



STAFF BRIEFINGS and WORK SESSIONS

Hybrid Meeting

AGENDA

May 13, 2025, Immediately Follow Hearings

BCC Boardroom, 5th Floor and WebEx Virtual Platform

Join our virtual meeting via WebEx

<https://jeffco.webex.com/jeffco/j.php?MTID=mfda127c2121de0a73690c89b77e4324e>

Webinar Password: Wh5jyvecm44

Select the "Join by Browser" option

You can also join by telephone: Dial +1-408-418-9388;

Access Code/Webinar Number: 2494 708 3952

	Pages
1. Briefing Items	
1.1 Sheriff's Office	
1.1.1 JCSO Request to Accept and Budget an Increase in Funds from the Town of Morrison Presented by: Reggie Marinelli and David Kribs	3
1.1.2 Deputy Sheriff Trainee Retirement Change Presented by: Reggie Marinelli and David Kribs	5
1.1.3 US Department of Transportation passed through the Colorado Department of Transportation (CDOT) Impaired Driving Grant Presented by: David Kribs	8
1.1.4 US Department of Transportation passed through the Colorado Department of Transportation (CDOT) Speed Mitigation Grant Presented by: David Kribs	10
1.1.5 State of Colorado, Behavioral Health Administration Jail Based Behavioral Services (JBBS) Program Request and Acceptance Presented by: David Kribs	12
1.2 Executive Order Task Force Update	
1.2.1 Federal Funding Impacts Update - May 13, 2025 Presented by: Dan Conway and Carey Markel	15
1.3 Clerk and Recorder	
1.3.1 Clerk & Recorder SIPA Micro-Grant Application Presented by: Peg Perl	23

1.4 Strategy Innovation and Finance

- | | | |
|-------|---|-----|
| 1.4.1 | 2025 Statewide Internet Portal Authority (SIPA) Microgrant Application for CommonLook Licenses for Digital Accessibility
Presented by: Kristi Klipka, Katie Gathright and Amber Dower | 26 |
| 1.4.2 | Purchase Policy & Contract Policy Amendments & Delegation Authority
Presented by: Vera Braeckman, Mary O'Neil and Dan Conway | 29 |
| 1.4.3 | 1st Quarter 2025 Budget Report
Presented by: Dan Conway | 64 |
| 1.4.4 | 2025 Developmentally Disabled Fund Budget and Appropriation
Presented by: Sherry Wilger | 137 |

1.5 Operations

- | | | |
|-------|--|-----|
| 1.5.1 | Community Corrections Supplemental
Presented by: Kristin Heath | 139 |
| 1.5.2 | Remote Work Policy Amendments
Presented by: Kate Newman | 141 |
| 1.5.3 | Driving on County Business Policy Amendments
Presented by: Kate Newman | 148 |
| 1.5.4 | Non-County Agency & Program Funding
Presented by: Kate Newman | 157 |

2. Reports

Commissioners

County Manager

County Attorney

3. Executive Session

3.1 Jefferson Parkway Public Highway Authority –Legal Advice under C.R.S. 24-6-402(4)(b) and Advice to Negotiators under C.R.S.24-6-402(4)(e)

3.2 Legal Advice under C.R.S. 24-6-402(4)(b)

4. Action on Executive Session (If needed)

5. Adjourn

6. Work Sessions - No Agenda Items

BOARD OF COUNTY COMMISSIONERS BRIEFING PAPER

**Topic: Jefferson County Sheriff's Office (JCSO) Request to Accept
and Budget an Increase in Funds from the Town of Morrison**

**Presented by: Reggie Marinelli, Sheriff and David Kribs, Budget and
Finance Director, Jefferson County Sheriff's Office**

Date: 5/13/2025

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

Issue: The Jefferson County Sheriff's Office (JCSO) is requesting approval from the Board of County Commissioners (BCC) to accept funds and include this request in a future budget supplemental hearing for formal approval to increase appropriation in the Patrol Fund for an Intergovernmental Agreement with the Town of Morrison in the amount of \$470,256.

Background: Late in 2024, the Town of Morrison approached the JCSO for assistance as the Town disbanded its Police Department. As part of these discussions the Town Council approved an intergovernmental agreement to cover certain costs JCSO would incur in providing law enforcement services for the town.

Discussion: The JCSO expanded our contract with the Town of Morrison for law enforcement service, moving from limited overnight coverage to 24/7 365 days a year coverage. This contractual change was due to the dissolution of the Town Police Department. The increased cost was to offset straight time, overtime, equipment maintenance, and training needs.

Fiscal Impact: ☒ yes ☐ no

This request is to increase appropriations in the Sheriff's Office Patrol Fund for \$470,256 annually with offsetting intergovernmental revenue. This will expand existing law enforcement services to the Town of Morrison.

- Year(s) of impact: 2025 and future
- Existing grant or project: No
- New grant or project: No
- Requested in adopted budget: No
- Ongoing or one-time: On-going

- General Fund impact: No
- Staffing impact: No
- Match requirements: No
- Mandate/Contractual obligation: No

SPA Review: Support with no concern, Micah Badana, 4/16/2025.

This request is for additional appropriations with offsetting intergovernmental revenue. There is already an existing intergovernmental agreement with the Town of Morrison and this request is to expand law enforcement services to the area.

County Attorney Review: Approved, Kurt Behn, 4/17/25.

Facilities Review: Does not apply/no fiscal impact, Mark Danner, Facilities Management Director, 5/6/25.

BIT Review: Does not apply/no fiscal impact, Andy Corbett, Chief Information Officer, 5/6/25.

Fleet Review: Does not apply/no fiscal impact, Janice Mayer, Director, Fleet Services, 5/9/25.

County Human Resources Review (new FTE only):

Recommendations: Staff recommends the BCC support JCSO accepting these funds and an agenda item be brought to a future hearing requesting that the Board of County Commissioners supplement \$470,256 in the Sheriff's Office Patrol Fund budget for 2025.

Originator: David Kribs, Budget and Finance Director, Support Services Division, Sheriff's Office, dmcribs@jeffco.us or (303) 271-5153.

Contacts for Additional Information: Reggie Marinelli, Sheriff

Agenda Item 1.1.2

BOARD OF COUNTY COMMISSIONERS BRIEFING PAPER

Topic: Deputy Sheriff Trainee Retirement Change

Presented by: Reggie Marinelli, Sheriff, and David Kribs, Budget & Finance Director, Jefferson County Sheriff's Office (JCSO)

Date: 5/13/2025

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

Issue: The Jefferson County Sheriff's Office (JCSO) is requesting a change to the Deputy Sheriff Trainee retirement plan.

Background: Detention Specialists are part of the Peace Officer retirement plan. However, Deputy Sheriff Trainees are not. When a current JCSO Detention Specialist goes to the Department Certified Detention (DCD) or POST academy they are transferred into a trainee position and change retirement systems for the 11-21 weeks they are in an academy. They return to the Peace Officer retirement system after completion of their training.

Discussion:

In January of this year, County staff reached out to JCSO expressing concern that it is administratively difficult to manage the retirement plan for Detention Specialists who go to the POST Academy. This is because Detention Specialists become Deputy Sheriff (DS) Trainees when they go into the POST Academy. DS Trainees do not have the same Peace Officer Retirement Plan as Peace Officers (Sworn and Detention Specialists). This means that Detention Specialists must come off the Peace Officer retirement plan, while they are in the POST Academy and go onto the same retirement plan as professionals. Then, they go back on the Peace Officer retirement plan when they graduate from the academy. County staff expressed concern that this opens up the possibility of errors when someone is coming on and off the Peace Officer Retirement Plan and the associated manual tracking.

In addition, due to scheduling issues and access to training facilities, academies, more often than not, begin and end outside of normal pay periods. This creates mid-payroll changes to retirement system eligibility.

Finally, excluding trainees from the Peace Officer retirement system appears to have been an oversight when the system was last updated in 2023. These employees are performing Peace Officer duties before, during and after training. Providing continuity in the retirement plan is the right thing to do.

This issue is also being presented to the personnel board for changes to the retirement system rules.

Fiscal Impact: ☒ **yes** ☐ **no**

While there is an additional cost above the current practice, this can be absorbed through salary savings while the employee is in training.

The additional cost of this proposal is \$286 for an 11-week academy per employee and \$545 for a 21-week POST academy per employee. In a typical year, the total cost for this change would be in the \$10-15k range. However, this cost can be covered by the salary savings generated while the employee is in the lower paid training position.

The Deputy Sheriff and Department Certified Detention Deputies' starting salary is \$76,357 which is what the position the trainees are hired for is budgeted at. The DS Trainee salary is \$67,489. So, during the training period JCSO saves at least \$1,876 per employee (based on an 11 week academy).

- Year of impact: 2025 and future
- Existing grant or project: No
- New grant or project: No
- Requested in adopted budget: No
- Ongoing or one-time: On-going
- General Fund impact: No
- Staffing impact: No
- Match requirements: No
- Mandate/Contractual obligation: No

SPA Review: Support with no concerns, Micah Badana, 4/16/25.

SPA confirms the historical annual vacancy savings throughout the Sheriff's Office is sufficient to fund the request to include Detention Specialist trainees in the Peace Officer retirement plan. No additional appropriations are needed to fund this request.

County Attorney Review: Approved, Kurt Behn, 4/17/25.

Facilities Review: Does not apply/no fiscal impact, Mark Danner, Facilities Management Director, 5/6/25.

BIT Review: Does not apply/no fiscal impact, Andy Corbett, Chief Information Officer, 5/6/25.

Fleet Review: Does not apply/no fiscal impact, Janice Mayer, Director, Fleet Services, 5/6/25.

Human Resources Review (new FTE only): No FTE

Recommendations: The JCSO recommends that the Board of County Commissioners approve this change to the Deputy Sheriff retirement plan and forward to a future hearing agenda for approval.

Originator: David Kribs, Budget and Finance Director, Support Services Division, Sheriff's Office, dmkribs@jeffco.us or (303) 271-5153.

Contacts for Additional Information: Reggie Marinelli, Sheriff

BOARD OF COUNTY COMMISSIONERS BRIEFING PAPER

Topic: US Department of Transportation passed through the Colorado Department of Transportation (CDOT) Impaired Driving Grant

Presented by: David Kribs, Budget & Finance Director, JCSO

Date: 5/13/2025

☐ For Information

☐ For Discussion/Board Direction

☒ Consent to
Place on Business/
Hearing Agenda

Issue: The Jefferson County Sheriff's Office (JCSO) requires support from the Board of County Commissioners (BCC) to submit a grant application to the Colorado Department of Transportation (CDOT), passed through from the U.S. Department of Transportation, due April 18, 2025, in an amount up to \$15,000 for impaired driving enforcement.

Background: The CDOT offers grants to local law enforcement entities to improve the safety of our local highways. This grant will allow the JCSO to provide additional patrols for DUI enforcement and ticket DUI drivers. The application was submitted to cover enforcement dates of October 1, 2025 – September 30, 2026.

Discussion: The CDOT grants are offered every year. This grant will fund overtime, employer paid fringe benefits, and training costs for the JCSO sworn personnel to provide additional patrol shifts in an effort to combat impaired driving using strategies such as saturation patrols.

Fiscal Impact: ☒ yes ☐ no

This is a federal grant passed through the state with an award amount up to \$15,000 for the Sheriff's Office in the Patrol Fund. There is no match requirement. The grant award period is October 1, 2025 – September 30, 2026. This grant is intended to supplement the Sheriff's budgeted funds to fund this program. However, should the federal funds for this grant be interrupted, the Sheriff is prepared to modify its other proposed project plans to fund the program using budgeted funds if available. If budgeted funds are not available, the program will cease.

- Year(s) of impact: 2025 and 2026
- Existing grant or project: No
- New grant or project: Yes
- Requested in adopted budget: No
- Ongoing or one-time: One-Time
- General Fund impact: No
- Staffing impact: No
- Match requirements: No
- Mandate/Contractual obligation: No

SPA Review: Micah Badana, 4/10/2025

Support, no concern.

This is a federal grant passed through the Colorado Department of Transportation with no match requirement up to \$15,000 for the Sheriff's Office Patrol Fund. The Sheriff's Office has historically applied for and received this award.

County Attorney Review: Kurtis Behn, approved, 4/16/25

Facilities Review: No Fiscal Impact, Mark Danner, 5/6/25

BIT Review: No Fiscal Impact, Kara Dorobek, 5/6/25

Fleet Review: No Fiscal Impact, Janice Mayer, 5/6/25

County Human Resources Review (new FTE only): No FTE

Recommendations: Staff recommend that the Board of County Commissioners support staff's actions to submit a grant application to the Colorado Department of Transportation in the amount of up to \$15,000 and if awarded, an agenda item be brought to a future hearing requesting that the Board of County Commissioners supplement the appropriations for the 2025 Budget in the amount of \$15,000 to the Sheriff's Office Patrol Fund.

Originator: Jessica Parivar, JCSO Grants Specialist, Ext 5311

Contacts for Additional Information: Dylan Mahonee, JCSO Sergeant, Ext 5869

BOARD OF COUNTY COMMISSIONERS BRIEFING PAPER

Topic: US Department of Transportation passed through the Colorado Department of Transportation (CDOT) Speed Mitigation Grant

Presented by: David Kribs, Budget & Finance Director, JCSO

Date: 5/13/2025

☐ For Information

☐ For Discussion/Board Direction

☒ Consent to
Place on Business/
Hearing Agenda

Issue: The Jefferson County Sheriff's Office (JCSO) requires support from the Board of County Commissioners (BCC) for a submitted grant application to the Colorado Department of Transportation (CDOT), passed through the U.S. Department of Transportation in an amount of \$65,000 for speed mitigation enforcement.

Background: The CDOT offers grants to local law enforcement entities to improve the safety of our local highways. This grant will allow the JCSO to provide additional patrols on local highways, focusing on US Highway 285 and CO 93 while ticketing speeders during peak days/times. The application was submitted to cover enforcement dates of October 1, 2025 – September 30, 2026.

Discussion: The CDOT grants are offered every year, we have received funding for approximately the past ten years. The grant will fund overtime and employer-paid fringe benefits for the JCSO sworn personnel to provide additional patrol shifts during peak traffic hours. The total approximate funding request is \$65,000.

Fiscal Impact: ☒ yes ☐ no

This is a federal grant passed through the state with an award amount up to \$65,000 for the Sheriff's Office in the Patrol Fund. There is no match requirement. The grant award period is October 1, 2025 – September 30, 2026. This grant is intended to supplement the Sheriff's budgeted funds to fund this program. However, should the federal funds for this grant be interrupted, the Sheriff is prepared to modify its other proposed project plans to fund the program using budgeted funds, if available. If budgeted funds are not available, the program will cease.

- Year(s) of impact: 2025 and 2026
- Existing grant or project: No
- New grant or project: Yes
- Requested in adopted budget: No
- Ongoing or one-time: One-Time
- General Fund impact: No
- Staffing impact: No
- Match requirements: No
- Mandate/Contractual obligation: No

SPA Review: Micah Badana, 4/10/2025

Support, no concern.

This is a federal grant with no match requirement up to \$65,000 for the Sheriff's Office Patrol Fund. The Sheriff's Office has historically applied for and received this award.

County Attorney Review: Kurtis Behn, approved, 4/16/25

Facilities Review: No Fiscal Impact, Mark Danner, 5/6/25

BIT Review: No Fiscal Impact, Kara Dorobek, 5/6/25

Fleet Review: No Fiscal Impact, Janice Mayer, 5/6/25

County Human Resources Review (new FTE only): No FTE

Recommendations: Staff recommend that the Board of County Commissioners support staff's actions to submit a grant application to the Colorado Department of Transportation in the amount of \$65,000 and if awarded, an agenda item be brought to a future hearing requesting that the Board of County Commissioners supplement the appropriations for the 2025 Budget in an amount of \$65,000 to the Sheriff's Office Patrol Fund.

Originator: Jessica Parivar, JCSO Grants Specialist, Ext 5311

Contacts for Additional Information: Dylan Mahonee, JCSO Sgt, Ext-5869

BOARD OF COUNTY COMMISSIONERS BRIEFING PAPER

Topic: State of Colorado, Behavioral Health Administration Jail Based Behavioral Services (JBBS) Program Request and Acceptance

Presented by: David Kribs, Budget & Finance Director, JCSO

Date: 5/13/2025

☐ For Information

☐ For Discussion/Board Direction

☒ Consent to
Place on Business/
Hearing Agenda

Issue: The Jefferson County Sheriff's Office (JCSO) requires support from the Board of County Commissioners (BCC) to submit a grant application to the State of Colorado, Behavioral Health Administration in the amount of \$590,000 and accept funding for the period 7/1/25 – 6/30/26. The award will cover Jail Based Behavioral services (JBBS) programs in Jefferson County Detentions.

Background: The state of Colorado, Behavioral Health Administration offers funding to units of local government operating detentions facilities. For over a decade, the Jefferson County Detentions Facility has received funding to provide JBBS services to inmates. The program has become a valuable resource to both inmates and the JCSO staff; this grant is a continuation of the program. Participating inmates benefit from a variety of behavioral health services, substance use treatment, and re-entry support.

Discussion: The following contractors will provide JBBS Services: Creative Treatment Options, Jefferson Center for Mental Health, and Vitalcore. Contractors will work with Detentions staff to provide services to inmates. Specifically, this funding allows for 2-3 substance abuse counselors who provide individual and group treatment to address ongoing addiction issues that inmates are facing as well as a case manager to assist with resources and stability when released. It also allows 1-2 mental health counselors who help diagnose individuals and arrange appropriate resources in and outside of the jail for medication and ongoing treatment, many of whom have never received proper treatment and self-medicated in other ways. The final part is for the Medication Assisted Treatment (MAT) program which includes a nurse who administers the appropriate medication. This allows individuals to receive the help they need before release in order to minimize risk of

relapse, or overdose in the community. The JBBS funding will also cover 100% of the salary and benefits of the JBBS Coordinator. This Coordinator will manage the day-to-day operations of the program and coordinate services with all providers. The focus of the JBBS funds is to help individuals who will be re-entering the community and offer services and support to minimize their risk of recidivism.

Fiscal Impact: ☒ yes ☐ no

This is a state grant for an anticipated award amount up to \$590,000 for the Sheriff's Office General Fund (estimating \$295,000 in 2025 and \$295,000 to FY2026). The grant period is July 1, 2025 – June 30, 2026. The state retains the right to modify the 2025 – 2026 budget without approval from the County. In the event the budget is decreased the JCSO is prepared to modify its other proposed project plans to fund the program using budgeted funds if available. If budgeted funds are not available, the program will cease.

- Year(s) of impact: 2025 and 2026
- Existing grant or project: Yes
- New grant or project: No, JBBS is ongoing
- Requested in adopted budget: No
- Ongoing or one-time: Ongoing
- General Fund impact: Yes
- Staffing impact: No
- Match requirements: No
- Mandate/Contractual obligation: No

SPA Review: Micah Badana, 4/15/2025

Support, no concern.

The Sheriff's Office has historically applied for and been awarded this grant.

County Attorney Review: Kurtis Behn, approved, 5/5/25

Facilities Review: No Fiscal Impact, Mark Danner, 5/6/25

BIT Review: No Fiscal Impact, Kara Dorobek, 5/6/25

Fleet Review: No Fiscal Impact, Janice Mayer, 5/6/25

County Human Resources Review (new FTE only): Does not apply, no fiscal impact

Recommendations: Staff recommend that the Board of County Commissioners support staff's actions to submit a grant application to the State of Colorado, Behavioral Health Administration, in the amount of \$590,000 and if awarded an agenda item be brought to a future hearing requesting that the Board of County Commissioners supplement \$295,000 to 2025 and include \$295,000 in the 2026 Sheriff's Office General Fund budget.

Originator: Jessica Parivar, Grants Specialist, Ext 5311

Contacts for Additional Information: Polly Abernathy, Detentions Services Manager, Ext 5509

BOARD OF COUNTY COMMISSIONERS BRIEFING PAPER

Topic: Federal Funding Impacts Update

**Presented By: Dan Conway, Chief Financial Officer, Carey Markel, Deputy
County Attorney**

Date: 5/13/2025

☒ For Information

☐ For Discussion/Board Direction

☐ Consent to
Place on Business/
Hearing Agenda

Issue: Since January 2025, the Federal Government has issued and continues to issue Executive Orders that may impact federal funding streams, having the potential to affect County-administered programs, funding allocations, and compliance obligations. Staff are currently assessing the scope and implications of these Executive Orders on an ongoing basis to determine their potential impacts, if any, on County operations and services.

Background: Given the potential impact on Jefferson County services and operations, an internal Executive Order (EO) Task Force was established to monitor, assess, and evaluate the impacts of the Executive Orders and the resulting actions taken by federal funding agencies. The EO Task Force meets weekly to review newly issued Executive Orders and is actively evaluating risks and identifying affected programs to help inform County strategy and ensure continuity of services. To keep leadership informed, the EO Task Force will provide bi-weekly updates to the Board of County Commissioners on its findings and any notable developments.

Discussion: The EO Task Force includes representatives from the County Attorney's Office, Strategy, Innovation & Finance (SIF), Public Affairs, and the County Manager's Office. The Grants Management Team serves as the lead for tracking, evaluating, and providing data to support the EO Task Force's analysis and recommendations.

As of April 30, 2025, the County has confirmed a total loss of \$5,993,821 in federal funding. An additional \$39,078,182 in funding is under active monitoring due to recent federal communications or known risks to established funding streams. The total potential impact to the County from

confirmed losses and at-risk funding is \$11,793,821. The data is also provided in the table below.

Executive Order Impacts as of April 30, 2025

Confirmed Loss of Federal Funding	\$5,993,821
Monitoring Status of Federal Funding	\$39,078,182
Total County Impact (confirmed & monitoring)	\$45,072,003

The confirmed loss to date is the Building Resilient Infrastructure for Communities (BRIC) grant application for the Rocky Mountain Municipal Airport in the amount of \$5,953,821, and the Inflation Reduction Act Direct Pay program which would have provided roughly \$40,000 in annual tax credits for energy efficiency projects conducted by various county departments.

County departments and offices with programs currently under monitoring include:

- Development and Transportation
- Human Services
- Library
- Public Health
- Countywide programs (those with cross-departmental or General Fund implications)

Detailed program-specific impacts and current monitoring efforts are outlined in Attachment A: Summary of Executive Order Task Force Tracking (May 13, 2025). Additional data and analysis are included in Attachment B.

The EO Task Force welcomes direction from the Board of County Commissioners regarding the scope and format of future bi-weekly updates. The Team is also exploring additional methods to increase accessibility and transparency of the data, such as through an online dashboard or Power Business Intelligence (BI) visualization.

Beyond internal tracking, the Grants Management Team and Public Affairs are partnering to engage community stakeholders in understanding the

broader impacts of the Executive Orders. A survey tool is currently in development and is expected to launch by mid-May. The survey will be distributed to community partners and remain open on an ongoing basis to collect feedback and inform future updates.

Fiscal Impact: ☒ **yes** ☐ **no**

- This briefing itself does not have any direct fiscal impact. However, fiscal impacts of the Executive Orders are detailed in the narrative and attachments.

SPA Review: SPA supports; no concerns. Sherry Wilger, 5/5/25

County Attorney Review: Approved. Kurt Behn, 5/5/25

Facilities Review: No fiscal impact. Mark Danner, 5/5/25

BIT Review: No impact. Andy Corbett, 5/6/25

Fleet Review: No fiscal impact. Janice Mayer, 5/6/25

Recommendations: The EO Task Force commits to making this information available on a consistent and frequent basis. We welcome feedback from the Board of County Commissioners regarding presentation of the data and if additional information is needed.

Originator: Mary O'Neil, 303-271-8570

Contacts for Additional Information:

Dan Conway, 303-271-8507

Carey Markel, 303-271-8964

Andrea Niedziela, 303-271-8574

Amber Dower, 303-271-8579

Executive Order Task Force Update for May 13, 2025

Confirmed loss of Federal funding	\$5,993,821
Potential loss of Federal funding	\$39,078,182
Total County Impact (confirmed and potential)	\$45,072,003

Development and Transportation - \$545,000 (potential), **\$5,953,821(confirmed)**

Federal Grant/Program	Federal Funding	Description and Funding Issue
SS4A (Safe Streets for All)	\$545,000	Adopt and implement a Vision Zero Action Plan. Monitor effects of guidance from USDOT (see following row)
USDOT - new guidance on federally funded programs	monitoring	Guidance from federal agency- not a project. Notice of reprioritization of grants, loans, contracts and state contracts. Termination of User Pay. Ending of vaccine and mask mandates. Compliance with federal immigration enforcement and DEI programs.
Building Resilient Infrastructure for Communities (BRIC)	\$5,953,821	Funding to stabilize the reinforced soil slope (RSS) located at the airport. The program was terminated. Airport funds from other projects will be utilized to carry out slope stabilization.

Human Services - \$36,333,182 (potential)

Federal Grant / Program	Federal Funding	Description
DRCOG Green workforce (grant)	\$1,000,000	Funds will create two full- time, grant funded Career Specialist positions tied to the DRCOG Green Workforce Hubs Grant. Applied-Awaiting Decision from DRCOG.
USDOL - Pathways Home grant (US Department of Labor	\$1,000,000	Funds will provide pre-and-post reentry services with consistent case management to eligible individuals in state correctional facilities and county or local jails. Applied-Awaiting decision from USDOL
Workforce (fed employees support)	monitoring	The Rapid Response program may provide support to individuals affected by federal layoffs. Monitoring the need/ability to support individuals affected by federal actions.

