



Board Summary Report

Date: July 27, 2022

To: Board of County Commissioners

From: Todd Weaver, Finance Director

Subject: 2022 Second Quarter Budget and CIP Review

Purpose and Recommendation

The purpose of this study session is to update the Board of County Commissioners (BOCC) on the status of the 2022 budget, to review the fiscal status of Arapahoe County, and identify issues that may soon arise. The supplemental appropriation requests will be review by the Executive Budget Committee to then be recommended for approval by the Board. Supplemental appropriation request will then be presented, and the Board will be asked to review these proposals and decide which should go forward to a public hearing on September 13, 2022. The study session will also provide an update on the status of key Capital Improvement Program projects.

Background

Attached to this Board Summary Report is the Staff Report containing background information on the economy, major fund projections, and the list of requested supplemental appropriations as of the end of the 2nd Quarter, 2022. The first section of the supplemental request materials identifies supplemental appropriation requests that would have a net impact on the 2022 budget that require a Board discussion and decision to move forward. The second section shows supplemental appropriation requests that have a neutral impact on the 2022 budget from an expenditure standpoint and generally involve grant funds or additional revenue.

The 2022 budget was balanced and adopted on December 14, 2021. Since that date, supplemental appropriations, transfers, and reappropriations have been added to the original adopted 2022 budget. This amended budget is the basis for department and elected office projections and supplemental appropriation requests. Throughout the second quarter of 2022, some departments and offices have identified areas or issues requiring modifications to their budgets and have submitted these needs as supplemental appropriation requests. For the 2nd Quarter of 2022, there are a number of supplemental requests that require a discussion and decision by the BOCC as well as a number that are budget neutral and have corresponding revenues to offset expenditures. A full list of all supplemental appropriation requests is included in the attached documentation.

The Executive Budget Committee (EBC) will meet to discuss these requests prior to the August 8th study session. The Finance Department will present the Committee's recommendations to the Board for their review and approval at the study session. Before making decisions on these amendments, the Board of County Commissioners may wish to consider the attached background information on the status of the economy and the current financial status of the County.

Departments and elected offices were asked to provide revenue and expenditure projections based on what they have seen through the end of the 2nd Quarter of the 2022 budget year. These projections help to provide a look at where the County may be financially by the end of fiscal year 2022, and in future budget years based on certain assumptions and consideration of the impacts of the COVID-19 pandemic and its economic impacts. From this information, we have projected the fiscal status and have identified potential revenue and expenditure issues for five major County funds: the General Fund, Social Services Fund, Arapahoe Law Enforcement Authority Fund, Road and Bridge Fund, and the Capital Expenditure Fund.

The Capital Improvement Program project review for the 2nd Quarter of 2022 will encompass updates on key transportation infrastructure projects.

Fiscal Impact

The fiscal impact of this study session will be the sum of the proposed supplemental appropriation requests included in this Board Summary Report that are adopted by the Board of County Commissioners at the public hearing on September 13th, 2022.

Discussion

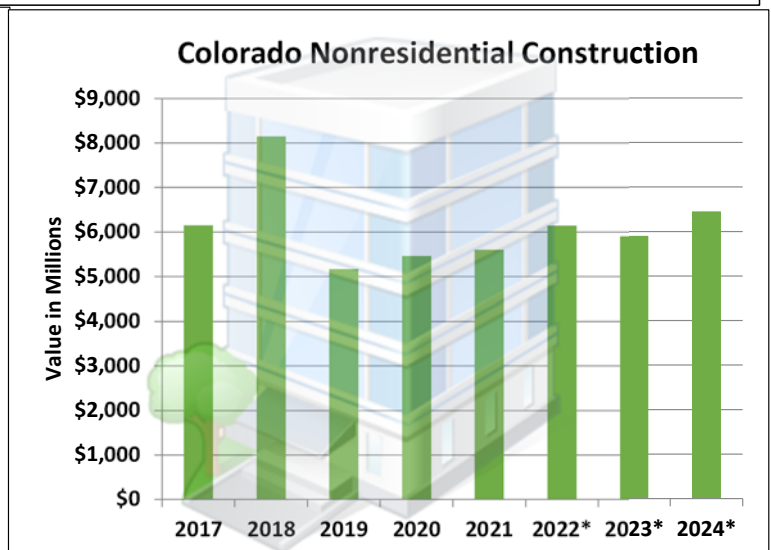
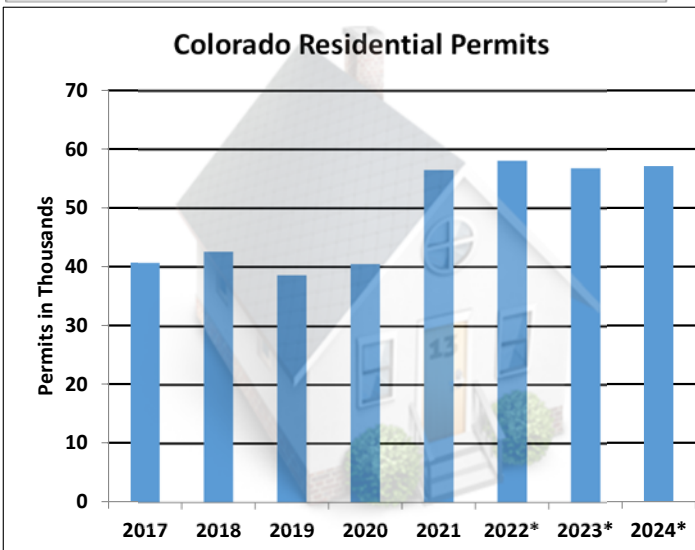
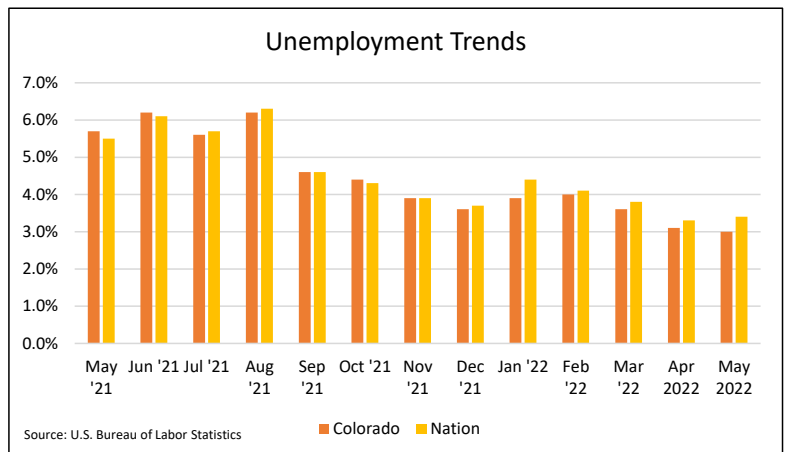
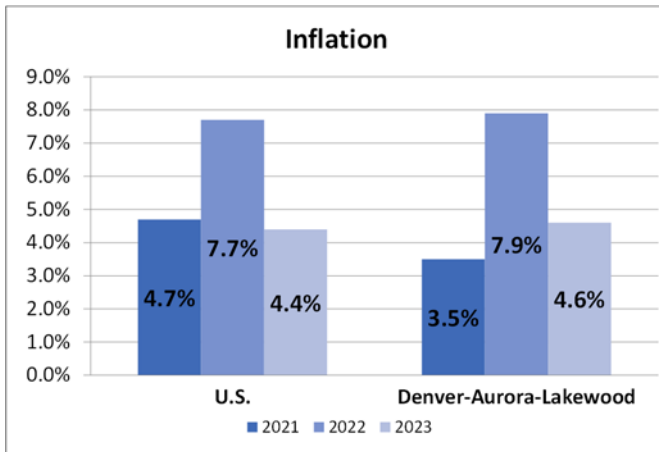
The sections below detail the economic, financial, and budget amendment information for the 2nd Quarter of 2022.

Economic Outlook

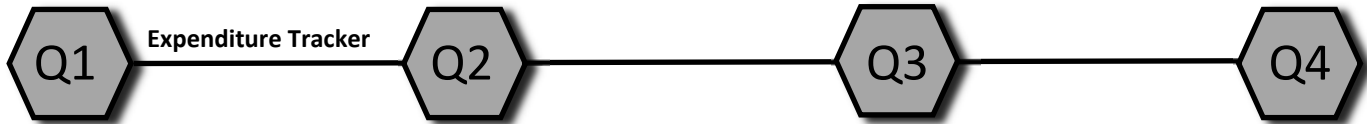
Table I: Economic Indicators - June 2022

Economic Indicator	Area	2020	2021	Forecast		
				2022	2023	2024
Real GDP Growth	National	-3.4%	5.7%	2.4%	2.1%	1.9%
Unemployment Rate	National	8.1%	5.4%	3.6%	340.0%	3.3%
	Colorado	6.9%	5.4%	3.9%	3.1%	2.9%
Personal Income Growth	National	6.5%	7.5%	3.7%	5.5%	4.8%
	Colorado	5.7%	8.3%	4.0%	5.7%	4.9%
Wage and Salary Growth	National	1.3%	9.5%	8.8%	6.3%	4.9%
	Colorado	2.3%	9.7%	9.4%	6.1%	4.8%
Inflation	National	1.2%	4.7%	7.7%	4.4%	3.0%
	Colorado	2.0%	3.5%	7.9%	4.6%	3.1%
Housing Permit Growth	Colorado	4.8%	39.7%	2.7%	-2.2%	6.0%
Nonresidential Building Growth	Colorado	5.7%	2.6%	9.7%	-4.0%	9.3%

Source: Colorado Legislative Council March 2022 Economic & Revenue Forecast



General Fund



\$58,147,671
(26.39%)

\$114,640,238
(50.93%)

