

# STAFF BRIEFINGS and WORK SESSIONS

October 27, 2020

## WebEx Events Virtual Meeting

Join our virtual meeting via WebEx

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Select the "Join by Browser" option

You can also join by telephone:

Dial +1-408-418-9388; enter the meeting access number when prompted **146 588 6693**

**\*\*Please Note Meetings Will Not Begin Prior to 10:45 am\*\***

All items on this agenda are scheduled for after Hearings and will normally be considered in the order the item appears on the agenda. The Board, at their discretion, may choose to alter the order in which items are considered, may break, or may continue any item to be considered on a future date.

### Briefing Items

- |  |  |
|--|--|
| 1. Treasurer Quarterly Update<br>15 minutes  | Jerry DiTullio<br>Mark Hubbard                 |
| 2. Human Services Update<br>30 minutes   | Mary Berg, Kat Douglas<br>Hal Straatmann       |
| 3. BRIC Grant Pursuit - 10 minutes   | Tom Hoby, Hillary King                         |
| 4. Hangar Ground Lease for KBJC Hangar, LLC - 5 minutes  | Jeanie Rossillon, Paul Anslow                  |
| 5. CARES Act - Public Safety Pay Update and Coronavirus Relief Fund (CRF) Transfer of Underspent Appropriations and Designation of Fund Balance - 30 minutes | Stephanie Corbo, Kourtney Hartmann, Dan Conway |

### Reports

- Commissioners - CCI Opioid Settlement Workgroup Update - Commissioner Dahlkemper
- County Manager
- County Attorney - BOE Recommendations for Valuations

### Lunch Break (12:15 pm or as directed for by the Chairman)

### Executive Session 1:00 pm

- Minter v. Aurora - Legal Advice C.R.S. 24-6-402(4)(b) - 10 minutes
- Appeal of Foothills Park and Recreation District Request for Inclusion - Legal Advice C.R.S. 24-6-402(4)(b) - 10 minutes
- Jefferson Parkway Public Highway Authority - Advice to Negotiators C.R.S. 24-6-402(4)(e) and Legal Advice C.R.S. 24-6-402(4)(b) - 10 minutes
- Legal Update - Legal Advice C.R.S. 24-6-402(4)(b) - 5 minutes

### Adjourn

### County Manager/BCC Admin Staff

1:45 pm

Join our virtual meeting via WebEx

<https://jeffco.webex.com/jeffco/onstage/g.php?MTID=e5216f0daf8dbcdbcf6d76e61af0fdb11>

Select the "Join by Browser" option

You can also join by telephone: Dial +1-408-418-9388; enter the meeting access number when prompted **146 848 9773**

### Work Sessions - No Agenda Items

**HEARINGS, STAFF BRIEFINGS and WORK SESSIONS**  
**October 27, 2020**

<b>Hearings</b>		<b>Total Estimated Time: 2 hours 40 minutes</b>
8:00	10:40	

<b>Briefing Items</b>		<b>Total Estimated Time: 1 hour 30 minutes</b>
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<b>Begin</b>	<b>End</b>	<b>Agenda No.</b>	<b>Title</b>
10:45	11:00	1.	Treasurer Quarterly Update
11:00	11:30	2.	Human Services Update
11:30	11:40	3.	BRIC Grant Pursuit
11:40	11:445	4.	Hangar Ground Lease for KBJC Hangar, LLC
11:45	12:15	5.	CARES Act- Public Safety Pay Update and Coronavirus Relief Fund (CRF) Transfer of Underspent Appropriations and Designation of Fund Balance

<b>Reports - The Board Chair may move Reports to earlier if time permits:</b>	<b>Total Estimated Time: 5 minutes</b>
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12:15			Commissioners - CCI Opioid Settlement Workgroup Update
			County Manager
	12:20		County Attorney - BOE Recommendations for Valuations
12:20	1:00		Lunch Break (or as directed by Chairman)

<b>Executive Session</b>		<b>Total Estimated Time: 35 minutes</b>
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<b>Begin</b>	<b>End</b>	<b>Title</b>
1:00	1:10	Minter v. Aurora - Legal Advice C.R.S. 24-6-402(4)(b)
1:10	1:20	Appeal of Foothills Park and Recreation District Request for Inclusion - Legal Advice C.R.S. 24-6-402(4)(b)
1:20	1:30	Jefferson Parkway Public Highway Authority - Advice to Negotiators C.R.S. 24-6-402(4)(e) and Legal Advice C.R.S. 24-6-402(4)(b)
1:30	1:35	Legal Update - Legal Advice C.R.S. 24-6-402(4)(b)