Attachment A

Workforce (funding)	monitoring	Provides employment support to community members. monitoring potential impact to federal funding to Workforce-no confirmed loss of funding
Housing	monitoring	Services for the homeless, housing, economic development and infrastructure improvement initiatives. Monitoring federal funding of programs such as emergency rental assistance-no confirmed loss.
Behavioral Health	monitoring	Mobile Crisis unit (JCMH) provides mental health support and services to community members. monitoring federal funding of programs-no confirmed loss.
Head Start (grant)	\$2,000,000	Funds would provide Head Start services to 64 preschoolers and 16 infants/toddlers that reside in Lakewood, Colorado. applied-Awaiting Decision from Office of HeadStart
Head Start (funding)	monitoring	No-cost, early childhood education program. Monitoring possible cuts from HHS
SNAP (Supplemental Assistance Nutrition Program)	\$21,763,244*	Supplemental Nutrition Assistance Program (SNAP) provides help paying for groceries. Monitoring possible cuts from HHS. *This number reflects a 25% match
TANF (Temporary Assistance for Needy Families)	\$8,350,767	Provides financial assistance, job preparation and work opportunities to needy families with children on a temporary basis, to achieve economic and family stability. Monitoring possible cuts from HHS
SSBG (Social Services Block Grant)	\$1,793,189	Social Services Block Grant (SSBG) is a flexible funding source that allows states and territories to tailor social service programming to their population's needs. Monitoring possible cuts from HHS
CSBG (Community Services Block Grant)	\$376,692	Federally funded block grant in the Office of Community Services, Administration for Children and Families, United States Department of Health and Human Services that provides funds to states, territories, and tribes to administer to support services that alleviate the causes and conditions of poverty in under resourced communities. Monitoring possible cuts from HHS
LIHEAP (Low Income Home Energy Assistance Program)	\$449,290	Energy assistance for families/individuals. Monitoring possible cuts from HHS.

Library - \$1,200,000 (potential)

Federal Grant / Program	Federal Funding	Description
Congressionally Directed Spending (CDS)	\$600,000	Solar Energy for the new Library in NW Arvada. Applied, awaiting notice on the availability of funding.
Community Program Funding (CPF)	\$600,000	Solar Energy for the new Library in NW Arvada. Applied, awaiting notice on the availability of funding.
Digital Navigator (AmeriCorps demobilized all NCCC (National Civilian Community Corps))	monitoring	Digital Navigators support community members by improving home connectivity, device access, and digital skills.

Public Health - \$1,000,000 (potential)

Federal Grant / Program	Federal Funding	Description
Covid-funded Vaccine Programs	\$1,000,000	Vaccine Programs funded with COVID funds. Stop work order from CDPHE has been rescinded due to temporary restraining order (TRO) issued 4.05.2025. Monitoring situation.

Countywide Departments - \$40,000 (confirmed)

Federal Grant / Program	Federal Funding	Description
Inflation Reduction Act (IRA) Direct Pay	\$40,000	Tax credit for energy efficiency projects. The program has been terminated.

Departments

Powered by 

Total County Department Impact (\$)	
\$	45,072,003.00

Name	Subtasks	Department Impact (\$)				County Impact Status	Department Director	SPA Partner		
Library		\$ 1,200,000.00				Confirmed or Monitoring Impact		Shenee Taylor		
Subitems	Name	Federal Funding Impact (\$)	Description	Funding Issue	Status Description	County Impact Status	Duration	Alternative Funding	Updates	Funding Status-grant award
	Digital Navigator (AMERICORP demobilized all NCCC)		Digital Navigators support community members by improving home connectivity, device access, and digital skills.	Demobilization of NCCC may impact AmeriCorp staff who provide digital navigation	Library informed EO task force that Americorp is demobilizing all NCCC-this may impact AmeriCorp staff who is a digital navigator	Monitoring			New Updates	N/A(not a grant)
	CDS	\$ 600,000.00	Solar Energy for new Library in NW Arvada	Funding may not be available	Awaiting notice on availability of funding.	Monitoring			N/A	
	CPF	\$ 600,000.00	Solar Energy for new Library in NW Arvada	Funding may not be available	Awaiting notice on availability of funding.	Monitoring			N/A	
Development and Transportation		\$ 6,498,821.00				Confirmed or Monitoring Impact	Abel Montoya	Zoe Jenkins		
Subitems	Name	Federal Funding Impact (\$)	Description	Funding Issue	Status Description	County Impact Status	Duration	Alternative Funding	Updates	Funding Status-grant award
	SS4A (Safe Streets for All)	\$ 545,000.00	Adopt and implement a Vision Zero Action Plan	N/A	Received contract extension	No Anticipated Impact			New Updates	Awarded
	USDOT-new guidance on federally funded programs		Guidance from federal agency- not a project	Notice of reprioritization of grants, loans, contracts and state contracts User pay Family and birthrate statistics No vaccine and mask mandates Compliance with federal immigration enforcement	assess new guidelines w/current federally funded projects	Monitoring			New Updates	N/A(not a grant)
	BRIC (grant)	\$ 5,953,821.00	funding to stabilize the reinforced soil slope (RSS) located at the airport.	Airport funds from other projects will be utilized to carry out the slope stabilization	Using Airport Funds. BRIC Terminated	Confirmed Impact	One-Time		New Updates	Canceled
Human Services		\$ 36,333,182.00				Confirmed or Monitoring Impact	Mary Berg	Sherry Wilger		
Subitems	Name	Federal Funding Impact (\$)	Description	Funding Issue	Status Description	County Impact Status	Duration	Alternative Funding	Updates	Funding Status-grant award
	DRCOG Green workforce (grant)	\$ 1,000,000.00	creation of two full- time, grant funded Career Specialist positions tied to the DRCOG Green Workforce Hubs Grant	Federal Pass-through (may be at risk)	Awaiting Decision from DRCOG	Monitoring	One-Time		New Updates	Applying
	USDOL-Pathways Home grant (US Department of Labor, grant)	\$ 600,000.00	providing pre-and-post reentry services with consistent case management to eligible individuals in state correctional facilities and county or local jails.	Federal Funding through USDOL	Awaiting decision from USDOL	Monitoring	One-Time		New Updates	Applying
	Workforce (fed employees support)		Rapid Response program may provide support to individuals affected by federal lay-offs	possible need to support people impacted by Federal layoffs	Monitoring the need/ability to support individuals affected by federal layoffs	Monitoring			New Updates	N/A(not a grant)
	Head Start(grant)	\$ 2,000,000.00	awarded funds would provide Head Start services to 64 preschoolers and 16 infants/toddlers that reside in Lakewood, Colorado	Federal Funding through Office of Headstart (may be at risk)	Awaiting Decision from Office of Headstart	Monitoring			New Updates	Applying
	Housing		homeless, housing, economic development and infrastructure improvement initiatives	Federal Funding pause -rescinded	monitoring federal funding of programs such as emergency rental assistance-no confirmed loss	Monitoring			New Updates	N/A(not a grant)
	Behavioral Health		Mobile Crisis unit (JCMH) provides mental health support and services to community memberst	Federal Funding pause -rescinded	monitoring federal funding of programs-no confirmed loss	Monitoring			New Updates	N/A(not a grant)
	Youth and Family Services (unintentional abandonment-immigration)		Guidance from federal agency- not a project	guidance for families whose kids have been unintentionally abandoned	Guidance from CDHS on unintentional abandonment of child(ren) due to immigration, etc.	Monitoring			New Updates	N/A(not a grant)
	SNAP (Supplemental Assistance Nutrition Program)	\$ 21,763,244.00	Supplemental Nutrition Assistance Program (SNAP) provides help paying for groceries	□Shifting costs from fed government to states; 5%, 10% or 25% match being considered □Benefit cost \$87,052,974. impact (\$) shown is 25% match	monitoring possible cuts from HHS	Monitoring			New Updates	N/A(not a grant)
	TANF (Temporary Assistance for Needy Families)	\$ 8,350,767.00	Provides financial assistance, job preparation and work opportunities to needy families with children on a temporary basis. to achieve economic and family stability.		monitoring possible cuts from HHS	Monitoring			New Updates	N/A(not a grant)

	SSBG (Social Services Block Grant)	\$	1,793,189.00	Social Services Block Grant (SSBG) is a flexible funding source that allows states and territories to tailor social service programming to their population's needs.	NACO committee meeting: proposed Human Services cuts.	monitoring possible cuts from HHS	Monitoring			New Updates	N/A(not a grant)
	CSBG (Community Services Block Grant)	\$	376,692.00	federally funded block grant in the Office of Community Services, Administration for Children and Families, United States Department of Health and Human Services that provides funds	NACO committee meeting: proposed Human Services cuts.	monitoring potential impact to federal funding to Workforce-no confirmed loss of funding	Monitoring			New Updates	N/A(not a grant)
	LIHEAP	\$	449,290.00	Energy assistance for families/individuals	NACO committee meeting: proposed Human Services cuts.	guidance from Headstart to remove ACF and HHS logos	Monitoring			New Updates	N/A(not a grant)
	Workforce (funding)			Provides employment support to community members	Federal Funding pause -rescinded	monitoring possible cuts from HHS	Monitoring			New Updates	N/A(not a grant)
Public Health		\$	1,000,000.00			Confirmed or Monitoring Impact	Dr. Sarah Story	Sherry Wilger			
Subitems	Name		Federal Funding Impact (\$)	Description	Funding Issue	Status Description	County Impact Status	Duration	Alternative Funding	Updates	Funding Status-grant award
	COVID Recovery funding freeze	\$	1,000,000.00	Vaccine Programs funded with COVID funds	Executive Action: Termination of COVID funding for vaccine programs	Stop work order from CDPHE has been rescinded due to TRO 4.05.2025	Monitoring			New Updates	Awarded
County Wide Departments		\$	40,000.00			Evaluating					
Subitems	Name		Federal Funding Impact (\$)	Description	Funding Issue	Status Description	County Impact Status	Duration	Alternative Funding	Updates	Funding Status-grant award
	IRA-Direct Pay	\$	40,000.00	Tax credit for energy efficiency projects.	This program has been terminated	Program has been indefinitely terminated	Confirmed Impact	On-Going		New Updates	Canceled

BOARD OF COUNTY COMMISSIONERS BRIEFING PAPER

Topic: Clerk & Recorder SIPA Micro-Grant Application

Presented by: Peg Perl, Chief Deputy Clerk and Recorder

Date: 5/13/2025

☐ For Information

☒ For Discussion/Board Direction

☐ Consent to
Place on Business/
Hearing Agenda

Issue: Support for the Clerk & Recorder's office to apply for to \$10,000 in micro-grant funds from the State Internet Portal Authority (SIPA) for a digital wayfinding and resident services kiosk for Jefferson County constituents (if awarded).

Background: SIPA is a Colorado governmental entity created in 2004 to create an efficient, effective and user-friendly statewide internet portal. Since 2010, SIPA has offered grant funding to state and local governments through its micro-grant program for projects that support SIPA's mission. Jefferson County Business Innovation and Technology Department (BIT) has been awarded several such grants in recent years and is working with the Clerk & Recorder's office to develop this grant application and the resident services kiosk project.

Discussion: The Clerk & Recorder's office is most likely the busiest office for resident foot traffic in the Administration Building every day. We have noticed patterns and gaps in information services based on the large number of constituents we interact with every day. For example, often residents are confused or lost in the Administration Building when trying to access services and often end up asking the Sherriff Deputies or our coffee cart vendor for help. Moreover, the building has two "Clerk's office" locations – the Clerk & Recorder's office and the Court Clerk. Many residents lack the information as to which one they need to visit, and we unfortunately have to redirect them once they've reached our office to backtrack all the way to the court side of the building. Finally, during special events, Clerk & Recorder employees have seen a number of constituents entering the building on a Friday only to be frustrated when they find there are no services available to help them.

The Clerk & Recorder's office is working with BIT to apply for this SIPA micro-grant to fund a project that we have seen in other local government offices. A digital kiosk that provides wayfinding and resident services would provide 5-day a week support to constituents based on what services they need. The specific vendor and model is under review and will be chosen after the grant is awarded, but all options will cost less than the \$10,000 maximum grant amount. The Clerk & Recorder will be responsible for the upkeep of content and any small annual software licensing fee from its annual budget as a public information and remote services project.

Fiscal Impact: ☒ yes ☐ no

This is a state grant award up to \$10,000 to provide a digital kiosk to the county. There is no match requirement for the grant. A supplemental will be needed to increase the revenue and expenditure appropriations in the General Fund up to \$10,000.

- Year(s) of impact: 2025
- Existing grant or project: No
- New grant or project: Yes
- Requested in adopted budget: No
- Ongoing or one-time: One-time
- General Fund impact: Grant will be received in General Fund, but no additional use of county dollars.
- Staffing impact: No
- Match requirements: None
- Mandate/Contractual obligation: None

SPA Review: Sheneé Taylor, 5/5/2025. Support, no concern
This is a state grant with no match requirement.

County Attorney Review: Kurtis Behn, 5/5/2025. Support.

Facilities Review: Mark Danner 5/5/2025. Only fiscal impact would be a minor increase in utility use and cost.

BIT Review: Andy Corbett, 5/5/2025. Supports, No Impact

Fleet Review: Janice Mayer, 5/6/25, Support, No Fiscal Impact

County Human Resources Review (new FTE only): No FTE

Recommendations: That the Board of County Commissioners supports the Clerk and Recorder's request to apply for and accept up to \$10,000 in state grant funds from SIPA to obtain and install a digital wayfinding and resident services kiosk for Jefferson County constituents and supports a budget supplemental for the Clerk & Recorder's 2025 General Fund budget if awarded.

Originator: Peg Perl – Chief Deputy Clerk and Recorder, 303-271-8124

Contacts for Additional Information:

Peg Perl – Chief Deputy Clerk and Recorder, 303-271-8124

BOARD OF COUNTY COMMISSIONERS BRIEFING PAPER

**Topic: 2025 Statewide Internet Portal Authority (SIPA) Microgrant
Application for CommonLook Licenses for Digital Accessibility**

**Presented by: Kristi Klipka (IT Business Analyst, Jr.), Katie Gathright (IT
Business Analyst Supervisor), Business Innovation & Technology, and
Amber Dower (Sr. Grants Analyst), Strategy Innovation & Finance**

Date: 5/13/2025

☐ For Information

☒ For Discussion/Board Direction

☐ Consent to
Place on Business/
Hearing Agenda

Issue: Business Innovation & Technology (BIT) requests support to apply for, accept, and supplement the 2025 budget (if awarded) for up to \$10,000 in Statewide Internet Portal Authority (SIPA) Microgrant funding to purchase approximately 10 CommonLook licenses to assist in Digital Accessibility efforts. The licenses will help update digital content to be compliant with HB21-1110, the digital accessibility law.

Background:

The Colorado Statewide Internet Portal Authority provides microgrants up to \$10,000 to local governments for one-time costs that improve community access to effective and efficient online services and for new technologies. Organizations may submit multiple applications to the grant program, provided each is for a distinct project.

In 2024, the SIPA Microgrant Program awarded BIT approximately \$2,000 to purchase biometrics devices (fingerprint readers and extension cords) to improve cybersecurity.

Additionally, in 2024, Jefferson County was awarded 25 CommonLook Licenses through the in-kind SIPA Accessibility Grant Program. The licenses expired in April of 2025. Since the SIPA Accessibility Grant Program is no longer available, BIT has decided to pursue funding for the licenses through the SIPA Microgrant Program.

Discussion:

Applying for the grant will enable the County to better comply with HB21-1110. If approved, and if the grant is awarded, the Business Innovation & Technology department will use the licenses to assess and update digital content to improve accessibility for individuals with disabilities.

Organizations are encouraged to submit as many applications as fit the requirements for the grant, on the condition that each proposal is for a unique project.

Fiscal Impact: ☒ yes ☐ no

This is a state grant award for up to \$10,000 to provide software licenses to the county. There is no match requirement for the grant. A supplemental will be needed to increase the revenue and expenditure appropriations in the General Fund up to \$10,000.

- Year(s) of impact: 2025-2026
- Existing grant or project: None
- New grant or project: New grant but supports existing services
- Requested in adopted budget: No
- Ongoing or one-time: One-time (over two years)
- General Fund impact: Grant will be received in General Fund, but no additional use of county dollars
- Staffing Impact: No
- Match requirements: No match
- Mandate/Contractual obligation: None

SPA Review: Micah Badana, 5/5/2025

Support, no concern.

This is a state grant with no match requirement.

County Attorney Review: Approved; Kurtis Behn, 5/5/2025**Facilities Review:** No fiscal impact; Mark Danner, 5/5/2025**BIT Review:** No Impact; Andy Corbett, 5/5/2025

Fleet Review: No fiscal impact, Janice Mayer, 5/5/2025

County Human Resources Review (new FTE only): No FTE

Recommendations:

BIT recommends the Board of County Commissioners support the request to apply for up to \$10,000 in SIPA Microgrant funding and accept the award if granted, and that the BCC support a future supplemental budget request to amend the 2025 General Fund budget for the Business Innovation & Technology Department in the amount awarded.

Originator: Kristi Klipka

Contacts for Additional Information:

Kristi Klipka, Business Innovation & Technology, 303-271-8850

Katie Gathright, Business Innovation & Technology, 303-271-8847

Deborah Johnson, Business Innovation & Technology, 303-271-8866

Rebecca Hascall, Business Innovation & Technology, 303-271-8068

Agenda Item 1.4.2

BOARD OF COUNTY COMMISSIONERS BRIEFING PAPER

Topic: Recommended Purchasing Policy Update

Presented by: Vera Braeckman, Purchasing Operations Manager, Mary O'Neil, Director, Grants & Procurement, Dan Conway, Chief Financial Officer

Date: 5/13/2025

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

Issue: Amendments to the Purchasing Policy to implement efficiencies and to align those changes to our current Enterprise Resource Planning (ERP) system, Workday, and an amendment to the Contract and Delegation Authority Policy to compliment a change to the Purchasing Policy.

Background: A Policy and Procedure Team was established and has been working diligently over the past two years to update and recommend improvements to the County's Purchasing Policy. Under the leadership of Vera Braeckman and Chandra Hardwick, the team undertook an extensive outreach effort to engage stakeholders at all levels - including internal customers and key decision-makers. This collaborative approach helped ensure that the proposed changes reflect operational needs, promote efficiency, and align with current best practices.

The Strategy, Innovation and Finance Policy and Procedure Team is comprised of:

- **Vera Braeckman**, Purchasing Operations Manager
- **Chandra Hardwick**, Senior Purchasing Agent and Project Lead
- **Christine Perry**, Senior Purchasing Agent
- **Eric Garcia**, ERP Senior Systems Analyst
- **Mary O'Neil**, Purchasing & Grants Director

This group engaged stakeholders across the County through a series of targeted outreach meetings, including:

1. Finance Leadership
2. Executive Leadership
3. Department Procurement Stakeholders (five meetings over an 18-month period)
4. County Management Leadership Team (CMLT)

Our goals were twofold:

- To ensure that all impacted parties had a voice in the process
- To streamline and improve procurement workflows wherever possible

Importantly, the Purchasing Policy had not been updated since 2019, despite a stated intent at that time to revisit within one year. Since then, the County transitioned from JD Edwards to Workday (early 2021), yet the policy and procedures still reference outdated JD Edwards processes. This misalignment has led to confusion, errors, and rework.

The recommended updates presented today address these critical gaps and modernize the policy to reflect our current systems and practices.

While the current recommendations are critical and ready for implementation, we recognize that further efficiencies are possible. A future phase of updates could reduce processing times for purchase requisitions by 4 to 10 weeks, potentially saving \$300,000+ in staff time annually. The team plans to begin working on these potential changes in early 2026.

Discussion: The following revisions to the Purchasing Policy are being recommended to reflect operational updates, system transitions, and improvements to clarify roles and responsibilities:

1. **Naming Update**

- Changed references from “Purchasing Operations” to “SIF-Procurement” to align with current organizational structure.
- Changed the policy’s name from Purchasing Policy to Procurement Policy.

2. Policy Simplifications and Clarifications

- Removed the definition of "best value" to streamline terminology.
- Updated the Special Notification and Review Requirements chart.
- Clarified that the Purchasing Operations Manager is authorized to sign purchase order, change orders, and terminations.
- Updated the roles and responsibilities for receiving supplier protests, including a clear process and timelines.

3. Approval Processes and Thresholds

- Updated contract and purchase order approval threshold charts to reflect implementation of Workday, with supporting details moved to a new Appendix C of the Purchasing Procedures.
- Revised policy for Special Authority Change Orders: capped at ≤10% of the original value and removed the dedicated chart, with further details provided in Appendix C of the Purchasing Procedures.

4. Disaster Response Authority

- Added a reference to the Declaration of Disaster or Emergency Policy which delegates contract signature authority to the Sheriff or the Emergency Management Manager during a declared disaster or emergency.

5. Administrative Responsibilities and Ethics

- Noted that the Procurement Card (p-card) program will now be administered by Finance instead of Procurement.
- Added language stating that individuals may be excluded from procurement activities due to conflicts of interest.
- Enhanced code of ethics to clarify expectations around financial interests.

6. Contract Termination Authority

- Delegated authority to terminate contracts to the Purchasing Operations Manager.
- This delegation required an amendment in the Contract and Delegation Authority Policy, which delegates termination authority to Division Directors. The proposed amendment for the Contract and Delegation Authority Policy specifies the Division Director has authority to terminate non-purchasing contracts.

Fiscal Impact: ☐ yes ☒ no

SPA Review: SPA supports; no concerns. Sherry Wilger, 5/5/25

County Attorney Review: Approved. Carey Markel, 4/30/25

Facilities Review: No fiscal impact. Mark Danner, 5/5/25

BIT Review: No impact. Andy Corbett, 5/6/25

Fleet Review: No fiscal impact. Janice Mayer, 5/5/25

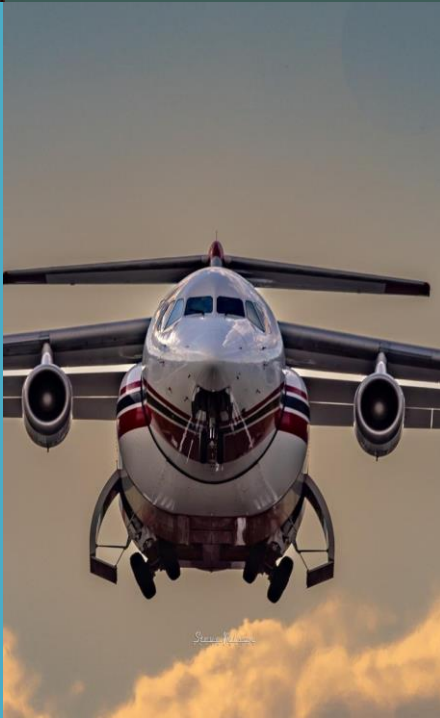
Recommendations: Direct staff to bring the amended policies to a future hearing for consideration.

Originator: Mary O'Neil, Director, 303-271-8570

Contacts for Additional Information:

Vera Braeckman, Purchasing Operations Manager, 303-271-8591

Kate Newman, Deputy County Manager, 303-271-8567



Jefferson County Purchasing Policy

Proposed Revision and Improvements

May 13, 2025

Why Update the Purchasing Policy?