Adopted

FTE: 1,383.77

Revenue Budget: \$210,583,432

Expenditure Budget: \$214,910,153

Amended

FTE: 1,391.77

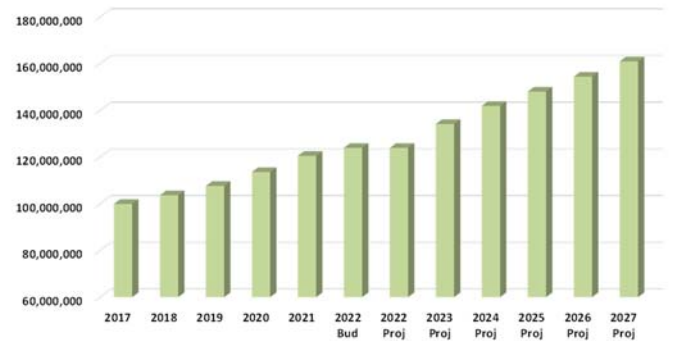
Revenue Budget: \$214,389,187

Expenditure Budget: \$225,077,983

Table 2: General Fund Year-to-Date

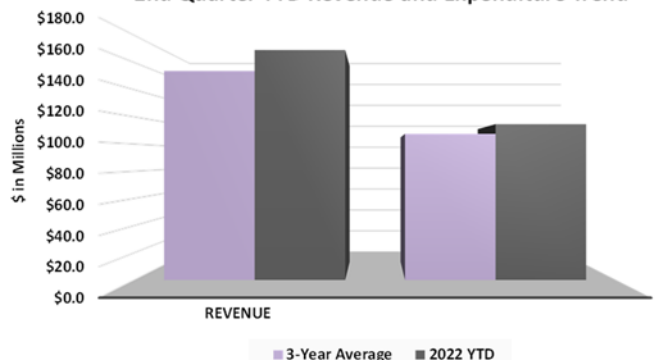
Revenue Category	2022 Budget	2022 YTD Actuals	% of Budget
Taxes	\$ 130.3	\$ 124.2	95.3%
Licenses & Permits	7.5	3.4	0.0%
Intergovernmental	35.2	14.6	41.4%
Charges for Services	27.3	17.8	65.2%
Fines & Forfeits	0.2	0.1	40.9%
Investment Earnings	4.0	3.5	88.2%
Interfund Revenues	3.2	1.7	52.0%
Transfers In	2.7	2.7	0.0%
Miscellaneous	3.9	1.3	33.0%
Total Revenue	\$ 214.4	\$ 169.2	78.9%
Expenditure Category	2022 Budget	2022 YTD Actuals	% of Budget
Salaries	\$ 114.2	\$ 57.2	50.1%
Employee Benefits	31.7	15.7	49.5%
Supplies	7.6	3.2	42.1%
Services & Other	56.1	25.5	45.5%
Community Programs	0.4	0.2	43.3%
Capital Outlay	0.2	0.1	27.4%
Central Services	3.9	1.9	47.7%
Transfers Out	11.0	11.0	100.0%
Total Expenditures	\$ 225.1	\$ 114.7	50.9%

Property Tax Revenue Trend



The increase in property tax projections is driven by current estimates of inflation and increased valuation by the state.

2nd Quarter YTD Revenue and Expenditure Trend

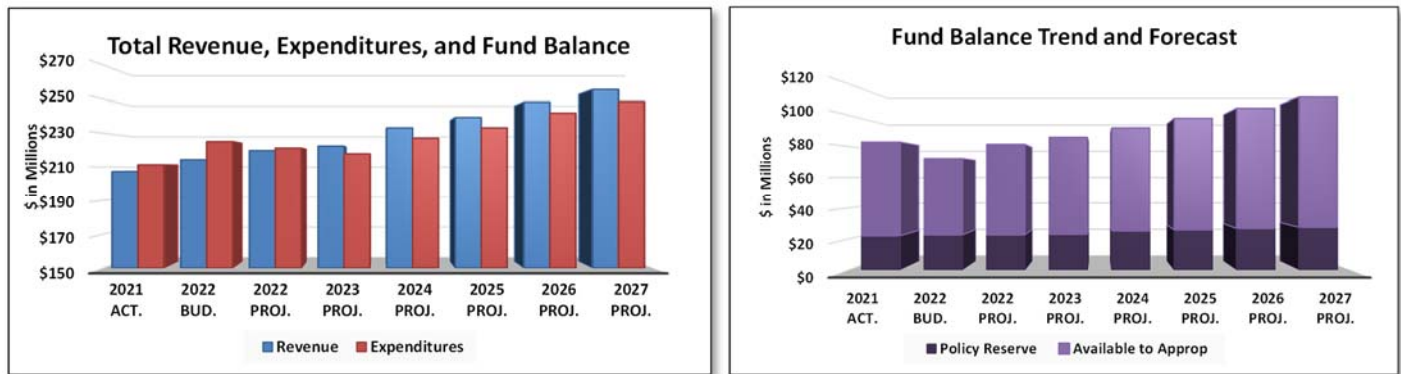


Current Year Outlook

- * Revenue is projected to come in at \$216.0 million, which is \$1.6 million higher than the 2022 amended budget. The Charges for Services category makes up the majority of the variance with approximately \$1.7 million coming from recording and elections charges and \$500,000 coming from plan check fees. Land recording fees are projected to be \$700,000 below budget and RISE revenue is

projected to decrease due to the staffing for the contract being reduced.

- * Expenditures are projected to be \$220.2 million, or \$4.9 million below the amended budget. Salaries and benefits make up \$2.6 million of the variance. The Supplies and Services & Other categories make up \$2.2 million of the remaining variance throughout several departments and offices with the largest amount coming from operating supplies which includes the reserve for the RISE program.



Forecast

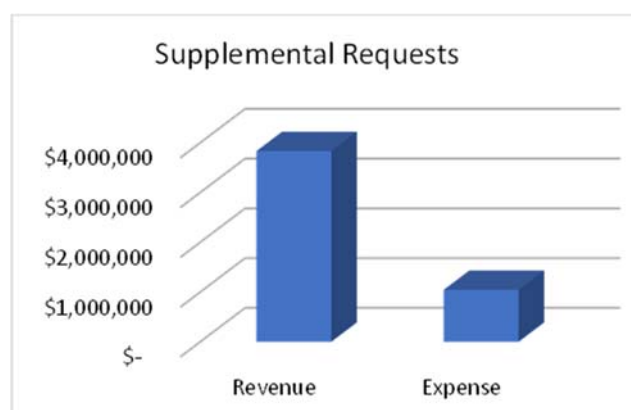
Fund projections show revenue increasing from \$222.4 million to \$255.7 million in the forecast period primarily driven by the current property tax projections. Any variation in the property tax or the economy including a potential recession could have a significant impact on the outlook in the forecast years. Expenditures are projected to increase from \$217.9 million to \$248.5 million in the forecast period primarily driven by increased personnel costs.

The fund balance is projected to increase from \$81.5 million at the end of 2022 to \$111.9 million at the end of 2027. The funds available for appropriation after the board policy reserve would increase from \$63.2 million to \$84.6 million. These amounts do not take into consideration some expected and planned expenses discussed earlier in the staff report such as the planned set aside of funds for the health department/judicial district or an annual transfer to the Capital Expenditure Fund nor the commitment of funding to the Detention Center project approved in late 2021.

Significant Supplementals

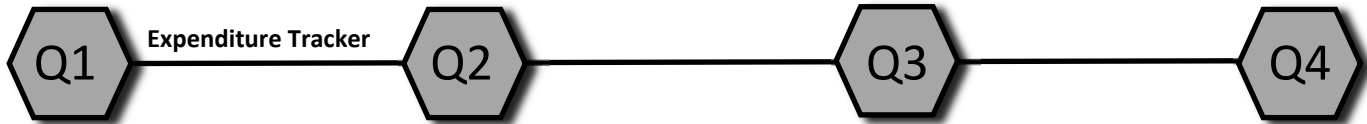
- * Administrative Services - Appropriate \$510,000 from the unspent fund balance for additional tax incentive agreement reimbursements for 2022 and remaining from 2021.
- * Administrative Services - Recognize \$3,500,000 transfer from the excess Social Services Fund balance

- * Commissioners' Office - Appropriate \$73,500 and increase FTE count by 2.0 for Communications Business Partner and Content Specialist for work related to the new Health Department
- * Community Resources - Appropriate \$10,861 and increase the FTE count by 0.25 for the new Division manager of Community Development and Homeless Services and Senior Resources and Veteran Services with changes in the allocations for the Grant Fund and Community Dev. Fund
- * Coroner's Office - Appropriate \$44,600 from fund balance to address salary compression issues
- * County Attorney - Increase FTE count by 1.0 FTE and appropriate \$51,376 for an attorney to assist with increased workload from the formation of the health department, collective bargaining, and handling zoning issues
- * Facilities & Fleet Management - Transfer \$8,802 to Central Services fund to cover the increased price for a Ford Transit van
- * Human Resources - Appropriate \$32,000 and increase the FTE count by 1.0 for an additional recruiter position related to the new health department
- * Information Technology - Recognize and appropriate \$293,143 from the Grant Fund for the implementation of the environmental health and the electronic health records software for the Health Department
- * Public Works & Development - Recognize and appropriate \$20,930 reimbursement from Open Spaces fund for transportation management services
- * Sheriff's Office - Transfer \$30,232 to Central Services Fund for additional upfitting to five vehicles
- * Sheriff's Office - Transfer \$58,983 to the Central Services Fund from Cherry Creek Schools donation to cover the difference between IG rents and the replacement cost of two drones, a new drone, and a new SWAT pole camera