<b>County Manager/BCC Admin Staff - The Board Chair may move to earlier if time permits:</b>		<b>Total Estimated Time: 1 hour 15 minutes</b>
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1:45	2:30	BCC/County Manager
2:30	3:00	BCC/Admin. Staff

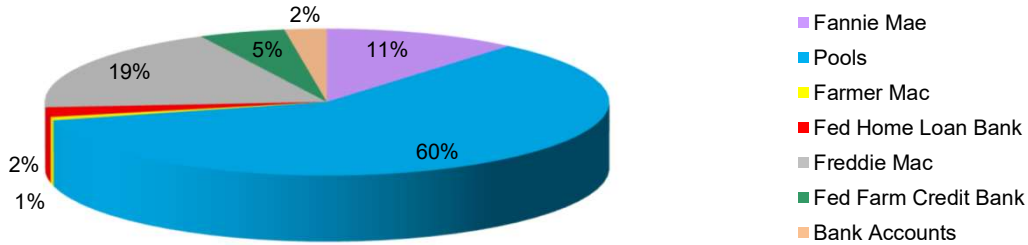
<b>Work Sessions: No items - Next Work Session Scheduled for January of 2021</b>		
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Portfolio Summary

Third Quarter 2020

Unaudited

September 30, 2020 Portfolio Distribution



Third Quarter Portfolio Balances

Pools	\$240,298,270
Farmer Mac	\$3,000,000
Freddie Mac	\$75,500,000
Fannie Mae	\$45,000,000
Fed Home Loan Bank	\$8,555,000
Fed Farm Credit Bank	\$20,000,000
Bank Accounts	\$9,732,583
<b>Total</b>	<b>\$402,085,853</b>

General Ledger Balances

Operating Funds	\$343,891,064
County Reserve *	\$28,000,000
Open Space Debt Service *	\$3,910,231
Performance Escrow *	\$7,523,808
Undistributed Taxes *	\$18,760,751
CARES Fund *	\$77,152,180
<b>Total</b>	<b>\$402,085,853</b>