- Last updated in 2019
- Intended revision planned for 2020 – not completed
- Misalignment with current ERP (Workday, implemented in 2021)
- Resulting in inefficiencies, confusion, and rework

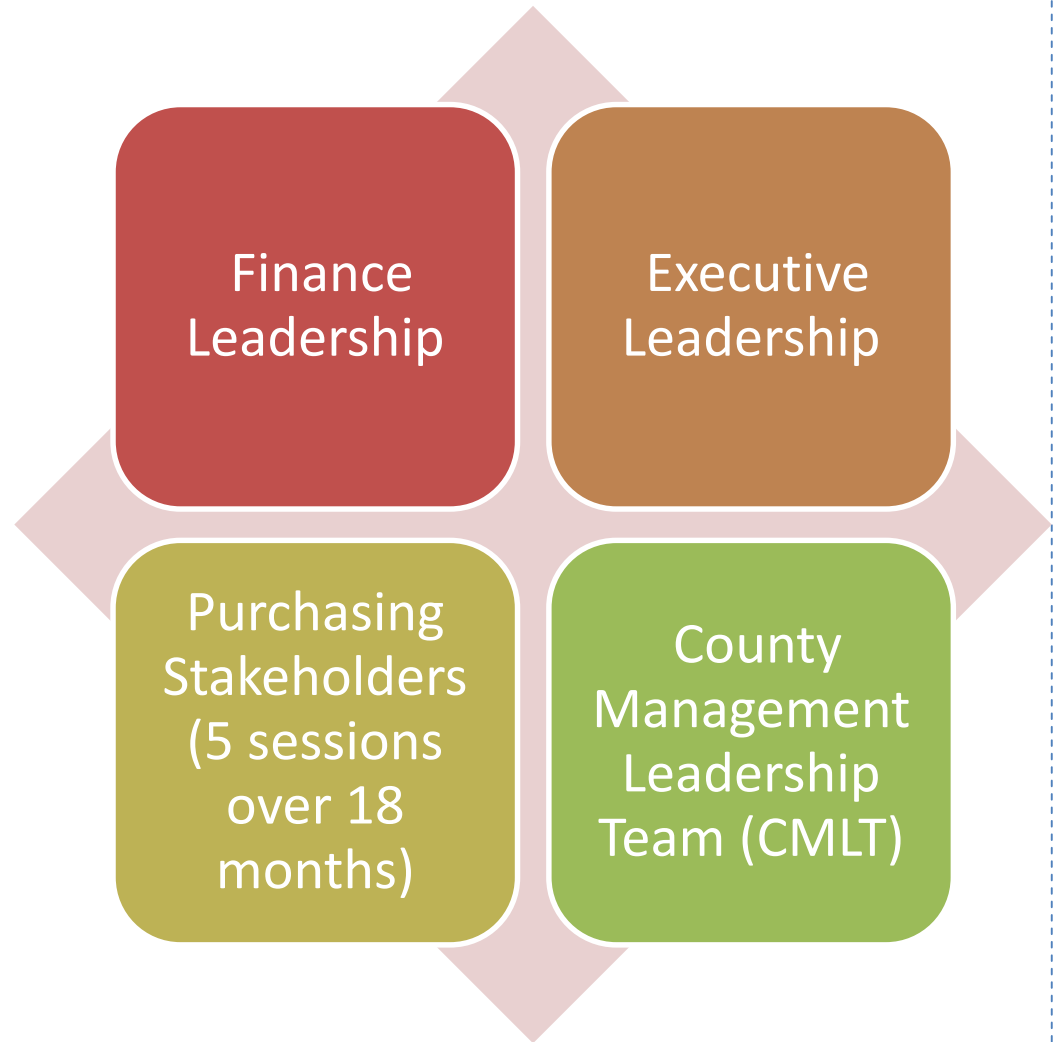


A Collaborative, Strategic Update

- 2-year effort led by Vera Braeckman and Chandra Hardwick
- Cross-departmental Policy & Procedure Team
- Extensive engagement with internal stakeholders
- Focus on operational alignment, efficiency, and best practices



Countywide Outreach





Policy and Procedure Team

- Vera Braeckman – Purchasing Operations Manager
- Chandra Hardwick – Project Lead
- Christine Perry – Senior Purchasing Agent
- Greg Draughon – Purchasing Supervisor
- Eric Garcia – ERP Sr. Systems Analyst
- Mary O’Neil – Director

Objectives



Ensure all impacted parties had input



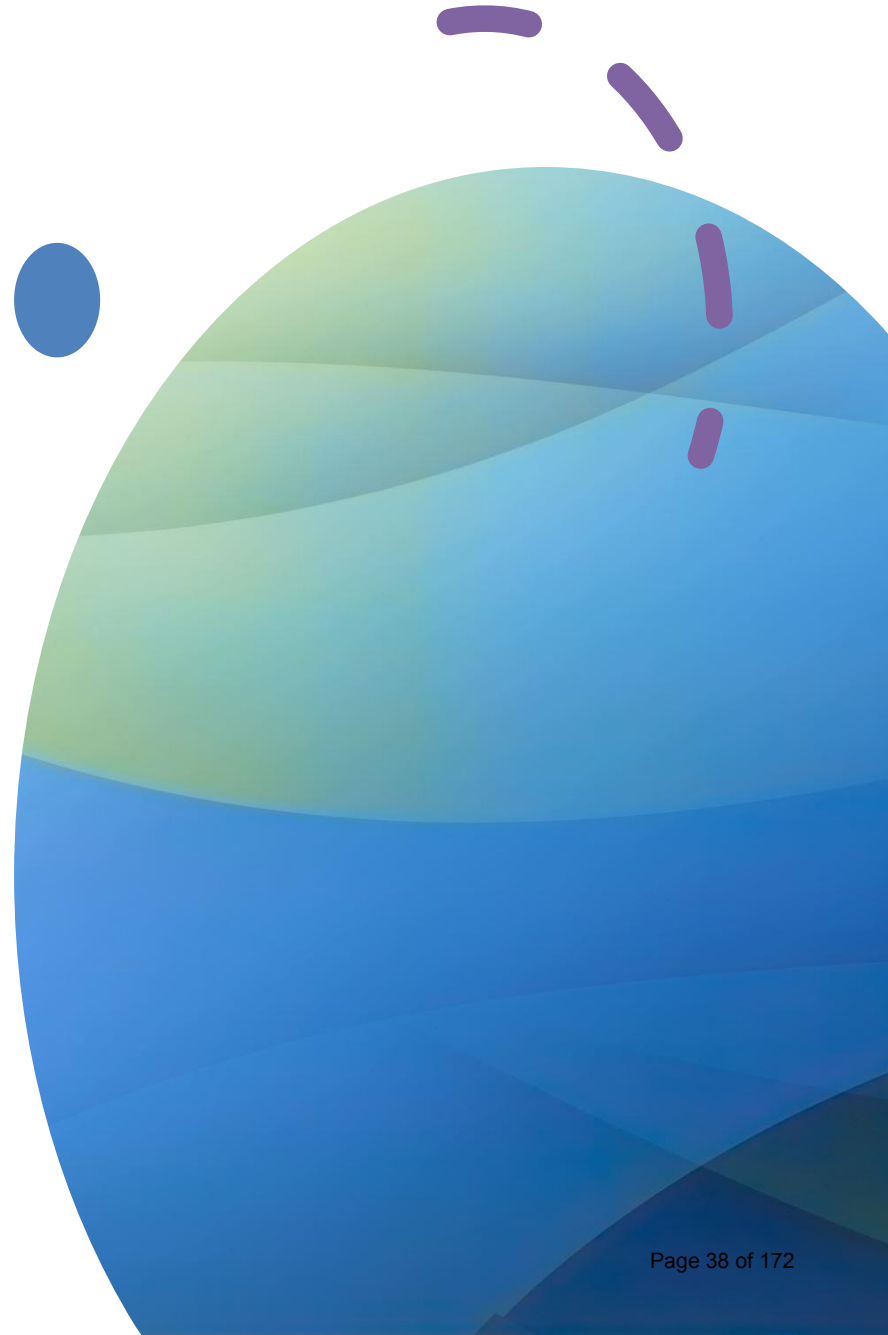
Streamline Purchasing processes



Align with Workday ERP



Modernize and clarify outdated policies



Department and Role Updates

- Updated name from “Purchasing Operations” to “SIF-Procurement”
- Designated Purchasing Operations Manager as recipient for supplier protests
- Added Emergency Leader as signatory for declared disasters (per BCC designation)

Process and Procedure Clarifications

- Removed “best value” definition to streamline terminology
- Clarified manager authority to sign purchase order change orders and terminations
- Updated Special Notification and Review Requirements chart

Thresholds and System Alignment

- Revised contract/purchase order approval thresholds to align with Workday
- Introduced Appendix C for detailed procedures and guidance
- Updated Special Authority Change Orders:
 - Capped at $\leq 10\%$ of original value
 - Removed outdated change order chart
 - More scenarios added to Appendix C

Administrative and Ethical Clarifications

- P-Card program now administered by Finance, not Purchasing
- Added clarification allowing conflict of interest exclusions from purchasing activities
- Strengthened Code of Ethics with language on financial interests

Looking Ahead



Additional efficiencies under review



Could reduce processing times by 4–10 weeks



Potential savings: \$300,000+ annually in staff time



Next phase planned for early 2026

Staff Recommendation



Move the updated
Purchasing Policy forward



Schedule for formal approval
at Board of County
Commissioners hearing



Begin implementation upon
approval

Thank you for the opportunity to present these
recommended changes.

We are happy to answer any questions.



Policy Title: ~~Purchasing~~Procurement

Policy Number: Part 4 Financial Administration, Chapter 6 Procurement and Contracting, Section 1

Type of Policy: Administrative

Adopting Resolution: ~~CC19-344~~

References: Uniform Commercial Code; Amendment 41; 2 Code of Federal Regulations 200; Resolutions CC03-417, CC07-106, CC12-198, CC16-179, ~~CC19-344~~; ~~Procurement Purchasing~~ Procedures

Effective Date: ~~October 8, 2019~~

Adoption Date: ~~October 8, 2019~~

Administrative Revision Date: ~~Not applicable~~

Policy Custodian: Finance

Compliance: All Elected and Appointed Offices and staff

Purpose: To establish policies governing purchasing activities.

A. General Responsibility

1. ~~Purchasing Operations~~Strategy Innovation and Finance (SIF)-Procurement is the County's authorized agent for the lease, rental and purchase of products and services for all County departments, divisions and elected offices (collectively "County Entities"), in accordance with any applicable provisions of laws and regulations, and in accordance with County policies promulgated by resolutions approved by the Jefferson County Board of County Commissioners ("BCC").
2. ~~Purchasing Operations~~SIF-Procurement will submit products and services to proposal or bid, issue purchase orders, and in conjunction with the County Attorney's office, negotiate and enter into contracts and Master Agreements for products and services.
3. ~~The SIF-Procurement Purchasing Operations~~ shall not participate in the negotiation of agreements for the lease, purchase, or sale of real property.
4. It is the responsibility of ~~Purchasing Operations~~SIF-Procurement to provide "best in class" procurement and contracting support services that will provide the best value to the County as set forth in Section B.5 of this Policy. ~~SIF-Procurement Purchasing Operations~~ shall implement sound business practices and programs that promote fiscal responsibility, mitigate County risk, strategically position the County for future benefit, and facilitate transparency and due diligence in all

County transactions.

5. ~~Purchasing Operations~~[SIF Procurement](#) is responsible for reviewing requisitions for completeness and clarity and notifying County Entities when there is a need for additional information or a recommended change in specifications.
~~Purchasing Operations~~[SIF-Procurement](#) shall clarify the quality, quantity and type of items requisitioned so that the best interests of the County may be served. No changes, however, will be made to a requisition until after collaborative discussion with and subsequent notification to the affected County Entity.
6. ~~Purchasing Operations~~[SIF-Procurement](#) may negotiate agreements for products and services that can be used by other local governmental entities to promote goodwill and leverage economies of scale consistent with the provisions of Colorado statute.
7. ~~Purchasing Operations~~[SIF-Procurement](#) has authority, in accordance with its established Procedures, to determine the manner in which a product or service will be ~~acquired~~[procured](#). For ~~acquisition~~[the purchase](#) of products or services under a Federal or State grant, the cost plus a percentage of cost and percentage of construction cost methods of contracting shall not be used.

B. Procurement & Contracting Procedures

1. Procedures that will support these policies are set forth under separate cover ("Procedures"). These Procedures shall apply to all County Entities and will incorporate the requirements of applicable state statutes and federal laws that may govern certain County transactions.
2. Procedures will be established collaboratively with other County Entities as appropriate in an effort to ensure efficient and effective operations.
3. All Procedures shall be established in accordance with sound business practices, principles, and any applicable provisions of laws and regulations. The County Attorney's office shall review procedures to ensure consistency with ~~County~~[County Policies](#) and any applicable state statutes and federal laws that may govern certain County transactions.
4. Laws and regulations applicable to the procurement process will be referenced in the Procedures.
5. Products and services subject to competitive procurement shall be awarded to the supplier that can provide the "Best Value" for the County. Best Value will be determined based upon clearly stated evaluation criteria set forth in the competitive document ~~and according to the~~[Purchasing](#)~~Procurement Procedures,~~
unless otherwise required by applicable laws and regulations. ~~For purposes of this policy, best value shall be defined as: the lowest overall cost to the County~~

after taking into consideration actual costs, tangible and intangible benefits and or metrics, cost savings, cost avoidance, or opportunity cost. All business awarded in this manner must have detailed documentation as set forth in the Procedures supporting the best value selection.

6. ~~Exceptions to the purchasing requirements to, such as the competitive bid process, can be set forth established in the Procurement Procedures as determined by SIF Purchasing.~~

C. Special Review and Approval Requirements

In addition to the approval requirements set forth in [this Policy](#) and the [Purchasing Procedures](#) ~~for County acquisitions~~, the following items shall require ~~special review and approval by the reviewing authority~~ prior to ~~acquisition purchase~~:

Acquisition Item	Reviewing Authority
Certificates of Participation expenditures (fund 13)	County Manager
All Capital Improvement Projects	Director of Strategy, Planning and Analysis
County Vehicles/ Equipment , excluding Sheriff and Airport	Director of Fleet Services
Computer hardware and software products & services	Chief Information Officer or Deputy Chief Information Officer
Telecommunications Equipment Products & services	Chief Information Officer or Deputy Chief Information Officer
Microfilming and computer microfilm services	Archives and Records Management Supervisor
Radio Equipment	Radio Maintenance Supervisor
Surplus Property Disposal (other than PC equipment)	Division/Office Director and Director of Strategy, Innovation and Finance
Surplus PC Equipment	Chief Information Officer or Deputy Chief Information Officer
Electrical Equipment (with special voltage requirements) for use in Facility Management maintained buildings, grounds and facilities.	Director of Facilities Management

Formatted: Line spacing: Multiple 1.08 li

Commented [KN1]: The Sheriff occupies buildings that FM maintains. They can buy whatever in the detention center.

<u>Acquisition Item</u>	Reviewing Authority
Hazardous Material Disposal	Critical Incident Response Section (Sheriff) Jefferson County Public Health Department

Formatted: Line spacing: Multiple 1.08 li

D. Approval Authority

1. The BCC delegates authority to the Purchasing Operations Manager to execute purchase orders, purchase order change orders, sign any contract or contract amendment, and documents terminating a contract or purchase order (which include purchase orders and purchase order modifications) processed through SIF-Procurement Purchasing Operations in accordance with this Purchasing Procurement Policy and the Purchasing Procurement Procedures.
2. Original ~~C~~contracts and original contract amendments purchase orders signed by the Purchasing Operations Manager shall require the following additional approvals in the policy chart below for non-Appointed and non-Elected Official offices and as further defined in Appendix C of the Purchasing Procurement Procedures. Contract amendments, renewals, and purchase order change orders shall only require the additional approvals as outlined in Appendix C of the Purchasing Procurement Procedures.

Formatted: Line spacing: Multiple 1.08 li

<u>Original Contract or Original Purchase Order Value</u>	<u>Additional Approval (for non-Appointed and non-Elected Officials Offices)</u>
All contracts <u>and purchase orders</u>	<u>Division Director or designee (Cost Center Manager)</u>
<u>≥ \$100,000</u>	Department Director
<u>≥ \$250,000</u>	County Manager
<u>≥ \$500,000</u>	Board of County Commissioners

Formatted Table

3. The BCC delegates authority to the County Manager and to any authorized County Representative identified in any contract to sign Special Authority Change Orders in the amount of ≤10% of the original contract or purchase order value, as authorized by the contract or purchase order and the Purchasing Procurement Procedures, in accordance with the following limits:
4. For dDeclared di-Disasters or eEmergencies, refer to .-See the Declaration of

Formatted: Line spacing: Multiple 1.08 li

[Disaster or Emergency Policy for delegated purchasing and contracting authority during a declared disaster or emergency.](#)

E. Supplier Relations

1. Market Competition

[Purchasing Operations SIF-Procurement](#) shall encourage and provide equitable opportunities among qualified suppliers for fair and equal competition through the implementation of its Procedures. Such competition shall support the strategic initiatives of the County and establish mutually beneficial relationships between the County and its suppliers.

2. Strategic Supplier Relationships

- a. For purposes of this [Ppolicy](#), strategic supplier relationships are defined as long term commitments characterized by information sharing, cooperative continuous improvement efforts, and sharing of risks and rewards. Under the direction of the Purchasing Operations Manager, the selection of a strategic supplier is a collaborative effort with primary stakeholders and is based upon a critical and thorough analysis of the County's long term needs as they relate to the product and/or service, a thorough market analysis, objective evaluation of all critical requirements, and other vigorous due diligence procedures as set forth procedurally.
- b. Strategic supplier relationships must provide 'Best Value' as defined in Section B.5 of this Policy.

3. Preferences

No provision is made in this [Ppolicy](#) for set-asides for minority or women owned businesses, nor for dollar percentage or other types of preferential considerations for local vendors and contractors, except as directed by federal or state laws or regulations, statute, or by the funding entity consistent with those laws.

4. Supplier Grievances

- a. The aggrieved party bears the burden of complying with all applicable Procedures, which are available upon request, when filing a protest.
- b. All protests must be sent to the [Director of Strategy, Innovation and Finance](#)[Purchasing Operations Manager](#) and will be addressed in accordance with the Procedures. The determination and resolution of the protest, as set forth in the Procedures, shall be considered final.

F. Negotiations and Good Faith Requirement

1. All parties involved in the negotiation, performance or administration of County procurement actions shall perform these activities in good faith. New or additional information, that in the opinion of the Purchasing Operations Manager might affect the award, may be considered as part of the negotiations with the selected supplier.
2. ~~Purchasing Operations~~[SIF-Procurement](#) and/or the County Attorney's office in conjunction with the County Entity are authorized to facilitate negotiations concerning general business and legal terms and conditions of the transaction.

G. Use of County-Wide Programs

1. ~~Purchasing Operations~~[SIF-Procurement](#), for the benefit of the County, may establish programs and agreements for similar products and services that are utilized by multiple County Entities. Entities under the direction of the County Manager shall participate in these programs and agreements for their similar needs to ensure the best use of the taxpayers' money subject to G.2.below. Elected Officials' offices are strongly encouraged to participate in these programs and agreements.
2. ~~Acquisitions for~~[Purchases of](#) similar products and services outside of County programs and agreements must have appropriate justification and documentation as set forth in the Procedures and must be approved by the Purchasing Operations Manager.
3. Procurement Card ("P Card" or "Pro Card")

~~Purchasing Operations~~[Finance](#) shall administer and manage the program as set forth in Procurement Card Policies and Procedures.

H. Code of Ethics

1. ~~SIF-Procurement may preclude Jefferson County employees or other outside parties from being involved in purchasing activities for failure to comply with the Code of Ethics or to avoid the appearance of a conflict of interest.~~
2. Any person employed by Jefferson County who engages in purchasing activities for the County will abide by this code and will:
 - 1-a. Avoid engaging in acts or actions that could be perceived as immoral, or unethical behavior in relationships, actions, and communications.
 - 2-b. Conduct all purchasing activities in accordance with governing laws and regulations and in keeping with sound business ethics, professional courtesy, and competence.

~~3-c.~~ Demonstrate loyalty to the County by diligently adhering to County policies and procedures.

~~4-d.~~ Adhere to the authority granted them by the County.

~~e.~~ Avoid any private or professional activity that would create a conflict between personal interests and the interests of the County.

~~5-f.~~ Avoid acquiring or maintaining any financial interest or otherwise, direct or indirect, with any supplier that would conflict in any manner or degree with assigned purchasing activities. The same restrictions and disclosure requirements apply to the County employee's immediate family (spouse, partner, or children) and other family members in the County employee's household (publicly traded shares on stock that are selected and administered by a third person, such as a mutual fund or retirement plan are excluded from this restriction.)

~~6-g.~~ Disclose, in writing to their division/department director/elected official, any potential conflict of interest.

~~7-h.~~ Refuse, directly or indirectly, gifts, gratuities or any other thing of value from present or potential suppliers that might influence or appear to influence procurement decisions.

~~8-i.~~ Afford suppliers equal opportunity to compete for County business when competition is warranted and purchase without prejudice, striving to obtain the maximum value for each dollar of expenditure.

~~9-j.~~ Adhere to and protect the supplier's business and legal rights to confidentiality for trade secrets and other proprietary information subject to public records requirements.

~~10-k.~~ Enhance the proficiency and stature of the purchasing profession by adhering to the highest standards of ethical behavior.

Policy Title: Contract and Delegation Authority Policy

Policy Number: Part 2, Board Administration; Chapter 1, Board of County Commissioners; Section 2

Type of Policy: Administrative Policy

Adopting Resolutions: ~~CC25-045~~

References: Statutes §30-11-107 (1) (aa) C.R.S.; Resolutions CC86-956, CC90-556, CC90-668, CC90-754, CC90-857, CC90-861, CC91-24, CC91-176, CC91-540, CC92-218, CC94-224, CC92-334, CC92-842, CC92-918, CC93-253, CC93-443, CC93-749, CC94-201, CC99-457, CC00-356, CC00-411, CC03-592, CC09-259, CC10-217, CC11-152, CC11-172, CC12-172, CC12-198, CC15-043, CC17-190, CC19-290, CC19-368, CC21-055, CC22-216, CC24-191, CC25-045

Effective Date: ~~February 25, 2025~~

Adoption/Revision Date: ~~February 25, 2025~~

Administrative Revision Date: Not Applicable

Policy Custodian: Board of County Commissioners

Compliance: All Elected and Appointed Officials Offices and Departments

Purpose: To delegate the Board of County Commissioners' authority to contract.

A. Authority

1. The County has authority pursuant to Section 30-11-101(1)(d), C.R.S., "to make all contracts and do all acts in relation to the property and concerns necessary to the exercise of its corporate or administrative powers."
2. The Board of County Commissioners (BCC) has authority pursuant to Section 30-11-107(1) (aa), C.R.S., to establish policies and procedures regarding entering into contracts binding on the County and to delegate its power to enter into such contracts pursuant to such policies and procedures.

B. Contract Signature Delegation

1. The BCC delegates authority to sign all contracts, contract amendments, and contract terminations, excluding contracts involving the county's real property interests to county Elected or Appointed Officials, when the contract value can be accounted for in the Elected or Appointed Official's authorized budget. If the agreement is a grant award, the Elected or Appointed Official is authorized to sign the grant award agreement provided the Elected or Appointed Official has followed the County's Fiscal Review of Grants Policy, and the dollar amount will

be included in a budget supplemental. An Elected or Appointed Official may further delegate its signature authority.

2. The BCC's authorization to execute a contract shall be by resolution. Except as otherwise provided in this Policy, the resolution shall constitute authorization of the BCC for the Chairman, or the Chairman pro-tem in the absence of the Chairman, or any Commissioner in the absence of the Chairman and the Chairman pro-tem, to execute the contract and all documents necessary for the completion of the transaction, amendments to the contract, or other objects of the contract unless otherwise stated in the contract, including, but not limited to, any attachments to the contract, certifications, applications, licenses, permits, or any other documents required or implied by the terms of the contract.
3. The BCC or an individual delegated signature authority in accordance with this policy may not execute documents, contracts, or amendments which:
 - a. Obligate the County to a sum in excess of the contract sum or a term in excess of the contract term unless such additional amount or additional contract time is authorized in the resolution approving the contract or in the contract itself;
 - b. Have not been approved as to form by the County Attorney's Office prior to execution except as otherwise agreed to in writing between the authorized signatory and the County Attorney's Office or as set forth in an agreement between the District Attorney for the 1st Judicial District and the County; or
 - c. Have not been acquired in accordance with the Purchasing Policy and Procedures, for documents, contracts, or amendments which authorize the expenditure of County funds.
4. All documents must be approved by the County Attorney's Office prior to execution except as otherwise agreed to between the authorized signer and the County Attorney's Office or as set forth in an agreement between the District Attorney for the 1st Judicial District and the County.
5. The BCC delegates authority to Division Directors to execute documents terminating a non-purchasing contract.
6. Real Property: The BCC's execution of a contract for the conveyance or acquisition of an interest in real property shall be in accordance with the Sale or Exchange of County Owned Real Property Policy.
7. The BCC specifically delegates signature authority as set forth in the Purchasing Policy.
8. The Board of County Commissioners also specifically delegates signature authority as set forth in the Non-Purchasing Delegation Authorities below. The

Signature Authority designee may further delegate its signature authority. The BCC may always authorize signature of a contract by resolution in lieu of any delegation set forth herein or in any other policy.

C. Non-Purchasing Delegation Authorities

1. Non-Purchasing Contracts are contracts that establish a relationship with a vendor or supplier but that do not go through the County's procurement process. Examples include, but are not limited to, those identified in Section E, Non-County Agency Program contracts, contracts establishing or processed through a fiscal agent relationship, intergovernmental agreements and memorandum of understandings, leases for real property, and grants. County policy still requires that all Grant Agreements are briefed to the Board of County Commissioners. See Fiscal Review of Grants and Agreements Policy.

D. General Delegation of Authorities:

For all contracts and agreements, including intergovernmental agreements, memorandum of understanding and similar agreements, not specifically identified in the Specific Delegation of Authorities Chart below, the Board of County Commissioners delegates to the County Manager authority to sign any contract, contract amendment or other contract document less than \$500,000.

Agreements signed by the County Manager shall require the following additional approvals:

- All contracts, regardless of contract value, require approval of the Division Director.
- All contracts greater than or equal to \$100,000 require the approval of the Department Director.

E. Specific Delegation of Authorities:

1. Business Associate Agreements

- a. Designated Privacy Officer has the authority to execute Business Associate Agreements.

2. Claims and Lawsuits

a. Settlements

- 1) For Settlements less than or equal to \$500,000, the County Attorney has the authority to approve any settlement of any claim or lawsuit involving the County, its Elected Officials, employees, agents, or entities and execute documents related to such settlement.

- 2) For Settlements less than or equal to \$150,000, the County Attorney's delegate has the authority to approve any settlement of any claim or lawsuit involving the County, its Elected Officials, employees, agents, or entities and execute documents related to such settlement.
- b. Litigation and Litigation Costs:
- 1) The County Attorney has the authority to commence litigation on behalf of the County or any of its Elected Officials, boards, and commissions that have standing to commence litigation and to pay all costs and expenses related to litigation.
 - 2) The County Attorney has the authority to defend against all claims brought against the County or any of its boards, elected officials, or employees and to pay all costs and expenses related to the defense.
- c. Appeals: The County Attorney has the authority to defend any appeal or file an appeal from an adverse ruling of a lower court or administrative body.
- d. Attorneys: The County Attorney has the authority to enter into contracts or retain services of outside counsel and other professionals performing services related to legal services and authorize payment for services.
- e. Property and Casualty Claims
- 1) For property and casualty claims greater than \$100,000, the County Attorney has the authority to approve settlement of property/casualty claims and execute documents related to such settlement. Claims cannot include Federal claims and if the claim includes personal injury, County Attorney Office approval is required.
 - 2) For property and casualty claims less than or equal to \$100,000, the County Manager has the authority to approve settlement of property/casualty claims and execute documents related to such settlement. Claims cannot include Federal claims and if the claim includes personal injury, County Attorney Office approval is required.
 - 3) For property and casualty claims less than or equal to \$50,000, the Deputy County Manager has the authority to approve settlement of property/casualty claims and execute documents related to such settlement. Claims cannot include Federal claims and if the claim includes personal injury, County Attorney Office approval is required.
 - 4) For property and casualty claims less than or equal to \$25,000, the Safety and Compliance Director has the authority to approve settlement of property/casualty claims and execute documents related to such

settlement. Claims cannot include Federal claims and if the claim includes personal injury, County Attorney Office approval is required.

f. Worker's Compensation

- 1) For worker's compensation claims greater than \$100,000, the County Attorney has the authority to approve settlement of Workers' Compensation claims, including subrogation claims involving at-fault third parties, when the settlement is approved by Workers' Compensation counsel and/or the County Attorney's Office and execute documents related to such settlement. To approve settlement of Workers' Compensation claims when the settlement is approved by Workers' Compensation counsel and the County Attorney's Office and execute documents related to such settlement.
- 2) For worker's compensation claims less than or equal to \$100,000, the County Manager has the authority to approve settlement of Workers' Compensation claims, including subrogation claims involving at-fault third parties, when the settlement is approved by Workers' Compensation counsel and/or the County Attorney's Office and execute documents related to such settlement. To approve settlement of Workers' Compensation claims when the settlement is approved by Workers' Compensation counsel and the County Attorney's Office and execute documents related to such settlement.
- 3) For worker's compensation claims less than or equal to \$50,000, the Deputy County Manager has the authority to approve settlement of Workers' Compensation claims, including subrogation claims involving at-fault third parties, when the settlement is approved by Workers' Compensation counsel and/or the County Attorney's Office and execute documents related to such settlement. To approve settlement of Workers' Compensation claims when the settlement is approved by Workers' Compensation counsel and the County Attorney's Office and execute documents related to such settlement.
- 4) For worker's compensation claims less than or equal to \$25,000, the Safety and Compliance Director has the authority to approve settlement of Workers' Compensation claims, including subrogation claims involving at-fault third parties, when the settlement is approved by Workers' Compensation counsel and/or the County Attorney's Office and execute documents related to such settlement. To approve settlement of Workers' Compensation claims when the settlement is approved by Workers' Compensation counsel and the County Attorney's Office and execute documents related to such settlement.

