



ARAPAHOE COUNTY
COLORADO'S FIRST

Board Summary Report

Date: February 13, 2020
To: Board of County Commissioners
From: Jessica Savko, Senior Budget Analyst
Subject: Adoption of Supplemental Budget Resolutions for the Fourth Quarter 2019

Request and Recommendation

The purpose of this public hearing is to approve the supplemental appropriation resolutions recommended by the Executive Budget Committee and reviewed by the Board of County Commissioners at the study session on February 10th, 2020. The supplemental appropriation resolutions are attached to this Board Summary Report.

Background

The 19 resolutions included in the attached document reflect the supplemental appropriation requests recommended by the Executive Budget Committee and presented to the Board at a study session on February 10th related to the 2019 and 2020 budgets. The Board gave direction to staff to bring these requests forward to public hearing on February 25th for formal adoption.

There are several departments and offices that by the end of the fourth quarter of 2019 have identified areas or issues requiring modifications to their budgets and have submitted these needs as supplemental appropriation requests for the 2019 and 2020 budgets. The following supplemental requests impact the 2019 budget. The Sheriff's Office is requesting to appropriate \$30,000 in the General Fund related to Cherry Creek School District for SROs and public safety. The County Attorney and Coroner's Office are requesting to appropriate \$20,000 and \$10,000 respectively in the General Fund for additional costs they incurred during 2019 to prevent them from exceeding their appropriation. Human Resources is requesting to recognize and appropriate \$122,391 in the Employee Flex Benefit Fund due to additional employee enrollment. The Public Works & Development Department is requesting to recognize and appropriate \$3,150,464 in the Infrastructure Fund from additional revenue received for various projects.

Following are some of the supplemental requests impacting the 2020 budget. The Assessor's Office is requesting 1.00 FTE in the General Fund to replace the vacant Chief Deputy Assessor with a Residential Data Collector and a Commercial Appraiser II. Community Resources is requesting 1.00 FTE in the General Fund for a Veteran Services Office with an appropriation of \$80,935 and revenue of \$45,000 from Adams County to partially fund the position. Communications & Administrative Services is

requesting to recognize and appropriate \$122,667 in funding for the 2020 Census in the General Fund. The Sheriff's Office is requesting to recognize and appropriate \$79,000 in the General Fund from the Grant Fund with \$64,000 coming from a CMATT grant to fund two assets for license plate readers and \$15,000 coming from the EMPG grant to fund improvements to the EOC room. The Sheriff's Office is also requesting to recognize and appropriate \$175,000 in the General Fund from the Forfeiture Fund to pay for a fallen officer memorial. The Sheriff's Office is requesting to recognize \$476,579 in the General Fund to true up the City of Centennial revenue from the final IGA with the adopted budget. The Sheriff's Office is also requesting to recognize and appropriate \$143,668 in the Grant Fund from additional funding from the JBBS grant.

The attached resolutions contain the detail of the other supplemental requests for the 4th Quarter of 2019 that have not been discussed above.

The Finance Department will be in attendance at the February 25th public hearing to address any questions or concerns regarding the above supplemental appropriation requests.

Links to Align Arapahoe

The adoption of supplemental appropriation requests that have been reviewed by the Executive Budget Committee and the Board of County Commissioners and are only brought forward on a quarterly basis are in alignment with the County's objectives for Fiscal Responsibility and the Responsible Use of Taxpayer Money.

Discussion

All of the supplemental appropriation requests were discussed at the February 10th 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.

Alternatives

Alternatively, a decision could be made that none of the 2019 or 2020 budget supplemental appropriation resolutions should be adopted at this time.

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.