\* Dedicated Funds

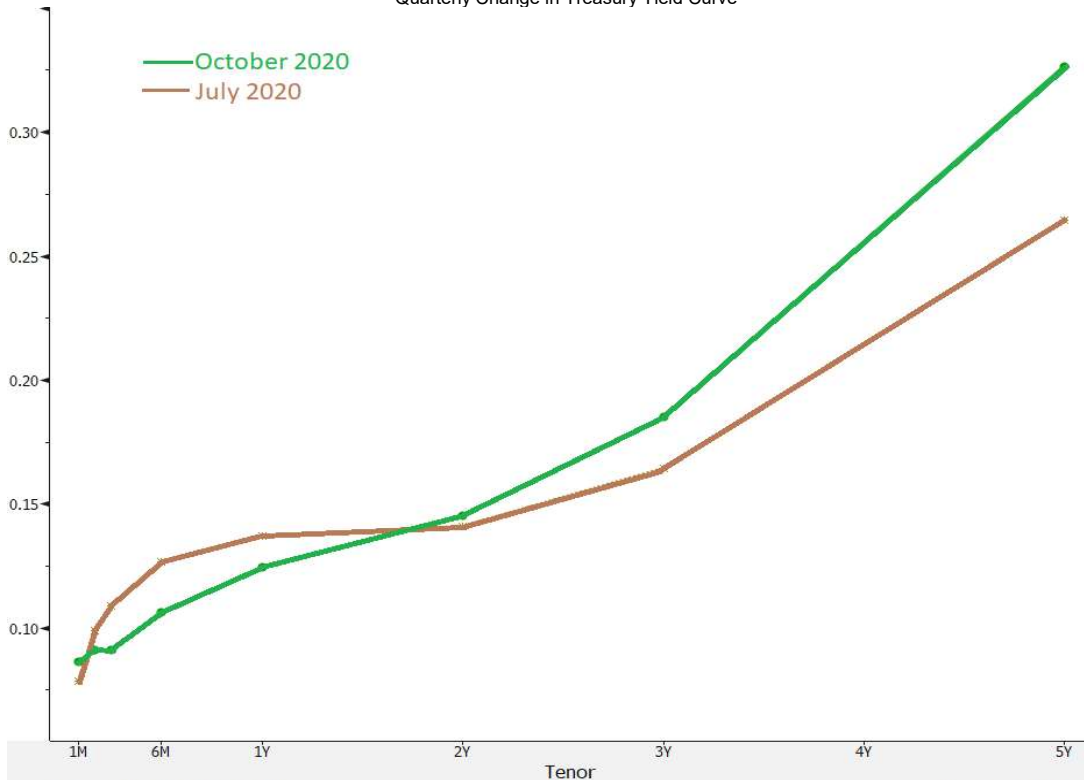
Marked to Market \$402,073,424

Average Effective Duration	0.77%
Weighted Average Maturity	1.49 years
Rate of Return	0.43%

2020 Cash Earnings

Interest on Reserves	\$222,123
Total YTD Interest	\$2,562,984
Projected 2020 Cash Earnings	\$2,700,000

Quarterly Change in Treasury Yield Curve



## BOARD OF COUNTY COMMISSIONERS BRIEFING

### EXECUTIVE SUMMARY

Human Services  
October 27, 2020

#### Reappointment of Veterans Service Officers

**1. FOR CONSENT TO PLACE ON BUSINESS/HEARING AGENDA**

**ISSUE:** Reappointment of Veterans Service Officers for Jefferson County, Colorado.

**RECOMMENDATIONS:**

**That the Board of County Commissioners reappoints Peter P. Mortaro and Diane C. Ricci to serve as Jefferson County's Veterans Service Officers, each to serve a two-year term commencing January 1, 2021, and expiring December 31, 2022 (with possible future reappointments), with compensation to be set by the Human Services manager pursuant to Human Resources' recommendations.**

#### Community Development 2020 Supplemental

**2. FOR CONSENT TO PLACE ON BUSINESS/HEARING AGENDA**

**ISSUE:** Approval of a supplemental in the amount of \$914,424 (Community Development Block Grant funds) to increase the 2020 budget for the Community Development Fund ensuring that actual grant expenditures offset by federal grant revenue are sufficiently appropriated.

**RECOMMENDATIONS:**

**It is recommended that the Board of County Commissioners approve a supplemental for \$914,424 CDBG funds in expenditure and revenue to reflect actual grant expenditures for Community Development programs.**

#### Agreement for Services with Arapahoe County

**3. FOR DISCUSSION/BOARD DIRECTION:** Arapahoe County would like to engage Jefferson County to perform certain workforce activities in exchange for the reimbursement of Jefferson County's staff time performing these activities.

**RECOMMENDATIONS:**

**That the Board of County Commissioners approves Human Services to enter into the agreement for services with Arapahoe County, following approval as to form by the County Attorney's Office, and acceptance of up to \$90,000 in funds to reimburse Jefferson County for its staff time performing regional workforce activities.**

## Express Temps Contract

### 4. FOR CONSENT TO PLACE ON BUSINESS/HEARING AGENDA

**ISSUE:** The impact of COVID-19 continues to require the use of temporary staff primarily in the Workforce Center and Community Assistance Divisions to address the increased volume of calls and applications related to unemployment, food assistance, Medicaid, and emergency services such as rental assistance.

#### **RECOMMENDATIONS:**

**Authorize that an amendment to the Express Temps Purchase Order be placed on the consent portion of a future Business Hearing Agenda for the Board to approve the increase in the Purchase Order from \$476,000 to \$866,000 and authorize the chairman to sign that amendment.**

# BOARD OF COUNTY COMMISSIONERS BRIEFING PAPER

## Reappointment of Veterans Service Officers

October 27, 2020

For Information

For Discussion/Board Direction

Consent to  
Place on Business/  
Hearing Agenda

**Issue:** Reappointment of Veterans Service Officers for Jefferson County, Colorado

**Background:** Colorado law requires the board of county commissioners of each county to establish a county veterans service office and to appoint one or more county Veterans Service Officer for terms of two years. Colorado law further provides that Veterans Service Officers must (a) be residents of the State (b) have served in the U.S. military and have been honorably discharged; and (c) be well-qualified to perform the duties of the office based on their education and experience.

**Discussion:** Peter P. Mortaro has served as a Veterans Service Officer for Jefferson County, Colorado since March 2013. His current term will end on December 31, 2020. Diane C. Ricci has served as a Veterans Service Officer for Jefferson County since 2018. Her current term will also end on December 31, 2020. Both individuals meet the statutory qualifications, are well-qualified to perform the duties of this position and are being recommended for reappointment for an additional two-year term.