3. Conservation Trust Fund

- a. Recertification Forms: The Director of Strategy, Innovation and Finance has the authority to execute recertification forms for conservation trust funds.
 - b. Reimbursements and Requests for Payments: The Director of Parks and Conservation has the authority to approve and execute reimbursements and requests for payments through grant programs.
4. County Building, Facility and Grounds Use
- a. Reservation Agreements: Director of Facilities Management or Parks and Conservation has the authority to execute building, facility, and grounds use agreements not to exceed a duration of one year.
 - b. Boettcher Mansion:
 - 1) For Social Event Contracts, the Director of Parks and Conservation has the authority to execute Social Event Contracts for the reservation of Boettcher Mansion facilities for social events.
 - 2) For Wedding and Showcase Agreements, the Director of Parks and Conservation has the authority to execute Wedding Showcase Agreements presenting vendor's marketing materials.
 - 3) For Conference Contracts, the Director of Parks and Conservation has the authority to execute Conference Contracts for the reservation of Boettcher Mansion facilities for conferences.
 - 4) For Approved Vendor Program Contracts, the Director of Parks and Conservation has the authority to execute Contracts with approved vendors at Boettcher Mansion.
 - c. Fairgrounds
 - 1) Approved Vendor Program Contracts: The Director of Parks and Conservation has the authority to execute contracts with approved vendors at the Fairgrounds.
 - 2) Jefferson County 4-H Judging Agreements: The Director of Parks and Conservation has the authority to execute Jefferson County 4-H Judging Agreements.
 - d. Airport: Approved Airshow Contracts: The Director of Development and Transportation has the authority to execute contracts with vendors, performers, sponsors and others for purposes of facilitating the air show at the Rocky Mountain Metropolitan Airport.
5. Human Services Contracts and Agreements

a. Contracts:

- 1) The Director of Human Services has the authority to execute human services-related agreements that do not involve real property whose amounts do not exceed \$100,000 (other than TANF funded as identified below). This authority shall not include the execution of contracts necessary for the ordinary operations of a county office including but not limited to facilities operation, information systems or construction management.
- 2) The Director of Human Services has the authority to execute contract amendments for contracts within the Human Services Director's execution authority that do not allow the total amount of the contract, as amended, to exceed \$100,000.

b. State and Federal Documents: The Human Services Director has the authority to execute regular and routine State and Federal documents such as reports, certifications, forms and environmental review clearances and similar documents with other governmental, quasi-governmental, and nonprofit entities.

c. American Jobs Center: The Human Services Director has the authority to execute documents related to the administration of the American Jobs Center which have been approved by the Workforce Development Board in accordance with the Workforce Innovation Opportunity Act and which do not exceed \$100,000 including: Hiring Event Agreements, individual client school tuition, books, childcare, support or training service agreements and contracts for outdoor activities.

d. Temporary Assistance to Needy Families Fund: The Human Services Director has the authority to execute contracts funded solely through the use of Temporary Assistance to Needy Families Funds for which there is no monetary limit.

e. Community Development:

- 1) State and Federal Documents: The Human Services Director has the authority to execute regular and routine State and Federal documents such as reports, certifications, forms and environmental review clearances related to State or Federal funding agreements executed by the County.
- 2) Expenditure of Federal and State Grants: The Human Services Director has the authority to execute contracts or minor amendments with subcontractors involving the expenditure of Federal or State grants handled by the Community Development Division when the BCC has

approved the projects and the amount of funds for each project and the County Attorney has approved the contract as to form.

- 3) Amendments to Contracts: The Human Services Director has the authority to execute amendments to contracts when there are adjustments to scope of services or budget exhibits which are minor amendments that do not increase the overall budget amount in the contract as permitted by the Community Development Grants Policy or modify the project purpose approved by the BCC and to execute amendments to contracts when the BCC has approved additional services.

6. Impact Assistance Grants

- a. Applications: Chairman of the Board of County Commissioners has the authority to execute Impact Assistance Grant Applications regarding Payment in Lieu of Taxes from the State of Colorado.

7. Information Technology

- a. Agreements and Subscriptions: The Director of Business Innovation Technology has the authority to execute information technology-related agreements needed in the course of conducting daily business activities other than Software Licenses (of whatever type – traditional licenses, software as a service etc., except if they are Trail or Pilot agreements.) Software or Hardware maintenance support agreements or professional service agreements. The dollar threshold of these agreements is not to exceed \$500 and prior County Attorney review and approval is required. Examples of these types of agreements include but are not limited to Non Disclosure Agreements, Domain Registration Agreements and Trial or Pilot agreements.

8. Non-County Agency & Program (NCAP) Funding Request Agreements

- a. Agreements per the NCAP Policy: The authority to sign funding agreements with Non-County Agency & Program (NCAP) entities that receive annual funding from Jefferson County are specified in the NCAP Policy and Procedure.

9. Other Agreements

- a. No-Cost Agreements: The Department Director has the authority to sign agreements for services, products, or data-sharing that do not require, either by a specific condition or a secondary necessity to administer the agreement, the county to contribute financially or in-kind to the agreement (not including limited staff time needed to process or monitor an agreement).

- b. Presentation Agreements: The Department Director has the authority to sign agreements governing a County employee or volunteer giving a presentation off of County property.
- c. Performance Guarantee Agreements: The Development and Transportation Department Director has the authority to sign agreements relating to performance guarantees as set forth in Section A.7 and C of the Performance Guarantee Policy.

10. Conservation and Parks Department Contracts, Agreements and Matters

a. CSU Extension

- 1) Jefferson County 4-H Judging Agreements: The Director of CSU Extension has the authority to execute Jefferson County 4-H Judging Agreements.
- 2) Reservation Agreements: The Director of CSU Extension has the authority to execute Reservation Agreements for the rental of CSU Extension facilities.

b. Open Space: Open Space Local Park and Recreation Grant Program and Nonprofit Grant Program: The Director of Parks and Conservation has the authority to execute and/or approve reimbursements and requests for payments through the Local Park and Recreation Grant Program and Nonprofit Grant Program.

c. Parks

- 1) Short Term Licenses: The Director of Parks and Conservation has the authority to execute Licenses and Permits to authorize short term uses of Parks properties not exceeding one (1) year.
- 2) Park Permits: The Director of Parks and Conservation has the authority to execute Park Permits for approved special uses of Parks properties.

11. Personnel Matters

- a. Unemployment: The Chairman of the Board of County Commissioners has the authority to execute Unemployment Insurance bills of whatever type.
- b. Employee Severance Agreements: The Supervisor Authorized to Execute Personnel Action has the authority to approve and execute severance agreements consistent with the requirements of the Personnel Rules. County Attorney's Office approval is required.

12. Property Tax Valuation, Abatements, Refunds, and Appeals

- a. Valuation and Abatement Appeals: The County Attorney has the authority to settle or compromise property valuation and abatement appeals on behalf of the Jefferson County Board of Equalization and Board of County Commissioners and execute documents related to such appeals.
- b. Petitions:
 - 1) For petitions greater than and equal to \$10,000, the County Attorney has the authority to review petitions for abatement or refund and to settle and/or execute by written mutual agreement any of the petitions per tract, parcel, or lot of land or per schedule of personal property as provided by Section 39-1-113(1.5), C.R.S.
 - 2) For petitions less than \$10,000, the Assessor has the authority to review petitions for abatement or refund and to settle and/or execute by written mutual agreement any of the petitions per tract, parcel, or lot of land or per schedule of personal property as provided by Section 39-1-113(1.5), C.R.S.

13. Public Trustee Reports

- a. Public Trustee Quarterly Reports: The Chairman of the Board of County Commissioners has the authority to execute the Public Trustee's Quarterly Reports following presentation to and approval by the Board of County Commissioners.

14. Public Utility Service

- a. Agreements and Applications: The Director of Transportation and Engineering, Director of Facilities Management, Director of Business Innovation Technology, Director of Parks and Conservation has the authority to execute utility relocation agreements, requests for new service, requests to remove and reset street lights, frost agreements, encroachment applications, requests to de-energize, new lighting design approval, and other similar utility service agreements. (Centurylink, Xcel Energy, Public Service Company of Colorado, etc.)

15. Repairs to County Facilities and Buildings

- a. Contracts: The County Manager has the authority to execute contracts or agreements for repair or clean up of county buildings or facilities when delay would cause additional damage or safety concerns. All such contracts or agreements must be appropriately approved in arrears per A.3.(A).

16. Vehicles And Equipment

- a. Titles and Bills of Sale: The Deputy County Manager has the authority to execute and deliver bills of sale and automobile titles for vehicles sold at auction.
- b. Used Equipment: The Director of Fleet Services has the authority to purchase previously owned or liquidated equipment acquired by auction, or other method in accordance with the Fleet Replacement Program through means other than the standard purchasing procedure, i.e. advancement of funds, procurement card, etc.

17. Volunteer Agreements

- a. The Division Director has the authority to execute agreements with County volunteers.

18. Water Related Matters

- a. Water Court Proceedings: The County Attorney has the authority to file or authorize the filing of statements of opposition and other water court pleadings and to litigate and settle water court proceedings involving the County, its officers, employees, agents, or entities.
- b. Water Rights/ Administration Forms: The Department Director has the authority to execute forms relating to County water rights, including, but not limited to: permit application forms, registration of existing wells, change in ownership, notice of well completion forms, notice of commencement of beneficial use forms, and transfer forms.

19. Gateway to the Rockies Opioid Council (GROC)

- a. The County Manager has the authority to sign all contract documents entered into by the County on behalf of GROC, following approval by GROC of all material terms of the contract document in accordance with GROC's standard operating procedures and approval as to form by the County Attorney's Office.

Agenda Item 1.4.3

BOARD OF COUNTY COMMISSIONERS BRIEFING PAPER

Topic: 1st Quarter 2025 Budget Report

Presented by: Daniel Conway, Chief Financial Officer, Strategy Innovation & Finance

Date: 5/13/2025

☒ For Information

☐ For Discussion/Board Direction

☐ Consent to
Place on Business/
Hearing Agenda

Issue: Countywide budget-to-actual spending through March 31, 2025

Background: The Strategy, Planning & Analysis (SPA) Division provides a regularly scheduled quarterly report to the Board of County Commissioners (BCC) to review year-to-date budget information for each department and fund. The financial data summarized in the first quarter report includes year-to-date expenditures through March including payroll and indirect cost allocation expenses, and procurement card expenses. The SPA team has worked with each department and office to verify the data presented and prepare the analyses included in the attached reports.

Discussion: The majority of the reported spending-to-date by each department and fund is comparable with the prior year spending-to-date. The primary factors contributing to budget-to-actual variances continue to be delays in the availability of materials and supplies, staffing vacancies, and timing of major construction projects. Additional analysis is included in the attachments for variances larger than 10% from the year-to-date mark.

Overall, spending activity is on a consistent trend with the prior year and is within the year-to-date mark. There are no significant concerns or discrepancies to report at this time. Countywide spending should increase as the year progresses, especially as major construction projects get underway during the summer months. In addition to the planned 2025 projects, carryforward projects that are being continued from 2024 will also contribute to increased spending throughout the year.

Q1 2025 Budget-to-Actual Report, General Fund by Department
(Attachment A)

This report identifies total General Fund spending by department through

March 31, 2025.

Q2 2025 Budget-to-Actual Report, Expenditures by Fund, Division & Category (Attachment B)

This report identifies total fund spending for all county departments and funds through March 31, 2025.

Please note, at the time these reports were prepared the county's financials were not formally closed through March and some figures may change in subsequent reports. However, totals reported here are not likely to materially change.

Fiscal Impact: ☐ yes ☒ no

No fiscal impact. This is a report summarizing the quarterly financials for the County.

SPA Review: Support, no concern. Micah Badana, April 30, 2025

County Attorney Review: Approved, Jean Biondi, May 1, 2025

Facilities Review: No Impact, Mark Danner, May 7, 2025

BIT Review: No impact, Andy Corbett, May 7, 2025

Fleet Review: Support, no concerns, Janice Mayer, May 7, 2025

County Human Resources Review (new FTE only): n/a, no new FTE

Recommendations: None. Provided for informational purposes only.

Originator:

Daniel Conway, Chief Financial Officer, Strategy, Innovation & Finance, x8507

Michael Smith, Acting Director, Budget & Strategy, Strategy, Innovation & Finance, x8572

Contacts for Additional Information:

Micah Badana, Budget Supervisor, Strategy, Innovation & Finance, x8594

Sherry Wilger, Senior Budget Analyst, Strategy, Innovation & Finance, x8596



General Fund Expenditures by Department

First Quarter 2025*

***Data collected on April 9, 2024. The figures are not final and have not been audited.**

Table of Contents

All Departments	3
Assessor	6
Board of County Commissioners	7
Business Information and Technology	8
Clerk & Recorder	10
Coroner	12
County Attorney	13
County Manager	14
Development & Transportation.....	15
District Attorney	16
Human Resources.....	17
Operations	19
Parks & Conservation	20
Public Affairs	22
Strategy Innovation & Finance.....	23
Sheriff	25
Surveyor	26
Treasurer	27
Non-Departmental.....	29

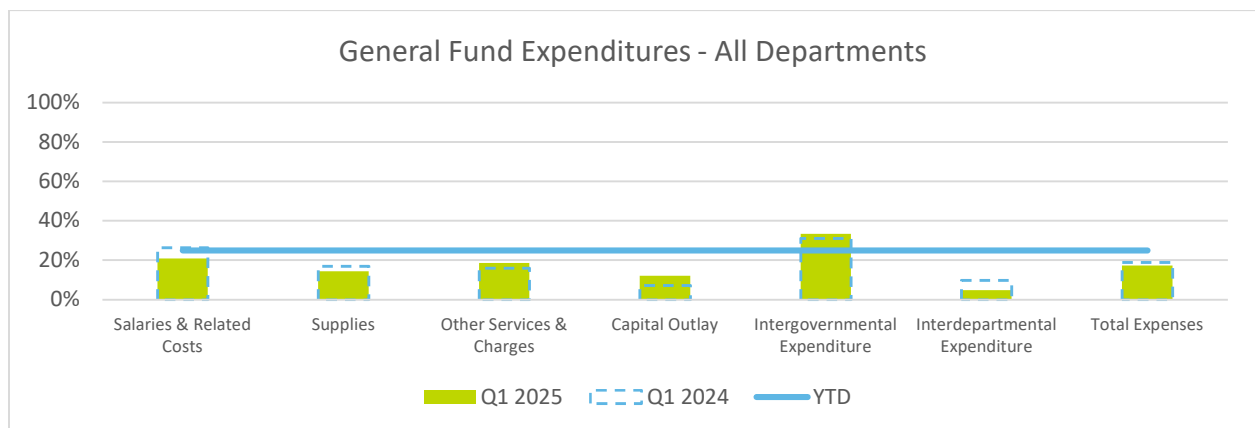
2025 Q1 - Expenditures by Department
General Fund Only
January - March 2025

□ FY2024 ■ FY2025 | YTD Mark

Department	Year-to-Date Activity
Assessor	<div><div></div><div></div></div> 22.5%
Board of County Commissioners	<div><div></div><div></div></div> 20.1%
Business Innovation & Technology	<div><div></div><div></div></div> 16.1%
Clerk & Recorder	<div><div></div><div></div></div> 17.2%
Coroner	<div><div></div><div></div></div> 21.6%
County Attorney	<div><div></div><div></div></div> 22.0%
County Manager	<div><div></div><div></div></div> 20.1%
Development & Transportation	<div><div></div><div></div></div> 21.6%
District Attorney	<div><div></div><div></div></div> 21.9%
Human Resources	<div><div></div><div></div></div> 20.6%
Operations	<div><div></div><div></div></div> 15.9%
Parks & Conservation	<div><div></div><div></div></div> 18.0%
Public Affairs	<div><div></div><div></div></div> 19.1%
Sheriff	<div><div></div><div></div></div> 21.1%
Strategy, Innovation & Finance	<div><div></div><div></div></div> 21.8%
Surveyor	<div><div></div><div></div></div> 22.5%
Treasurer	<div><div></div><div></div></div> 23.0%
Others	
Non Departmental	<div><div></div><div></div></div> -26.6%
Total - All Departments	<div><div></div><div></div></div> 17.3%

Data Updated 4/9/2025

General Fund - Revenue & Expenditures All Departments First Quarter				
	2025 Budget	Q1 Actuals	2025 Remaining	% Remaining
Revenue				
Taxes & Licenses	244,265,901	105,734,370	138,531,531	57%
Charges for Services	22,113,134	6,747,589	15,365,545	69%
Intergovernmental Revenue	9,587,882	2,478,377	7,109,505	74%
Investment Income	14,999,942	2,271,141	12,728,801	85%
Other Revenue	31,261,130	9,585,909	21,675,221	69%
Total Revenue	\$322,227,989	\$126,817,386	\$195,410,603	61%
Expenditures				
Salaries & Related Costs	166,579,378	34,810,915	131,768,463	79.1%
Supplies	12,334,548	1,777,881	10,556,667	85.6%
Other Services & Charges	40,263,050	7,501,212	32,761,838	81.4%
Capital Outlay	6,894,377	830,959	6,063,418	87.9%
Intergovernmental	2,750,415	917,721	1,832,694	66.6%
Interdepartmental	49,320,484	2,327,832	46,992,652	95.3%
Total Expenditures	\$278,142,252	\$48,166,520	\$229,975,732	82.7%



GENERAL FUND – ALL DEPARTMENTS

Revenue

Countywide General Fund revenue is usually greater in the first half of the year because property tax payments, which make up 30% of the General Fund revenue, are due to the county in February and

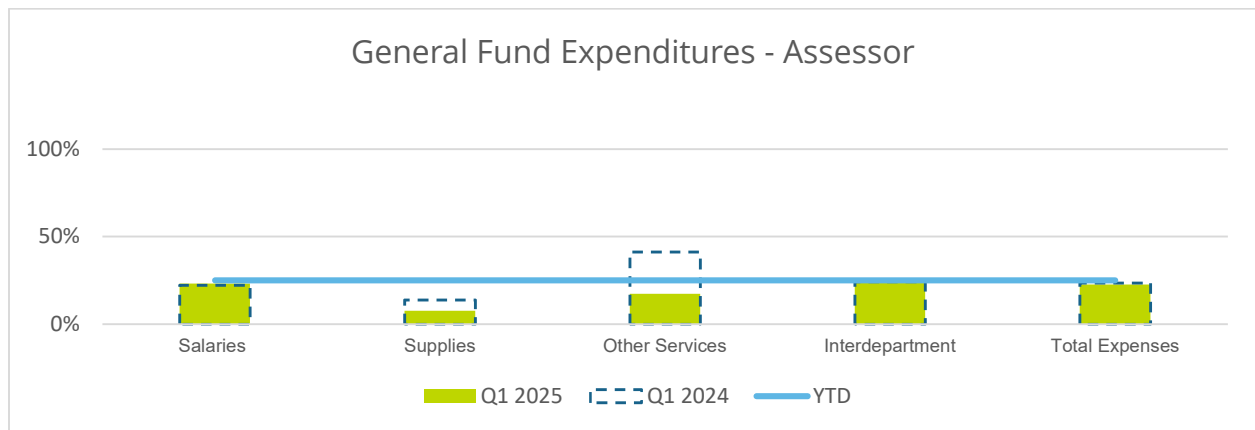
June. That is the case in 2025 with approximately 50% of budgeted revenue already received. Non-tax revenue is also being earned as expected with the exemption of investment income which has not yet been distributed for March.

At the end of the first quarter, countywide General Fund revenues are generally as expected for this point in the year. Interdepartmental revenue is usually two months behind the calendar year. Supplies, Other Services & Charges and Capital Outlay categories are also often a month or so behind because suppliers often do not invoice the county each month.

Salary expenditures are slightly lower in 2025 than they were last year due mainly to higher vacancy rates in the Sheriff's Office.

Bank fees for the Treasurer's Office were offset by earning credits so expenditures for that office were lower at the end of Q1 than at this point last year. Spending for the Clerk & Records Office are also lower than year-to-date in 2024 because it is an off-election year.

General Fund – Revenue & Expenditures Assessor First Quarter				
Revenue	2025 Budget	Q1 Actuals	2025 Remaining	% Remaining
Charges for Services	31,372	11,116	20,256	62%
Total Revenue	\$31,372	\$11,116	\$20,256	65%
Expenditures				
Salaries & Related Costs	5,462,841	1,261,649	4,201,192	76.9%
Supplies	181,612	13,951	167,661	92.3%
Other Services & Charges	881,311	152,239	729,072	82.7%
Capital Outlay	-	2,222	(2,222)	0.0%
Intergovernmental	-	-	-	0.0%
Interdepartmental	1,570,247	391,990	1,178,257	75.0%
Total Expenditures	\$8,096,011	\$1,822,051	\$6,273,960	77.5%

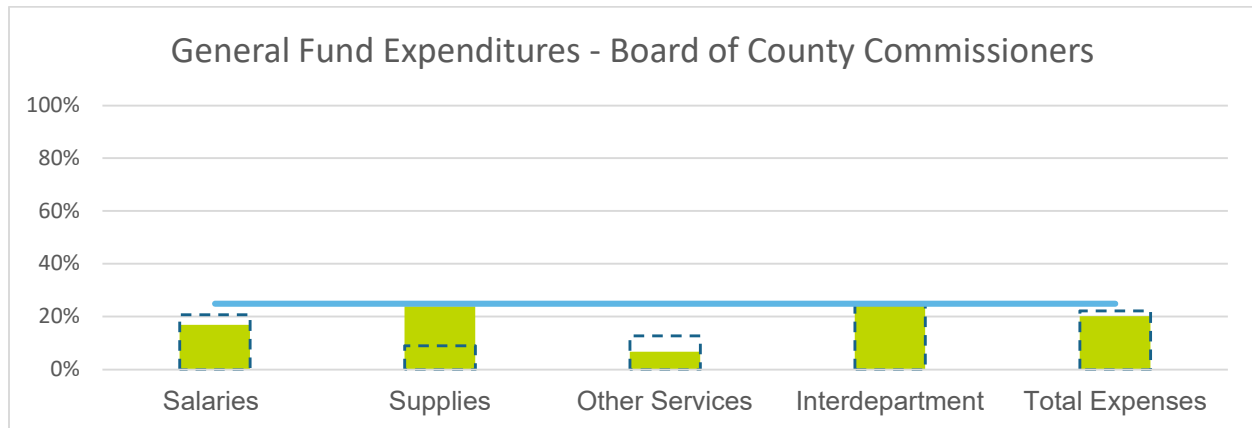


GENERAL FUND - ASSESSOR

First-quarter revenue collection reached 35%, exceeding the current 25% trend and aligning with the first quarter of 2024. Most revenue is collected in the first half of the fiscal year.

Through the first quarter of 2025, the Assessor's General Fund salary budget has generally been expended as expected with 77% of the budget remaining. The exception to this is the "Supplies" category which shows a 92% of the budget remaining due to postage. Postage will be expended by the second quarter and is anticipated to be nearly expended by the end of the year.

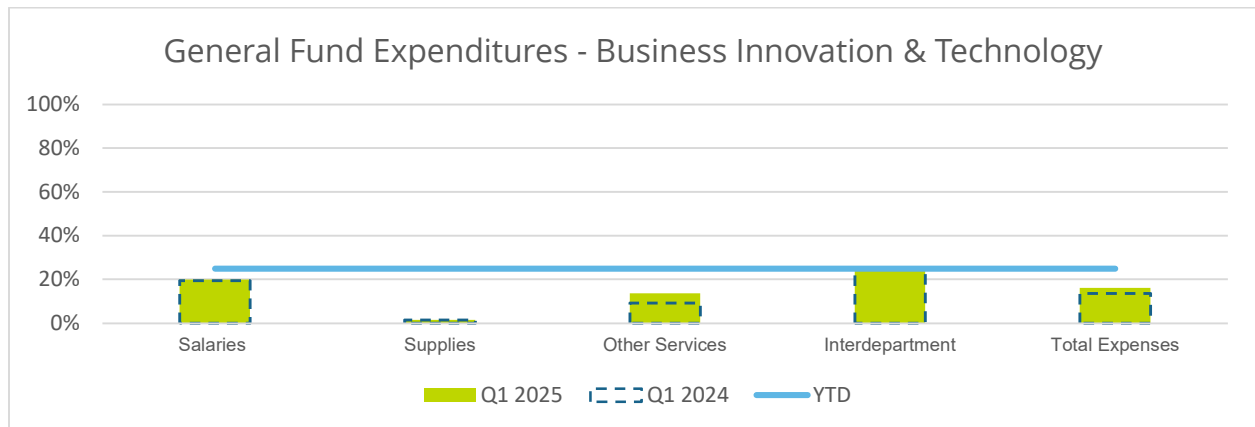
General Fund - Expenditures Board of County Commissioners First Quarter				
Category	2025 Budget	Q1 Actuals	2025 Remaining	% Remaining
Salaries & Related Costs	765,168	129,117	636,051	83.1%
Supplies	8,917	2,129	6,788	76.1%
Other Services & Charges	109,531	7,343	102,188	93.3%
Capital Outlay	-	-	-	0.0%
Intergovernmental	-	-	-	0.0%
Interdepartmental	782,821	197,075	585,746	74.8%
Total Expenditures	\$1,666,437	\$335,663	\$1,330,774	80%



BOARD OF COUNTY COMMISSIONERS

The Board of County Commissioners budget is trending higher in salaries & benefits savings (83% remaining compared to 75%) due to salary for an open position that will not be backfilled. The budget is also trending higher in Other Services & Charges savings (93% remaining compared to 75%) due to budget designated for consulting services that will not be utilized.