General Fund Projection									
(Dollars in Millions)	Actual	Adopted	Amend.	Project.	Forecast				
	2021	2022	2022	2022	2023	2024	2025	2026	2027
Revenue									
Taxes	128.3	130.3	130.3	129.8	140.0	148.0	154.2	160.8	167.3
Licenses & Permits	8.4	7.5	7.5	7.4	7.2	7.3	7.4	7.5	7.6
Intergovernmental	34.1	34.1	35.2	36.2	35.3	35.9	36.6	37.3	37.9
Charges for Services	30.7	27.3	27.3	29.4	29.1	31.1	30.4	32.0	32.0
Fines & Forfeits	0.3	0.2	0.2	0.1	0.2	0.2	0.2	0.2	0.2
Investment Earnings & Contrib.	(1.7)	4.0	4.0	4.1	4.0	4.0	4.0	4.0	4.0
Interfund Revenues & Rent	3.2	3.2	3.2	3.2	3.2	3.2	3.3	3.3	3.3
Transfers In	0.2	-	2.7	2.7	-	-	-	-	-
Other Financing Sources	3.7	3.9	3.9	3.1	3.4	3.4	3.4	3.4	3.4
Total Revenue	207.3	210.6	214.4	216.0	222.4	233.2	239.3	248.3	255.7
Expenditures									
Salaries	104.0	110.2	114.2	113.1	114.7	120.8	125.1	131.5	136.6
Employee Benefits	29.1	31.6	31.7	30.3	33.0	34.7	36.5	38.5	40.5
Supplies	5.8	6.3	7.6	6.6	6.4	6.9	6.5	6.7	6.4
Services & Other	50.7	53.9	56.1	54.8	54.1	55.0	55.3	55.2	55.1
Community Programs	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4
Capital Outlay	0.2	0.0	0.2	0.3	0.0	0.0	0.0	0.0	0.0
Central Services	3.7	3.9	3.9	3.7	3.8	3.9	3.9	4.0	4.1
Transfers Out	17.5	8.6	11.0	11.0	5.5	5.5	5.5	5.5	5.5
Other Uses/Miscellaneous	0.0	-	-	-	-	-	-	-	-
Total Expenditures	211.3	214.9	225.1	220.2	217.9	227.1	233.2	241.8	248.5
Net of Revenue/Expenditures	(4.0)	(4.3)	(10.7)	(4.3)	4.6	6.1	6.1	6.5	7.1
Adjustments to Revenue	-	-	-	3.8	-	-	-	-	-
Adjustments to Expenditures									
Budget Packages/Supplementals	-	-	-	1.0	-	-	-	-	-
Reappropriations	-	-	-	-	-	-	-	-	-
TABOR Refund	-	-	-	-	-	-	-	-	-
Other Adjustments	-	-	-	-	-	-	-	-	-
Total Adjustments to Expenditures	-	-	-	1.0	-	-	-	-	-
Total Net Revenue/Expenditures	(4.0)	(4.3)	(10.7)	(1.5)	4.6	6.1	6.1	6.5	7.1
Cumulative Balance									
Beginning Funds Available	87.0	82.9	82.9	82.9	81.5	86.0	92.1	98.3	104.7
Change in Fund Balance	(4.0)	(4.3)	(10.7)	(1.5)	4.6	6.1	6.1	6.5	7.1
Ending Funds Available	82.9	78.6	72.3	81.5	86.0	92.1	98.3	104.7	111.9
Board Designated Reserve	21.9	22.4	22.4	22.4	22.9	25.0	25.6	26.6	27.3

Capital Expenditure Fund



\$6,569,252
(36.61%)

8,100,916.84
(44.41%)

Adopted FTE: 0.00

Adopted Revenue Budget: \$9,466,060

Adopted Expenditure Budget: \$9,466,060

Amended FTE: 0.00

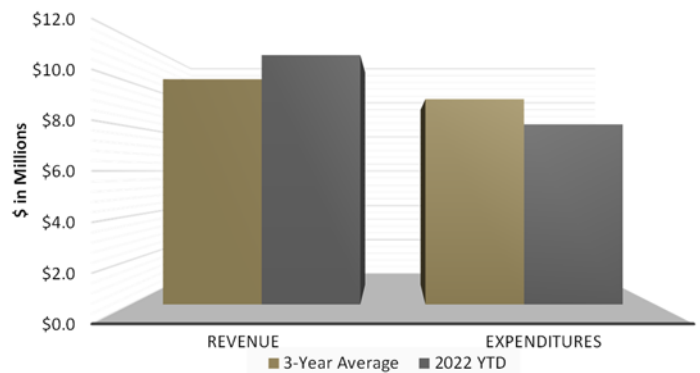
Amended Revenue Budget: \$11,632,728

Amended Expenditure Budget: \$18,242,465

Table 4: Capital Exp. Fund Year-to-Date Status

Revenue Category	2022 Budget	2022 YTD Actuals	% of Budget
Taxes	\$ 6.3	\$ 5.9	93.6%
Intergovernmental	-	-	0.0%
Transfers In	5.3	5.3	100.0%
Miscellaneous	-	-	0.0%
Total Revenue	\$ 11.6	\$ 11.2	96.5%
Expenditure Category	2022 Budget	2022 YTD Actuals	% of Budget
Supplies	\$ -	\$ -	0.0%
Services & Other	0.1	0.0	52.1%
Capital Outlay	12.6	2.5	19.6%
Transfers Out	5.6	5.6	100.0%
Total Expenditures	\$ 18.2	\$ 8.1	44.4%

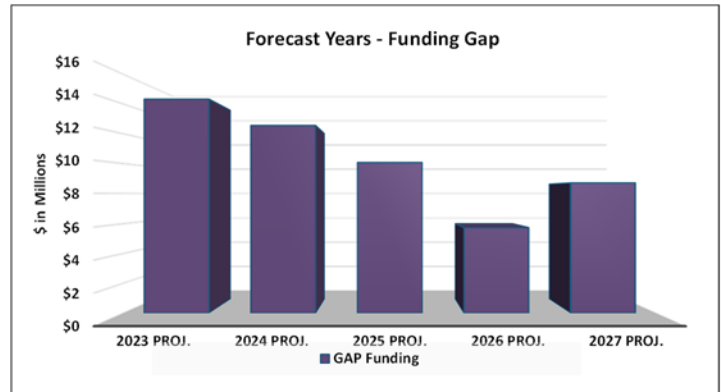
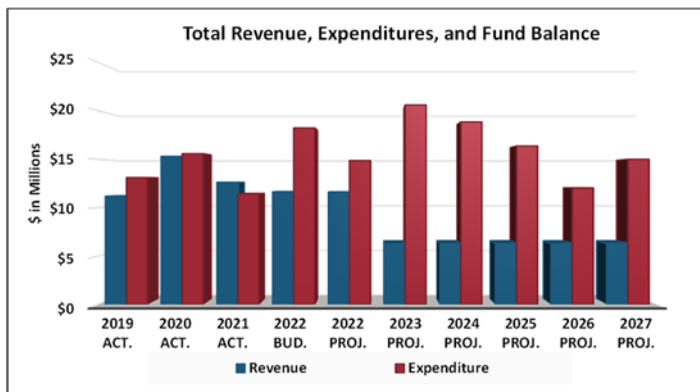
2nd Quarter YTD Revenue and Expenditure Trend



The chart above shows a variance between the year-to-date revenue collections and the prior 3-year average. Year-to-date revenue exceeds the prior three years due to increased transfers, such as the \$2.3 million for the Detention Medical Expansion project, but it also reflects the increased mill levy allocation to the Capital Expenditure Fund that began as part of the 2022 budget. Expenditures are lower as projects are getting a later start in the year.

Current Year Outlook

- * Year-end revenue projections are expected to be just slightly less than the amended budget.
- * Expenditure projections are at \$14.8 million by year-end and it is expected to have \$2.6 million of the budget reappropriated to the following year for future completion of several projects.
- * As noted, there are several projects that will not be able to be start, or completed, within the current budget year.
- * Many of these projects are still in the planning phase
- * Others have been waiting for material and labor

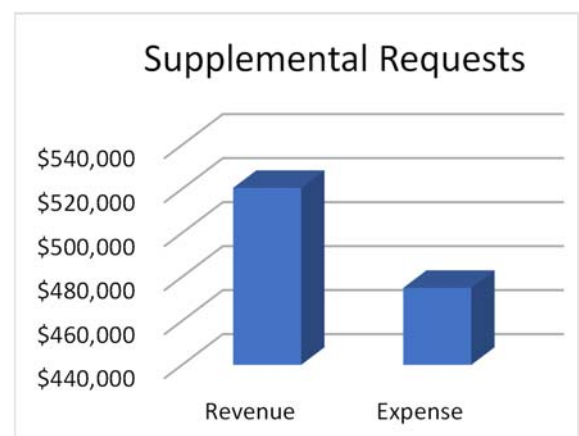


Forecast

The chart on the left represents the current year-end projections and the adopted 5-year master plan for the Capital Improvement Plan (CIP). The current budget and actuals have expenditures that are more than budget reflecting unfinished projects from prior years. The revenue has already been recognized. The outlying projection years reflect that current tax collections for the Fund and the adopted 5-year CIP Plan. This does not include any transfers from the General Fund, or any fund, to help cover funding gap. The purple chart on the right shows what that funding gap would be on an annual basis based on the adopted 5-year CIP plan. This does not reflect any updates to the projects that will happen as part of the 2023 budget development process.

Supplementals

- * Recognize and appropriate \$475,000 from ARPA funds and assign an asset number for the purchase of a forensic body scanner.
- * Recognize \$45,458 as a transfer from the Grant Fund for ARPA related facility improvements



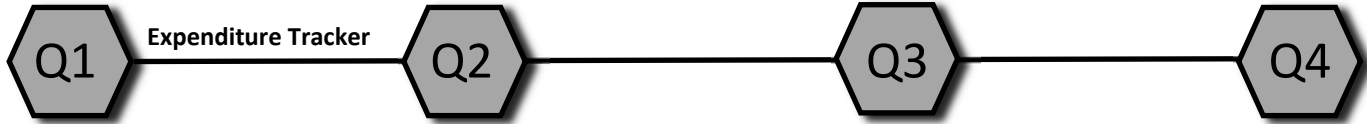
CIP Review for Quarter 2

- * The review of the Capital Improvement Program for the 2nd Quarter will focus on updating the Board of County Commissioners on the Transportation Infrastructure projects.

Capital Expenditure Fund Projection

(Dollars in Millions)	Actual	Adopted	Amend.	Project.	Forecast				
	2021	2022	2022	2022	2023	2024	2025	2026	2027
Revenue									
Taxes	4.9	6.3	6.3	6.3	6.3	6.3	6.3	6.3	6.3
Licenses & Permits	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-
Fines & Forfeits	-	-	-	-	-	-	-	-	-
Investment Earnings & Contrib.	-	-	-	-	-	-	-	-	-
Interfund Revenues & Rent	-	-	-	-	-	-	-	-	-
Transfers In	7.7	3.2	5.3	5.3	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-	-	-
Total Revenue	12.6	9.5	11.6	11.6	6.3	6.3	6.3	6.3	6.3
Expenditures									
Salaries	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-
Supplies	0.0	-	-	-	-	-	-	-	-
Services & Other	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Community Programs	-	-	-	-	-	-	-	-	-
Capital Outlay	4.9	5.7	12.6	9.2	13.4	8.0	7.0	6.5	6.7
Central Services	-	-	-	-	-	-	-	-	-
Transfers Out	6.5	3.7	5.6	5.6	7.1	10.8	9.3	5.5	8.2
Other Uses/Miscellaneous	-	-	-	-	-	-	-	-	-
Total Expenditures	11.4	9.5	18.2	14.9	20.6	18.9	16.4	12.0	15.0
Net of Revenue/Expenditures	1.2	-	(6.6)	(3.3)	(14.3)	(12.6)	(10.1)	(5.7)	(8.7)
Adjustments to Revenue	-	-	-	0.5	-	-	-	-	-
Adjustments to Expenditures									
Budget Packages/Supplementals	-	-	-	0.5	-	-	-	-	-
Reappropriations	-	-	-	-	-	-	-	-	-
Capital Funding Gap	-	-	-	-	(14.3)	(12.6)	(10.1)	(5.7)	(8.7)
Total Adjustments to Expenditures	-	-	-	0.5	(11.8)	(12.6)	(10.1)	(5.7)	(8.7)
Total Net Revenue/Expenditures	1.2	-	(6.6)	(3.2)	(2.6)	-	-	-	-
Cumulative Balance									
Beginning Funds Available	6.9	8.1	8.1	8.1	4.9	2.4	2.4	2.4	2.4
Change in Fund Balance	1.2	-	(6.6)	(3.2)	(2.6)	-	-	-	-
Ending Funds Available	8.1	8.1	1.5	4.9	2.4	2.4	2.4	2.4	2.4
Restrict/Commit/Assigned	-	-	-	-	-	-	-	-	-
Funds Available for Appropriation	8.1	8.1	1.5	4.9	2.4	2.4	2.4	2.4	2.4