**Fiscal Impact:** There is no additional fiscal impact, as funding is already included in the 2021 County budget.

**Revenue Limits Impact:** yes no

**Recommendations:** That the Board of County Commissioners reappoints Peter P. Mortaro and Diane C. Ricci to serve as Jefferson County's Veterans Service Officers, each to serve a two-year term commencing January 1, 2021, and expiring December 31, 2022 (with possible future reappointments), with compensation to be set by the Human Services manager pursuant to Human Resources' recommendations.

**Originator:** Kat Douglas, Community and Workforce Development Division Director (x 8372)

**Contacts for Additional Information:** Mary C. Berg, Human Services Department Executive Director (x 4163)

**BOARD OF COUNTY COMMISSIONERS BRIEFING PAPER**  
**Community Development 2020 Supplemental**  
**October 27, 2020**

For Information

For Discussion/Board Direction

Consent to  
Place on Business/  
Hearing Agenda

**Issue:** Approval of a supplemental in the amount of \$914,424 (Community Development Block Grant funds) to increase the 2020 budget for the Community Development Fund ensuring that actual grant expenditures offset by federal grant revenue are sufficiently appropriated.

**Background:** Community Development programs operate on different fiscal years with multiple years to spend each annual allocation. The annual County budget is developed based on planned expenditures within the Federal allocations. Each year the expenditures vary depending on the timing of development projects, land acquisition, and public service needs in the community.

**Discussion:** The supplemental request will allow for the federal Community Development Block Grant CARES Act allocations (CDBG-CV) to be utilized and support existing activities in the community.

**Fiscal Impact:** The total increase in expenditure is offset by federal grant revenue. This revenue is exempt from TABOR Fiscal Year spending limits.

**Revenue Limits Impact:** yes no

**Recommendations:** It is recommended that the Board of County Commissioners approve a supplemental for \$914,424 CDBG funds in expenditure and revenue to reflect actual grant expenditures for Community Development programs.

**Originator:** Kat Douglas, Community and Workforce Development Director  
x 8372

**Contacts for Additional Information:** Mary Berg, Human Services  
Executive Director x 4163

**BOARD OF COUNTY COMMISSIONERS BRIEFING PAPER**  
**Agreement for Services with Arapahoe County**  
**October 27, 2020**

For Information

For Discussion/Board Direction

Consent to  
Place on Business/  
Hearing Agenda

**Issue:** Arapahoe County would like to engage Jefferson County to perform certain workforce activities in exchange for the reimbursement of Jefferson County's staff time performing these activities.

**Background:** The Colorado Workforce System is a well-coordinated network of local workforce centers in both urban and rural areas. Services are customized for each local community but coordinated to ensure efficiencies and the best use of statewide resources. Arapahoe County has received federal and private foundation funds from the Colorado Workforce Development Council and would like to use some of these funds to reimburse Jefferson County for staff time used to perform local area activities that benefit the overall workforce system.

**Discussion:** The intergovernmental agreement would run through August 31, 2021. Jefferson County staff would perform specified workforce activities upon request and Arapahoe County would reimburse Jefferson County for its staff time related to the performance of these activities, up to a maximum of \$90,000.

**Fiscal Impact:** No additional County dollars are required for this grant. Revenues received from this grant are federal funds passed through the state and/or private foundation funds; and therefore, would not impact TABOR fiscal year revenue limits.

**Revenue Limits Impact:** yes no

**Recommendations:** That the Board of County Commissioners approves Human Services to enter into the agreement for services with Arapahoe County, following approval as to form by the County Attorney's Office, and acceptance of up to \$90,000 in funds to reimburse Jefferson County for its staff time performing regional workforce activities.

**Originator:** Kat Douglas, Community and Workforce Development Director  
x 8372

**Contacts for Additional Information:** Mary Berg, Human Services  
Executive Director x 4163



**BOARD OF COUNTY COMMISSIONERS BRIEFING PAPER**  
**Human Services Department**  
**Express Temps Contract**  
**October 27, 2020**

For Information       For Discussion/Board Direction       Consent to  
Place on Business/  
Hearing Agenda

**Issue:** The Human Services department annually contracts with Express Temps, a vendor that supplies temporary staff throughout the year for various Human Services programs. Due to COVID-19 impacts the utilization is greater and the funding amount needs to be increased.