General Fund – Revenue & Expenditures Business Innovation & Technology First Quarter				
Revenue	2025 Budget	Q1 Actuals	2025 Remaining	% Remaining
Charges for Services	-	2,610	(2,610)	-
Intergovernmental	-	-	-	-
Other Revenue	3,657,875	1,350,859	2,307,016	63%
Total Revenue	\$3,657,875	\$1,353,469	\$2,304,406	63%
Expenditures				
Salaries & Related Costs	12,209,823	2,424,143	9,785,680	80.1%
Supplies	666,230	9,563	656,667	98.6%
Other Services & Charges	10,157,334	1,381,545	8,775,789	86.4%
Capital Outlay	1,322,310	32,327	1,289,983	97.6%
Intergovernmental	-	-	-	0.0%
Interdepartmental	900,950	224,492	676,458	75.1%
Total Expenditures	\$25,256,647	\$4,072,070	\$21,184,577	83.9%



BUSINESS INNOVATION & TECHNOLOGY

For the General Fund, the Business Innovation & Technology Department's total revenue-to-date is trending higher than their budget, 37% compared to 25% of the quarter. The main source of revenue for Business Innovation & Technology is charges to other county departments for IT related services. Charges may vary annually depending on grant activities and projects.

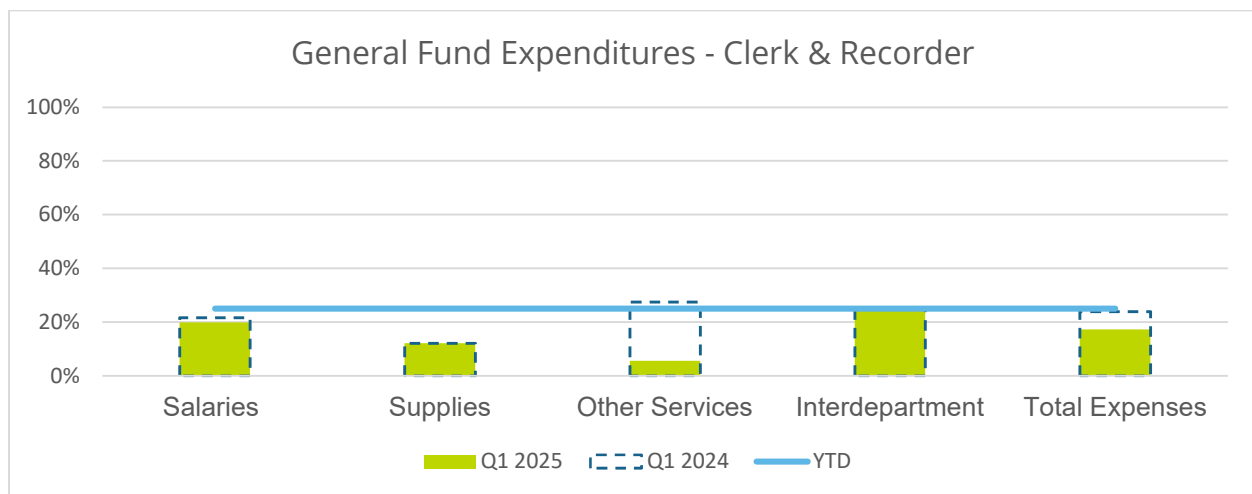
For the General Fund, the Business Innovation & Technology Department's total spending-to-date is trending in line with their budget, 16% compared to 25% of the quarter. Overall, the Business Innovation & Technology Department's spending-to-date of 16% is trending in line with the prior year's spending-to-date of 14%.

Salaries & Related Costs are slightly lower than the quarter marker and in line with the prior year's first quarter spending. Contributing to this consistent spending activity is vacancies within the department and these vacant positions are currently being recruited.

Other Services & Charges Expenditures are trending lower than the quarter marker and slightly higher than the prior year's quarter spending with 4% compared to 9%. Most expenditures in this category falls within maintenance agreements and software as a service, which can differ year to year based on the number of software subscriptions being used countywide.

Capital Expenditures are lower than the quarter marker and higher than the prior year's quarter spending with 2% compared to 0%. Projects vary annually, the expenditures in Q1 are attributable to a re-cable project on the 2nd floor of the District Attorney's Office and a technology replacement purchase.

General Fund – Revenue & Expenditures Clerk & Recorder First Quarter				
Revenue	2025 Budget	Q1 Actuals	2025 Remaining	% Remaining
Taxes & Licenses	69,625	18,754	50,871	73%
Charges for Services	12,160,975	3,192,939	8,968,036	74%
Intergovernmental	-	-	-	-
Other Revenue	1,000	1,013	(13)	-1%
Total Revenue	\$12,231,600	\$3,212,706	\$9,018,894	74%
Expenditures				
Salaries & Related Costs	9,902,081	1,966,354	7,935,727	80.1%
Supplies	1,141,856	138,660	1,003,196	87.9%
Other Services & Charges	3,708,942	206,833	3,502,109	94.4%
Capital Outlay	1,825	1,825	0	0.0%
Intergovernmental	-	-	-	0.0%
Interdepartmental	2,831,839	706,423	2,125,416	75.1%
Total Expenditures	\$17,586,543	\$3,020,096	\$14,566,447	82.8%



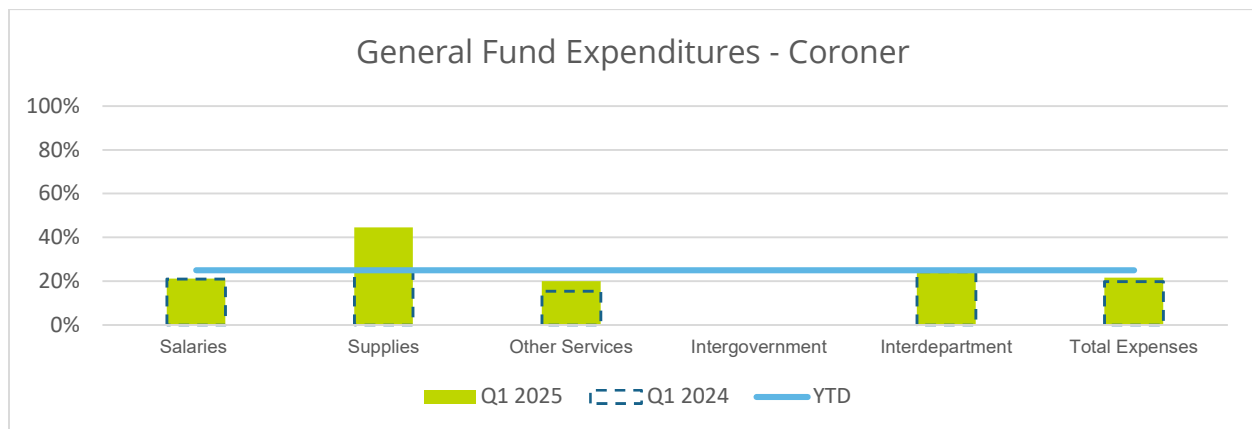
CLERK & RECORDER

General Fund revenues are on track, with 74% remaining to be collected, and are consistent with 2024. The Secretary of State as well as participating in Intergovernmental Agreements (IGAs) are being billed for the November 2024 election at the beginning of Q2. Unaccounted

revenue for 2024 will be reported per accounting guidelines. The largest revenue source is Charge for Services which includes motor vehicle fees and records & licensing fees such as real estate recording and document fees.

General Fund Clerk & Recorder (C&R) Expenditures are aligned with budget at 17% compared to 25% for the quarter. Total spending-to-date for the Clerk & Recorder's Office is slightly lower than last year's 27%. 2025 is a one election cycle affecting Expenditures and timing of Expenditures compared to the three-election cycle in 2024. Elections use the one-election cycle to thoroughly vet and review suppliers and contracts for upcoming elections. As such higher encumbrances/expenditures should be expected in Q2 and Q3 of 2025.

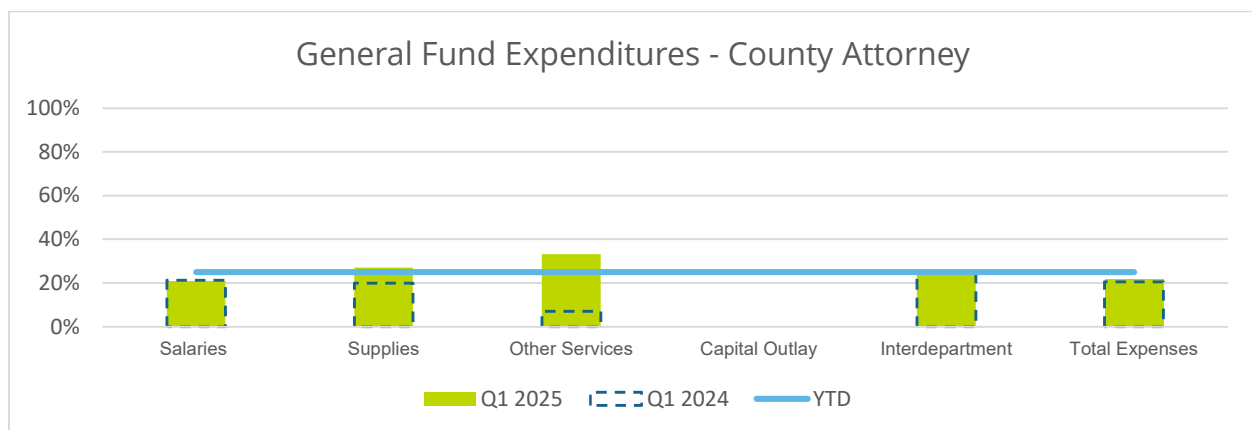
General Fund – Revenue & Expenditures Coroner First Quarter				
Revenue	2025 Budget	Q1 Actuals	2025 Remaining	% Remaining
Charges for Services	15,300	1,500	13,800	90%
Intergovernmental	-	-	-	-
Total Revenue	\$15,300	\$1,500	\$13,800	90%
Expenditures				
Salaries & Related Costs	2,121,544	449,745	1,671,799	78.8%
Supplies	49,081	21,842	27,239	55.5%
Other Services & Charges	967,984	193,417	774,567	80.0%
Capital Outlay	-	-	-	0.0%
Intergovernmental	-	-	-	0.0%
Interdepartmental	423,668	103,860	319,808	75.5%
Total Expenditures	\$3,562,277	\$768,865	\$2,793,412	78.4%



CORONER

The Coroner's overall spending aligns with first-quarter targets; however, there is an area of overspending. Supplies are trending higher than expected, currently at 40% year-to-date compared to the 25% benchmark and exceeding last year's spending. This increase is driven by a 10% annual rise in deaths due to population growth, resulting in greater demand for medical supplies to meet operational needs.

General Fund – Revenue & Expenditures County Attorney First Quarter				
Category	2025 Budget	Q1 Actuals	2025 Remaining	% Remaining
Charges for Services	4,000	225	3,775	94%
Other Revenue	2,162,996	321,427	1,841,569	85%
Total Revenue	\$2,166,996	\$321,652	\$1,845,344	85%
Expenditures				
Salaries & Related Costs	5,993,256	1,254,822	4,738,435	79.1%
Supplies	30,600	8,263	22,337	73.0%
Other Services & Charges	316,028	104,935	211,093	66.8%
Capital Outlay	-	-	-	0.0%
Intergovernmental	-	-	-	0.0%
Interdepartmental	935,317	233,829	701,488	75.0%
Total Expenditures	\$7,275,201	\$1,601,850	\$5,673,352	78.0%

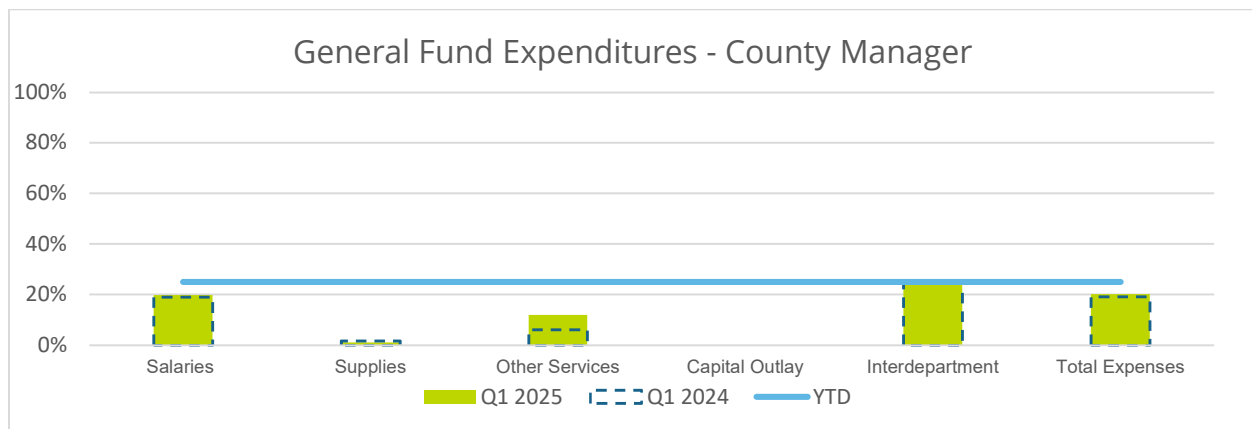


COUNTY ATTORNEY

At the end of the first quarter, revenues are lower than the expected 25%. Most of the revenue for this office is earned through interdepartmental direct charges. The office does not charge departments for services provided until the close of each month and revenue is not received until after the close of the following month. Revenue is therefore received two months or more after services are provided.

Most expenditures are mostly as expected at this point in the year and with 2024 year-to-date spending. The exception is contract payments for a software implementation project that started in the second half of 2024.

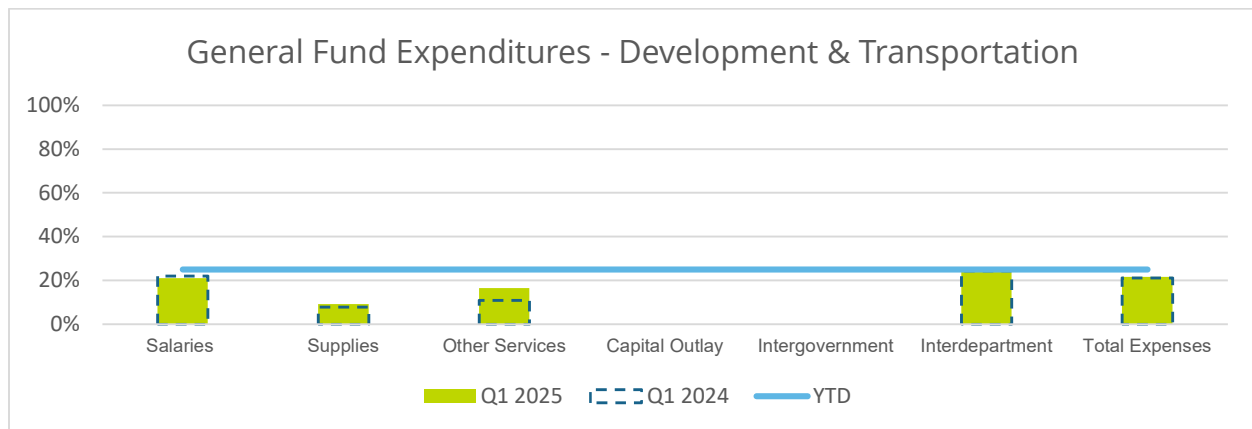
General Fund - Expenditures County Manager First Quarter				
Category	2025 Budget	Q1 Actuals	2025 Remaining	% Remaining
Salaries & Related Costs	769,813	152,127	617,686	80.2%
Supplies	17,080	178	16,902	99.0%
Other Services & Charges	48,124	5,752	42,372	88.0%
Capital Outlay	-	-	-	0.0%
Intergovernmental	-	-	-	0.0%
Interdepartmental	204,563	51,141	153,422	75.0%
Total Expenditures	\$1,039,580	\$209,197	\$830,383	79.9%



GENERAL FUND - COUNTY MANAGER

Low budget utilization was driven by supplies and other services & charges which is timing related, with expected supplies purchases to be made and consulting services to be provided in Q2.

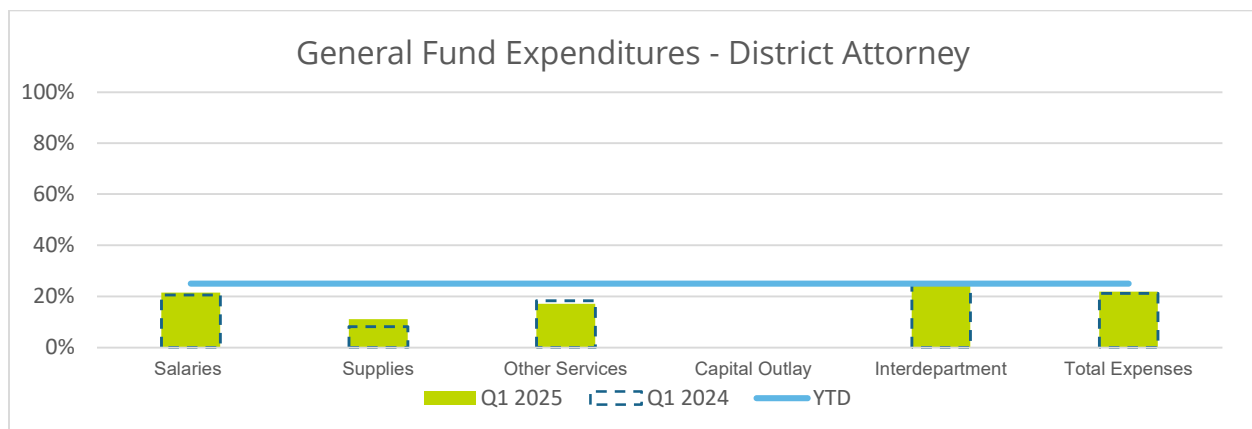
General Fund – Revenue & Expenditures Development & Transportation First Quarter				
Revenue	2025 Budget	Q1 Actuals	2025 Remaining	% Remaining
Taxes & Licenses	3,631,998	1,017,680	2,614,318	72%
Charges for Services	1,850,250	526,318	1,323,932	72%
Other Revenue	848,500	107,994	740,506	87%
Total Revenue	\$6,330,748	\$1,651,992	\$4,678,756	74%
Expenditures				
Salaries & Related Costs	11,952,714	2,509,971	9,442,743	79.0%
Supplies	145,230	13,411	131,819	90.8%
Other Services & Charges	768,145	126,259	641,886	83.6%
Capital Outlay	-	-	-	-
Intergovernmental	-	7,720	(7,720)	0.0%
Interdepartmental	4,246,423	1,043,072	3,203,351	75.4%
Total Expenditures	\$17,112,512	\$3,700,434	\$13,412,078	78.4%



GENERAL FUND - DEVELOPMENT & TRANSPORTATION

Development & Transportation spending to date is consistent with last year's spending. However, supplies and Other Services & Charges are trending low due to the timing of professional and training opportunities. Computer equipment has recently been replaced and there will be no further need to do so for the remainder of the year.

General Fund – Revenue & Expenditures District Attorney First Quarter				
Revenue	2025 Budget	Q1 Actuals	2025 Remaining	% Remaining
Charges for Services	358,073	21,162	336,911	94%
Intergovernmental	-	-	-	-
Other Revenue	-	-	-	-
Total Revenue	2,539,965	914,585	1,625,380	64%
Expenditures				
Salaries & Related Costs	26,229,049	5,616,682	20,612,367	78.6%
Supplies	299,552	33,095	266,457	89.0%
Other Services & Charges	1,277,987	218,401	1,059,586	82.9%
Capital Outlay	221,722	4,837	216,885	97.8%
Intergovernmental	139,576	197,905	(58,329)	-41.8%
Interdepartmental	3,084,115	762,860	2,321,255	75.3%
Total Expenditures	\$31,252,001	\$6,833,780	\$24,418,221	78.1%

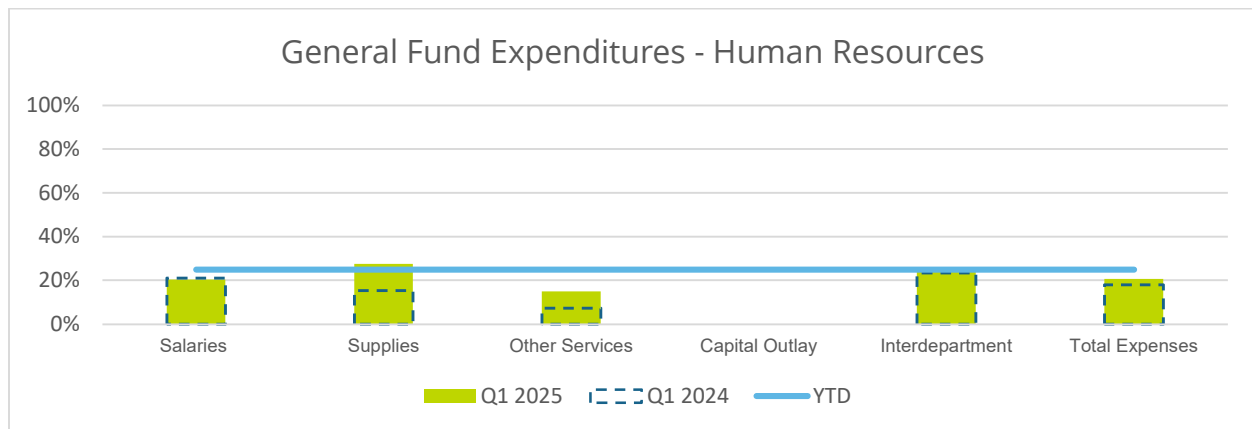


GENERAL FUND - DISTRICT ATTORNEY

The District Attorney's expenditure tracking is just over 20% of the annual budget at the mid-year point. Much of the operating spend is backloaded into the second half of the year; items like CDAC (Colorado District Attorney Council), professional dues, and contract/consulting technology replacement (Axon, TRP, USC Blades) will all hit in the third and fourth quarter.

The DA's office fully expects to expend the full budget by the end of the year and is managing expenditures to avoid over-spend.

General Fund – Revenue & Expenditures Human Resources First Quarter				
Category	2025 Budget	Q1 Actuals	2025 Remaining	% Remaining
Charges for Service	-	206	(206)	-
Total Revenue	-	\$206	\$(206)	
Category	2025 Budget	Q1 Actuals	2025 Remaining	% Remaining
Salaries & Related Costs	2,346,989	476,878	1,870,111	79.7%
Supplies	105,496	29,050	76,446	72.5%
Other Services & Charges	393,795	58,625	335,170	85.1%
Capital Outlay	-	-	-	0.0%
Intergovernmental	-	-	-	0.0%
Interdepartmental	494,687	123,672	371,015	75.0%
Total Expenditures	\$3,340,967	\$688,225	\$2,652,742	79.4%



GENERAL FUND – HUMAN RESOURCES

Human Resources is on track with first-quarter spending, apart from "Other Services and Charges," which are trending low at 10% compared to the expected 25%. In Professional and Technical Services, Employee Relations does not require translation or interpretation services to date. Consultant services, which include countywide subscriptions and third-party investigations, have not incurred any Expenditures this quarter. Spending in equipment rental is also low, as printer invoices and employee excellence awards typically do not occur in the first quarter. Finally, the Academic Degree Program is reimbursed upon semester completion, so related spending will occur at the end of the second and third quarters.

General Fund – Revenue & Expenditures Operations First Quarter				
Revenue	2025 Budget	Q1 Actuals	2025 Remaining	% Remaining
Charges for Services	190,000	33,753	156,247	82%
Intergovernmental	4,897,988	1,194,596	3,703,392	76%
Investment	-	-	-	-
Other Revenue	1,590,810	593,806	997,004	63%
Total Revenue	\$6,678,798	\$1,822,155	\$4,856,643	73%
Expenditures				
Salaries & Related Costs	11,077,546	2,332,796	8,744,750	78.9%
Supplies	2,429,237	476,900	1,952,337	80.4%
Other Services & Charges	13,977,111	1,934,959	12,042,152	86.2%
Capital Outlay	4,462,612	143,024	4,319,588	96.8%
Intergovernmental	-	-	-	0.0%
Interdepartmental	2,242,415	548,681	1,693,734	75.5%
Total Expenditures	\$34,188,921	\$5,436,359	\$28,752,562	84.1%

GENERAL FUND - OPERATIONS

Justice Services

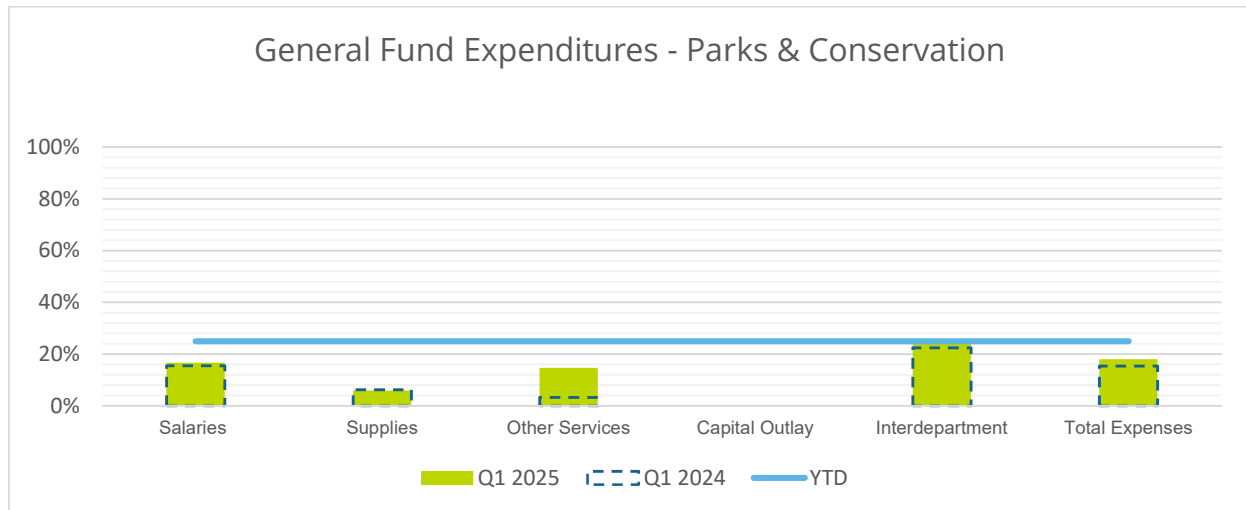
Supplies are trending low at under 5% for the first quarter. Justice Services is currently gathering pricing and information for anticipated furniture and computer hardware needs in our Pretrial Services unit and equipment needs in the Community Service unit. This expenditure is expected in the coming quarters.

