



Board Summary Report

File #: 25-127

Agenda Date: 2/25/2025

Agenda #: 7.a.

To: Board of County Commissioners

Through: Todd Weaver, Director, Finance Department

Prepared By:

Leanna Quint, Sr. Budget Analyst, Finance Department

Presenter: Leanna Quint, Sr. Budget Analyst, Finance Department

Subject:

Adoption of Supplemental Budget Resolution for the Fourth Quarter 2024

Purpose and Request:

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 February 4, 2025. The supplemental appropriation resolution is attached.

Background and Discussion: 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 February 4, 2025, related to the 2024 and 2025 budgets. The Board gave direction to staff to bring these requests forward to public hearing on February 25, 2025, for formal adoption.

There are several departments and offices that by the end of the fourth quarter of 2024 that have identified areas or issues requiring modifications to their budgets and have submitted these needs as supplemental appropriation requests. There are a total of 38 supplemental requests impacting 2024 and 2025 budgets. Included in these for the 2024 requests are transferring \$2,200,000 from the unappropriated balance o the General Fund, Administrative Services to the Self-Insurance Liability Fund, County Attorney to cover the Incurred But Not Reported (IBNR) adjustment, transfer \$635,394 from the unappropriated balance of the Central Services Fund, Information technology for the purchase of four assets related to the on-premises server storage for the Google Cloud project, recognize \$6,411,192 in the General Fund, Administrative Services for the state grant related to SB22-238, and recognize \$3,850,393 in the Open Space Sales Tax Fund, Open Spaces for revenue received

from various project partnerships.

Following are some of the supplemental requests impacting the 2025 budget. Included in these is the request to transfer \$6,636,095 from the unappropriated balance of the General Fund, Administrative services for the one-time costs of former ARPA projects following the reimbursement of revenue loss funds at the third quarter budget review, transfer \$2,587,864 from the unappropriated balance of the General fund, Administrative Services for the remaining county funds for the costs related to the transition of the District Attorney's Office including legal, insurance, and technology costs. There are also requests to recognize \$1,680,111 in the General Fund, Sheriff's Office for the revenue to reflect the final Centennial IGA, recognize \$456,452 and appropriate \$519,807 and increase the headcount by 8.00 FTE in the Social Services Fund, Human Services for additional positions in the Community and Child Support Services Division, and recognize and appropriate \$2,067,000 in the Grant Fund, Administrative Services for the balance of the remaining ARPA funding for the Ridgeview campus project and a prepaid item for ERA 2.

The attached resolution contains the detail of these and all the other supplemental requests for the fourth quarter of 2024 that have not been discussed above.

The supplemental appropriation requests were discussed at the February 4, 2025, 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. The Finance Department will attend the February 25, 2025, public hearing to address any questions or concerns regarding the above supplemental appropriation requests.

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 2024 and 2025 budget supplemental appropriation resolutions should be adopted at this time.

Alignment with Strategic Plan:

- Be fiscally sustainable
- Provide essential and mandated service
- Be community focused

Staff Recommendation: 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 February 4, 2025.

Concurrence: N/A

Suggestion Motion(s): Attached is a copy of any recommended motion.

Resolution: Attached is a copy of the draft resolution.