Reviewed By:

Todd Weaver, Finance Director
John Christofferson, Deputy County Attorney

Department	Revenue Amount	Expense Amount	FTEs
2019			
DISCUSSION NEEDED			
General Fund			
Sheriff's Office	\$ -	\$ 30,000	-
County Attorney's Office	-	20,000	-
Coroner's Office	-	10,000	-
Community Resources	100,000	100,000	-
<i>SUBTOTAL General Fund</i>	\$ 100,000	\$ 160,000	-
Building Maintenance Fund			
Facilities & Fleet Management	-	175,000	-
<i>SUBTOTAL Building Maintenance Fund</i>	\$ -	\$ 175,000	-
Worker's Compensation Fund			
County Attorney's Office	-	85,000	-
<i>SUBTOTAL Worker's Compensation Fund</i>	\$ -	\$ 85,000	-
TOTAL Discussion Needed	\$ 100,000	\$ 420,000	-
NEW REVENUE/BUDGET CLEANUP			
Employee Flex Benefit Fund			
Human Resources	122,391	122,391	-
<i>SUBTOTAL Employee Flex Benefit Fund</i>	\$ 122,391	\$ 122,391	-
Infrastructure Fund			
Public Works & Development	3,150,464	3,150,464	-
<i>SUBTOTAL Infrastructure Fund</i>	\$ 3,150,464	\$ 3,150,464	-
TOTAL New Revenue/Budget Cleanup	\$ 3,272,855	\$ 3,272,855	-

Department	Revenue Amount	Expense Amount	FTEs
2020			
DISCUSSION NEEDED			
General Fund			
Assessor's Office	-	-	1.00
Communication & Administrative Services	122,667	122,667	-
Community Resources	45,000	80,935	1.00
Sheriff's Office	64,000	64,000	-
Sheriff's Office	15,000	15,000	-
Sheriff's Office	-	-	-
Sheriff's Office	175,000	175,000	-
Sheriff's Office	-	35,000	-
<i>SUBTOTAL General Fund</i>	\$ 421,667	\$ 492,602	2.00
Forfeited Property Fund			
Sheriff's Office	-	-	-
<i>SUBTOTAL Forfeited Property Fund</i>	\$ -	\$ -	-
Capital Expenditure Fund			
Sheriff's Office	3,641	3,641	-
<i>SUBTOTAL Capital Expenditure Fund</i>	\$ 3,641	\$ 3,641	-
Grant Fund			
Sheriff's Office	64,000	64,000	-
Sheriff's Office	-	-	-
<i>SUBTOTAL Grant Fund</i>	\$ 64,000	\$ 64,000	-
Central Services Fund			
Open Spaces & Intergovernmental Relations	-	15,500	-
Open Spaces & Intergovernmental Relations	9,999	9,999	-
Sheriff's Office	-	40,500	-
<i>SUBTOTAL Central Services Fund</i>	\$ 9,999	\$ 65,999	-
Open Space Sales Tax Fund			
Open Spaces & Intergovernmental Relations	-	-	-
<i>SUBTOTAL Recreation District Fund</i>	\$ -	\$ -	-
TOTAL Discussion Needed	\$ 499,307	\$ 626,242	2.00
NEW REVENUE/BUDGET CLEANUP			
General Fund			
Sheriff's Office	476,579	-	-
<i>SUBTOTAL General Fund</i>	\$ 476,579	\$ -	-
Grant Fund			
Sheriff's Office	143,668	143,668	-
<i>SUBTOTAL Grant Fund</i>	\$ 143,668	\$ 143,668	-
TOTAL New Revenue/Budget Cleanup	\$ 620,247	\$ 143,668	-

ARAPAHOE COUNTY
NOTICE OF PUBLIC HEARING
PROPOSED BUDGET AMENDMENTS

NOTICE IS HEREBY GIVEN that on Tuesday, February 25, 2020 at 9:30 a.m., or as soon thereafter as the calendar of the Board of County Commissioners permits, in the East Hearing Room of the County Administration Building, 5334 South Prince Street, Littleton, Colorado, the Board of County Commissioners of Arapahoe County will meet to consider the following proposed budget resolutions:

I

WHEREAS, the Board of County Commissioners adopted the 2019 Annual Budget pursuant to Statute; and

WHEREAS, the Sheriff’s Office is requesting to appropriate \$30,000 from fund balance in the General Fund due to funds that were received from Cherry Creek School District during 2019 for the School Resource Officers and public safety; and

WHEREAS, this matter has been published pursuant to Section 29-1-109, C.R.S., as required by law.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Arapahoe County to appropriate \$30,000 in the General Fund, Sheriff’s Office for School Resource Officers and public safety needs.