Other services & charges are trending around 14% due to the following: withdrawal management to be billed later in the year and the community corrections contract billing cycle does not align with our quarterly reports; however, all money will be spent by the end of the fiscal year.

Facilities Management (FM)

With \$4.8M of Major Maintenance Repair and Replacement (MMRR), Facilities Master Plan, Security and Climate Action Plan Projects under contract, PO cut, requisitions entered and/or awaiting terms of contracts to be finalized; the FM 1st Quarter Budget encumbrance is right in-line with where it should be at this point in the year. The 1st Quarter is historically focused on finishing up multi-year projects and ramping up current year projects by developing Statements of Work (SOW), submitting requisitions, finalizing contracts and POs and kicking off projects. Looking at all these encumbrances, it places the FM 1st Quarter Budget “spend”, specifically the “Other Services and Charges” “Capital Outlay” line items where they should be at this point.

General Fund – Revenue & Expenditures Parks & Conservation First Quarter				
Revenues	2025 Budget	Q1 Actuals	2025 Remaining	% Remaining
Charges for Services	318,997	110,773	208,224	65%
Other Revenue	197,313	91,576	105,737	54%
Total Revenue	516,310	202,349	313,961	61%
Expenditures				
Salaries & Related Costs	1,561,228	259,702	1,301,526	83.4%
Supplies	141,155	8,303	132,852	94.1%
Other Services & Charges	602,340	88,806	513,534	85.3%
Capital Outlay	-	-	-	0.0%
Intergovernmental	-	-	-	0.0%
Interdepartmental	855,944	213,373	642,571	75.1%
Total Expenditures	\$3,160,667	\$570,184	\$2,590,483	82.0%

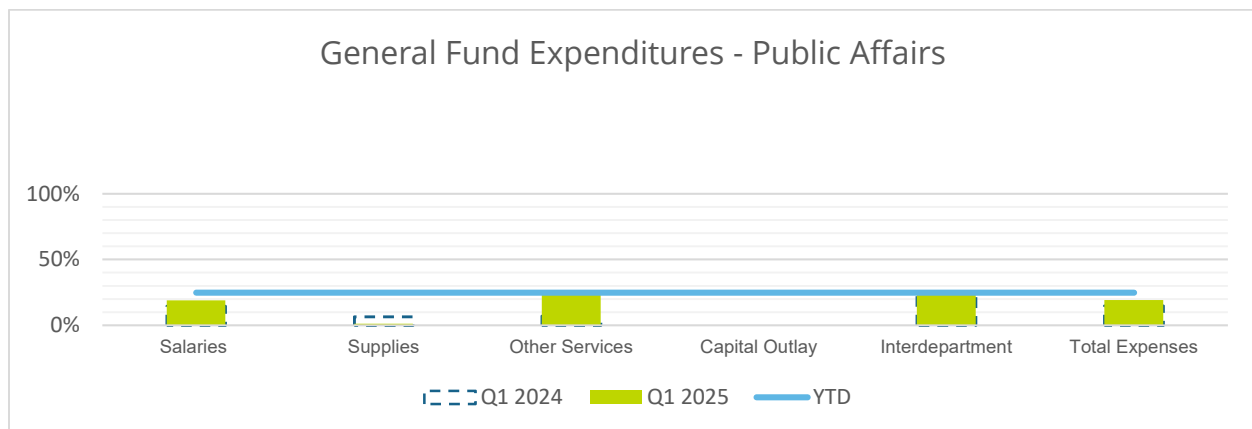


GENERAL FUND - PARKS & CONSERVATION

The first quarter of 2025 was focused on three areas: working towards their goals, recovering from natural events, and planning for the future. In the recovery efforts of the Quarry Fire, a helicopter distributed 10,466 pounds of native seed and 60,000 pounds straw mulch over the most erosion-prone areas of the burn scar. The seed mix included native

grass and wildflower species selected to stabilize the soil and speed up recovery. The Natural Resources Team helped CPW Wildlife Biologists with an elk survey covering Centennial Cone Park. As part of the development of the Conservation Greenprint, 2026-2030, the Planning Team has completed a series of five open houses requesting feedback from the community on the draft goals that will help shape the JCOS priorities for the next five years.

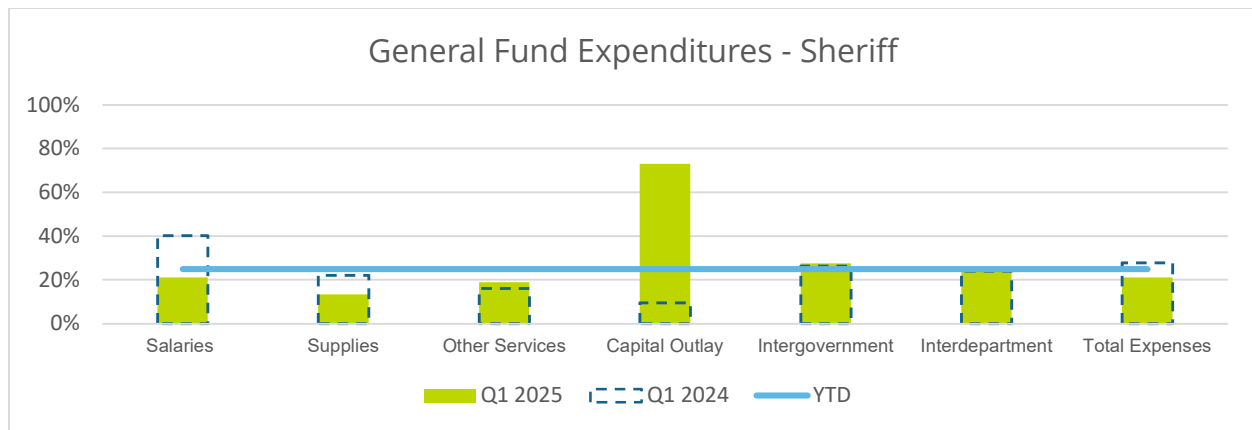
General Fund – Revenue & Expenditures Public Affairs First Quarter				
Category	2025 Budget	Q1 Actuals	2025 Remaining	% Remaining
Charges for Services	-	270	(270)	-
Total Revenue	-	\$270	\$(270)	-
Category				
Salaries & Related Costs	909,040	172,227	736,813	81.1%
Supplies	47,149	552	46,597	98.8%
Other Services & Charges	76,855	18,165	58,690	76.4%
Capital Outlay	-	-	-	0.0%
Intergovernmental	-	-	-	0.0%
Interdepartmental	117,501	29,375	88,126	75.0%
Total Expenditures	\$1,150,545	\$220,319	\$930,226	80.9%



GENERAL FUND – PUBLIC AFFAIRS

Public affairs spending aligns with the first-quarter target; however, there is an area of underspend. Supplies are trending lower than expected, currently at 1% year-to-date compared to 25%. Recognition and appreciation funds are historically spent at the end of the third quarter, while the inventory for commemorative supplies isn't complete until the beginning of the third quarter. Computer hardware & software can expect spending in the fourth quarter when contracts are invoiced. There has not been as need for education and training materials or computer hardware purchases. Salaries are trending low due to employee leave.

General Fund – Revenue & Expenditures Sheriff First Quarter				
Revenue	2025 Budget	Q1 Actuals	2025 Remaining	% Remaining
Taxes & Licenses	-	130,009	(130,009)	-
Charges for Services	1,387,048	317,914	1,069,134	77%
Intergovernmental	1,609,000	369,199	1,239,801	77%
Other Revenue	517,200	192,575	324,625	63%
Total Revenue	3,513,248	1,009,697	2,503,551	71%
Expenditures				
Salaries & Related Costs	68,053,412	14,389,006	53,664,406	78.9%
Supplies	6,463,800	862,183	5,601,617	86.7%
Other Services & Charges	14,292,629	2,707,932	11,584,697	81.1%
Capital Outlay	885,908	646,723	239,185	27.0%
Intergovernmental	2,610,839	719,817	1,891,022	72.4%
Interdepartmental	5,559,378	1,337,365	4,222,013	75.9%
Total Expenditures	\$97,865,966	\$20,663,025	\$77,202,941	78.9%



GENERAL FUND - SHERIFF

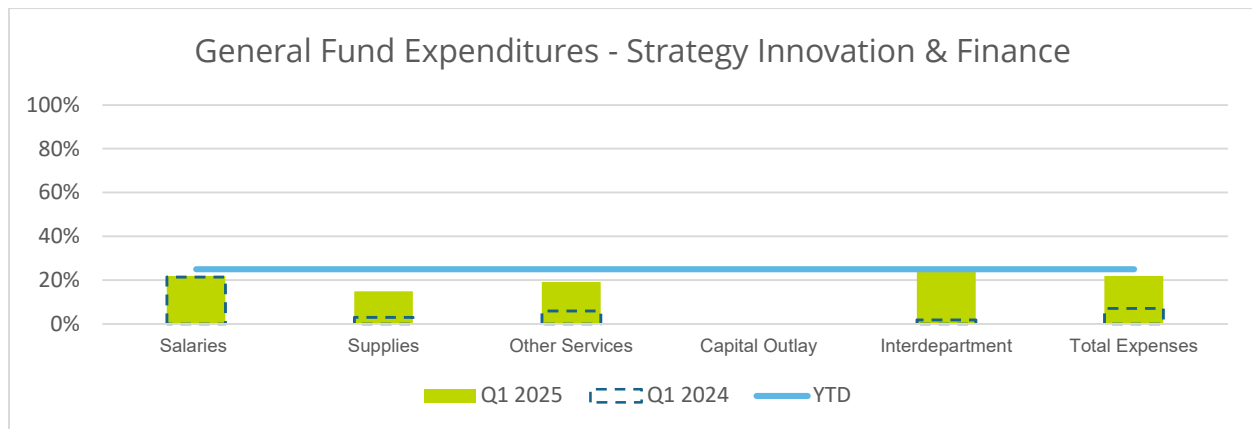
For the General Fund, the Sheriff's Office total revenue-to-date is trending slightly higher than their budget, 29% compared to 71% of the quarter. The main sources of revenue are grant revenue from a mix of state and federal funding (intergovernmental), and charges for services such as extra duty and processing fees.

For the General Fund, the Sheriff's Office total spending to date is trending in line with their budget, 21% compared to 25% of the quarter. Overall, the Sheriff's Office spending-to-date is consistent with the prior year's spending-to-date with 21% compared to 21% budget used.

Capital Outlay spending is significantly higher than the quarter and prior year due to continuation of projects that were started in the prior year. There were various delays in 2024 due to timing of bids and late in the year start of projects. Carryforwards were requested to reappropriate the remaining budgeted expenditures in 2025.

Intergovernmental spending is higher than the quarter and consistent with the prior year's spending. The reason expenditures are consistently higher is due to payment for the Intergovernmental Agreement for Participation in the Colorado Emergency Fire Fund. The annual Sheriff's contribution to this fund is expensed all in the first quarter.

General Fund – Revenue & Expenditures Strategy Innovation & Finance First Quarter				
Revenue	2025 Budget	Q1 Actuals	2025 Remaining	% Remaining
Other Revenue	-	1,835	(1,835)	-
Total Revenue	-	1,835	(1,835)	-
Expenditures				
Salaries & Related Costs	5,069,344	1,109,465	3,959,879	78.1%
Supplies	106,100	15,674	90,426	85.2%
Other Services & Charges	1,032,391	197,570	834,821	80.9%
Capital Outlay	-	-	-	0.0%
Intergovernmental	-	-	-	0.0%
Interdepartmental	1,024,477	256,119	768,358	75.0%
Total Expenditures	\$7,232,312	\$1,578,828	\$5,653,484	78.2%

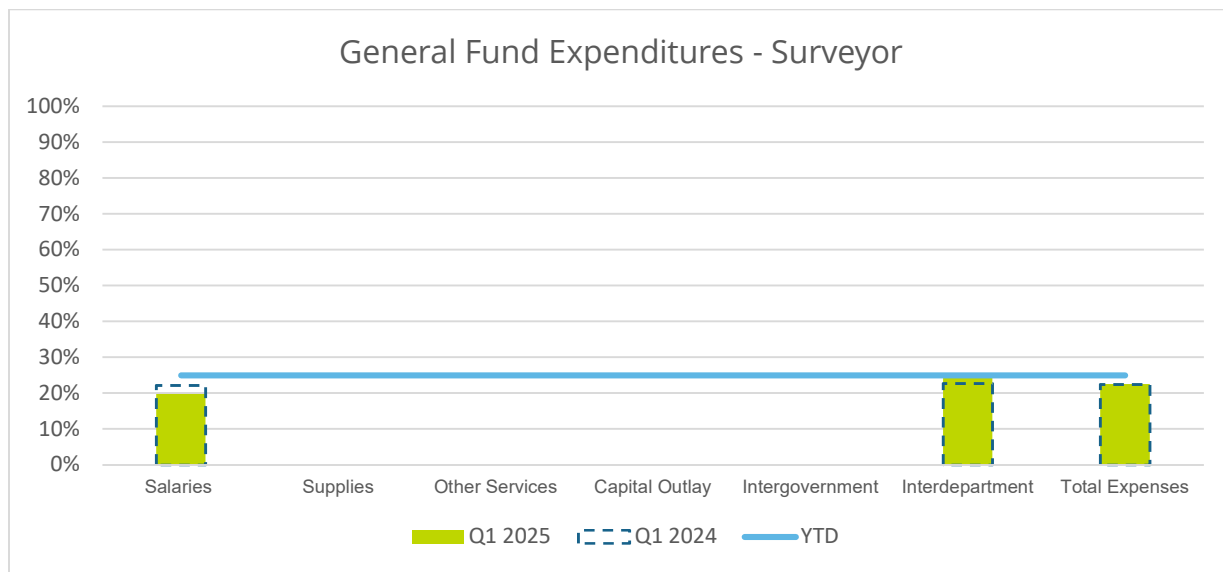


GENERAL FUND - STRATEGY INNOVATION & FINANCE

Salaries & Benefits – For each of the divisions, Salary & Benefits spending is largely on track for this point in the year. Other Services expenditures are typically low during the first quarter since these funds are generally spent on conferences that occur in the third quarter.

SIF admin is the exception to this due to payment for a multi-week course that started in February. Supplies are typically bought in bulk later in the year.

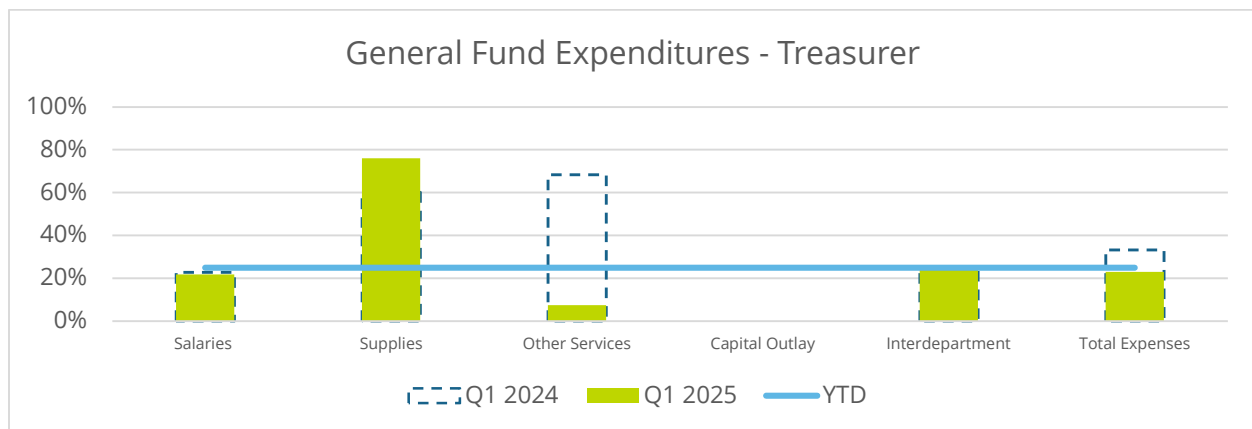
General Fund - Expenditures Surveyor First Quarter				
Category	2025 Budget	Q1 Actuals	2025 Remaining	% Remaining
Salaries & Related Costs	6,120	1,209	4,911	80.2%
Supplies	-	-	-	0.0%
Other Services & Charges	-	-	-	0.0%
Capital Outlay	-	-	-	0.0%
Intergovernmental	-	-	-	0.0%
Interdepartmental	6,773	1,693	5,080	75.0%
Total Expenditures	\$12,893	\$2,902	\$9,991	77.5%



SURVEYOR

Surveyor budget salary reflects the legislatively approved salary. First quarter expenditures reflect salary payments as of March 31, 2025.

General Fund – Revenue & Expenditures Treasurer First Quarter				
Revenue	2025 Budget	Q1 Actuals	2025 Remaining	% Remaining
Charges for Services	5,797,119	2,497,937	3,299,182	57%
Other Revenue	4,491,300	2,185,855	2,305,445	51%
Total Revenue	10,288,419	4,683,792	5,604,627	54%
Expenditures				
Salaries & Related Costs	1,599,410	346,451	1,252,959	78.3%
Supplies	152,600	116,002	36,598	24.0%
Other Services & Charges	464,451	34,134	430,317	92.7%
Capital Outlay	-	-	-	0.0%
Intergovernmental Expenditure	-	-	-	0.0%
Interdepartmental Expenditure	807,122	198,224	608,898	75.4%
Total Expenditures	\$3,023,583	\$694,812	\$2,328,771	77.0%



GENERAL FUND - TREASURER

First-quarter revenue collection reached 46%, exceeding the current 25% trend and aligning with the first quarter of 2024. The majority of revenue is collected in the first half of the fiscal year, with most payments completed by April 30.

Spending is on track overall, except for Supplies and Other Services. Supplies expenditures are higher early in the year due to costs for January's Property Tax Bill mailing and one-time purchases like replacement printers and drop boxes. Postage costs continue to rise annually, with another increase expected in 2025, prompting the department to request additional budget to cover these Expenditures.

For Other Services and Charges, only 7% has been spent compared to the 25% trend. No bank charges occurred in the first quarter due to Earnings Credits, which offset these charges. Bank charges are anticipated in future quarters.

General Fund - Revenue and Expenditures Non-Departmental First Quarter				
Category	2025 Budget	Q1 Actuals	2025 Remaining	% Remaining
Taxes & Licenses	240,564,278	104,567,556	135,996,722	57%
Charges for Services	-	-	-	0%
Intergovernmental Revenue	899,002	21,158	877,844	98%
Investment Income	14,999,942	(2,434,749)	17,434,691	116%
Other Revenue	17,794,136	4,415,447	13,378,689	75%
Total Revenue	\$274,257,358	\$106,569,412	\$167,687,946	346%
Category	2025 Budget	Q1 Actuals	2025 Remaining	% Remaining
Salaries & Related Costs	-	-	-	0.0%
Supplies	348,853	1,180	347,673	99.7%
Other Services & Charges	(8,261,908)	12,008	(8,273,916)	100.1%
Capital Outlay	-	-	-	0.0%
Intergovernmental	-	-	-	0.0%
Interdepartmental	23,232,244	(4,095,413)	27,327,657	117.6%
Total Expenditures	\$15,319,189	-\$4,082,225	\$19,401,414	126.6%

GENERAL FUND – NON-DEPARMENTAL

The Non-Departmental records all the property taxes, vehicle ownership taxes, and interest revenue for the General Fund.

Taxes & Licenses includes property taxes and vehicle ownership taxes. Property taxes can be received each month but approximately 39% is received in the first quarter and by June the County is approximately 90% collected. Vehicle ownership taxes are based on the value of the vehicle and is paid each year a vehicle is registered through the Clerk & Recorder's Motor Vehicle Division. For Q1, 33% of budgeted vehicle ownership taxes have been collected compared to the 25% for the quarter.

Most Non-Departmental expenditures are largely not settled until the end of the fiscal year so would be expected that approximately 100% of the budget would remain at the end of the first quarter for many ledger categories. For 2025, the negative amount budgeted in the "Other Services & Charges" category is an estimate of the total General Fund's year-end expenditures budgeted variances. The negative actuals in the interdepartmental expenditure category are a budget mechanism for cost allocation amounts received from departments operating within the General Fund.



Department Expenditures by Fund, Division, and Category

First Quarter 2025*

***Data collected on April 9, 2025. The figures are not final and have not been audited.**

Table of Contents

Revenue by fund.....	3
Revenue by fund.....	4
Assessor.....	5
Board of County Commissioners	6
Business Innovation and Technology.....	7
Clerk & Recorder	9
Coroner.....	11
County Attorney	12
County Manager	13
District Attorney	14
Development & Transportation	15
Human Resources.....	19
Human Services.....	21
Library.....	25
Operations	26
Parks & Conservation	29
Public Affairs	31
Public Health.....	32
Sheriff.....	33
Strategy, Innovation & Finance	37
Surveyor.....	38
Treasurer	39
American Rescue Plan Act/Rescue Plan Project Fund.....	41
Debt Services and Other Funds.....	43

**2025 First Quarter Budget Snapshot - Revenue by Fund
(Jan-March)**

Fund	Year-to-Date Activity	YTD % Spent
General Funds		
General		39.3%
Clerk & Recorder E-Filing		16.2%
District Attorney Bank Account		0.0%
Inmate Welfare		15.7%
Opioid Custodial		9.6%
Public Trustee Salary		22.6%
Rescue Plan Project Fund		0.0%
Special Revenue Funds		
American Rescue Plan Act Fund		1.7%
Community Development		8.8%
Conservation Trust		26.9%
Contingent		7.1%
Developmentally Disabled		26.9%
Forfeiture		21.9%
Head Start		41.6%
Open Space		20.7%
Open Space Cities Share		25.0%
Patrol		21.5%
Road & Bridge		15.7%
Social Services		26.4%
Solid Waste Emergency Reserve		14.1%
Traffic Impact Evergreen/Conifer		3.6%
Traffic Impact North		15.1%
Traffic Impact South		28.2%
Wildland Fire		20.8%
Workforce Development		7.5%
Enterprise & Internal Service Funds		
Airport		10.6%
Benefits Plan		22.3%
Fleet Services		22.7%
Insurance		24.9%
Worker's Compensation		22.8%
Debt Service Funds		
Jeffco Finance Debt Service		6.0%
Open Space Debt Service 2013		0.0%
South East Sales Tax Debt		0.0%
Capital Project Funds		
Capital Expenditures		0.0%
Evergreen Local Improvement		0.0%
South East Sales Tax Capital Projects		18.4%
Component Unit Funds		
Library		42.0%
Public Health		18.0%
TOTAL ALL FUNDS		26.7%

■ 2024 Q1 ■ 2025 Q1 | YTD Mark

**2025 First Quarter Budget Snapshot - Expenditures by Fund
(Jan-March)**

Fund	Year-to-Date Activity	YTD % Spent
General Funds		
General		17.3%
Clerk & Recorder E-Filing		1.0%
District Attorney Bank Account		0.0%
Inmate Welfare		12.8%
Opioid Custodial		4.9%
Public Trustee Salary		10.0%
Rescue Plan Project Fund		14.1%
Special Revenue Funds		
American Rescue Plan Act Fund		1.1%
Community Development		8.3%
Conservation Trust		2.4%
Contingent		25.0%
Developmentally Disabled		0.9%
Forfeiture		25.0%
Head Start		25.4%
Open Space		11.6%
Open Space Cities Share		7.1%
Patrol		23.0%
Road & Bridge		14.9%
Social Services		23.9%
Solid Waste Emergency Reserve		18.9%
Traffic Impact Evergreen/Conifer		19.0%
Traffic Impact North		25.0%
Traffic Impact South		25.0%
Wildland Fire		21.6%
Workforce Development		18.2%
Enterprise & Internal Service Funds		
Airport		11.5%
Benefits Plan		24.1%
Fleet Services		13.5%
Insurance		66.0%
Worker's Compensation		42.8%
Debt Service Funds		
Jeffco Finance Debt Service		0.0%
Open Space Debt Service 2013		0.0%
South East Sales Tax Debt		0.0%
Capital Project Funds		
Capital Expenditures		0.0%
Evergreen Local Improvement		27.3%
South East Sales Tax Capital Projects		29.1%
Component Unit Funds		
Library		25.3%
Public Health		21.1%
TOTAL ALL FUNDS		17.0%

■ 2024 Q1 ■ 2025 Q1 | YTD Mark

ASSESSOR

Assessor - Revenue and Expenditures				
Revenue	2025 Budget	Q1 Actuals	Amount Remaining	Percent Remaining
Category	-	-	-	-
Taxes & Licenses	-	-	-	-
Charges For	31,372	11,116	20,256	65%
Intergovernmental		-	-	-
Investment Income		-	-	-
Other Revenue		-	-	
Total Revenue	\$31,372	\$11,116	\$ 20,256	65%
Expenditures	2025 Budget	Q1 Actuals	Amount Remaining	Percent Remaining
Category				
Salaries & Benefits	5,462,841	1,261,649	4,201,192	77%
Supplies	181,612	13,951	167,661	92%
Other Services &	881,311	152,239	729,072	83%
Intergovernmental	-	2,222	-	-
Interdepartmental	1,570,247	391,990	1,178,257	75%
Total	\$8,096,011	\$1,822,051	\$6,273,960	77%

ASSESSOR

First-quarter revenue collection reached 35%, exceeding the current 25% trend and aligning with the first quarter of 2024. Most revenue is collected in the first half of the fiscal year.

