



**ARAPAHOE COUNTY**

# 4th Quarter Supplemental Requests

BOCC Public Hearing

February 25, 2025

# Supplemental Requests

## **2024 - Discussion Needed**

- **General Fund: Administrative Services, \$2,200,000** *(Transfer)*
  - Transfer \$2,200,000 from the unappropriated balance of the General Fund, Administrative Services to the Self-Insurance Liability Fund, County Attorney to cover the Incurred But Not Reported (IBNR) adjustment.
- **Self-Insurance Liability Fund: County Attorney, \$70,312** *(Transfer)*
  - Transfer \$70,312 from the Self-Insurance Liability Fund, County Attorney to the Central Services Fund, Sheriff's Office for replacement of two totaled patrol vehicles.
- **Worker's Compensation Fund: County Attorney, \$300,000**
  - Appropriate \$300,000 from the balance of the Worker's Compensation Fund, County Attorney to cover the Incurred But Not Reported (IBNR) adjustment.
- **Central Services Fund: Information Technology, \$635,394**
  - Appropriate \$635,394 from 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.

# Supplemental Requests

- **Central Services Fund: Open Spaces, \$32,158**
  - Appropriate \$32,158 from the balance of the Central Services Fund, Open Spaces to purchase higher end chairs for county events held at the Fairgrounds.
- **Open Space Sales Tax Fund: Open Spaces, \$17,396 (Transfer)**
  - Transfer \$17,396 from the Open Space Sales Tax Fund, Open Spaces and appropriate \$64,201 in the Central Services Fund, Open Spaces to replace chairs and tables at the Fairgrounds.
- **Open Space Sales Tax Fund: Open Spaces, \$63,151 (Transfer)**
  - Transfer \$63,151 from the Open Space Sales Tax Fund, Open Spaces and recognize and appropriate the same in the Central Services Fund, Open Spaces to purchase a new Turf GPS Painter.
- **Arapahoe County Recreation District Fund: Open Spaces, \$500,000 (Transfer)**
  - Transfer \$500,000 from the Recreation District Fund, Open Spaces to the Open Space Sales Tax Fund, Open Spaces to cover the Rec District portion of the Dove Valley Regional Park project.

# Supplemental Requests

## 2024 – New Revenue/Budget Cleanup

- **General Fund: Administrative Services, (\$1,857,872)**
  - Reduce the revenue by \$2,500,000 and appropriation by \$1,857,872 to remove a duplicate ARPA transfer that was done at the Q1 and Q3 budget review.
- **General Fund: Administrative Services, \$6,411,192**
  - Recognize \$6,411,192 in the General Fund for a state grant related to SB 22-238
- **General Fund: Human Resources, \$23,040**
  - Recognize and appropriate \$23,040 in the General Fund, Human Resources for the 2024 Kaiser Incentive payment.
- **General Fund: Sheriff's Office, \$20,309**
  - Recognize and appropriate \$20,309 in the General Fund, Sheriff's Office for revenue received from South Metro Fire IGA for Body Worn Cameras.

# Supplemental Requests

- **General Fund: Sheriff's Office, \$21,000**
  - Recognize and appropriate \$21,000 in the General Fund, Sheriff's Office for revenue received from Summit County for academy attendees.
- **Road & Bridge Fund: Public Works & Development, (\$372,874)**
  - Reduce the revenue and appropriation by \$372,874 to remove a duplicate ARPA transfer that was done at the Q3 budget review.
- **Road & Bridge Fund: Public Works & Development, \$230,880**
  - Recognize and appropriate \$230,880 in the Road & Bridge Fund, Public Works & Development for revenue received from Western Midstream for the Mitchell Project.
- **Road & Bridge Fund: Public Works & Development, \$47,705**
  - Recognize and appropriate \$47,705 in the Road & Bridge Fund, Public Works & Development for reimbursement for the Centennial Airport IGA.
- **Public Health Fund: Public Health, \$203,000**
  - Recognize and appropriate \$203,000 for additional revenue that has been received for the opioid settlement in 2024.

# Supplemental Requests

- **Developmental Disability Fund: Administrative Services, \$502,839**
  - Recognize and appropriate \$502,839 in the Developmental Disability Fund, Administrative Services for a state grant related to SB22-238.
  