Social Services Fund



\$16,176,760
(21.55%)

\$35,114,579
(46.77%)

Adopted

FTE: 639.50

Revenue Budget: \$75,483,365

Expenditure Budget: \$ 74,177,394

Amended

FTE: 639.50

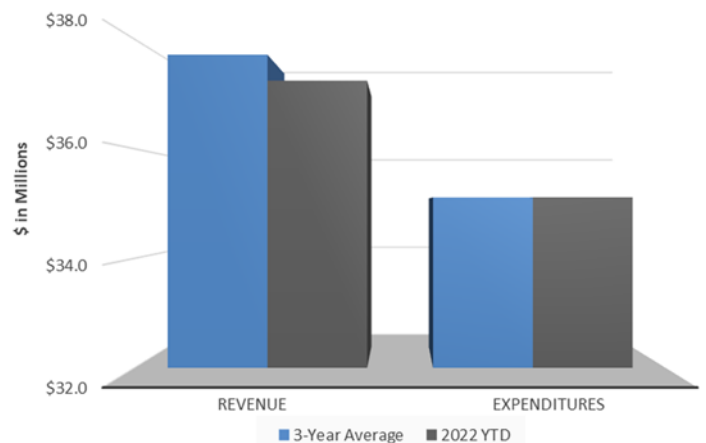
Revenue Budget: \$76,225,976

Expenditure Budget: \$75,072,548

Table 7: Social Services Fund Year-to-Date

	2022 Budget	2022 YTD Actuals	% of Budget
Revenue Category			
Taxes	\$ 17.9	\$ 17.1	95.7%
Licenses & Permits	-	-	0.0%
Intergovernmental	56.0	19.6	34.9%
Charges for Services	0.0	0.0	53.4%
Miscellaneous	1.8	0.5	30.0%
Total Revenue	\$ 75.8	\$ 37.2	49.2%
Expenditure Category			
Salaries	\$ 42.0	\$ 20.7	49.4%
Employee Benefits	11.9	5.9	49.5%
Supplies	0.3	0.1	23.7%
Services & Other	4.2	1.4	33.9%
Community Programs	16.2	6.9	42.3%
Capital Outlay	0.1	-	0.0%
Central Services	0.2	0.1	59.5%
Transfers Out	0.1	-	0.0%
Total Expenditures	\$ 75.1	\$ 35.1	46.8%

2nd Quarter YTD Revenue and Expenditure Trend

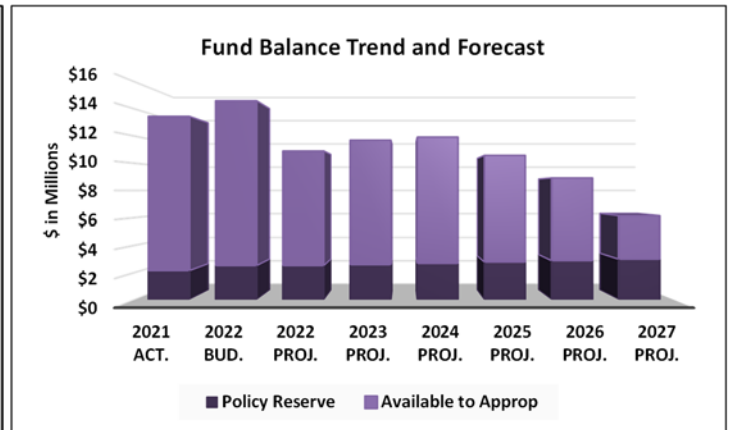
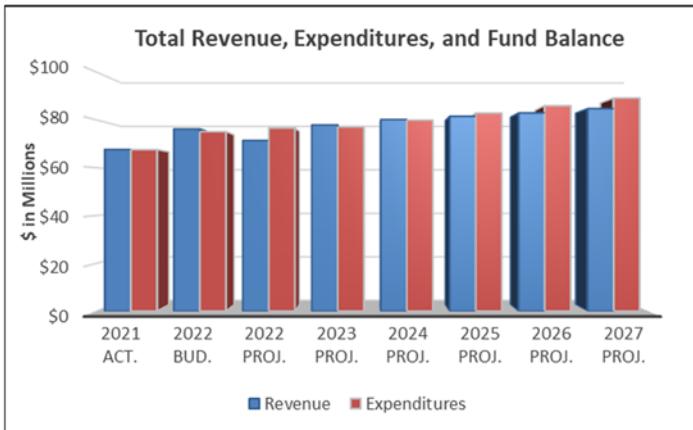


The average quarterly spending is higher than the 3 year average. This is primarily due to increased allocations since 2019. The SFY2022 block allocations increased by 10.22% for a total of \$96.3 million. The largest increase was for the Colorado Child Care Assistance Program and the Child Welfare Block Grant for a total of \$8.2 million between the

Current Year Outlook

- * Revenue is projected to come in at \$74.1 million. Expenditures are trending lower, therefore the reimbursement amount is also lower than the amount budgeted.
- * Expenditures are projected to be \$76.6 million. This is higher than what was projected at Q1 due to the addition of a \$3.5 million transfer to the General Fund.
 - * Supplies continue to trend lower due to the shift to remote work and the increase in using digital documents decreasing paper and postage usage.

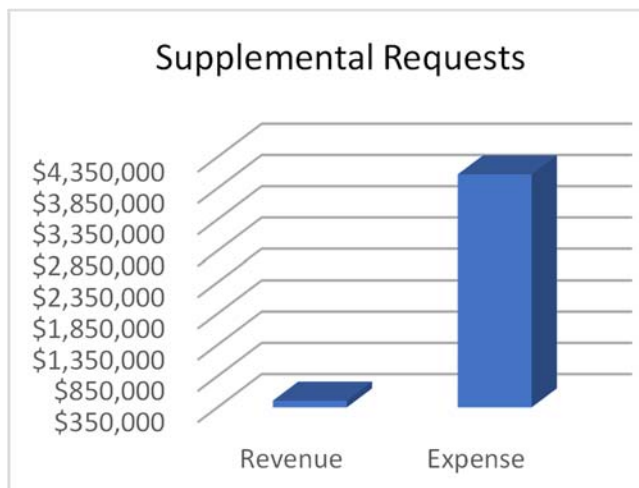
- * TANF & Child Welfare Supportive Service Contracts are fully budgeted in SAP, however some of these vendors can be paid directly through the state system. This ability fluctuates with vendors which is why it is all budgeted in SAP.



Forecast

The long-term projections for the Social Services Fund are very difficult to develop as a majority of the revenues and the corresponding expenditures are dependent upon decisions at the State and Federal level regarding social service programs. That said, the projections that are displayed take into consideration the prior trends in spending, property tax collections, and reimbursements from the State. The charts above show the Revenue and expenditure projections and the projected fund balance. The forecast years expenses increase by the payroll assumptions that are used Countywide and Community programs costs are increased each year by rough 1% to account for the increased expenses that come with the additional revenue. For 2022, there is an anticipated use of fund balance of \$2.6 million. This brings the fund balance to \$10.9 million. These out year projections could change at any time depending on what allocations are received from the State.

Supplementals

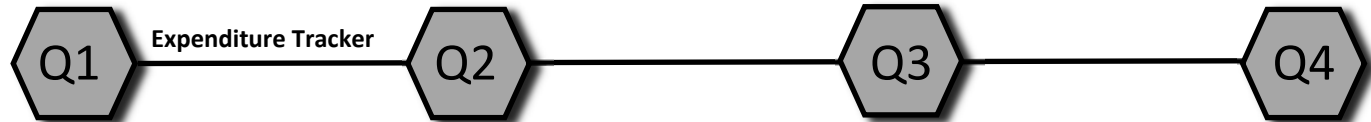


- * Increase headcount by 2.00 FTE and recognize \$88,369 and appropriate \$110,461 for a Senior Business Analyst & Senior Solutions Developer.
- * Recognize \$168,000 and appropriate \$210,000 for a contract increase to Center for Work Education and Employment (CWEE).
- * Recognize \$202,118 and appropriate \$252,647 for an increase to The Work Number contract.
- * Request a total of three (3) fixed asset numbers for Server and Camera replacements at Center Pointe and Arapahoe Plaza buildings.
- * Transfer \$3.5 million in excess fund balance to the General Fund.

