



## Board Summary Report

**Date:** October 16, 2020  
**To:** Board of County Commissioners  
**From:** Todd Weaver, Finance Director  
**Subject:** Public Hearing on the 2021 Recommended Budget

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### Request and Recommendation

The purpose of this public hearing is to provide all interested persons and citizens an opportunity to be heard concerning the 2021 Recommended Budget for Arapahoe County, the Arapahoe Law Enforcement Authority, the Arapahoe County Recreation District, and the Arapahoe County Water and Wastewater Public Improvement District. The adoption of the 2021 budget will occur on December 8, 2020.

### Background

The 2021 Recommended Budget was submitted to the Board of County Commissioners on October 13, 2020 and contained the budget recommendations of the Executive Budget Committee. The Executive Budget Committee (EBC) presented these budget recommendations to the Board of County Commissioners during a study session on October 20, 2020. The recommended budget contains projected revenues and expenditures for fiscal year 2021, is in conformance with Colorado law including the Taxpayer's Bill of Rights (TABOR) and other legal revenue and spending restrictions, and the General Fund operating budget is structurally balanced.

For Arapahoe County the total recommended 2021 expenditure budget is \$426.2 million, a decrease of 1.0% from the adopted 2020 budget of \$430.3 million. The County's General Fund increased only about 0.2% from \$209.9 million in the 2020 adopted budget to \$210.3 million in the 2021 recommended budget. The total recommended 2021 expenditure budget for the Arapahoe Law Enforcement Authority is \$9.5 million, which is relatively flat from the 2020 adopted budget. The Arapahoe County Recreation District budget for the 2021 recommended budget totals \$1.4 million for expenditures. The Arapahoe County Water and Wastewater Authority Public Improvement District (PID) has a recommended budget of \$8.7 million for the 2021 payment of debt service for bonds and other debt issuances.

For capital projects, the \$5.2 million transferred to the Capital Expenditure Fund from the General Fund results in a recommended budget of \$10.0 million. Additional recommended budget information is attached to this Board Summary Report and will be presented during the public hearing on October 27, 2020.

### Links to Align Arapahoe

The adoption of a balanced budget is not only required by State statute but, the recommendations included in the budget and the adoption of a structurally balanced operating fund is in keeping with the County's goal of Fiscal Responsibility.

### Discussion

The Finance Department will conduct a short presentation on the content of the 2021 Recommended Budget and be available to answer questions from the Board or the public.

**Alternatives**

No direction from the Board of County Commissioners is required. Therefore, alternatives are not applicable for this item.

**Fiscal Impact**

There is no fiscal impact from this public hearing and is designed to be an opportunity for discussion and comment on the content of the 2021 recommended budget by the BOCC and citizens.

**Approved By:**

Todd Weaver, Finance Director

John Christofferson, Deputy County Attorney