- **Open Space Sales Tax Fund: Open Spaces, \$3,850,393**
  - Recognize \$3,850,393 in the Open Space Sales Tax Fund, Open Spaces for revenue received from various partners on projects.
    - \$595,393 from Denver to refund the amount needed for the Highline Canal/Mississippi Underpass project
    - \$250,000 from City of Centennial for reimbursement on the HPT Bridge grant
    - \$2,000,000 from City of Centennial for reimbursement for the Dove Valley Regional Park Project
    - \$1,005,000 for the GOCO Grant for the HPT Bridge Project
  
- **Grant Fund: Clerk & Recorder's Office, \$145,748**
  - Recognize and appropriate \$145,748 in the Grant Fund, Clerk & Recorder's Office for grant funding from the Election Judge Pay Grant and Security Improvement Grant.

# Supplemental Requests

- **Homeland Security Fund: Sheriff's Office, \$510,000**

- Appropriate \$510,000 in the Homeland Security Fund to more accurately reflect the portion of the grant that would be expended in 2024.

- **Employee Flex Benefit Fund, Human Resources, \$236,262**

- Recognize and appropriate \$236,262 in the Employee Flex Benefit Fund, Human Resources in additional revenue that has been received to cover claims.

- **Self Insurance Dental Fund: Human Resources, \$332,855**

- Recognize and appropriate \$332,855 in the Self Insurance Dental Fund, Human Resources for additional revenue that has been received to cover claims.

- **Social Services Fund: Human Services, \$0**

- Requesting an asset number for a plotter printer that was purchased with existing funding and received in November. Purchased for \$6,209.

- **Infrastructure Fund: Public Works & Development, \$206,575**

- Recognize and appropriate \$206,575 in the Infrastructure Fund, Public Works & Development for revenue received for regional transportation improvement fees and rural transportation impact fees.

# Supplemental Requests

- **Infrastructure Fund: Public Works & Development, \$610,419**

- Recognize and appropriate \$610,419 in the Infrastructure Fund, Public Works & Development for revenue received for various projects.
  - \$496,000 for the Dry Creek Ops IGA
  - \$4,651 in developer contributions for the drainage master planning fee for Circle K at Manila Road & I-70
  - \$47,024 refund for Iliff Ave Operational Improvement Project
  - 62,744 in developer contributions for Heritage Christian Center

- **Infrastructure Fund: Public Works & Development, (\$752,688)**

- Reduce the revenue \$696,688 and appropriation by \$752,688 in the Infrastructure Fund, Public Works & Development on various projects
  - \$696,688 for the Dry Creek On-Ramp project that has now been completed and is being closed out. Will be receiving no additional funds.
  - \$56,000 for the Transit & Micromobility Reduction due to budget being added at both reappropriation and Q1.

# Supplemental Requests

## 2025 - Discussion Needed

- **General Fund: Administrative Services, \$6,636,095**
  - Appropriate \$6,636,095 in the General Fund, Administrative Services for the one-time costs of former ARPA projects following the reimbursement of revenue loss funds at the Q3 review.
- **General Fund: Clerk & Recorder's Office, \$99,726; 2.00 FTE**
  - Recognize \$120,000 and appropriate \$99,726 and increase the headcount by 2.00 FTE in the General Fund, Clerk & Recorder's Office to offer passport services at the Aurora Branch.
- **General Fund: District Attorney's Office, 0.75 FTE**
  - 2 prosecutor FTE were reflected as 0.5 FTE each. 1 is a full-time 1.0 FTE and the other is part-time but 0.75 FTE better represents the hours being worked. Request is to true-up the FTE count. No fiscal impact as both positions were fully budgeted.
- **General Fund: Administrative Services, \$2,587,864**
  - Appropriate \$2,587,864 for the remaining county funds for costs related to the transition of the District Attorney's Office including legal, insurance, and technology costs.