**Background:** The Human Services department utilizes the vendor Express Temps on an ongoing basis throughout the year to assist with a variety of programs and as a bridge with vacant positions. The annual amount appropriated to this vendor is typically what is needed. This year the impacts of COVID 19 have created greater utilization of this vendor to meet the increased community needs.

**Discussion:** The impact of COVID-19 continues to require the use of temporary staff primarily in the Workforce Center and Community Assistance Divisions to address the increased volume of calls and applications related to unemployment, food assistance, Medicaid, and emergency services such as rental assistance.

**Fiscal Impact:** An increase of spending authority for the Purchase Order with Express Temps by an amount up to \$390,000 for 2020. The additional \$390,000 will be funded by CARES dollars. No new county general funds are requested.

**Revenue Limits Impact:**    yes      no

**Recommendations:** Authorize that an amendment to the Express Temps Purchase Order be placed on the consent portion of a future Business Hearing Agenda for the Board to approve the increase in the Purchase Order from \$476,000 to \$866,000 and authorize the chairman to sign that amendment.

**Originator:** Hal Straatmann, Director of Business and Finance Human Services x4401

**Contacts for Additional Information:** Mary Berg, Executive Director, Human Services Department x4163

**BOARD OF COUNTY COMMISSIONERS BRIEFING PAPER**  
**BRIC Grant Pursuit**  
**October 27, 2020**

- For Information       For Discussion/Board Direction       Consent to  
 Place on Business/  
 Hearing Agenda

**Issue:**

Staff requests Board authorization to partner with Jefferson Conservation District (JCD) on two Building Resilient Infrastructure and Communities (BRIC) planning and implementation grant applications to the Federal Emergency Management Agency (FEMA) and, if awarded, for the Chairman to execute an Intergovernmental Agreement (IGA) with JCD, which will submit the applications and receive the grant funds. The BRIC grant program is a new FEMA pre-disaster hazard mitigation program that supports communities by funding capability and capacity-building projects, planning initiatives and implementation projects. The Colorado Division of Homeland Security and Emergency Management (DHSEM) is administering the BRIC grant program at the state level. The implementation grant would fund forest management and wildfire mitigation work on 240 acres at Alderfer/Three Sisters Park and 130 acres at Lookout Mountain Preserve.

**Background:**

JCD is submitting a planning and implementation grant application to FEMA to mitigate wildfire hazards in Jefferson County, with a particular focus on the Conifer/Evergreen area. The Conifer/Evergreen area is ranked #1 in Colorado and in the top 10 in the U.S. for risk of property loss to wildfire. Jeffco government, including Jeffco Open Space (JCOS), is committed to tackling wildfire risk from a landscape-scale approach. By partnering with JCD, the County can mitigate wildfire risk in the Conifer/Evergreen area across public and private lands through hazardous fuels reduction and creation of defensible space.

**Discussion:**

JCD will be the applicant and the County will be a partner. The total project cost for the BRIC planning grant will be up to \$375,000. JCD and JCOS will request up to \$300,000 for the planning grant. The minimum match requirement is 25% or \$75,000, which Jefferson County, JCD, and other stakeholders will meet through a combination of cash and in-kind match. The total project cost for the implementation grant is about \$1.1 million. The grant request will total approximately \$825,000. JCOS will contribute towards the 25% minimum match requirement with cash already set aside in the budget for wildfire mitigation. The planning project will create a new position within Jeffco government to coordinate wildfire mitigation activities across multiple public and private stakeholders. Initially, the position will focus on coordination with the Conifer and Evergreen communities and area fire districts.

This project will support JCOS's Conservation Greenprint goal to reduce tree density and fuel sources on 1,000 of JCOS's 17,000 acres of forested land over the next 5 years.

**Fiscal Impact:**

JCOS, JCD, and other stakeholders will meet the 25% minimum match requirement for both the planning and implementation grant through a combination of cash and in-kind match.

**Revenue Limits Impact:**      yes no

**Recommendations:**

JCOS staff recommends that the Board of County Commissioners authorize staff to partner with JCD to submit a draft BRIC grant application to DHSEM/FEMA by November 10, 2020 and a final grant application by January 15, 2021, and, if awarded, for the Chairman to execute an IGA with JCD for distribution of grant funds to Jefferson County.

