



2021 Year-end Ordinances:

- Supplemental Appropriation
- Rescissions and Reappropriation
- SRF Creation

Finance & Governance Committee

November 2, 2021

Stephanie Karayannis Adams, Budget & Management Office Director



2021 Supplemental Appropriation Requests

General Fund Supplemental

According to City Charter, the General Fund proposed budget shall include no less than 2% of total estimated expenditures in contingency for unbudgeted expenditures meeting specific criteria including:

- An unexpected event such as a natural disaster or accident;
- Large unappropriated payouts or personnel costs such as retirement payout or midyear salary adjustments that cannot be absorbed by agency appropriation;
- Unfunded mandates as a result of legislation;
- Technical corrections of the original budget;
- Planned one-time expenditures that advance a programmatic or financial outcome.

There are two other ‘reserves’ to be used under natural disaster or economic downturn circumstances. Both must be replenished.

Status of GF Contingency

Original 2021 General Fund Contingency	\$26,095,000
Ordinances 21-0082, 21-0254 and 21-0255: elected official furlough correction, DenverConnect, Risk Mg't SRF	-1,375,438
Ordinances 21-0533 & 21-0222: Long Term Rental & MJ license implementation	-664,750
Ordinance 21-0395:City Council Transfer to SRF	-292,989
Ordinance 21-0622: City Council Redistricting resources	-74,000
Ordinance 21-0705: STAR and safety community partnerships (HRCP)	-1,300,000
Ordinance 21-1040: Payment to NWCA	-400,000
Ordinance 21-1189: Liability Claims Supplemental	-1,200,000
Ordinance 21-1056: Public Health Order Payment	-5,000,000
Current General Fund Contingency Balance	\$15,787,823

Requested Year-end Supplementals

Agency	Amount	Description
General Services	2,200,000	Utilities Projection: Increased usage over projections + additional buildings
Department of Finance/Risk	1,200,000	Replacement of totaled vehicles
District Attorney	1,000,000	Significant turnover + payouts and salary adjustments
Technology Services	700,000	Licensing and Maintenance agreements
Public Health and the Environment	700,000	Addition of 5 unbudgeted positions: 3 positions in Office of the Medical Examiner & 2 animal protection positions to support the pit bull ordinance
Office of Human Resources	500,000	Addition of 5 unbudgeted recruiters & additional on call staff
County Court	250,000	Increased costs of providing mandated services like interpreters, competency evaluations, legal appointments, and other mental health-oriented services
Housing Stability	45,000	Urban Peak Capital Investment from 2020
Total amount	6,595,000	

Additional Supplementals to Address 2022

Agency	Amount	Description
Various: P+R, Fire, TS, Police	2,100,000	Recreation and Parks equipment, Crime Lab, fingerprint scanners, AEDs, Thermal Imaging computer, mobile stations
Clerk and Recorder	1,255,000	Services to redact personally identifiable information in online records in response to Audit and state mandates
Community Planning and Development	1,000,000	Digitization of records – about 11,000 files with official property and zoning use records, translating to over 1.6 million sheets of paper (records span from 1950 to 2015)
Total Amount	4,355,000	

Status of GF Contingency (continued)

Current 2021 General Fund Contingency	\$15,787,823
Bill Request 21-xxxx: Supplemental Appropriations	-10,950,000
New General Fund Contingency if All Approved	\$4,837,823

Creation of SRF: Redaction Services

Revenue: General Fund Transfer

Expenditures: Expenses associated with meeting the findings of the Audit which require redacting online records and images to assure confidentiality of certain personally identifiable information (PII) in accordance with state statutes

Requested City Council Action: Supplementals

- Approve CB21-1307 to authorize rescissions from General Fund Contingency and a cash transfer to the new Redaction Services SRF
- Approve CB21-1296 to Establish the Redaction Services SRF



Rescissions and Reappropriations

Recissions - Reappropriations

Rescission	Appropriation	Total	Description
General Services	New ADA SRF	300,000	To meet DOJ ADA agreement in various agencies
Parks and Recreation	New ADA SRF	1,200,000	To meet DOJ ADA agreement in various agencies
Library	New ADA SRF	500,000	To meet DOJ ADA agreement in various agencies
Transportation & Infrastructure	Safe Routes to Schools CIP project	1,500,000	To address City Council Safe Routes to School request
Sheriff	Capital Equipment SRF	400,000	Card Reader Doors, Replacement Kitchen Equipment, Contactless Pass Through Doors
Office of the Municipal Public Defender	Real Estate Space Project Fund	140,000	To support additional space planning for expanded positions
Total amount		4,040,000	

Requested City Council Action: Rescissions and Reappropriations

- Approve 21-1308 to authorize rescissions from Agency and Department's General Fund appropriations to re-appropriate budget in other Funds to meet needs in 2021 and 2022

Americans with Disabilities Act: Department of Justice Agreement

- CIP: Rescind 1,495,000 and appropriate \$1,995,000 for ADA Improvements (includes \$500k from CIP contingency) (*on consent*)
- Operating: Rescind \$2,000,000 from General Fund agencies including Parks & Rec (\$1.2M), Library (\$500k) and General Services (\$300k) and transfer to new SRF

Create New SRF: DOJ Settlement - ADA Improvements

Revenue:	Transfers from City Funds
Expenditures:	Operational costs to implement ADA improvements per the City's agreement with the Dept. of Justice

Requested City Council Action: SRF Establishment

- Approve CB21-1297 to establish the new DOJ Settlement ADA Improvements SRF
- Approve CB21-1308 to rescind \$2M from General Fund agencies' 2021 appropriations and re-appropriate a cash transfer to the new SRF
- Approve CB21-1301 to rescind \$1,495,000 from CIP projects and appropriate \$1,995,000 for ADA Improvement projects (appropriation includes \$500k from CIP contingency)

Questions?