Infrastructure Fund

Fund contains several large roadway capital improvement projects

Funds from the federal government and other government partners make up a large portion of the funding

- Inverness Bike Path
- Dry Creek Operations Improvement
- Iliff Avenue Corridor

Additional supplementals included in the resolution to recognize anticipated revenue along with the appropriations to complete the work

- \$14,052,914 in revenue
- \$13,980,344 in expenditures

The amounts above are in addition to the \$26.6 million being reappropriated from prior year funds



Next Steps

- Review and revise prior figures based on any changes since preparation of Board Summary Report
- Present completed reappropriation resolution to BOCC for approval at the public hearing on March 26th
- Upon approval, post appropriations to the 2024 budgets of departments and elected offices for spending
- Would increase General Fund budget from \$246.7million to \$250.0 million based on EBC recommendations



Policy Reserves

Additional request included in resolution at the Public Hearing on March 26th to adopt the policy reserves for the following funds:

- General Fund: \$26.1 million
- Social Services Fund: \$2.9 million
- Road & Bridge Fund: \$3.2 million
- ALEA Fund: \$2.0 million
- Recreation District: \$48,408 for the mandatory TABOR reserve

These include the TABOR reserve (if applicable) and accrued sick and vacation liability

Financial reserves are enumerated in Financial Policy 2.1



Additional Supplementals

- Adjust salary and benefits budgets \$91,812 in General Fund
 - bring employees to the minimum of the salary ranges (from 4.4% range movement approved in 2024 adopted budget)
 - HomeThrive and Employee Assistance Program (EAP)
- Administrative Services funds for strategic planning
 - Steadman Group reimbursement from Region 9 opioid funds \$77,150
 - CGL District Attorney Transition Report reimbursement from the State \$93,000
 - Reimbursement from the local Assistance and Tribal Consistency Fund (LATCF)
- American Rescue Plan Act (ARPA) remaining balance \$34,451,888
- Emergency Rental Assistance (ERA) remaining balance \$3,474,425
- DA transition from ARPA funds that are being transferred from the Grant Fund \$2.5 million
- Adjust the Information Technology budget by \$60,000, in the General Fund, to account for overage caused by new accounting treatment of software



2024 Reappropriations

- Questions?
- Can the reappropriation requests be brought forward to the public hearing scheduled for March 26th ?

- Thank you!