BE IT FURTHER RESOLVED that the Budget Officer shall file a certified copy of this Resolution with the Division of Local Government and with the affected spending agencies.

II

WHEREAS, the Board of County Commissioners adopted the 2019 Annual Budget pursuant to Statute; and

WHEREAS, the County Attorney’s Office is requesting to appropriate \$20,000 from the unappropriated fund balance in the General Fund due to additional expenses incurred for legal and deposition fees; and

WHEREAS, this will prevent the County Attorney’s Office from exceeding their budget appropriation in 2019; and

WHEREAS, this matter has been published pursuant to Section 29-1-109, C.R.S., as required by law.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Arapahoe County to transfer \$20,000 in the General Fund, County Attorney’s Office from the unappropriated fund balance to offset additional legal and deposition fees.

BE IT FURTHER RESOLVED that the Budget Officer shall file a certified copy of this Resolution with the Division of Local Government and with the affected spending agencies.

III

WHEREAS, the Board of County Commissioners adopted the 2019 Annual Budget pursuant to Statute; and

WHEREAS, the Facilities & Fleet Management Department is requesting to appropriate \$175,000 from the unappropriated fund balance in the Building Maintenance Fund to make emergency repairs and replace the main fire water line at the Administration I building; and

WHEREAS, this matter has been published pursuant to Section 29-1-109, C.R.S., as required by law.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Arapahoe County to transfer \$175,000 from the Building Maintenance Fund, Facilities & Fleet Management Department unappropriated fund balance to offset the costs to repair and replace the main fire water line at the Administration I building.

BE IT FURTHER RESOLVED that the Budget Officer shall file a certified copy of this Resolution with the Division of Local Government and with the affected spending agencies.

IV

WHEREAS, the Board of County Commissioners adopted the 2019 Annual Budget pursuant to Statute; and

WHEREAS, worker's compensation claims were greater than anticipated, and

WHEREAS, the County Attorney's Office is requesting to transfer \$85,000 from the unappropriated fund balance in the Worker's Compensation Fund to cover the cost of insurance claims from prior years that were settled, and

WHEREAS, this matter has been published pursuant to Section 29-1-109, C.R.S., as required by law.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Arapahoe County to transfer \$85,000 from the unappropriated fund balance of the Worker's Compensation Fund, County Attorney's Office to offset additional insurance claims costs paid out in 2019.

BE IT FURTHER RESOLVED that the Budget Officer shall file a certified copy of this Resolution with the Division of Local Government and with the affected spending agencies.

V

WHEREAS, the Board of County Commissioners adopted the 2019 Annual Budget pursuant to Statute; and

WHEREAS, additional flex benefit contribution revenue was received for flex benefits claim payments in the Employee Flex Benefit Fund due to increased enrollment and enrollee contributions; and

WHEREAS, the Human Resources Department is requesting to recognize and appropriate \$122,391 in the Employee Flex Benefit Fund; and

WHEREAS, this matter has been published pursuant to Section 29-1-109, C.R.S., as required by law.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Arapahoe County to recognize and appropriate \$122,391 in the Employee Flex Benefit Fund, Human Resources, for the additional contribution revenue received for flex benefits to offset claim payments.

BE IT FURTHER RESOLVED that the Budget Officer shall file a certified copy of this Resolution with the Division of Local Government and with the affected spending agencies.