Social Services Fund Projection

(Dollars in Millions)	Actual	Adopted	Amend.	Project.	Forecast				
	2021	2022	2022	2022	2023	2024	2025	2026	2027
Revenue									
Taxes	15.7	17.9	17.9	18.0	19.5	20.6	21.4	22.2	23.0
Licenses & Permits	-	-	-	-	-	-	-	-	-
Intergovernmental	50.8	55.9	56.0	54.6	56.8	57.9	58.5	59.1	60.0
Charges for Services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Fines & Forfeits	-	-	-	-	-	-	-	-	-
Investment Earnings & Contrib.	-	-	-	-	-	-	-	-	-
Interfund Revenues & Rent	-	-	-	-	-	-	-	-	-
Transfers In	-	-	0.5	0.5	-	-	-	-	-
Other Financing Sources	1.1	1.6	1.8	1.0	1.6	1.6	1.6	1.6	1.6
Total Revenue	67.6	75.5	76.2	74.1	77.9	80.1	81.5	82.9	84.7
Expenditures									
Salaries	37.9	41.5	42.0	41.2	43.9	45.9	47.9	50.1	52.3
Employee Benefits	10.8	11.9	11.9	11.6	12.4	13.1	13.9	14.6	15.4
Supplies	0.2	0.3	0.3	0.2	0.3	0.3	0.3	0.3	0.3
Services & Other	3.9	4.1	4.2	4.1	4.1	4.1	4.1	4.1	4.1
Community Programs	13.8	15.9	16.2	15.8	16.1	16.3	16.4	16.6	16.8
Capital Outlay	0.1	0.1	0.1	0.1	-	-	-	-	-
Central Services	0.8	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2
Transfers Out	0.0	0.1	0.1	3.5	-	-	-	-	-
Other Uses/Miscellaneous	-	-	-	-	-	-	-	-	-
Total Expenditures	67.6	74.2	75.1	76.6	77.1	79.9	82.9	85.9	89.1
Net of Revenue/Expenditures	0.1	1.3	1.2	(2.6)	0.8	0.2	(1.4)	(3.0)	(4.4)
Adjustments to Revenue	-	-	-	-	-	-	-	-	-
Adjustments to Expenditures									
Budget Packages/Supplementals	-	-	-	-	-	-	-	-	-
Reappropriations	-	-	-	-	-	-	-	-	-
Other Adjustments	-	-	-	-	-	-	-	-	-
Total Adjustments to Expenditures	-	-	-	-	-	-	-	-	-
Total Net Revenue/Expenditures	0.1	1.3	1.2	(2.6)	0.8	0.2	(1.4)	(3.0)	(4.4)
Cumulative Balance									
Beginning Funds Available	13.4	13.5	13.5	13.5	10.9	11.7	11.9	10.6	7.6
Change in Fund Balance	0.1	1.3	1.2	(2.6)	0.8	0.2	(1.4)	(3.0)	(4.4)
Ending Funds Available	13.5	14.8	14.6	10.9	11.7	11.9	10.6	7.6	3.1
Restrict/Commit/Assigned	(2.1)	(2.5)	(2.5)	(2.5)	(2.6)	(2.7)	(2.8)	(2.9)	(3.0)
Funds Available for Appropriation	11.3	12.3	12.1	8.4	9.1	9.3	7.8	4.7	0.2

ALEA Fund



\$2,486,135
(25.91%)

\$5,249,617
(53.40%)

Adopted

FTE: 67.00

Revenue Budget: \$9,893,332

Expenditure Budget: \$9,597,026

Amended

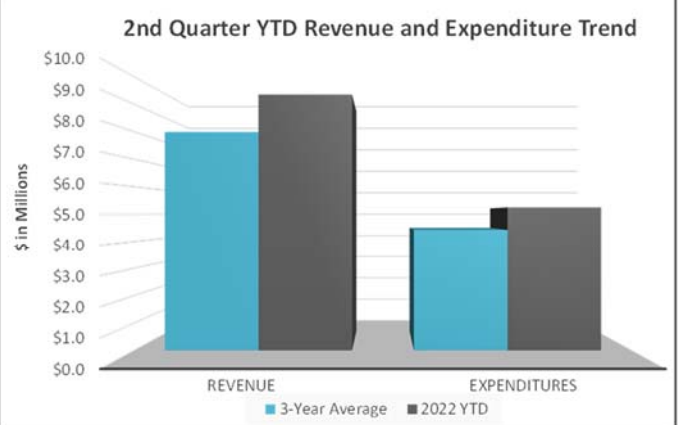
FTE: 67.00

Revenue Budget: \$10,124,594

Expenditure Budget: \$9,830,008

Table 9: ALEA Fund Year-to-Date

Revenue Category	2022	2022 YTD Actuals	% of Budget
Taxes	\$ 9.3	\$ 8.8	94.6%
Intergovernmental	0.0	0.0	0.0%
Charges for Services	0.2	0.2	127.6%
Fines & Forfeits	0.3	0.1	34.7%
Investment Earnings	0.1	-	0.0%
Transfers In	0.2	0.2	100.0%
Miscellaneous	-	-	0.0%
Total Revenue	\$ 10.1	\$ 9.4	92.4%
Expenditure Category	2022	2022 YTD Actuals	% of Budget
Salaries	\$ 6.4	\$ 3.4	54.0%
Employee Benefits	1.8	1.1	58.7%
Supplies	0.4	0.2	51.3%
Services & Other	0.5	0.1	23.6%
Central Services	0.7	0.4	51.7%
Transfers Out	0.1	0.1	100.0%
Total Expenditures	\$ 9.8	\$ 5.2	53.4%



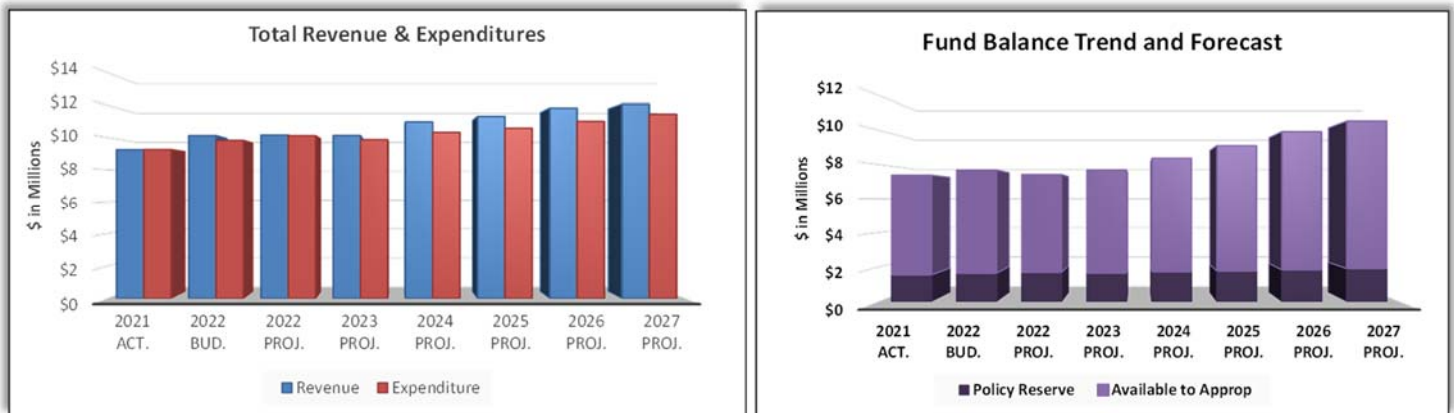
Revenue through the second quarter of 2022 is ahead of the three year average primarily due to property taxes and contracted patrol services which are both a result of higher assessed value.

Expenditures for the second quarter of 2022 are higher than the three year average due to salary and benefits due to the higher percentage of the budget that they make up along with premium pay related to the pandemic as well as higher expenditures for supplies.

Current Year Outlook

- * Revenue is projected to come in at \$10.2 million, which is \$100,000 higher than the 2022 amended budget due to specific ownership tax revenue projected to be higher than budgeted.
- * Salary and benefits for law enforcement services to the unincorporated area of the county make up 83% of the \$9.8 million expenditure budget. Expenditures are projected to be \$10.1 million, or \$300,000 over the amended budget due to salaries. A supplemental may be necessary if other areas of the budget can't achieve sufficient savings to offset the overage.

- * Current projections indicate no change to fund balance compared to a budgeted addition of \$300,000 which would leave the total fund balance at \$7.4 million by year end. The amount available for appropriation after the \$1.7 million policy reserve is \$5.7 million.



Forecast

For the forecast period revenue is projected to increase from \$10.1 million in 2023 to \$12.1 million in 2027. The increases in revenue are due to property tax resulting from increases in projected assessed value based on state projections. The increase to property tax for 2024 is more than \$800,000. Changes in the taxable value and residential assessment rate have a significant impact on this fund with the property tax being the primary revenue source. The current projections include the temporary changes in the residential assessment rate from SB21-293. There are also adjustments to 2024 and 2025 property tax projections from the multiple rate adjustments from SB22-238. Changes in property tax or in the economy including a potential recession could have a significant impact on the outlook of the fund in the forecast years.

Expenditures are projected to increase through the forecast period from \$10.1 million in 2022 to \$11.5 million in 2027. As the number of positions in this fund has increased. In some years the increased salary and benefits have contributed to expenses growing at a faster rate than revenue. Current projections show revenue increases outpacing expenditures.

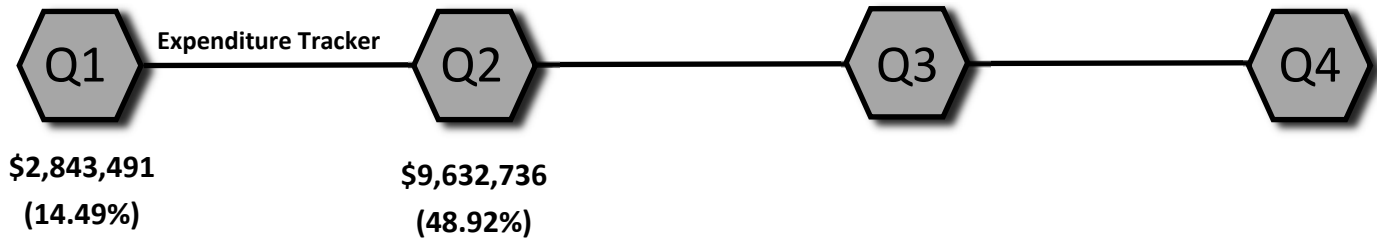
The fund balance is projected to increase from \$7.4 million at the end of 2022 to \$10.5 million at the end

Supplementals

- * There are no supplemental requests for the ALEA Fund for the second quarter.