# Supplemental Requests

- **General Fund: Human Resources, \$74,237; 1.00 FTE**
  - Recognize and appropriate \$74,237 and increase the headcount by 1.00 FTE in the General Fund, Human Resources for a Retirement Plan Assistant.
- **General Fund: Sheriff's Office, \$1,680,111**
  - Recognize \$1,680,111 in the General Fund, Sheriff's Office for the true-up to the revenue for the Centennial IGA that was not finalized before the 2025 budget was adopted.
- **Central Services Fund: Sheriff's Office, \$163,776**
  - Appropriate \$163,776 in the Central Services Fund, Sheriff's Office to cover the replacement of two patrol vehicles that were totaled in accidents.
- **Central Services Fund: Sheriff's Office, \$50,373**
  - Appropriate \$50,373 in the Central Services Fund, Sheriff's Office to cover the cost of upfitting for six vehicles that were approved in 2022 but were not delivered until 2024 due to supply chain issues and the budget for upfitting was not reappropriated during that time.

# Supplemental Requests

- **Social Services Fund: Human Services, \$519,807; 8.00 FTE**
  - 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.
    - There has been a 15.55% increase in food assistance applications and 21.74% increase in overall public assistance applications. There is also a new Medicaid program, Cover All Coloradoans, that will expand services further.
    - All eight positions will be Program Specialists with an annual cost of \$586,000 for salary and benefits. This would be covered by roughly \$512,000 in revenue for a full year with a County Match of \$74,000.

## 2025 – New Revenue/Budget Cleanup

- **Grant Fund: Administrative Services, \$2,067,000**
  - Recognize and appropriate \$2,067,000 in the Grant Fund to account for the balance of the remaining ARPA funding for the Ridgeview campus project and a prepaid item for ERA 2.

# Supplemental Requests

## Additional changes for 2024 since Study Session

- **Grant Fund: Coroner's Office, \$19,341**
  - Recognize and appropriate \$19,341 in the Grant fund for the CDPHE toxicology grant and the Coverdell grant.

# Supplemental Requests

## 4th Quarter Budget Review

### Summary of Proposed Budget Adjustments

	Revenue	Expense	
Fund	Amount	Amount	FTEs
<b>2024</b>			
<b>DISCUSSION NEEDED</b>			
General Fund	\$ -	\$ 2,200,000	-
Self Insurance Liability Fund	2,200,000	2,200,000	-
Central Services Fund	150,859	865,216	-
Open Space Sales Tax Fund	500,000	500,000	-
Recreation District Fund	-	500,000	-
Worker's Compensation Fund	-	300,000	-
<b>TOTAL Discussion Needed</b>	<b>\$ 2,850,859</b>	<b>\$ 6,565,216</b>	<b>-</b>

### NEW REVENUE/BUDGET CLEANUP

General Fund	\$ 3,975,541	\$ (1,793,523)	-
Road & Bridge Fund	(94,289)	(94,289)	-
Open Space Sales Tax Fund	3,850,393	-	-
Developmental Disabilities Fund	502,839	502,839	-
Grant Fund	165,089	165,089	-
Homeland Security Fund	-	510,000	-
Public Health Fund	203,000	203,000	-
Employee Flex Benefit Fund	236,262	236,262	-
Self Insurance Dental Fund	332,855	332,855	-
Infrastructure Fund	120,306	64,306	-
<b>TOTAL New Revenue/Budget Cleanup</b>	<b>\$ 9,291,996</b>	<b>\$ 126,539</b>	<b>-</b>

## 4th Quarter Budget Review

### Summary of Proposed Budget Adjustments

	Revenue	Expense	
Fund	Amount	Amount	FTEs
<b>2025</b>			
<b>DISCUSSION NEEDED</b>			
General Fund	\$ 1,874,348	\$ 9,397,922	3.75
Social Services Fund	456,452	519,807	8.00
Central Services Fund	-	214,149	-
<b>TOTAL Discussion Needed</b>	<b>\$ 2,330,800</b>	<b>\$10,131,878</b>	<b>11.75</b>

### NEW REVENUE/BUDGET CLEANUP

Grant Fund	2,067,000	2,067,000	-
<b>TOTAL New Revenue/Budget Cleanup</b>	<b>\$ 2,067,000</b>	<b>\$ 2,067,000</b>	<b>-</b>

Thank you

- Are there any questions?