



ARAPAHOE COUNTY
COLORADO'S FIRST

Board Summary Report

Date: August 13, 2020
To: Board of County Commissioners
From: Todd Weaver, Finance Director
Subject: Adoption of Supplemental Budget Resolutions for the Second Quarter 2020

Purpose and Recommendation

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

Background

The 12 resolutions included in the attached document reflect the supplemental appropriation requests reviewed by the Executive Budget Committee and presented to the Board at a study session on August 10, 2020 related to the 2020 budget. The Board gave direction to staff to bring these requests forward to public hearing on August 25th for formal adoption.

There are a few departments and offices that by the end of the second quarter of 2020 have identified areas or issues requiring modifications to their budgets and have submitted these needs as supplemental appropriation requests for the 2020 budget. For the 2nd Quarter, there is a net increase in expenditures from supplemental requests of \$15,000 in the General Fund. The Communication & Administrative Services Department is requesting to recognize \$25,862 and appropriate \$40,862 related to Census funding. Public Works & Development is requesting to transfer \$5,000 to the Central Services Fund for estimated auction proceeds to retain a vehicle rather than send it to auction. The Sheriff's Office is requesting to transfer \$72,278 to the Central Services Fund with \$30,000 being the estimated auction proceeds to retain three vehicles to send to the training track and \$42,278 to upgrade some new vehicles. The Sheriff's Office is requesting to increase their headcount by 3.00 FTE and upgrade and transfer an existing position for the RISE program. The Treasurer's Office is requesting to increase the headcount by 0.50 FTE to complete the transition to the Public Trustee to the Treasurer's Office.

Supplemental appropriation requests for other County funds include a request from Facilities & Fleet Management to appropriate \$690,000 in the Building Maintenance Fund and \$900,000 in the Capital Expenditure Fund to cover the anticipated expenses responding to COVID-19 that will be reimbursed by

the CARES Act funds. There are a number of requests to transfer funds between projects within the Capital Expenditure Fund to cover additional expenses in projects from others that have funds remaining. The Information Technology Department is requesting to appropriate \$59,952 to replace SAP servers in conjunction with the S/4 upgrade project. The Public Works & Development Department is requesting to appropriate \$42,688 to replace a totaled vehicle.

The 2nd Quarter supplemental appropriation resolutions also contain resolutions that recognize additional revenue and appropriate the same amount for grants and other new revenue. Included are requests to recognize and appropriate \$141,537 in the Sheriff's Office, Grant Fund for the JBBS Competency Enhancement program grant. There is also a request from Public Works & Development to recognize and appropriate \$1,842,564 in the Infrastructure Fund for various projects.

The attached resolutions contain the detail of the other supplemental requests for the 2nd Quarter of 2020 that have not been discussed above. The Finance Department will be in attendance at the August 25th public hearing to address any questions or concerns regarding the above supplemental appropriation requests.

Link 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 August 10th study session and were provided to 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 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.

Approved By:

Todd Weaver, Finance Director
John Christofferson, Deputy County Attorney

2nd Quarter Budget Review			
Summary of Proposed Budget Adjustments			
Fund	Revenue Amount	Expense Amount	FTEs
2020			
DISCUSSION NEEDED			
General Fund	\$ 25,862	\$ 40,862	3.50
Bulding Maintenance Fund	-	690,000	-
Capital Improvement Fund	-	900,000	-
Central Services Fund	77,278	144,918	-
Self-Insurance Liability Fund	-	1,135,167	-
Workers Comp Fund	735,167	-	-
TOTAL Discussion Needed	\$ 838,307	\$ 2,910,947	3.50
NEW REVENUE/BUDGET CLEANUP			
Grant Fund	141,537	141,537	-
Infrastructure Fund	1,842,564	1,842,564	-
TOTAL New Revenue/Budget Cleanup	\$ 1,984,101	\$ 1,984,101	-

ARAPAHOE COUNTY
NOTICE OF PUBLIC HEARING
PROPOSED BUDGET AMENDMENTS

NOTICE IS HEREBY GIVEN that on Tuesday, August 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 (NOTE: Due to the ongoing COVID19 emergency the hearing may be conducted through remote access – please check the August 25, 2020 public meeting agenda at <https://www.arapahoegov.com/AgendaCenter/Board-of-County-Commissioners-1> for specific information on how to attend and participate. The agenda will typically be posted by the Friday afternoon preceding the hearing):

I

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

WHEREAS, the Communication & Administrative Services Department is requesting to recognize \$25,862 and appropriate \$40,862 in the General Fund for Census funding; 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 \$25,862 and appropriate \$40,862 in the General Fund, Communication & Administrative Services Department for Census funding.