VI

WHEREAS, the Board of County Commissioners adopted the 2019 Annual Budget pursuant to Statute; and

WHEREAS, the Public Works & Development Department received project reimbursements from various sources during 2019 to include regional transportation impact fees and other sources; and

WHEREAS, the Public Works & Development Department is requesting to recognize and appropriate \$3,150,464 in the Infrastructure Fund for these reimbursements; and

WHEREAS, this matter has been published pursuant to Section 29-1-109, C.R.S., as required by law.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Arapahoe County to recognize and appropriate \$3,150,464 in the Infrastructure Fund, Public Works & Development, for funds received as reimbursement for project expenses.

BE IT FURTHER RESOLVED that the Budget Officer shall file a certified copy of this Resolution with the Division of Local Government and with the affected spending agencies.

VII

WHEREAS, the Board of County Commissioners adopted the 2019 Annual Budget pursuant to Statute; and

WHEREAS, the Community Resources Department is requesting to do some building improvements for the AD Works! Fund; and

WHEREAS, this requires recognizing and appropriating \$100,000 in the General Fund, Community Resources Department for the use of deferred revenue for this purpose for a portion of the project; and

WHEREAS, this matter has been published pursuant to Section 29-1-109, C.R.S., as required by law.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Arapahoe County to recognize and appropriate \$100,000 in the General Fund, Community Resources Department for building improvements for the AD Works! Fund that will use deferred revenue from the program for a portion of the costs.

BE IT FURTHER RESOLVED that the Budget Officer shall file a certified copy of this Resolution with the Division of Local Government and with the affected spending agencies.

VIII

WHEREAS, the Board of County Commissioners adopted the 2019 Annual Budget pursuant to Statute; and

WHEREAS, resolution 190618 from the third quarter review incorrectly indicated that \$5,000 would be recognized and appropriated in the Central Services Fund when it should have stated the General Fund; and

WHEREAS, this matter has been published pursuant to Section 29-1-109, C.R.S., as required by law.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Arapahoe County to correct resolution 190618 to recognize and appropriate \$5,000 in the General Fund, Sheriff's Office rather than the Central Services Fund, Sheriff's Office.

BE IT FURTHER RESOLVED that the Budget Officer shall file a certified copy of this Resolution with the Division of Local Government and with the affected spending agencies.

IX

WHEREAS, the Board of County Commissioners adopted the 2020 Annual Budget pursuant to Statute; and

WHEREAS, the Assessor's Office is requesting to eliminate 1.00 FTE for the vacant Chief Deputy Assessor position and add 2.00 FTEs for a Residential Data Collector and a Commercial Appraiser II; and

WHEREAS, this requires an increase to the authorized headcount by 1.00 FTE in the General Fund for the Assessor's Office; and

WHEREAS, this request does not require any change in the appropriation for the General Fund, Assessor's Office; and

WHEREAS, this matter has been published pursuant to Section 29-1-109, C.R.S., as required by law.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Arapahoe County to increase the authorized headcount by 1.00 FTE in the General Fund, Assessor's Office for the net change to eliminate the Chief Deputy Assessor position and add a Residential Data Collector and a Commercial Appraiser II.

BE IT FURTHER RESOLVED that the Budget Officer shall file a certified copy of this Resolution with the Division of Local Government and with the affected spending agencies.

X

WHEREAS, the Board of County Commissioners adopted the 2020 Annual Budget pursuant to Statute; and

WHEREAS, the Communications & Administrative Services Department received funding from the State and other jurisdictions for work on the 2020 Census; and

WHEREAS, the Communications & Administrative Services Department is requesting to recognize and appropriate \$122,667 in the General Fund; and

WHEREAS, this matter has been published pursuant to Section 29-1-109, C.R.S., as required by law.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Arapahoe County to recognize and appropriate \$122,667 in the General Fund, Communications & Administrative Services Department for funds received for the 2020 Census.

BE IT FURTHER RESOLVED that the Budget Officer shall file a certified copy of this Resolution with the Division of Local Government and with the affected spending agencies.