Arapahoe Law Enforcement Authority Fund									
	Actual	Adopted	Amend.	Project.	Forecast				
(Dollars in Millions)	2021	2022	2022	2022	2023	2024	2025	2026	2027
Revenue									
Taxes	8.6	9.3	9.3	9.4	9.4	10.2	10.5	11.0	11.3
Licenses & Permits	-	-	-	-	-	-	-	-	-
Intergovernmental	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Charges for Services	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2
Fines & Forfeits	0.3	0.3	0.3	0.2	0.2	0.2	0.2	0.2	0.2
Investment Earnings & Contrib.	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Interfund Revenues & Rent	0.0	-	-	-	-	-	-	-	-
Transfers In	-	-	0.2	0.2	0.2	0.2	0.2	0.2	0.2
Other Financing Sources	0.0	-	-	-	-	-	-	-	-
Total Revenue	9.2	9.9	10.1	10.2	10.1	11.0	11.3	11.8	12.1
Expenditures									
Salaries	5.8	6.1	6.4	6.6	6.4	6.7	7.0	7.3	7.6
Employee Benefits	1.8	1.8	1.8	1.9	1.9	2.0	2.1	2.2	2.3
Supplies	0.3	0.4	0.4	0.3	0.3	0.3	0.3	0.3	0.3
Services & Other	0.4	0.5	0.5	0.4	0.5	0.6	0.5	0.5	0.5
Community Programs	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Central Services	0.8	0.7	0.7	0.8	0.7	0.7	0.7	0.7	0.7
Transfers Out	0.0	0.1	0.1	0.1	-	-	-	-	-
Other Uses/Miscellaneous	-	-	-	-	-	-	-	-	-
Total Expenditures	9.3	9.6	9.8	10.1	9.9	10.3	10.6	11.0	11.5
Net of Revenue/Expenditures	(0.0)	0.3	0.3	0.0	0.3	0.7	0.7	0.8	0.6
Adjustments to Revenues	-	-	-	-	-	-	-	-	-
Adjustments to Expenditures									
Budget Packages/Supplementals	-	-	-	-	-	-	-	-	-
Reappropriations	-	-	-	-	-	-	-	-	-
Other Adjustments	-	-	-	-	-	-	-	-	-
Total Adjustments to Expenditures	-	-	-	-	-	-	-	-	-
Total Net Revenue/Expenditures	(0.0)	0.3	0.3	0.0	0.3	0.7	0.7	0.8	0.6
Cumulative Balance									
Beginning Funds Available	7.4	7.4	7.4	7.4	7.4	7.7	8.4	9.1	9.9
Change in Fund Balance	(0.0)	0.3	0.3	0.0	0.3	0.7	0.7	0.8	0.6
Ending Funds Available	7.4	7.7	7.7	7.4	7.7	8.4	9.1	9.9	10.5
Policy Reserve	(1.5)	(1.6)	(1.6)	(1.7)	(1.6)	(1.7)	(1.8)	(1.8)	(1.9)
Funds Available for Appropriation	5.8	6.1	6.0	5.7	6.0	6.6	7.3	8.1	8.6

Road & Bridge Fund



Adopted

FTE: 58.00

Revenue Budget: \$18,068,026

Expenditure Budget: \$19,248,830

Amended

FTE: 58.00

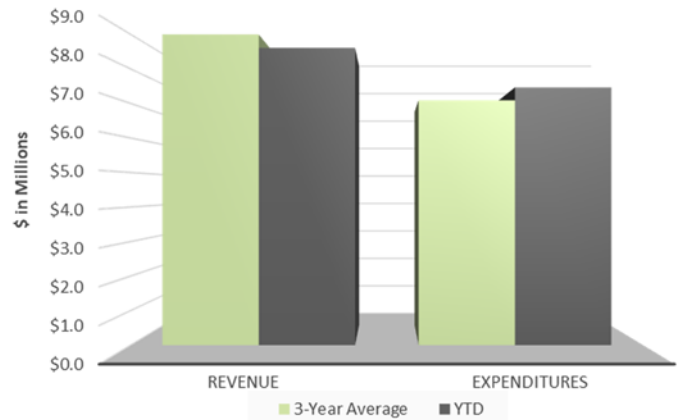
Revenue Budget: \$18,127,198

Expenditure Budget: \$19,690,717

Road & Bridge Fund Year-to-Date

	2022 Budget	2022 YTD Actuals	% of Budget
Revenue Category			
Taxes	\$ 8.4	\$ 5.8	68.7%
Licenses & Permits	0.3	0.2	0.0%
Intergovernmental	9.2	2.6	27.8%
Charges for Services	-	-	0.0%
Transfers In	0.1	0.1	
Miscellaneous	0.1	0.0	0.0%
Total Revenue	\$ 18.1	\$ 8.6	47.5%
Expenditure Category			
Salaries	\$ 3.6	\$ 1.7	46.6%
Employee Benefits	1.2	0.6	48.7%
Supplies	4.7	1.4	30.7%
Services & Other	6.7	1.9	28.1%
Central Services	3.0	1.3	44.6%
Transfers Out	0.6	0.6	100.0%
Total Expenditures	\$ 19.7	\$ 7.5	37.9%

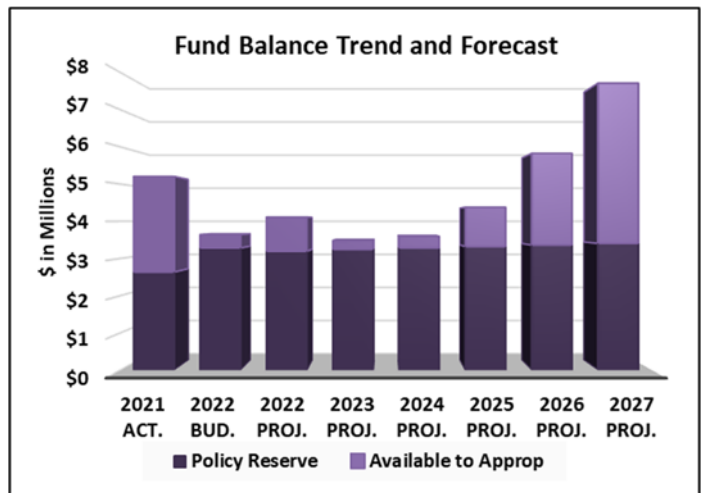
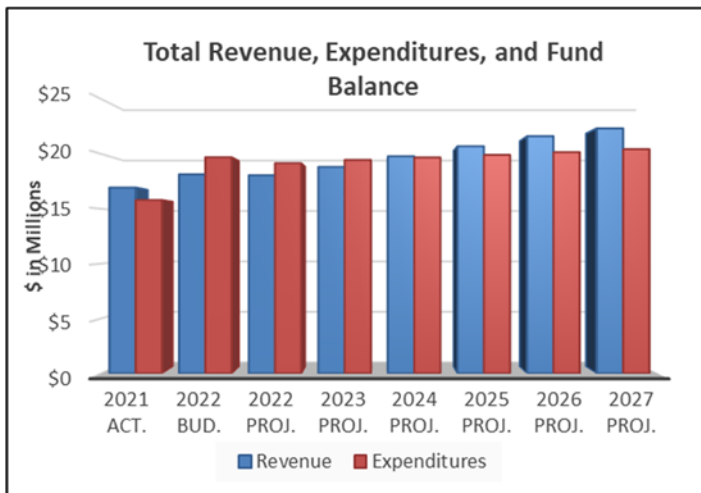
2nd Quarter YTD Revenue and Expenditure Trend



As shown in the chart above, the current revenue collections are below the 3-year average. This is due to SB 18-001 and SB 19-262 funds that were received in 2019. The expenditures are trending higher than the 3 year average with the additional specific ownership tax that was allocated to the Road & Bridge fund to allow for additional pavement maintenance to be completed.

Current Year Outlook

- * Revenue is projected to come in at \$18.1 million. With the passing of HB 22-1351 it has delayed the start of SB 21-260 from July 2022 to April 2023. This will result in a decrease to the HUTF revenue available to distribute to the counties and is projected to bring in less than last year.
- * There was a total of \$379,267 reappropriated in the Road & Bridge fund and \$62,620 in Q1 supplementals increasing the expenditure budget from \$19.2 million to \$19.7 million.
- * Expenditures are projected at \$19.2 million for 2022 which is roughly \$500,000 below budget.



Forecast

Road & Bridge Fund revenue will grow at a rate above the expenditures, as shown in the chart above. The increase in specific ownership tax in this fund results in the ongoing increase in revenue along with the anticipated growth in HUTF revenue due to SB 21-260. For the forecast period the expenditures are held flat outside of the salary and benefit assumptions. In addition to pavement and infrastructure maintenance, there are continuing increases in prices for labor, equipment, and materials. HUTF revenue growth is expected but at a slower pace due to vehicle fuel efficiency and the increased amount of people working remotely. The average amount that is needed to cover the gap for equipment costs between replacement cost and the amount of intergovernmental rents each year is about \$450,000. This alone would put the fund over the policy reserve in 2023 based on current projections. As shown in the chart above the fund balance remains close to the policy reserve with growth through 2025-2027. It is unlikely that the fund balance will grow as projected as funding for additional pavement and infrastructure maintenance could be added during any given year. Any additional pavement maintenance costs or equipment purchase that are requested during the annual budget process would likely use up this revenue surplus and would cause a decrease in fund balance.

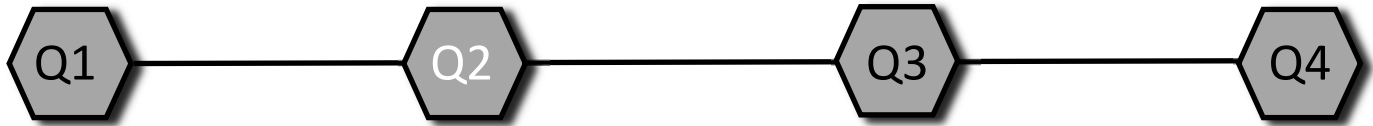
Supplementals

- * Recognize and appropriate \$14,409 for reimbursement from the Sheriff's Office for Ice Slice materials during winter 2021-22.
- * Recognize and appropriate e\$1.36 million for ARPA project....



