

BOARD OF COUNTY COMMISSIONERS BRIEFING PAPER

Topic: Request for Reallocation of Additional Revenue to Overtime Salaries for Special Assessment Project

Presented by: Jerry DiTullio, Treasurer/Public Trustee

Date: 5/20/2025

☐ For Information

☐ For Discussion/Board Direction

☒ Consent to
Place on Business/
Hearing Agenda

Issue:

Approval is needed from the Board of County Commissioners to transfer an additional \$3,000 to the overtime salaries line item. This amount was received from the City of Littleton Special Assessment project and is intended to cover overtime costs incurred due to the high volume of manual research required for validating special assessment liens.

Background:

Each year, during the month of November, two full-time employees (FTEs) dedicate significant time to validating municipalities and special districts. One of the most time-intensive projects is the City of Littleton Special Assessment project, which requires approximately eighty hours of work. This project involves manually researching and verifying 1,800 special assessment liens (PINS) for Littleton Water and Sewer due to the city's lack of necessary staffing and software.

Historically, the \$12,000 revenue received from the City of Littleton for these services has been categorized under "other revenue admin fees." However, last year, the Board of County Commissioners approved reallocating this revenue to the overtime salaries line item to more accurately reflect the work being performed. At that time, the approved transfer amount was \$12,000.

Discussion:

This year, the workload for the City of Littleton Special Assessment verification project has increased, requiring additional staff hours to complete the research and validation process. As a result, the City of Littleton provided an additional \$3,000 in payment for these services. Rather than categorizing this revenue under other revenue admin fees, approval is requested to transfer it to the overtime salaries line item.

To account for future workload increases, the County Treasurer and the City of Littleton's Finance Director established a structured fee scale based on the number of PINS processed:

- Up to **1,800 PINS**: Fee remains at **\$12,000.00**
- **1,801 to 2,200 PINS**: An additional **\$3,000.00**
- **Any additional 400 PINS**: A further **\$3,000.00** increase

Fiscal Impact: ☒ yes ☐ no

The requested \$3,000 increase in the overtime salaries line item is fully offset by the additional revenue received from the City of Littleton for services provided. This ensures no additional financial impact on the county budget.

- Year(s) of impact: 2025 onward
- Existing grant or project: Yes
- Ongoing or one-time: Ongoing
- General Fund impact: N/A
- Staffing impact: N/A

SPA Review: Support, no concern. Sheneé Taylor, 04/28/2025.

County Attorney Review: Approved; Kurtis Behn, 4/29/2025.

Facilities Review: No fiscal impact. Mark Dannar, 4/28/2025.

BIT Review: No fiscal impact. Kara Dorobek, 4/28/2025.

Fleet Review: No fiscal impact. Janice Mayer, 4/28/2025.

Recommendations: Staff recommends that an agenda item be brought to a future hearing requesting that the Board of County Commissioners supplement the appropriations for the 2025 Budget for the Treasurer's Office in the General Fund by an amount up to \$3,000.

Originator: Natalie Townsend, Treasury Operations Manager

Contacts for Additional Information: Jerry DiTullio, Treasurer/Public Trustee