**Originator:** Hillary King, Research and Grants Coordinator

**Contacts for Additional Information:** Tom Hoby, Director of Open Space & Parks

**BOARD OF COUNTY COMMISSIONERS BRIEFING PAPER**  
**Hangar Ground Lease for KBJC Hangar, LLC**  
**October 27, 2020**

For Information       For Discussion/Board Direction       Consent to  
Place on Business/  
Hearing Agenda

**Issue:** Consider a new Non-Commercial Hangar Ground Lease for KBJC Hangar, LLC.

**Background:** KBJC Hangar, LLC has purchased a hangar from B-11B Joint Venture, located at 11675 Airport Way B-11-B. The B-11B Joint Venture lease was established in 2005, and KBJC Hangar, LLC, does not wish to take an assignment of lease. A new hangar ground lease is desired.

**Discussion:** The County and KBJC Hangar, LLC, desire to enter into a new Non-Commercial Hangar Ground Lease.

**Fiscal Impact:** Terms of the lease shall be a period of twenty years and may extend the lease for one additional ten-year period. The current non-commercial ground lease rate for land less than 4,000 square feet is \$1.0956 per square foot, resulting in an annual rent revenue of \$3,396.24.

**Revenue Limits Impact:**    yes no Hangar Ground Lease revenue is excluded from TABOR.

**Recommendations:** Staff recommends that the Board of County Commissioners approve the new Non-Commercial Hangar Ground Lease between Jefferson County and KBJC Hangar, LLC.

**Originator:** Brandon Burns, Airport, x.4859

**Contacts for Additional Information:** Kourtney Hartmann, County Attorney's Office, x8964; Jeanie Rossillon, Development and Transportation, x.8575; Paul Anslow, Airport, x4851



# CARES Act – Public Safety Pay Update

October 27, 2020

# CARES Act Funding Status

## Total Primary Award



Recipient	Original Allocation	Oct 6 Allocation	Current Allocation	Awarded	Spent	% of Current Allocation Spent
County	\$55.7M	\$32.0M	\$48.4M	\$30.2M	\$30.2M	62%
Cities	\$29.8M	\$29.8M	\$29.8M	\$22.2M	\$9.4M	32%
Businesses	\$5.0M	\$5.0M	\$7.0M	\$1.9M	\$1.7M	24%
Non-Profits	\$2.5M	\$2.5M	\$4.0M	\$1.5M	\$1.3M	32%
Jeffco Schools Food	\$302K	\$302K	\$302K	\$302K	-	0%
Bulk Food/Pantry Assistance	\$600K	\$600K	\$1.6M	\$600K	-	0%
Special Districts	\$500K	\$500K	\$4.0M	\$192K	-	0%
Courts	\$55K	\$55K	\$15K	\$55K	-	0%
Chambers	\$90K	\$90K	\$90K	\$90K	\$90K	100%
Stride	\$1.4M	\$1.4M	\$1.4M	\$1.4M	-	0%
Foothills Animal Shelter (now in Special Districts)	\$192K	\$192K	-	-	-	-
Legal Assistance	\$100K	\$100K	\$100K	\$100K	\$100K	0%
<b>Total Expenditures</b>	<b>\$96.3M</b>	<b>\$72.5M</b>	<b>\$96.7M</b>	<b>\$58.6M</b>	<b>\$42.7M</b>	<b>44%</b>
<b>Remaining CARES Act Funding (Contingency)</b>	<b>\$5.4M</b>	<b>\$29.2M</b>	<b>\$5.0M</b>	<b>\$43.1M</b>	<b>\$59.0M</b>	
CARES Act Interest Earned	-	\$121K	\$121K	\$121K	\$121K	
<b>Total CARES Act Funding + Interest</b>	<b>\$101.7M</b>	<b>\$101.8M</b>	<b>\$101.8M</b>	<b>\$101.8M</b>	<b>\$101.8M</b>	
<b>Remaining Funding as % of Total Award</b>	<b>5%</b>	<b>29%</b>	<b>5%</b>	<b>42%</b>	<b>58%</b>	