Road & Bridge Fund									
(Dollars in Millions)	Actual	Adopted	Amend.	Project.	Forecast				
	2021	2022	2022	2022	2023	2024	2025	2026	2027
Revenue									
Taxes	7.0	8.4	8.4	8.6	8.4	8.5	8.5	8.5	8.5
Licenses & Permits	0.4	0.3	0.3	0.4	0.4	0.4	0.4	0.4	0.4
Intergovernmental	9.5	9.2	9.2	8.9	10.0	10.9	11.8	12.7	13.4
Charges for Services	-	-	-	-	-	-	-	-	-
Fines & Forfeits	-	-	-	-	-	-	-	-	-
Investment Earnings & Contrib.	-	-	-	-	-	-	-	-	-
Interfund Revenues & Rent	-	-	-	-	-	-	-	-	-
Transfers In	0.0	-	0.1	0.1	-	-	-	-	-
Other Financing Sources	0.0	0.1	0.1	0.0	0.1	0.1	0.1	0.1	0.1
Total Revenue	16.9	18.1	18.1	18.1	18.8	19.8	20.7	21.6	22.3
Expenditures									
Salaries	3.3	3.7	3.6	3.4	3.8	4.0	4.2	4.3	4.5
Employee Benefits	1.0	1.2	1.2	1.0	1.2	1.3	1.4	1.4	1.5
Supplies	2.8	5.3	4.7	4.7	5.3	5.3	5.3	5.3	5.3
Services & Other	6.0	5.5	6.7	6.6	5.5	5.5	5.5	5.5	5.5
Community Programs	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Central Services	2.7	3.0	3.0	2.9	3.0	3.0	3.0	3.0	3.0
Transfers Out	0.0	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6
Other Uses/Miscellaneous	-	-	-	-	-	-	-	-	-
Total Expenditures	15.8	19.2	19.7	19.2	19.4	19.7	19.9	20.2	20.4
Net of Revenue/Expenditures	1.1	(1.2)	(1.6)	(1.1)	(0.6)	0.1	0.8	1.4	1.9
Adjustments to Revenue	-	-	-	1.4	-	-	-	-	-
Adjustments to Expenditures									
Budget Packages/Supplementals	-	-	-	1.4	-	-	-	-	-
Reappropriations	-	-	-	-	-	-	-	-	-
Other Adjustments	-	-	-	-	-	-	-	-	-
Total Adjustments to Expenditures	-	-	-	1.4	-	-	-	-	-
Total Net Revenue/Expenditures	1.1	(1.2)	(1.6)	(1.1)	(0.6)	0.1	0.8	1.4	1.9
Cumulative Balance									
Beginning Funds Available	4.1	5.2	5.2	5.2	4.1	3.5	3.6	4.4	5.8
Change in Fund Balance	1.1	(1.2)	(1.6)	(1.1)	(0.6)	0.1	0.8	1.4	1.9
Ending Funds Available	5.2	4.0	3.6	4.1	3.5	3.6	4.4	5.8	7.7
Restrict/Commit/Assigned	(2.6)	(3.2)	(3.3)	(3.2)	(3.2)	(3.3)	(3.3)	(3.4)	(3.4)
Funds Available for Appropriation	2.6	0.8	0.4	0.9	0.2	0.3	1.1	2.5	4.3

Supplemental Requests



General Fund

FTE Requests: 4.25

Revenue Requests: \$3,821,412

Expenditure Requests: \$1,043,749

All Other Funds

FTE Requests: 1.75

Revenue Requests: \$10,679,438

Expenditure Requests: \$15,920,254

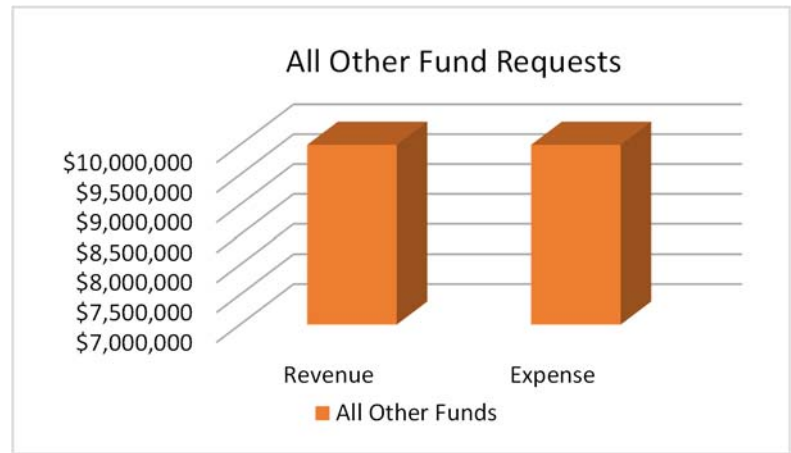
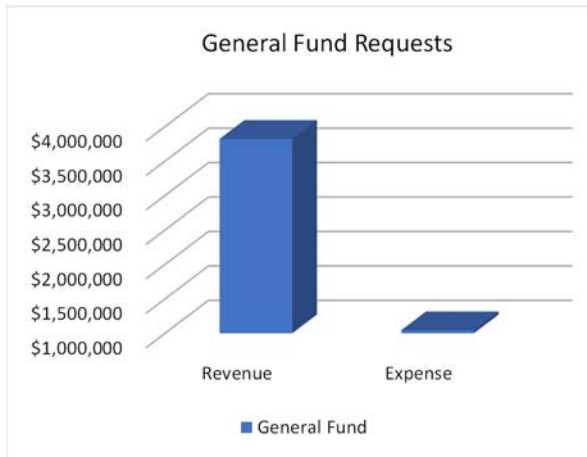
2022 Budget Amendments: Discussion Needed

- A. Appropriate \$510,000 from the unappropriated fund balance of the General Fund, Administrative Services, for additional and delayed tax incentive agreement reimbursements during 2022 including some reimbursements remaining from 2021.
- B. Transfer \$3,500,000 from the Social Services Fund, Human Services to the General Fund, Administrative Services, and recognize the same amount from the reallocation excess fund balance.
- C. Appropriate \$73,500 and increase the authorized staffing by 2.0 FTE in the General Fund, Commissioners' Office, for an additional Communications Business Partner and Content Specialist for work related to the new County health department.
- D. Appropriate \$51,376 and increase the authorized staffing by 1.0 FTE in the General Fund, County Attorney, for an additional attorney to assist A. with balancing out additional workload including the formation of the health department, potential additional work regarding collective bargaining, and the ability to work on zoning issues.
- E. Appropriate \$32,000 and increase the authorized staffing by 1.0 FTE in the General Fund, Human Resources, for an additional recruitment position to assist with the new health department.
- F. Recognize and appropriate \$4,500 in the General Fund, Commissioners' Office, for reimbursements from various counties for the MACC retreat facilitator.
- G. Appropriate \$10,861 and increase the authorized staffing by 0.25 FTE in the General Fund, Community Resources, for the reallocation of the position for the new Division Manager of Senior Resources and Veteran Services and Manager of Community Development and Homeless Services across 3 different funds with the following other adjustments:
 - a. Increase the authorized staffing by 0.25 FTE in the Community Development Fund, Community Resources, for the reallocation of the new Division Manager of Community Development and Homeless Services and Senior and Veteran Services.
 - b. Reduce the authorized staffing by 0.50 FTE in the Grant Fund, Community Resources as a result of the reallocation.

- H. Appropriate \$44,600 in the General Fund, Coroner's Office, from unappropriated fund balance to address salary adjustments and compression issues.
- I. Transfer \$8,802 from the General Fund, Facilities & Fleet Management, and recognize that same amount in the Central Services Fund for the increased price of FA#303484, Ford F-350 Transit Van.
- J. Transfer \$293,143 from the Grant Fund, Administrative Services to the General Fund, Information Technology, and recognize and appropriate the same for the implementation of the environmental health software and the electronic health records software for the Health Department.
- K. Transfer \$5,800 from the General Fund, Sheriff's Office, to the General Fund, Information Technology, for the annual maintenance of their IA Pro software.
- L. Assign 13 new fixed assets for two SWAT shields and eleven SWAT night vision goggles using current operating funds in the General Fund, Sheriff's Office.
- M. Transfer \$30,232 from the General Fund, Sheriff's Office to the Central Services Fund, Sheriff's Office and recognize and appropriate the same amount for the additional upfitting cost of five vehicles (FA# 303507, 303512, 303513, 303514, & 303524).
- N. Transfer \$58,983 from the General Fund, Sheriff's Office to the Central Services Fund, Sheriff's Office and recognize and appropriate the same amount for us of the Cherry Creek Schools Donation for outstanding IG Rents to replace two drones, to purchase a new drone, and to purchase a new SWAT pole camera and assign new fixed asset numbers.
- O. Appropriate \$1,611,898 from unappropriated fund balance in the Building Finance Corporation Fund for payment to the Arapahoe County Public Airport Authority.
- P. Transfer \$475,000 from the Grant Fund, Administrative Services to the Capital Expenditure Fund, Coroner's Office, and recognize and appropriate the same amount for ARPA funds and assign an asset number for the purchase of a forensic body scanner.
- Q. Transfer \$45,458 from the Grant Fund to the Capital Expenditure Fund, Facilities and Fleet Management, and recognize the same in the from a transfer from the Grant Fund for ARPA related facility improvements.
- R. Appropriate \$59,754 in the Central Services Fund, Sheriff's Office, to replace a patrol vehicle that was totaled in an accident in April 2022.
- S. Transfer \$1,364,884 from the Grant Fund, Administrative Services to the Road & Bridge Fund, Public Works & Development, and recognize and appropriate the same amount for ARPA funds to be used for inlet/culvert replacement projects.
- T. Recognize 88,369 and appropriate \$110,462 and increase the authorized staffing by 2.0 FTE in the Social Services Fund, Human Services, associated with Information Technology Support (1.0 FTE Sr. Business Analyst & 1.0 FTE Sr. Solution Developer)
- U. Assign three fixed assets in the Social Services Fund, Human Services, for the purchase of three new servers and interior security camera at CentrePoint and Arapahoe Plaza.
- V. Recognize \$370,118 and appropriate \$462,647 in the Social Services Fund, Human Services, for the Center for Work, Education, and Employment contract amendment and the Work Contract amendment which includes an extended term to May 2023.

2022 Budget Amendments: New Revenue/Budget Cleanup

- W. Recognize and appropriate \$2,839 in the General Fund, Coroner's Office, for toxicology reimbursements from CDPHE for HB21-1317.
- X. Recognize and appropriate \$20,930 in the General Fund, Public Works & Development from a reimbursement from Open Space for project management services provided.
- Y. Recognize and appropriate \$200,000 in the Arapahoe County Fair Fund, Open Space, for anticipated increased revenue and expenditures associated with the annual Fair.
- Z. Recognize and appropriate \$30,904 in the Forfeiture Fund, Sheriff's Office, for forfeiture funds that were received from four cases.
- AA. Recognize and appropriate \$4,136,236 in the Grant Fund, Administrative Services, for the last tranche of ERA 2 funding from Treasury expected later this fall.
- BB. Recognize and appropriate \$412,929 in the Grant Fund, Clerk & Recorder's Office, for a grant awarded by the Electronic Recording Technology Board for phase 2 of the digitization project.
- CC. Recognize and appropriate \$138,203 in the Grant Fund, Facilities and Fleet Management, for the Colorado Water Board Conservation grant awarded for turf conversion and conservation
- DD. Recognize and appropriate \$107,377 in the Infrastructure Fund, Public Works & Development, for RGIF unallocated transportation fees and rural impact fees.
- EE. Recognize and appropriate \$1,197,534 in the Infrastructure Fund, Public Works & Development, for transportation infrastructure project reimbursements including, \$100 for the Boex Family Memorial sign; \$30k Storm Drainage Fee; \$1,166,075 Copperleaf Development; \$573 I-70/Watkins Rd. Refund; \$780 Iliff Operational Improvements United Rentals Refund.
- FF. Recognize and appropriate \$2,000,000 in the Open Space Sales Tax Fund, Open Space, for money received from the City of Aurora (\$500k), Douglas County (\$750k), and Town of Parker (\$750k) for the High Plains Trail Bridge project.
- GG. Recognize and appropriate \$14,409 in the Road & Bridge Fund, Public Works & Development, for reimbursement from the Sheriff's Office for winter ice slice materials 2021-2022.



