



Legislation Text

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To: Board of County Commissioners

Through: Todd Weaver, Director, Finance Department

Prepared By:

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Presenter: Jessica Savko, Sr. Budget Analyst, Finance Department

Subject:

Adoption of the Supplemental Budget Resolution for the First Quarter 2022

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 May 9, 2022.

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 May 9 related to the 2022 budget. The Board gave direction to staff to bring these requests forward to public hearing on May 24 for formal adoption.

There are several departments and offices that by the end of the first quarter of 2022 have identified areas or issues requiring modifications to their budgets and have submitted these needs as supplemental appropriation requests. There are a total of 32 supplemental requests impacting the 2022 budget. Included is a request from the Sheriff's Office to increase the authorized headcount in the General Fund by 0.50 to increase a current Victim Advocate position to a full 1.00 FTE. Another request is to appropriate \$250,000 and increase the authorized headcount in the General Fund, Administrative Services by 7.00 FTE for additional positions related to the formation of a County health department that may be needed prior to year-end for specific public health knowledge and expertise. The Sheriff's Office is requesting to recognize and appropriate \$460,000 in the General Fund for a donation from Cherry Creek School District for 2021-2022. Open Spaces is requesting to

transfer \$321,281 from the Open Space Sales Tax Fund and recognize and appropriate the same amount in the Central Services Fund to purchase various vehicles and equipment. There is a request to transfer \$276,934 from the unappropriated balance of the General Fund for premium pay that is not eligible to be covered by ARPA funds.

The 1st Quarter supplemental appropriation resolution also contains resolutions that recognize additional revenue and appropriate the same amount for grants and other new revenue. Included is a request to transfer \$2,621,987 from the Grant Fund, Administrative Services and recognize the same amount in the General Fund for eligible ARPA premium pay. There is a request to decrease the appropriation in the Open Spaces Sales Tax Fund by \$1,514,831 to true-up the fund balance from expenses that were booked back to 2021 after reappropriations. There is a request to recognize and appropriate \$63,500,327 in the Grant Fund, Administrative Services for the second tranche of ARPA funding. There is also a request to recognize and appropriate \$4,010,027 in the Grant Fund, Administrative Services for half of the remaining ERA2 funding.

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 some or none of the 2021 budget or 2022 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: The Board of County Commissioners and the Executive Budget Committee have recommended that these supplemental appropriation requests be brought forward for adoption at a public hearing.

Concurrence: N/A

Resolution: Attached is a copy of the draft resolution.