# CARES Act Funding Status - County

## Allocation & Spending



Recipient	Original Allocation	Oct 6 Allocation	Current Allocation	Spent	% of Current Allocation Spent
Assessor	\$59K	\$132K	\$132K	\$79K	60%
Board of County Commissioners	\$263K	\$290K	\$290K	\$178K	61%
Business Innovation & Technology	\$2.0M	\$2.6M	\$2.6M	\$1.0M	39%
Clerk & Recorder	\$1.2M	\$2.0M	\$2.0M	\$579K	29%
Coroner	\$784K	\$1.0M	\$991K	\$595K	60%
County Attorney	\$532K	\$1.7M	\$1.7M	\$399K	24%
County Manager	\$255K	\$168K	\$168K	\$136K	81%
Development & Transportation	\$1.6M	\$1.1M	\$1.1M	\$804K	76%
District Attorney	\$2.2M	\$2.4M	\$2.4M	\$1.3M	53%
Emergency Operations Center	\$1.5M	\$1.5M	\$1.5M	\$334K	22%
Human Resources	\$672K	\$14K	\$14K	\$14K	100%
Human Services	\$5.9M	\$3.5M	\$3.5M	\$905K	26%
Justice Services	\$232K	\$106K	\$106K	\$49K	46%
Library	\$2.9M	\$3.0M	\$3.0M	\$1.9M	65%
Operations	\$3.1M	\$1.9M	\$1.9M	\$215K	11%
Parks	\$647K	\$1.3M	\$1.3M	\$463K	36%
Public Affairs	\$278K	\$152K	\$152K	\$121K	79%
Public Health	\$7.5M	\$2.6M	\$2.6M	\$1.1M	42%
Sheriff	\$23.2M	\$5.5M	\$21.9M	\$19.5M	89%
Strategy, Innovation & Finance	\$528K	\$960K	\$960K	\$478K	50%
Treasurer	\$270K	\$101K	\$101K	\$60K	59%
<b>Total County</b>	<b>\$55.7M</b>	<b>\$32.0M</b>	<b>\$48.4M</b>	<b>\$30.2M</b>	<b>63%</b>

# CARES Act Funding Status - County

## Allocation & Spending



County Allocation Category	Current Spending	Projected Spending	Total Spending
New Spending	\$2.5M	\$9.1M	\$11.6M
Underspend in General Fund	\$23.5M	\$6.9M	\$30.4M
Underspend in Other Funds	\$4.2M	\$2.2M	\$6.4M
<b>Total County</b>	<b>\$30.2M</b>	<b>\$18.2M</b>	<b>\$48.4M</b>



# CARES Act Funding Status - Cities

## Current & Projected Spending



Recipient	Current Allocation	Distributed	Actual Spend	Current Spend % of Allocation	Remaining Funds	Estimated Applicable Public Health & Safety Payroll
Arvada	\$9.2M	\$4.6M	\$1.9M	21%	\$7.3M	\$14.1M
Bow Mar	-	-	-	0%	-	-
Edgewater	\$421K	\$210K	\$229K	54%	\$192K	\$1.1M
Golden	\$1.6M	\$808K	\$594K	37%	\$1.0M	\$2.4M
Lakeside	-	-	-	0%	-	-
Lakewood	\$12.3M	\$12.3M	\$3.5M	28%	\$8.8M	\$24.0M
Littleton	\$210K	\$105K	\$195K	93%	\$15K	\$17K
Morrison	\$34K	\$17K	\$17K	49%	\$17K	\$573K
Mountain View	\$42K	\$21K	\$10K	23%	\$33K	-
Westminster	\$3.5M	\$1.7M	\$1.3M	37%	\$2.2M	\$2.9M
Wheat Ridge	\$2.5M	\$2.5M	\$1.7M	69%	\$776K	\$7.7M
<b>Total County</b>	<b>\$29.8M</b>	<b>\$22.3M</b>	<b>\$9.4M</b>	<b>32%</b>	<b>\$20.4M</b>	<b>\$52.8M</b>

**BOARD OF COUNTY COMMISSIONERS BRIEFING PAPER**

**BOARD OF EQUALIZATION RECOMMENDATIONS FOR  
VALUATION  
OCTOBER 27, 2020**

For Information       For Discussion/Board Direction       Consent to  
Place on Business/  
Hearing Agenda

**ISSUE:** The Board of County Commissioners, sitting as the Jefferson County Board of Equalization (JCBOE), will be asked to approve the Referees' recommendations for valuation.

**BACKGROUND:** The Petitioners appealed the Jefferson County Assessor's denial regarding the 2020 assessed valuation to the JCBOE. A public hearing was scheduled and the Petitioners were notified by mail of the scheduled hearing time and date. Public hearings were held before the Board-appointed Referees. The Referees will make recommendations concerning the Petitioners' appeals, which will be submitted to the Board for its final action on November 10, 2020.

**FISCAL IMPACT:** While there may be a fiscal impact because the proposed action alters property values, fiscal impact is not a proper consideration when deciding whether to adopt the recommendations concerning Petitioners' appeals.