Through the first quarter of 2025, the Assessor's General Fund salary budget has generally been expended as expected with 77% of the budget remaining. The exception to this is the "Supplies" category which shows a 92% of the budget remaining due to postage. Postage will be expended by the second quarter and is anticipated to be near full spend by the end of the year.

BOARD OF COUNTY COMMISSIONERS

Board of County Commissioners - General Fund Revenue and Expenditures				
Revenue	2025 Budget	Q1 Actuals	Amount Remaining	Percent Remaining
Taxes & Licenses		-	-	-
Charges For Services		-	-	-
Intergovernmental		-	-	-
Investment Income		-	-	-
Other Revenue		-	-	-
Total Revenue		-	-	-
Expenditures	2025 Budget	Q1 Actuals	Amount Remaining	Percent Remaining
Salaries & Benefits	765,168	129,117	636,051	83%
Supplies	8,917	2,129	6,788	76%
Other Services &	109,531	7,343	102,188	93%
Intergovernmental	-	-	-	-
Interdepartmental	782,821	197,075	585,746	75%
Total Expenditures	\$1,666,437	\$335,663	\$1,330,774	80%

BOARD OF COUNTY COMMISSIONERS

The Board of County Commissioners budget is trending higher in salaries & benefits savings (83% remaining compared to 75%) due to salary for an open position that will not be back filled. The budget is also trending higher in Other Services & Charges savings (93% remaining compared to 75%) due to budget designated for consulting services that will not be utilized.

BUSINESS INNOVATION & TECHNOLOGY

Business, Innovation & Technology - General Fund Revenue and Expenditures				
Revenue	2025 Budget	Q1 Actuals	Amount Remaining	Percent Remaining
Taxes & Licenses	-	-	-	-
Charges For Services	15,300	1,500	13,800	90%
Intergovernmental	-	-	-	-
Investment Income	-	-	-	-
Other Revenue	-	-	-	-
Total Revenue	\$15,300	\$1,500	\$13,800	90%
Expenditures	2025 Budget	Q1 Actuals	Amount Remaining	Percent Remaining
Salaries & Benefits	2,121,544	449,745	1,671,799	79%
Supplies	49,081	21,842	27,239	55%
Other Services &	967,984	193,417	774,567	80%
Intergovernmental	-	-	-	-
Interdepartmental	423,668	103,860	319,808	75%
Total Expenditures	\$3,562,277	\$768,865	\$ 2,793,412	78%

BUSINESS INNOVATION & TECHNOLOGY

For the General Fund, the Business Innovation & Technology Department's total revenue-to-date is trending higher than their budget, 37% compared to 25% in the quarter. The main source of revenue for Business Innovation & Technology is charges to other county departments for IT related services. Charges may vary annually depending on grant activities and projects.

For the General Fund, the Business Innovation & Technology Department's total spending-to-date is trending in line with their budget, 16% compared to 25% of the quarter. Overall, the Business Innovation & Technology Department's spending-to-date of 16% is trending in line with the prior year's spending-to-date of 14%.

Salaries & Related Costs are slightly lower than the quarter mark and in line with the prior year's first quarter spending. Contributing to this consistent spending activity is vacancies within the department and these vacant positions are currently being recruited.

Other Services & Charges expenses are trending lower than the quarter marker and slightly higher than the prior year's quarter spending with 4% compared to 9%. Most expenditures in this category falls within maintenance agreements and software as a service, which can differ year to year based on the number of software subscriptions being used countywide.

Capital expenses are lower than the quarter mark and higher than the prior year's quarter spending with 2% compared to 0%. Projects vary annually, the expenditures in Q1 are attributable to a re-cable project on the 2nd floor of the District Attorney's Office and a technology replacement purchase.

American Rescue Plan Act Fund

For the American Rescue Plan Act (ARPA) Fund, there are no expenditures in the 1st quarter. The expenditures for the Business Innovation & Technology Department are for the cyber security project. The project was originally delayed, and the bid process was finalized later in 2023. The request for proposal was awarded late in 2024 and the remaining funds will be used to complete the project in 2025.

CLERK & RECORDER

Clerk & Recorder - E-Filing Fund				
Revenue	2025 Budget	Q1 Actuals	Amount Remaining	Percent Remaining
Taxes & Licenses	-	-	-	-
Charges For Services	118,000	17,073	100,927	86%
Intergovernmental	-	-	-	-
Investment Income	30,325	(8,277)	38,602	127%
Other Revenue	-	-	-	-
Total Revenue	\$148,325	\$ 8,796	\$139,529	94%
Expenditures	2025 Budget	Q1 Actuals	Amount Remaining	Percent Remaining
Salaries & Benefits	-	-	-	-
Supplies	26,000	1,225	24,775	95%
Other Services &	99,000	-	99,000	100%
Capital Outlay	-	-	-	-
Intergovernmental	-	-	-	-
Interdepartmental	-	-	-	-
Total Expenditures	\$125,000	\$1,225	\$123,775	99%

Clerk & Recorder - General Fund				
Revenue	2025 Budget	Q1 Actuals	Amount Remaining	Percent Remaining
Taxes & Licenses	69,625	18,754	50,871	73%
Charges For Services	12,160,975	3,192,939	8,968,036	74%
Intergovernmental	-	-	-	-
Investment Income	-	-	-	-
Other Revenue	1,000	1,013	(13)	-1%
Total Revenue	12,231,600	3,212,706	9,018,894	74%
Expenditures	2025 Budget	Q1 Actuals	Amount Remaining	Percent Remaining
Salaries & Benefits	9,902,081	1,966,354	7,935,727	80%
Supplies	1,141,856	138,660	1,003,196	88%

Other Services &	3,708,942	206,833	3,502,109	94%
Capital Outlay	1,825	1,825	-	-
Intergovernmental	-	-	-	-
Interdepartmental	2,831,839	706,423	2,125,416	75%
Total Expenditures	17,586,543	3,020,096	14,566,447	83%

CLERK & RECORDER

General Fund

General Fund revenues are on track, with 74% remaining to be collected, and are consistent with 2024. The Secretary of State as well as participating in Intergovernmental Agreements (IGAs) are being billed for the November 2024 election at the beginning of Q2.

Unaccounted revenue for 2024 will be reported per accounting guidelines. The largest revenue source is Charge for Services which includes motor vehicle fees and records & licensing fees such as real estate recording and document fees.

General Fund Clerk & Recorder (C&R) expenses are aligned with budget at 17% compared to 25% for the quarter. Total spending-to-date for the Clerk & Recorder's Office is slightly lower than last year's 27%. 2025 is a one election cycle. Affecting expenses and timing of expenses compared to the three-election cycle in 2024. Elections use the one-election cycle to thoroughly vet and review suppliers and contracts for upcoming elections. As such higher encumbrances/expenditures should be expected in Q2 and Q3 of 2025.

E-Filing Fund

All revenue for the E-Filing fund comes from the electronic surcharge filing fee. Revenue is based on historical projections and may fluctuate as the market changes. Some factors that contribute to market changes include the economy and interest rates.

For the Clerk & Recorder Electronic-Filing Fund, two types of expenses are charged to this fund, equipment and the annual maintenance and service contract. The service contract is paid annually in December and equipment is purchased as equipment nears the end of life. Please note that a carryforward request for a plotter has been submitted and approved and will be appropriated during quarter two.

CORONER

Coroner - General Fund Revenue and Expenditures				
Revenue	2025 Budget	Q1 Actuals	Amount Remaining	Percent Remaining
Taxes & Licenses	-	-	-	-
Charges For Services	15,300	1,500	13,800	90%
Intergovernmental	-	-	-	-
Investment Income	-	-	-	-
Other Revenue	-	-	-	-
Total Revenue	15,300	1,500	13,800	90%
Expenditures	2025 Budget	Q1 Actuals	Amount Remaining	Percent Remaining
Salaries & Benefits	2,121,544	449,745	1,671,799	79%
Supplies	49,081	21,842	27,239	55%
Other Services &	967,984	193,417	774,567	80%
Intergovernmental	-	-	-	-
Interdepartmental	423,668	103,860	319,808	75%
Total Expenditures	3,562,277	768,865	2,793,412	78%

CORONER

The Coroner's overall spending aligns with first-quarter targets; however, there is an area of overspending. Supplies are trending higher than expected, currently at 40% year-to-date compared to the 25% benchmark and exceeding last year's spending. This increase is driven by a 10% annual rise in deaths due to population growth, resulting in greater demand for medical supplies to meet operational needs.

COUNTY ATTORNEY

County Attorney - General Fund Revenue and Expenditures				
Revenue	2025 Budget	Q1 Actuals	Amount Remaining	Percent Remaining
Taxes & Licenses	-	-	-	-
Charges For Services	4,000	225	3,775	94%
Intergovernmental	-	-	-	-
Investment Income	-	-	-	-
Other Revenue	2,162,996	321,427	1,841,569	85%
Total Revenue	2,166,996	321,652	1,845,344	85%
Expenditures	2025 Budget	Q1 Actuals	Amount Remaining	Percent Remaining
Salaries & Benefits	5,993,256	1,254,822	4,738,435	79%
Supplies	30,600	8,263	22,337	73%
Other Services &	316,028	104,935	211,093	67%
Intergovernmental	-	-	-	-
Interdepartmental	935,317	233,829	701,488	75%
Total Expenditures	7,275,201	1,601,850	5,673,352	78%

COUNTY ATTORNEY

At the end of the first quarter, revenues are lower than the expected 25%. Most of the revenue for this office is earned through interdepartmental direct charges. The office does not charge departments for services provided until the close of each month and revenue is not received until after the close of the following month. Revenue is therefore received two months or more after services are provided.

Most expenditures are mostly as expected at this point in the year and with 2024 year-to-date spending. The exception is contract payments for a software implementation project that started in the latter half of 2024.

COUNTY MANAGER

County Manager - General Fund Revenue and Expenditures				
Revenue	2025 Budget	Q1 Actuals	Amount Remaining	Percent Remaining
Taxes & Licenses	-	-	-	-
Charges For	-	-	-	-
Intergovernmental	-	-	-	-
Investment Income	-	-	-	-
Other Revenue	-	-	-	-
Total Revenue	-	-	-	-
Expenditures	2025 Budget	Q1 Actuals	Amount Remaining	Percent Remaining
Salaries & Benefits	769,813	152,127	617,686	80%
Supplies	17,080	178	16,902	99%
Other Services &	48,124	5,752	42,372	88%
Intergovernmental	-	-	-	-
Interdepartmental	204,563	51,141	153,422	75%
Total	1,039,580	209,197	830,383	80%

COUNTY MANAGER

Low budget utilization was driven by supplies and other services & charges which is timing related, with expected supplies purchases to be made and consulting services to be provided in Q2.

DISTRICT ATTORNEY

District Attorney - General Fund Revenue & Expenditures by Category				
Revenue	2025 Budget	Q1 Actuals	Amount Remaining	Percent Remaining
Category	-	-	-	-
Taxes & Licenses	-	-	-	-
Charges For Services	708,073	21,162	686,911	97%
Intergovernmental	2,181,892	893,424	1,288,468	59%
Investment Income	-	-	-	-
Other Revenue	-	-	-	-
Total Revenue	2,889,965	914,585	1,975,380	68%
Expenditures	2025 Budget	Q1 Actuals	Amount Remaining	Percent Remaining
Category				
Salaries & Benefits	26,229,049	5,616,682	20,612,367	79%
Supplies	299,552	33,095	266,457	89%
Other Services &	1,627,987	218,401	1,409,586	87%
Capital Outlay	221,722	4,837	216,885	98%
Intergovernmental	139,576	197,905	(58,329)	-42%
Interdepartmental	3,084,115	762,860	2,321,255	75%
Total Expenditures	31,602,001	6,833,780	24,768,221	78%

DISTRICT ATTORNEY

The DA's expenditure tracking is just over 20% of the annual budget at the mid-year point. Much of the operating spend is backloaded into the second half of the year; items like CDAC (Colorado District Attorney Council), professional dues, and contract/consulting technology replacement (Axon, TRP, USC Blades) will all hit in Q3 and Q4.

The DA's office fully expects to expend the full budget by the end of the year and is managing expenditures to avoid over-spend.

DEVELOPMENT & TRANSPORTATION

Development & Transportation - Revenue and Expenditures By Fund					
Fund	2025 Budget		Q1 Actuals	Amount Remaining	Percent Remaining
Airport Fund					
Revenue	16,392,463		3,473,755	12,918,708	79%
Expenditures	19,469,180		2,237,306	17,231,874	89%
General Fund					
Revenue	6,330,748		1,651,992	4,678,756	74%
Expenditures	17,112,512		3,700,434	13,412,078	78%
Rescue Plan					
Revenue	-	-	-		-
Expenditures	529,316		14,369	514,947	97%
American Rescue					
Revenue	-	-	-		-
Expenditures	23,860,974		27,033	23,833,941	100%
Road & Bridge					
Revenue	50,534,437		14,071,566	36,462,871	72%
Expenditures	56,373,066		8,408,290	47,964,776	85%
Evergreen Local					
Revenue	180,000		-	180,000	100%
Expenditures	43,558		11,875	31,683	73%
Southeast Sales					
Revenue	333,683		14,171	319,512	96%
Expenditures	1,671,948		486,431	1,185,517	71%
Evergreen Conifer					
Revenue	301,108		25,635	275,473	91%
Expenditures	65,720		12,457	53,263	81%
North Traffic					
Revenue	333,683		14,171	319,512	96%
Expenditures	-		-	-	-
South Traffic					
Revenue	796,372		349,773	446,599	56%
Expenditures	149,475		37,369	112,106	75%
Total Revenue	68,871,746		17,949,071	50,922,675	
Total Expenditures	119,275,749		14,935,564	104,340,186	

Development & Transportation Expenditures By Cost Center

	2025 Budget	Q1 Actuals	Amount Remaining	Percent Remaining
Salaries &	4,426,570	667,454	3,759,116	85%
Supplies	842,500	161,048	681,452	81%
Other Services &	1,965,993	461,401	1,504,592	77%
Capital Outlay-	11,640,000	809,554	10,830,446	93%
Interdepartmental	594,117	137,850	456,267	77%
Airport Division-	4,426,570	667,454	3,759,116	85%
Salaries &	3,805,317	697,959	3,107,358	82%
Supplies-Building	67,500	6,577	60,923	90%
Other Services &	178,900	10,204	168,696	94%
Interdepartmental	1,622,215	393,127	1,229,088	76%
Building Safety	5,673,932	1,107,867	4,566,065	80%
Salaries &	270,779	84,912	185,867	69%
Supplies	1,050	44	1,006	96%
Other Services &	2,480	421	2,059	83%
Interdepartmental	32,258	8,065	24,193	75%
Development &	306,567	93,442	213,125	70%
Salaries &	5,744,697	1,172,478	4,572,219	80%
Supplies	50,000	3,864	46,136	92%
Other Services &	606,678	89,787	516,891	85%
Intergovernmental	-	7,720	(7,720)	-
Interdepartmental	1,800,286	449,175	1,351,111	75%
Planning & Zoning	8,201,661	1,723,024	6,478,637	79%
Salaries &	16,251,659	3,600,309	12,651,350	78%
Supplies	3,916,750	883,607	3,033,143	77%
Other Services &	24,421,074	212,226	24,208,849	99%
Capital Outlay	9,860,000	-	9,860,000	100%
Intergovernmental	4,609,837	-	4,609,837	100%
Interdepartmental	11,327,828	2,977,406	8,350,422	74%
Road & Bridge	70,387,148	7,673,548	62,713,600	89%
Salaries &	3,677,861	809,549	2,868,312	78%
Supplies	240,680	113,376	127,304	53%
Other Services &	8,590,540	70,259	8,520,281	99%
Capital Outlay-	-	800,824	(800,824)	-
Intergovernmental	58,776	11,446	47,330	81%
Interdepartmental	58,776	11,446	47,330	81%
Transportation &	15,240,756	2,101,251	13,139,505	86%
Development &	119,279,244	14,936,438	104,342,807	87%

DEVELOPMENT & TRANSPORTATION

Airport

The Airport Fund is currently trending below year-to-date targets in both *Salaries* (10% compared to 25%) and *Capital Outlay* (7% compared to 25%). The underspending in salaries is due to several unfilled positions. Capital project delays—such as the RSS Slope Project and AIP 69 Taxiway K & D construction/reconstruction—are primarily attributed to the winter season and newly introduced FAA regulations, which have caused delays for the department.

Building Safety

Building safety's overall spending aligns with first – quarter target; however, there are areas of underspend. Supplies are trending below year-to-date targets in both *Supplies* (10% compared to 25%) and *Other Services & Charges* (6% compared to 25%). In the coming quarters, it is anticipated that a higher spend rate for furniture, office supplies, building safety supplies, and computer hardware and software will be needed for new and existing staff and additional code books will be purchased. The spend rate for Other Services & Charges will also increase for telephone services, as Building Safety update their cellular technology, and training.

Development & Transportation Administration spending to date is consistent with last year's spending. However, *supplies* and *Other Services & Charges* are trending low due to the timing of professional and training opportunities. Computer equipment has recently been replaced and there will be no further need to do so for the remainder of the year.

Planning & Zoning

Planning & Zonings overall spending aligns with first – quarter target; however, *Supplies* (8% compared to 25%) and *Other Services & Charges* (15% compared to 25%) are trending below year-to-date targets. Supplies spending varies throughout the year, and while there hasn't been a need in this quarter, it is anticipated that spending will align as the year goes on. The spend rate in other services and charges is low due to the following: conference and associated expenses being local, the transaction for credit card fees begin in May, professional dues and membership fees are paid at the end of the year and board meeting expenses are utilized throughout the year as hearings occur.

Road & Bridge Fund

The Road & Bridge Fund is trending less than the first quarter target due to *Other Services & Charges* and *Capital Outlay*. All construction funds are fully encumbered, and seasonal work has started. Majority of Roads & Bridge services budget consists of concrete and asphalt replacement programs, which are just beginning to get underway as they enter construction season. The contracts for

concrete and asphalt are fully encumbered and will be spent by year end. Road & Bridge capitalizes construction expenses after the fiscal year end, so the Capital Outlay section will always show available funds in this report.

Transportation & Engineering

Transportation & Engineering is trending less than year-to-date as they're beginning their construction season and expect expenses to start posting to *Other Services* and *Capital Outlay* accounts during the second and third quarters. The projects and their related cost don't occur until Spring, however there are two currently under contract (JC 73, Deckers Bridge). Capital Outlay is absent from this quarter due to a systems error and has recently been approved to be supplemented into the 2025 budget.

Revenue

Transportation and Engineering funds are allocated as new developments arise, so it is common to see unutilized funds. South and North Impact Fund are generated from development within those regions and depending on how much development is coming in, is how much revenue comes into those funds. Funds vary throughout the year based on development. SE sales tax is generated by the amount of money citizens spend at business in that region. ELID is a voluntary one cents cell tax in the evergreen/conifer area and is dependent on the amount people spend within that region.

HUMAN RESOURCES

Human Resources - Benefits Fund				
Revenue	2025 Budget	Q1 Actuals	Amount Remaining	Percent Remaining
Taxes & Licenses	-	-	-	-
Charges For Services	1,009,333	(587,495)	1,596,828	158%
Intergovernmental	-	-	-	-
Investment Income	1,010,044	(267,378)	1,277,422	126%
Other Revenue	44,925,591	9,263,968	35,661,623	79%
Total Revenue	46,944,968	8,409,095	38,535,873	82%
Expenditures	2025 Budget	Q1 Actuals	Amount Remaining	Percent Remaining
Salaries & Benefits	842,830	161,252	681,578	81%
Supplies	15,660	-	15,660	100%
Other Services &	46,878,908	11,208,050	35,670,858	76%
Capital Outlay	-	-	-	-
Intergovernmental	-	--	-	-
Interdepartmental	521,055	130,264	390,791	75%
Total Expenditures	48,258,453	11,499,566	36,758,887	76%

Human Resources - General Fund				
Revenue	2025 Budget	Q1 Actuals	Amount Remaining	Percent Remaining
Taxes & Licenses	-	-	-	-
Charges For Services	-	206	(206)	-
Intergovernmental	-	-	-	-
Investment Income	-	-	-	-
Other Revenue	-	-	-	-
Total Revenue	-	206	(206)	-
Expenditures	2025 Budget	Q1 Actuals	Amount Remaining	Percent Remaining
Salaries & Benefits	2,346,989	476,878	1,870,111	80%
Supplies	105,496	29,050	76,446	72%
Other Services &	393,795	58,625	335,170	85%
Capital Outlay	-	-	-	-
Intergovernmental	-	-	-	-
Interdepartmental	494,687	123,672	371,015	75%
Total Expenditures	3,340,967	688,225	2,652,742	79%

HUMAN RESOURCES

General Fund

Human Resources is on track with first-quarter spending, apart from "Other Services and Charges," which are trending low at 10% compared to the expected 25%. In Professional and Technical Services, Employee Relations does not require translation or interpretation services to date. Consultant services, which include countywide subscriptions and third-party investigations, have not incurred any expenses this quarter. Spending in equipment rental is also low, as printer invoices and employee excellence awards typically do not occur in the first quarter. Finally, the Academic Degree Program is reimbursed upon semester completion, so related spending will occur at the end of the second and third quarters.

Benefits Administration Fund

Revenue in the Charges for Other Services and Interest Income category shows negative for revenue due to accounting accruals that will be reversed.

Expenditures are aligned with expectations for this point in the year. Other Services for this fund includes payments for claims which tend to be greater in the second half of the year once employees have met insurance deductibles and are more likely to use medical services.

HUMAN SERVICES

Human Services - Revenue and Expenditures by Fund				
Social Services				
Fund	2025 Budget	Q1 Actuals	Amount Remaining	Percent Remaining
Revenue				
Taxes & Licenses	19,143,531	8,151,778	10,991,753	57%
Charges for Services	-	-	-	-
Intergovernmental	49,704,106	5,978,905	43,725,201	88%
Investment Income	574,551	(92,765)	667,316	116%
Other Revenue	(155,621)	22,147	(177,768)	114%
Total Revenue	69,266,567	14,060,065	55,206,502	80%
Expenditures				
Salaries & Benefits	48,631,911	10,926,466	37,705,445	78%
Supplies	708,342	132,504	575,838	81%
Other Services &	10,399,475	3,213,067	7,186,408	69%
Capital Outlay	46,700	-	46,700	100%
Intergovernmental	-	(6,805)	6,805	-
Interdepartmental	9,480,139	2,251,370	7,228,769	76%
Total Revenue	69,266,567	16,516,603	52,749,964	76%

Head Start				
	2025 Budget	Q1 Actuals	Amount Remaining	Percent Remaining
Revenue				
Charges for Services	-	-	-	-
Intergovernmental	5,528,776	1,497,158	4,031,618	73%
Other Revenue	2,064,975	115,270	1,949,705	94%
Total Revenue	7,593,751	1,612,428	5,981,323	79%
Expenditures				
Salaries & Benefits	5,749,351	1,461,304	4,288,047	75%
Supplies	247,392	24,573	222,819	90%
Other Services &	635,747	201,409	434,338	68%
Capital Outlay	-	-	-	-
Interdepartmental	961,261	237,926	723,335	75%
Total Expenditures	7,593,751	1,925,211	5,668,540	75%

Community Development	2025 Budget	Q1 Actuals	Amount Remaining	Percent Remaining
Revenue				
Charges for Services	-	1,199	(1,199)-	
Intergovernmental	5,981,260	420,440	5,560,820	93%
Other Revenue	-	-	-	-
Total Revenue	5,981,260	421,640	5,559,620	93%
Expenditures				
Salaries & Benefits	851,155	218,027	633,128	74%
Supplies	14,670	-	14,670	100%
Other Services &	5,005,809	253,605	4,752,204	95%
Capital Outlay	-	-	-	-
Intergovernmental	-	-	-	-
Interdepartmental	109,626	25,354	84,272	77%
Total Expenditures	5,981,260	496,986	5,484,274	92%

Workforce Development	2025 Budget	Q1 Actuals	Amount Remaining	Percent Remaining
Revenue				
Intergovernmental	8,106,655	689,506	7,417,149	91%
Other Revenue	-	-	-	-
Total Revenue	8,106,655	689,506	7,417,149	91%
Expenditures				
Salaries & Benefits	3,651,288	949,569	2,701,719	74%
Supplies	183,500	1,939	181,561	99%
Other Services &	3,600,540	356,320	3,244,220	90%
Capital Outlay	-	-	-	-
Interdepartmental	679,180	167,559	511,621	75%
Total Expenditures	8,114,508	1,475,389	6,639,119	82%

Case Management Agency	2025 Budget	Q1 Actuals	Amount Remaining	Percent Remaining
Revenue				
Intergovernmental	12,441,559	1,062,428	11,379,131	91%
Other Revenue	-	26,559	(26,559)	-
Total Revenue	12,441,559	1,088,988	11,352,571	91%
Expenditures				
Salaries & Benefits	9,897,586	2,058,632	7,838,954	79%
Supplies	239,779	2,768	237,011	99%
Other Services &	1,295,145	259,829	1,035,316	80%

Capital Outlay	-	-	-	
Interdepartmental	1,009,049	318,276	690,773	68%
Total Expenditures	12,441,559	2,639,505	9,802,054	79%
Total Revenue	103,389,792	17,872,627	74,164,594	72%
Total Expenditures	103,397,645	23,053,694	70,541,898	68%

HUMAN SERVICES

Social Services Fund

The Social Services Fund is the only fund in the Human Services Department that receives property tax revenue. This revenue is collected earlier in the year than other types of revenue, which is why the Social Services Fund revenue is so much higher than other Human Services funds.