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 2020 Annual Budget pursuant to Statute; and

WHEREAS, the Public Works & Development Department is requesting to transfer \$5,000 from the General Fund and recognize the same amount in the Central Services Fund for the estimated auction value to retain a vehicle rather than send it to auction to maintain the current number of pool vehicles; 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 \$5,000 from the General Fund, Public Works & Development Department and recognize the same amount in the Central Services Fund, Public Works & Development Department to retain a vehicle rather than send it to auction.

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 2020 Annual Budget pursuant to Statute; and

WHEREAS, the Sheriff's Office is requesting to transfer \$30,000 from the General Fund and recognize the same in the Central Services Fund for the estimated auction value to retain three vehicles rather than send them to auction to be used at the training track; and

WHEREAS, the Sheriff's Office is also requesting to transfer \$42,278 from the General Fund and recognize and appropriate the same in the Central Services Fund for additional costs to upgrade new vehicles; 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 \$72,278 from the General Fund, Sheriff's Office and recognize

\$72,278 and appropriate \$42,278 in the Central Services Fund, Sheriff's Office to retain three vehicles to be used at the training track and upgrade new vehicles.

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 2020 Annual Budget pursuant to Statute; and

WHEREAS, the Sheriff's Office is requesting to add 3.00 FTE in the General Fund for additional staffing for the RISE program that will be funded with existing budget; 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 headcount by 3.00 FTE in the General Fund, Sheriff's Office for the RISE program.

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 2020 Annual Budget pursuant to Statute; and

WHEREAS, a change in statute designates the Treasurer as the Public Trustee beginning on July 1, 2020; and

WHEREAS, the Treasurer's Office is requesting to add 0.50 FTE in the General Fund to complete the transition of the Public Trustee staff as the final count and type of FTEs was not known at the first quarter budget review; 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 headcount by 0.50 FTE in the General Fund, Treasurer's Office to complete the transition of the Public Trustee to the Treasurer'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.

VI

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

WHEREAS, the Facilities & Fleet Management Department is requesting to appropriate \$690,000 from the unappropriated fund balance in the Building Maintenance Fund to cover anticipated expenses related to the County’s COVID-19 response; and

WHEREAS, the Facilities & Fleet Management Department is also requesting to appropriate \$900,000 from the unappropriated fund balance in the Capital Expenditure Fund to cover anticipated expenses related to the County’s COVID-19 response; and

WHEREAS, these expenses will subsequently be reimbursed by the CARES Act funds; 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 \$690,000 in the Building Maintenance Fund, Facilities & Fleet Management Department from the unappropriated fund balance and \$900,000 in the Capital Expenditure Fund, Facilities & Fleet Management Department from the unappropriated fund balance for anticipated expenses related to the County’s COVID-19 response.

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 2020 Annual Budget pursuant to Statute; and

WHEREAS, the Information Technology Department is requesting to appropriate \$59,952 from the unappropriated fund balance in the Central Services Fund to replace servers in conjunction with the SAP S/4 upgrade project from intergovernmental rents paid in prior fiscal periods; 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 \$59,952 in the Central Services Fund, Information Technology Department from the unappropriated fund balance to replace servers associated with the S/4 upgrade project.

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 2020 Annual Budget pursuant to Statute; and

WHEREAS, the Public Works & Development Department is requesting to appropriate \$42,688 from the unappropriated fund balance in the Central Services Fund to replace a Road & Bridge truck that was totaled in an accident; 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 \$42,688 in the Central Services Fund, Public Works & Development Department from the unappropriated fund balance to replace a totaled 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.

IX

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

WHEREAS, the County Attorney is requesting to appropriate \$400,000 from the unappropriated fund balance in the Self-Insurance Liability Fund to cover additional expenditures for insurance claims; 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 \$400,000 in the Self-Insurance Liability Fund, County Attorney from the unappropriated fund balance to cover additional expenditures for insurance claims.

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 County Attorney is requesting to transfer \$735,167 from the unappropriated fund balance in the Self-Insurance Liability Fund and recognize the same amount in the Workers Compensation Fund for insurance recoveries that were inadvertently deposited in the Self-Insurance Fund during 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 \$735,167 in the Self-Insurance Liability Fund, County Attorney from the unappropriated fund balance and recognize the same amount in the Workers Compensation Fund, County Attorney for insurance recoveries received during 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.

XI

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 \$141,537 in the Grant Fund for the JBBS Competency Enhancement 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 \$141,537 in the Grant Fund, Sheriff's Office for the JBBS Competency Enhancement program 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.

XII

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

WHEREAS, the Public Works & Development Department is requesting to recognize and appropriate \$1,842,564 in the Infrastructure Fund for funding for various infrastructure projects; 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 \$1,842,564 in the Infrastructure Fund, Public Works & Development Department for various infrastructure projects.

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.