2nd Quarter Budget Review

Summary of Proposed Budget Adjustments

Fund	Revenue Amount	Expense Amount	FTEs
2022			
DISCUSSION NEEDED			
General Fund	\$ 3,797,643	\$ 1,019,980	4.25
Building Finance Corporation Fund	-	1,611,898	-
Capital Expenditure Fund	520,458	475,000	-
Community Development Fund	-	-	0.25
Grant Fund	-	-	(0.50)
Road & Bridge Fund	1,364,884	1,364,884	-
Social Services Fund	458,487	4,073,109	2.00
Central Services Fund	98,017	157,771	-
TOTAL Discussion Needed	\$ 6,239,489	\$ 8,702,642	6.00

NEW REVENUE/BUDGET CLEANUP

General Fund	\$ 23,769	\$ 23,769	-
Arapahoe County Fair Fund	200,000	200,000	-
Grant Fund	4,687,368	4,687,368	-
Forfeiture Fund	30,904	30,904	-
Infrastructure Fund	1,304,911	1,304,911	-
Open Space Sales Tax Fund	2,000,000	2,000,000	-
Road & Bridge Fund	14,409	14,409	-
TOTAL New Revenue/Budget Cleanup	\$ 8,261,361	\$ 8,261,361	-

Supplemental Appropriation Requests - Q2 2022

Summary of Budget Amendment Requests				
Department	Revenue Amount	Expense Amount	FTEs	Description
2022				
DISCUSSION NEEDED				
General Fund				
Administrative Services	\$ -	\$ 510,000		Recognize and appropriate \$14,409 for reimbursement from the Sheriff's Office for winter ice slice materials 2021-2022
Administrative Services	3,500,000	-		Transfer excess fund balance from Social Services Fund to General Fund
Commissioners' Office	-	73,500	2.00	Increase FTE county by 2.0 for an additional Communications Business Partner and Content Specialist for work related to the formation of the new health department.
County Attorney	-	51,376	1.00	Increase FTE count by 1.0 for additional attorney to assist with collective bargaining.
Human Resources	-	32,000	1.00	Increase FTE count by 1 for an additional recruitment position for Health Department
Commissioners' Office	4,500	4,500	-	Recognize and appropriate funds received from various counties for the MACC retreat facilitator.
Community Resources	-	10,861	0.25	Increase the FTE count by 0.25 for the the new Division Manager of Community Development and Homeless Services and Senior Resources and Veteran Services.
Coroner's Office	-	44,600	-	Appropriate from the aunappropriated fund balance to address salary compression
Facilities & Fleet Management	-	-	-	Transfer \$8,802 to Central Services Fund to cover the increased price for Ford Transit 350 FA#303484.
Information Technology	293,143	293,143	-	Recognize and appropriate from the Grant Fund for the implementation of the environmental health and the electronic health records software for the Health Department
Sheriff's Office	-	-	-	Transfer \$5,800 from the Sheriff's Office General Fund operating budget to the Information Technology operating budget for the annual maintenance of IA Pro Software
Sheriff's Office	-	-	-	Assign 13 new fixed assets for two SWAT shields and eleven SWAT night vision goggles
Sheriff's Office	-	-	-	Transfer \$30,232 to Central Services Fund to cover the additional upfitting costs on FA# 303507, 303512, 303513, 303514, & 303524
Sheriff's Office	-	-	-	Transfer \$58,983 from the Cherry Creek Schools Donation to the Central Services Fund for outstanding IG Rents to replace two drones, to purchase a new drone, and to purchase a new SWAT pole camera.
SUBTOTAL General Fund	\$ 3,797,643	\$ 1,019,980	4.25	
Building Finance Corporation Fund				
Administrative Services	-	1,611,898		Appropriate fund balance of \$1.6 million for payment to APAA.
SUBTOTAL Building Finance Corp. Fund	\$ -	\$ 1,611,898	-	
Capital Expenditure Fund				
Coroner's Office	475,000	475,000	-	Recognize and appropriate \$475,000 from the Grant Fund for ARPA funds and assign an asset number for the purchase of a forensic body scanner
Facilities & Fleet Management	45,458	-	-	Recognize \$45,458 from Grant Fund for ARPA related facility improvements.
SUBTOTAL Capital Expenditure Fund	\$ 520,458	\$ 475,000	-	
Central Services Fund				
Facilities & Fleet Management	8,802	8,802	-	Increased price for FA#303484 Ford Transit Van
Sheriff's Office	30,232	30,232	-	Additional upfitting costs on FA# 303507, 303512, 303513, 303514, & 303524
Sheriff's Office	58,983	58,983	-	Cherry Creek Schools Donation to be used to replace software on three drones, and to purchase a new SWAT pole camera.
Sheriff's Office	-	59,754	-	Appropriate funding to replace a Patrol Interceptor that was totaled in 4/2022 FA#302970
SUBTOTAL Central Services Fund	\$ 98,017	\$ 157,771	-	
Community Development Fund				
Community Resources	-	-	0.25	Increase the FTE count by 0.25 for the new Division Manager of Community Development and Homeless Services
SUBTOTAL Community Dev. Fund	\$ -	\$ -	0.25	
Grant Fund				
Community Resources	-	-	(0.50)	Reduction of 0.50 FTE for the new Division Manager of Senior Resources and Veteran Services position
Administrative Services	-	-	-	Transfer \$293,143 to the General Fund for the purchase of IT public health software
Administrative Services	-	-	-	Transfer \$475,000 to the Capital Expenditure Fund for the purchase of a forensic body
Administrative Services	-	-	-	Transfer \$45,458 to the Capital Expenditure Fund for pandemic related facility improvements.
Administrative Services	-	-	-	Transfer \$1.36 million to the Road & Bridge Fund for ARPA inlet/culvert replacement projects
SUBTOTAL Grant Fund	\$ -	\$ -	(0.50)	
Road & Bridge Fund				
Public Works & Development	1,364,884	1,364,884		Recognize and appropriate ARPA funding for inlet/culvert replacement projects.
SUBTOTAL Road & Bridge Fund	\$ 1,364,884	\$ 1,364,884	-	
Social Services Fund				
Human Services	-	3,500,000	-	Transfer \$3.5 million in excess fund balance to General Fund

Supplemental Appropriation Requests - Q2 2022

Department	Revenue Amount	Expense Amount	FTEs	Description
Human Services	88,369	110,462	2.00	Recognize \$88,369 and appropriate \$110,462 and increase the authorized staffing by 2.0 FTE associated with Information Technology Support (1.0 FTE Sr. Business Analyst & 1.0 FTE Sr. Solution Developer)
Human Services	-	-	-	Requesting three asset numbers to be assigned for the purchase of new servers with replacement cameras at CentrePoint and Arapahoe Plaza
Human Services	370,118	462,647	-	Recognize \$370,118 and appropriate \$462,647 for contract amendments and a term extension.
<i>SUBTOTAL Social Services Fund</i>	<i>\$ 458,487</i>	<i>\$ 4,073,109</i>	<i>2.00</i>	
TOTAL Discussion Needed	<u>\$ 6,239,489</u>	<u>\$ 8,702,642</u>	<u>6.00</u>	

Supplemental Appropriation Requests - Q2 2022

Department	Revenue Amount	Expense Amount	FTEs	Description
NEW REVENUE/BUDGET CLEANUP				
General Fund				
Coroner's Office	2,839	2,839	-	Toxicology Reimbursements from CDPHE for HB21-1317
Public Works & Development	20,930	20,930	-	Recognize and appropriate funds from a reimbursement from Open Space.
<i>SUBTOTAL General Fund</i>	<i>\$ 23,769</i>	<i>\$ 23,769</i>	<i>-</i>	
Arapahoe County Fair Fund				
Open Space	200,000	200,000	-	Anticipated increased revenue and expenditures associated with the annual Fair.
<i>SUBTOTAL Recreation Fund</i>	<i>\$ 200,000</i>	<i>\$ 200,000</i>	<i>-</i>	
Forfeiture Fund				
Sheriff's Office	30,904	30,904	-	Recognize and appropriate forfeiture funds that were received from four cases
<i>SUBTOTAL Forfeiture Fund</i>	<i>\$ 30,904</i>	<i>\$ 30,904</i>	<i>-</i>	
Grant Fund				
Administrative Services	4,136,236	4,136,236	-	Recognize and appropriate last tranche of ERA 2 funding from Treasury
Clerk & Recorder's Office	412,929	412,929	-	Electronic Recording Technology Board grants awarded for phase 2 of the digitization project.
Facilities & Fleet Management	138,203	138,203	-	Recognize and appropriate the Colorado Water Board Conservation grant awarded for turf conversion and conservation.
<i>SUBTOTAL Grant Fund</i>	<i>\$ 4,687,368</i>	<i>\$ 4,687,368</i>	<i>-</i>	
Infrastructure Fund				
Public Works & Development	107,377	107,377	-	Unallocated Rural Transportation Impact Fees received.
Public Works & Development	1,197,534	1,197,534	-	Recognize and appropriate reimbursements for CIP projects and a refund.
<i>SUBTOTAL Infrastructure Fund</i>	<i>\$ 1,304,911</i>	<i>\$ 1,304,911</i>	<i>-</i>	
Open Space Sales Tax Fund				
Open Space	2,000,000	2,000,000	-	Recognize and appropriate money received for the High Plains Trail Bridge project
<i>SUBTOTAL Open Space Sales Tax Fund</i>	<i>\$ 2,000,000</i>	<i>\$ 2,000,000</i>	<i>-</i>	
Road & Bridge Fund				
Public Works & Development	14,409	14,409	-	Reimbursement from the Sheriff's Office for winter ice slice materials 2021-2022
<i>SUBTOTAL Road & Bridge Fund</i>	<i>\$ 14,409</i>	<i>\$ 14,409</i>	<i>-</i>	
TOTAL New Revenue/Budget Cleanup	\$ 8,261,361	\$ 8,261,361	-	