**Revenue Limits Impact:**    yes      no

**RECOMMENDATIONS:** The Board will be provided with a schedule of the recommendations from the Referees for consideration and approval November 10, 2020.

**ORIGINATOR:** Chris Courtney

**CONTACTS FOR ADDITIONAL INFORMATION:** Chris Courtney, Jason Soronson

**BOARD OF COUNTY COMMISSIONERS BRIEFING PAPER**  
**Coronavirus Relief Fund (CRF) Transfer of Underspent**  
**Appropriations and Designation of Fund Balance**  
**October 27, 2020**

For Information

For Discussion/Board Direction

Consent to  
Place on Business/  
Hearing Agenda

**Issue:** Transfer of underspent appropriations because of Coronavirus Relief Fund (CRF) eligible expenditures transferred to the CARES Act Fund, and assignment of Committed Fund Balance within impacted county funds in December.

**Background:**

Previous Action/Direction - On October 6, the Board of County Commissioners (BCC) authorized the transfer of existing and future CRF-eligible expenditures from the originating county fund(s) to the county CARES Act Fund. The Board likewise authorized the transfer of any resulting underspent appropriations (“budget savings”) within a county fund be transferred from the original department to a non-departmental cost center within the same fund. As previously discussed, these transfers are internal to the fund and do not require a separate Board action or approval. Staff is working administratively to facilitate these transfers as previously discussed. Additional request for funding will be brought to the Board through the normal budget supplemental request process.

Governmental Accounting Standards Board (GASB) Statement No 54 – See Attachment A. There are several types of fund balance classifications that exist within governmental accounting. A “Committed Fund Balance” classification includes amounts that can be used only for the specific purposes determined by a formal action of the government’s highest level of decision-making authority, which is the BCC. Committed funds cannot be used for any other purpose unless the government removes or changes the specified use by taking the same type of action (resolution) it employed to previously commit those amounts. A Board action is required to create a Committed Fund Balance otherwise the additional funds will remain unassigned.

**Discussion:** As of September 29, \$30.2 million dollars of countywide CRF-eligible expenditures have been identified that will be transferred from various funds to the CARES Act Fund. Approximately \$2.5 million dollars of this transfer reflects new COVID-19 spending. The other \$27.7 million dollars of this transfer reflects spending that has been redirected for COVID-19 purposes, which will result in savings within the original county budget. General Fund budget savings represents \$23.5 million and the remainder of

\$4.2 million is in other funds. The resulting budget savings will be transferred from the original department to a non-departmental cost center within the same fund for future use as previously discussed with the Board on October 6th. To the extent any budget savings remain unused at by the end of 2020, staff recommends that the BCC designates certain amounts in each fund as a "Committed Fund Balance" dedicated to address on-going expenses related to the pandemic. The goal of designating a Committed Fund Balance is to meet future needs related to the COVID-19 pandemic which are unknown at this time.

**Fiscal Impact:** At this time, there are no additional appropriations needed as all expenditure transfers are offset by existing revenues and there is no request for additional use of General Fund dollars. Current year budget savings will be designated in the associated fund balances prior to year-end.

**Revenue Limits Impact:** yes no

There are no TABOR or revenue limit impacts.

**Recommendations:** Prior to the end of 2020, staff will recommend to the BCC specific amounts to be designated in each fund as a "Committed Fund Balance", and said designation will be placed on a future agenda for formal approval once identified. No action is required at this time, a future briefing will detail staff's final recommendations as to the various fund balance amounts to be designated.

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## Attachment A – Fund Balance Classifications

GAAP Fund Balance	Budgetary Fund Balance
<b>Non-spendable</b> <ul style="list-style-type: none"> <li>• Inherently non-spendable assets</li> <li>• Examples include inventory or permanent endowments</li> </ul>	<b>Restricted</b>
<b>Restricted</b> <ul style="list-style-type: none"> <li>• Externally imposed limitations</li> <li>• Typically by state or federal legislation</li> </ul>	
<b>Committed</b> <ul style="list-style-type: none"> <li>• Self-imposed limitations</li> <li>• Typically by BCC resolution</li> </ul>	<b>Unrestricted</b>
<b>Assigned</b> <ul style="list-style-type: none"> <li>• Limitations resulting from intended use</li> <li>• Typically by County Manager or CFO directives</li> </ul>	
<b>Unassigned</b> <ul style="list-style-type: none"> <li>• Residual net resources</li> <li>• General Fund only</li> </ul>	