XI

WHEREAS, the Board of County Commissioners adopted the 2020 Annual Budget pursuant to Statute; and

WHEREAS, the Community Resources Department is requesting to add 1.00 FTE in the General Fund for an additional Veteran Services Officer; and

WHEREAS, Adams County has agreed to partially fund the position; and

WHEREAS, the Community Resources Department is requesting to recognize \$45,000 and appropriate \$80,935 in the General Fund, Community Resources Department; and

WHEREAS, this matter has been published pursuant to Section 29-1-109, C.R.S., as required by law.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Arapahoe County to recognize \$45,000 and appropriate \$80,935 in the General Fund, Community Resources and increase the FTE count by 1.00 for a Veteran Services Officer for the Aurora area.

BE IT FURTHER RESOLVED that the Budget Officer shall file a certified copy of this Resolution with the Division of Local Government and with the affected spending agencies.

XII

WHEREAS, the Board of County Commissioners adopted the 2020 Annual Budget pursuant to Statute; and

WHEREAS, the Sheriff's Office is requesting to recognize and appropriate \$64,000 in the Grant Fund then transfer and recognize and appropriate the same in the General Fund from the CMATT auto theft team grant to fund two assets for license plate readers; and

WHEREAS, the Sheriff's Office is requesting to transfer \$15,000 from the Grant Fund and recognize and appropriate the same in the General Fund from the Emergency Management Planning Grant (EMPG) to fund improvements to the Emergency Operations Center; and

WHEREAS, this matter has been published pursuant to Section 29-1-109, C.R.S., as required by law.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Arapahoe County to recognize and appropriate \$64,000 in the Grant Fund, Sheriff's Office from the CMATT grant;

BE IT FURTHER RESOLVED to then transfer \$79,000 from the Grant Fund, Sheriff's Office, and recognize and appropriate the same in the General Fund, Sheriff's Office for two license plate readers and improvements to the Emergency Operations Center.

BE IT FURTHER RESOLVED that the Budget Officer shall file a certified copy of this Resolution with the Division of Local Government and with the affected spending agencies.

XIII

WHEREAS, the Board of County Commissioners adopted the 2020 Annual Budget pursuant to Statute; and

WHEREAS, the Sheriff's Office has found that additional funding is required to purchase a bomb squad truck included in the 2020 capital improvement program; and

WHEREAS, the Sheriff's Office is requesting to transfer \$3,641 from the General Fund and recognize and appropriate the same amount in the Capital Expenditure Fund for the additional cost; and

WHEREAS, this matter has been published pursuant to Section 29-1-109, C.R.S., as required by law.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Arapahoe County to transfer \$3,641 from the General Fund, Sheriff's Office and recognize and appropriate the same amount in the Capital Expenditure Fund, Sheriff's Office for additional funds necessary to purchase a bomb truck.

BE IT FURTHER RESOLVED that the Budget Officer shall file a certified copy of this Resolution with the Division of Local Government and with the affected spending agencies.

XIV

WHEREAS, the Board of County Commissioners adopted the 2020 Annual Budget pursuant to Statute; and

WHEREAS, the Sheriff's Office is requesting to build a fallen officer memorial at the Sheriff's Administration building; and

WHEREAS, the Sheriff's Office is requesting to transfer \$175,000 from the Forfeiture Fund and recognize and appropriate the same amount in the General Fund to pay for the memorial while also anticipating donations to fund a portion of the construction; and

WHEREAS, this matter has been published pursuant to Section 29-1-109, C.R.S., as required by law.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Arapahoe County to transfer \$175,000 from the Forfeiture Fund, Sheriff’s Office and recognize and appropriate the same amount in the General Fund, Sheriff’s Office to construct a fallen officer memorial.

BE IT FURTHER RESOLVED that the Budget Officer shall file a certified copy of this Resolution with the Division of Local Government and with the affected spending agencies.

XV

WHEREAS, the Board of County Commissioners adopted the 2020 Annual Budget pursuant to Statute; and

WHEREAS, the Sheriff’s Office is requesting to appropriate \$35,000 from unappropriated fund balance in the General Fund for DNA testing materials for the crime lab; and

WHEREAS, the City of Centennial has agreed to pay for the materials through their 2020 IGA with the County for law enforcement services; and

WHEREAS, this matter has been published pursuant to Section 29-1-109, C.R.S., as required by law.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Arapahoe County to transfer \$35,000 from the unappropriated balance of the General Fund, Sheriff’s Office for DNA testing materials for the crime lab funded through revenue from the IGA with the City of Centennial.

BE IT FURTHER RESOLVED that the Budget Officer shall file a certified copy of this Resolution with the Division of Local Government and with the affected spending agencies.

XVI

WHEREAS, the Board of County Commissioners adopted the 2020 Annual Budget pursuant to Statute; and

WHEREAS, the Open Spaces & Intergovernmental Relations Department is requesting to purchase a replacement mower and a new standup blower for maintenance activities; and

WHEREAS, the Open Spaces & Intergovernmental Relations Department has paid into the Central Services Fund for the replacement of a mower and would like to use this funding for the purchase of the replacement asset; and

WHEREAS, the Open Spaces & Intergovernmental Relations Department is also requesting to transfer \$9,999 from the Open Space Sales Tax Fund and recognize and appropriate the same amount in the Central Services Fund for the purchase of a standup blower to improve the efficiencies of their maintenance; and

WHEREAS, this matter has been published pursuant to Section 29-1-109, C.R.S., as required by law.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Arapahoe County to transfer \$9,999 from the Open Space Sales Tax Fund and recognize the same amount and appropriate \$25,499 in the Central Services Fund, Open Spaces & Intergovernmental Relations Department for the purchase of a replacement mower and new standup blower.

BE IT FURTHER RESOLVED that the Budget Officer shall file a certified copy of this Resolution with the Division of Local Government and with the affected spending agencies.

XVII

WHEREAS, the Board of County Commissioners adopted the 2020 Annual Budget pursuant to Statute; and

WHEREAS, the Sheriff's Office is requesting to purchase a replacement for a totaled vehicle; and

WHEREAS, the Sheriff's Office has paid into the Central Services Fund for the replacement of a vehicle and would like to appropriate \$40,500 for the purchase of a new asset; and

WHEREAS, this matter has been published pursuant to Section 29-1-109, C.R.S., as required by law.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Arapahoe County to transfer \$40,500 from the unappropriated balance of the Central Services Fund, Sheriff's Office for the purchase of the replacement vehicle.

BE IT FURTHER RESOLVED that the Budget Officer shall file a certified copy of this Resolution with the Division of Local Government and with the affected spending agencies.

XVIII

WHEREAS, the Board of County Commissioners adopted the 2020 Annual Budget pursuant to Statute; and

WHEREAS, the Sheriff's Office is requesting to recognize \$476,579 in the General Fund for the difference in the City of Centennial revenue from the adopted budget to the final IGA Exhibit D finalized in December between the City and the County; and

WHEREAS, this matter has been published pursuant to Section 29-1-109, C.R.S., as required by law.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Arapahoe County to recognize \$476,579 in the General Fund, Sheriff's Office for the adjustment to City of Centennial revenue from the adopted budget to the final IGA Exhibit D in the intergovernmental agreement.

BE IT FURTHER RESOLVED that the Budget Officer shall file a certified copy of this Resolution with the Division of Local Government and with the affected spending agencies.

XIX

WHEREAS, the Board of County Commissioners adopted the 2020 Annual Budget pursuant to Statute; and

WHEREAS, the Sheriff's Office is requesting to recognize and appropriate \$143,668 in the Grant Fund from the Jail Based Behavioral Health Services program grant; and

WHEREAS, this matter has been published pursuant to Section 29-1-109, C.R.S., as required by law.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Arapahoe County to recognize and appropriate \$143,668 in the Grant Fund, Sheriff's Office for the JBBS grant.

BE IT FURTHER RESOLVED that the Budget Officer shall file a certified copy of this Resolution with the Division of Local Government and with the affected spending agencies.