Intergovernmental Revenue is low at this point in the year due to delay in payments from the federal and state governments.

Investment income is negative due to an accounting treatment that was later reversed.

Expenditures in the first quarter were largely in line with the expected 25%.

Head Start

Intergovernmental Revenues was received as expected during the first quarter, while Other Revenue receipts are low. This revenue is largely comprised of "In Kind Contributions" and are not typically received on a monthly or quarterly basis.

Head Start spending is largely in line with expectations with any variances being due to a difference in spending cycles. Head Start spending follows the school year, rather than the calendar year.

Community Development

Community Development has aligned spending with core functions of their federal funding, due to the recent uncertainty of its ongoing stability.

Community Development has attempted to mitigate any future funding concerns by focusing spending on core functions of their federal funding, due to the recent uncertainty of its ongoing stability.

Workforce Development

Workforce Development has attempted to mitigate any future funding concerns by focusing spending on core functions of their federal funding, due to the recent uncertainty of its ongoing stability.

Case Management Agency

Actual revenue compared to budgeted revenue appears low due to accounting accruals back to 2024, which occur annually during the process of closing out the County Fiscal Year. Additionally, funding for the Human Services Department is subject to multiple fiscal years (county, state, and federal) which tends to obfuscate financial trends.

This revenue is associated with benefits and will be moved to the Benefits Plan Fund. This is due to the Human Services payroll and benefits reclassification process in Workday.

The spending rate through Q1 has been expectedly slower than in previous periods due to the large amounts expended in 2024 when the CMA began (July 1, 2024).

JEFFERSON COUNTY PUBLIC LIBRARY

Jefferson County Public Library - Library Fund Revenue and				
Revenue	2025 Budget	Q1 Actuals	Amount Remaining	Percent Remaining
Taxes & Licenses	59,744,973	25,349,033	34,395,940	58%
Charges For Services	35,000	33,844	1,156	3%
Intergovernmental	310,427	-	310,427	100%
Investment Income	2,009,000	(891,643)	2,900,643	144%
Other Revenue	250,000	47,127	202,873	81%
Total Revenue	62,349,400	24,538,361	37,811,039	61%
Expenditures	2025 Budget	Q1 Actuals	Amount Remaining	Percent Remaining
Salaries & Benefits	27,021,025	5,727,158	21,293,867	79%
Supplies	7,268,795	1,624,103	5,644,692	78%
Other Services &	8,299,121	1,761,074	6,538,047	79%
Intergovernmental	40,036,062	11,500,688	-	-
Interdepartmental	3,233,677	942,994	2,290,683	71%
Total Expenditures	85,858,680	21,556,017	64,302,663	75%

JEFFERSON COUNTY PUBLIC LIBRARY

Revenue

Overall, total revenue levels exceeded the expected first-quarter trend of 75%, currently standing at 61%. This highlights an accelerated pace of revenue collection because Property Tax Revenue is front loaded with over 90% collected by the end of June each year. Total Revenue is also consistent compared to first quarter revenue for 2024. Property Taxes represent over 90-95% of the total Library revenue each year, with 40.5% of Tax revenue currently collected at the end of March.

Expenditure

For Total Expenditures, the Library has 75% of the budget remaining compared to 75% of the year remaining, which can be an indicator that spending is on track year-to-date. Similar to that, the Capital Outlay row for the Library has 71% of the budget remaining compared to 75% of the year remaining which can indicate that this area is slightly overspent by 4% for Q1. However, it should be noted that this Capital Outlay was planned for by the Library and caused by the 1-time purchase of a building for \$10.6M which represents a very large portion of the total \$11.5M spent in this category. As renovations occur for multiple library remodels and new construction projects, more of this budget will be consumed throughout the year.

OPERATIONS

Operations Revenue & Expenditures by Fund				
Fund	2025 Budget	Q1 Actuals	Amount	Percent
Fleet Services Fund				
Revenue	11,663,679	2,415,364	9,248,315	79%
Expenditures	13,529,864	1,824,380	11,705,484	87%
Insurance Fund				
Revenue	3,853,028	882,312	2,970,716	77%
Expenditures	3,941,392	2,597,983	1,343,409	34%
Worker's Compensation				
Revenue	2,825,115	491,387	2,333,728	83%
Expenditures	2,592,907	1,108,907	1,484,000	57%
General Fund Hierarchy				
Revenue	6,678,798	1,822,155	4,856,643	73%
Expenditures	34,188,921	5,436,359	28,752,562	84%
Total Revenue	\$25,020,620	\$5,611,218	\$19,409,402	78%
Total Expenditures	\$54,253,084	\$10,967,629	\$43,285,455	80%

Operations Expenditures by Division/Cost Center				
Division/Cost Center	2025 Budget	Q1 Actuals	Amount	Percent
Salaries & Benefits	6,543,157	1,419,723	5,123,434	78%
Supplies	2,316,370	473,318	1,843,052	80%
Other Services & Charges	6,194,912	679,656	5,515,256	89%
Capital Outlay	4,462,612	143,024	4,319,588	97%
Intergovernmental	-	-	-	0%
Interdepartmental	1,406,969	338,571	1,068,398	76%
Facilities Management Total	20,924,020	3,054,292	17,869,728	85%
Salaries & Benefits	2,697,736	506,083	2,191,653	81%
Supplies	4,217,310	740,473	3,476,837	82%
Other Services & Charges	1,011,300	313,837	697,463	69%
Capital Outlay	4,890,985	115,032	4,775,953	98%
Interdepartmental	712,533	148,954	563,579	79%
Fleet Division Total	13,529,864	1,824,380	11,705,484	87%
Salaries & Benefits	4,245,607	830,073	3,415,534	80%
Supplies	112,867	3,582	109,285	97%
Other Services & Charges	5,419,348	776,714	4,642,634	86%

Capital Outlay	-	-	-	-
Interdepartmental	834,346	209,835	624,511	75%
Justice Services Total	10,612,168	1,820,204	8,791,964	83%
Other Services & Charges	2,299,651	467,789	1,831,862	80%
Interdepartmental	-	-	-	-
Non-County Agencies &	2,299,651	467,789	1,831,862	80%
Salaries & Benefits	288,782	64,901	223,881	78%
Supplies	-	-	-	-
Other Services & Charges	63,200	10,800	52,400	83%
Interdepartmental	1,100	275	825	75%
Operations Cost Center Total	353,082	75,976	277,106	78%
Salaries & Related Costs-	771,898	175,624	596,274	77%
Supplies-Safety &	48,000	5,168	42,832	89%
Other Services & Charges-	5,296,897	3,459,474	1,837,423	35%
Interdepartmental	417,504	84,723	332,781	80%
Safety & Compliance	\$6,534,299	\$3,724,989	\$2,809,310	43%
Total Expenditures	\$54,253,084	\$10,967,629	\$43,285,455	80%

OPERATIONS

Justice Services

Supplies are trending low at under 5% for the first quarter. Justice Services is currently gathering pricing and information for anticipated furniture and computer hardware needs in our Pretrial Services unit and equipment needs in the Community Service unit. These expenditures are expected in the coming quarters.

Other services & charges are trending around 14% due to the following: withdrawal management to be billed later in the year and the community corrections contract billing cycle does not align with our quarterly reports; however, all money will be spent by the end of the fiscal year.

Facilities Management (FM)

With \$4.8M of Major Maintenance Repair and Replacement (MMRR), Facilities Master Plan, Security and Climate Action Plan Projects under contract, PO cut, requisitions entered and/or awaiting terms of contracts to be finalized; the FM 1st Quarter Budget encumbrance is right in-line with where it should be at this point in the year. The 1st Quarter is historically focused on finishing up multi-year projects and ramping up current year projects by developing Statements of Work (SOW), submitting requisitions, finalizing contracts and POs and kicking off projects. Looking at all of these

encumbrances, it places the FM 1st Quarter Budget “spend”, specifically the “Other Services and Charges” “Capital Outlay” line items where they should be at this point.

Fleet Services

Vehicle supply chain issues have continued into 2025, and the pending carryforward supplemental impacts the current budget-to-actual percentages. Fleet Services anticipates receiving vehicles purchased in 2023 (\$71,500 carryforward) by June 2025 and those from 2024 (\$387,572 carryforward) by July 2025. 2025 includes significant replacements, such as \$1.27 million for new snowplows, alongside orders for two light-duty vehicles, one medium-duty vehicle, and a salt conveyor in new vehicles and equipment. Fleet Services budget components include rising costs for parts and equipment maintenance, which are within budget and manageable, and fuel expenses remain stable and fall within budgeted amounts.

Safety & Compliance

Workers Comp Fund

A high budget utilization is due to costs for consulting, workers compensation excess insurance premium paid, and medical claims. Also impacted by higher doctor bills related to more surgeries performed than usual.

Insurance Fund

The Insurance Fund expends much of its budget early each year to pay for countywide premiums Property, Liability, Vehicle, Crime, and Cyber Insurances, and so on. Additionally, the premiums for both liability and property insurance increased for 2025. Spending trends will flatten out over the remainder of the year.

Operations Department (*Admin cost center ONLY as NCAP, Solid Waste and Opioid Settlement stripped out*)

The expenditure budget is tracking in-line with expectations (22% spent) after having just completed Q1 2025.

Non-County Agency & Programs (NCAP)

Q1 expenditures align well (~20% spent) with having just completed Q1 2025. Payments are released to partner agencies each quarter and upon reaching specific milestones.

PARKS & CONSERVATION

Parks & Conservation Revenue & Expenditures by Fund

Fund	2025 Budget	Q1 Actuals	Amount Remaining	Percent Remaining
General Fund				
Revenue	516,310	202,349	313,961	61%
Expenditures	3,160,667	570,184	2,590,483	82%
Conservation Trust				
Revenue	1,652,705	216,332	1,436,373	87%
Expenditures	1,443,665	34,498	1,409,167	98%
Open Space Fund				
Revenue	56,023,371	1,211,708	54,811,663	98%
Expenditures	70,640,269	8,000,476	62,639,793	89%
Total Revenue	\$58,192,386	\$1,630,389	\$56,561,997	97%
Total Expenditures	\$75,244,601	\$8,605,159	\$66,639,442	89%

Parks & Conservation by Division Expenditures by Division/Cost Center

Division/Cost	2025 Budget	Q1 Actuals	Amount Remaining	Percent Remaining
Salaries &	332,565	55,841	276,724	83%
Supplies	82,600	4,612	77,988	94%
Other Services &	452,367	82,012	370,355	82%
Interdepartmental	102,931	25,099	77,832	76%
CSU Extension	970,463	167,564	802,899	83%
Salaries &	436,798	114,361	322,437	74%
Supplies	22,200	3,315	18,885	85%
Other Services &	102,423	3,199	99,224	97%
Capital Outlay	-	-	-	-
Interdepartmental	585,521	147,399	438,122	75%
Fairgrounds	1,146,942	268,274	878,668	77%
Salaries &	791,865	89,500	702,365	89%
Supplies	36,355	377	35,978	99%
Other Services &	47,550	3,594	43,956	92%
Interdepartmental	167,492	40,875	126,617	76%
Land Stewardship	1,043,262	134,346	908,916	87%
Salaries & Related	19,366,413	3,594,596	15,771,817	81%
Supplies	1,793,550	203,219	1,590,331	89%
Other Services &	4,900,519	291,060	4,609,459	94%
Capital Outlay	37,780,700	3,190,651	34,590,049	92%
Intergovernmental	3,000,000	(102,862)	3,102,862	103%
Interdepartmental	3,799,087	823,813	2,975,274	78%
Total Open Space	\$70,640,269	\$8,000,476	\$62,639,793	89%
Total Parks &	\$75,244,601	\$8,605,159	\$66,639,442	89%

PARKS & CONSERVATION

Conservation Trust Fund

This fund is used to support projects at Beaver Ranch (5%), Boettcher Mansion (6%), and the Community Partnership Program (7%). Most of these funds (82%) are being reserved for future County Park & Trail Projects.

Open Space Fund

Open Space work varies by season and continues to experience delays in contracting and the timing of intergovernmental partnerships continues to impact budget utilization. A majority of the land acquisition projects are anticipated to close in Q3 and Q4. The Peaks to Plains Trail Construction continues to remain on schedule.

Open Space Cities Share Fund

Quarter one budget utilization (<10%) is due to timing of recording sales tax revenue and payments to cities. Sales tax is received 60 days after each monthly financial period is closed.

General Fund

The first quarter of 2025 was focused on three areas: working towards their goals, recovering from natural events, and planning for the future. In the recovery efforts of the Quarry Fire, a helicopter distributed 10,466 pounds of native seed and 60,000 pounds straw mulch over the most erosion-prone areas of the burn scar. The seed mix included native grass and wildflower species selected to stabilize the soil and speed up recovery. The Natural Resources Team helped CPW Wildlife Biologists with an elk survey covering Centennial Cone Park. As part of the development of the Conservation Greenprint, 2026-2030, the Planning Team has completed a series of five open houses requesting feedback from the community on the draft goals that will help shape the JCOS priorities for the next five years.

PUBLIC AFFAIRS

Public Affairs - General Fund Revenue and Expenditures				
Revenue	2025 Budget	Q1 Actuals	Amount Remaining	Percent Remaining
Taxes & Licenses	-	257,894	(257,894)	-
Charges For Services	2,457,350	960,914	1,496,436	61%
Intergovernmental	9,518,979	2,131,862	7,387,117	78%
Investment Income	88,963	-	88,963	100%
Other Revenue	7,985,616	6,975	7,978,641	100%
Total Revenue	20,050,908	3,357,645	16,693,263	83%
Expenditures	2025 Budget	Q1 Actuals	Amount Remaining	Percent Remaining
Salaries & Benefits	16,076,816	3,280,857	12,795,959	80%
Supplies	498,564	108,796	389,768	78%
Other Services &	1,994,282	402,811	1,591,471	80%
Capital Outlay	70,000	979		
Intergovernmental	328,800	103,205 -		-
Interdepartmental	2,335,989	591,947	1,744,042	75%
Total Expenditures	21,304,451	4,488,596	16,815,855	79%

PUBLIC AFFAIRS

Public affairs spending aligns with the first-quarter target; however, there is an area of underspend. Supplies are trending lower than expected, currently at 1% year-to-date compared to 25%. Recognition and appreciation funds are historically spent at the end of the third quarter, while the inventory for commemorative supplies isn't complete until the beginning of the third quarter. Computer hardware & software can expect spending in the fourth quarter when contracts are invoiced. There has not been as need for education and training materials or computer hardware purchases. Salaries are trending low due to employee leave.

JEFFERSON COUNTY PUBLIC HEALTH

Jefferson County Public Health Fund Revenue and Expenditures				
Revenue	2025 Budget	Q1 Actuals	Amount Remaining	Percent Remaining
Taxes & Licenses	-	257,894	(257,894)	-
Charges For Services	2,457,350	960,914	1,496,436	61%
Intergovernmental	9,518,979	2,145,067	7,373,912	77%
Investment Income	88,963	-	88,963	100%
Other Revenue	7,985,616	6,975	7,978,641	100%
Total Revenue	20,050,908	3,370,850	16,680,058	83%
Expenditures	2025 Budget	Q1 Actuals	Amount Remaining	Percent Remaining
Salaries & Benefits	16,076,816	3,280,857	12,795,959	80%
Supplies	498,564	108,796	389,768	78%
Other Services &	1,994,282	402,811	1,591,471	80%
Capital Outlay	70,000	979	69,021	99%
Intergovernmental	328,800	103,205	225,595	69%
Interdepartmental	2,335,989	591,947	1,744,042	75%
Total Expenditures	21,304,451	4,488,596	16,815,855	79%

JEFFERSON COUNTY PUBLIC HEALTH

While Intergovernmental Revenue is being received as expected, Public Health receives revenue for inspections early in the calendar year, so this revenue category is trending high. No disbursements have been made for Investment Income to date.

At the end of the first quarter, Jefferson County Public Health (JCPH) expenditures are largely in line with what would be expected at this point in the year. Most account categories show expenditures to be between 20-25% of the total budget except for Capital Outlay. This is due to a project start date planned for later this year.

SHERIFF

Sheriff - Revenue and Expenditures By Fund				
Fund	2025 Budget	Q1 Actuals	Amount	Percent Remaining
General Fund				
Revenue	3,513,248	1,185,052	2,328,196	66%
Expenditures	97,865,966	20,663,025	77,202,941	79%
American Rescue Plan				
Revenue	3,513,248	1,185,052	2,328,196	66%
Expenditures	200,400	99,604	100,796	50%
Rescue Plan Project Fund				
Revenue	-	-	-	-
Expenditures	5,965,344	193,373	5,771,971	97%
Forfeiture Fund				
Revenue	22,602	288,124	(265,522)	-1175%
Expenditures	-	92,328	(92,328)	-
Inmate Welfare Fund				
Revenue	1,074,153	77,537	996,616	93%
Expenditures	1,333,968	170,773	1,163,195	87%
Patrol Fund				
Revenue	41,600,651	6,164,739	35,435,912	85%
Expenditures	41,600,651	9,568,835	32,031,816	77%
Wildland Fire Fund				
Revenue	168,213	(488)	168,701	100%
Expenditures	156,166	33,666	122,500	78%
Total				
Revenue	46,378,867	7,823,215	38,555,652	83%
Expenditures	147,122,495	30,821,604	116,300,892	79%

Sheriff Expenditures By Division				
Division	2025 Budget	Q1 Actuals	Amount	Percent Remaining
Salaries & Benefits	13,499,567	2,869,047	10,630,520	79%
Supplies	99,374	121,052	(21,678)	-22%
Other Services	173,190	336,744	(163,554)	-94%
Capital Outlay	-	-	-	-
Interdepartmental	56,800	14,200	42,600	75%
Total Criminal	13,828,931	3,341,043	10,487,888	76%
Salaries & Benefits	53,564,851	10,526,481	43,038,370	80%
Supplies	2,329,802	454,561	1,875,241	80%
Other Services	11,699,502	1,937,003	9,762,499	83%

Capital Outlay	11,661	582,667	(571,006)	-
Interdepartmental	297,688	74,422	223,266	75%
Total Sheriff Detentions	67,903,504	13,575,134	54,328,370	80%
Salaries & Benefits	2,894,880	667,094	2,227,786	77%
Supplies	117,560	25,624	91,936	78%
Other Services	106,662	69,371	37,291	35%
Capital Outlay	-	1,400	(1,400)	-
Interdepartmental	12,000	3,000	9,000	75%
Total Executive Division	3,131,102	766,488	2,364,614	76%
Salaries & Benefits	29,199,789	5,942,710	23,257,079	80%
Supplies	343,886	61,827	282,059	82%
Other Services	167,417	77,747	89,670	54%
Capital Outlay	-	13,500	(13,500)	-
Intergovernmental	162,335	129,650	32,685	20%
Interdepartmental	322,937	110,450	212,487	66%
Total Patrol Division-	30,196,364	6,335,884	23,860,480	79%
Salaries & Benefits	13,458,101	3,114,732	10,343,369	77%
Supplies	4,234,006	382,238	3,851,768	91%
Other Services	3,200,883	796,410	2,404,473	75%
Capital Outlay	1,857,265	256,029	1,601,236	86%
Intergovernmental	2,448,504	590,167	1,858,338	76%
Interdepartmental	6,863,835	1,663,479	5,200,356	76%
Total Support Services	32,062,594	6,803,055	25,259,539	79%
Total Sheriff Expenditures	147,122,495	30,821,604	116,300,892	79%

SHERIFF

American Rescue Plan Act Fund

For the American Rescue Plan Act (ARPA) Fund, the Sheriff's Office expenses are higher than their budget, 50% compared to 25% of the quarter. The ARPA project is currently under contract and in progress. The project includes licenses for project management technology through 2026.

Revenue for this project is from allocation of Jefferson County's direct American Rescue Plan Act Federal Award.

Forfeiture Fund

The Sheriff's Office Forfeiture Fund does not require expenditure appropriations. By statute, the Forfeiture Fund budget is not annually appropriated (due to the unpredictability of eligible transactions).

Revenue to support this fund is from local, state, and federal property seizures.

Inmate Welfare Fund

The Sheriff's Office Inmate Welfare Fund spending is lower than the quarter spending-to-date, 13% compared to 25%. Personnel expenditures are the major activity in this fund. Contributing to the quarter underspend are supply spending activity.

Revenue to support this fund is received from commissions for telephone services and jail commissary sales.

Patrol Fund

The Sheriff's Office Patrol Fund total spending-to-date is in line with the quarter spending-to-date, 23% compared to 25%. Personnel-related expenditures account for the majority of the fund activities and are current on trend with the quarter at 22% if budget.

Revenue to support this fund is primarily from the General Fund at 68% with transfers being recorded at the end of each quarter. The other main source of funding is from the Law Enforcement Authority mill levy, which is assessed within unincorporated Jefferson County and accounts for approximately 29% of all revenue.

Rescue Plan Project Fund

The Sheriff's Office Rescue Plan Project spending is lower than the quarter spending-to-date, 3% compared to 25%. Activity is based on projects submitted through the 2025 budget process which includes; conference room audiovisual upgrades, detention staffing support, and the purchase of an emergency shelter mobile unit.

Revenue to support these projects is from previously identified General Fund underspend that is now part of the Rescue Plan Project Fund's unassigned fund balance.

Wildland Fire Fund

The Sheriff's Office Wildland Fire Fund spending is consistent with the quarter spending at 22% compared to 25%. The primary expenditure activity is personnel related for the Wildfire Program Manager.

Revenue to support this fund is generated by fireworks stand permits and a transfer from the Sheriff's Office General Fund appropriations.

STRATEGY INNOVATION & FINANCE

Strategy Innovation & Finance - Revenue and Expenditures by Fund					
General Fund Hierarchy	2025 Budget	Q1 Actuals	Amount	Percent	
Revenue	-	(1,835)	1,835	-	
Expenditure	7,232,312	1,578,828	5,653,484	78%	
Rescue Plan Project Fund Hierarchy			-	-	
Revenue	-	-	-	-	
Expenditure	2,482,620	155,131	2,327,490	94%	
American Rescue Plan Fund			-	-	
Revenue	63,225,826	525,170	62,700,656	99%	
Expenditure	35,550,325	-	35,550,325	100%	
Total SIF Revenue (Excluding Debt	63,225,826	523,335	62,702,491	99%	
Total SIF Expenditure (Excluding Debt	\$45,265,257	\$1,733,958	\$43,531,299	96%	

Strategy Innovation & Finance - Expenditures by Division					
	2025 Budget	Q1 Actuals	Amount	Percent	
Salaries & Benefits	1,752,408	456,655	1,295,753	74%	
Supplies	18,750	15,430	3,320	18%	
Other Services & Charges	1,200,876	240,361	960,516	80%	
Interdepartmental Expenditure	489,247	122,312	366,935	75%	
Total - SIF Finance-Accounting	3,461,281	834,757	2,626,524	76%	
Salaries & Benefits	378,578	77,041	301,537	80%	
Supplies	2,950	61	2,889	98%	
Other Services & Charges	22,533	20,262	2,272	10%	
Interdepartmental Expenditure	56,887	14,222	42,665	75%	
Total - SIF Admin	460,948	111,585	349,363	76%	
Salaries & Benefits	998,100	220,049	778,051	78%	
Supplies	2,000	57	1,943	97%	
Other Services & Charges	917,704	1,901	915,803	100%	
Interdepartmental Expenditure	6,200	1,550	4,650	75%	
Total - Grants Management	1,924,004	223,556	1,700,448	88%	
Salaries & Benefits	1,102,860	222,293	880,567	80%	
Supplies	5,400	127	5,273	98%	
Other Services & Charges	55,470	1,718	53,752	97%	
Interdepartmental Expenditure	265,578	66,395	199,183	75%	
Total - SIF, Purchasing	1,429,308	290,533	1,138,775	80%	
Salaries & Benefits	1,142,426	212,896	929,530	81%	
Supplies	77,000	-	77,000	100%	

Other Services & Charges	22,404	3,328	19,076	85%
Interdepartmental Expenditure	206,565	51,641	154,924	75%
Total - SIF, Strategy Planning & Analysis	1,448,395	267,866	1,180,529	82%
Total SIF Expenditures	\$8,723,937	\$1,728,297	\$6,995,639	80%

STRATEGY INNOVATION & FINANCE

General Fund

Salaries & Benefits – For each of the divisions, Salary & Benefits spending is largely on track for this point in the year. Other Services expenditures are typically low during the first quarter since these funds are generally spent on conferences that occur in the third quarter.

SIF admin is the exception to this due to payment for a multi-week course that started in February. Supplies are typically bought in bulk later in the year.

American Rescue Plan Act and Rescue Plan Project Fund

Expenditures for both the American Rescue Plan Act Fund and the Rescue Plan Project Fund will grow later in the year when the larger projects begin.

SURVEYOR

Surveyor - General Fund Revenue and Expenditures				
Revenue	2025 Budget	2025 Actuals	Amount Remaining	Percent Remaining
Taxes & Licenses	-	-	-	-
Charges For Services	-	-	-	-
Intergovernmental	-	-	-	-
Investment Income	-	-	-	-
Other Revenue	-	-	-	-
Total Revenue	-	-	-	-
Expenditures	2025 Actuals	Amount Remaining	Percent Remaining	Percent Remaining
Salaries & Benefits	6,120	1,209	4,911	80%
Supplies	-	-	-	-
Other Services &	-	-	-	-
Intergovernmental	-	-	-	-
Interdepartmental	6,773	1,693	5,080	75%
Total Expenditures	12,893	2,902	9,991	77%

SURVEYOR

Surveyor budget salary reflects the legislatively approved salary. First quarter expenditures reflect salary payments as of March 31, 2025.

This office rarely receives revenue.

TREASURER

Treasurer - Public Trustee Salary Fund				
Revenue	2025 Budget	2025 Actuals	Amount Remaining	Percent Remaining
Taxes & Licenses	-	-	-	-
Charges For Services	770,000	173,218	596,782	78%
Intergovernmental	-	-	-	-
Investment Income	25,903	5,590	20,313	78%
Other Revenue	-	-	-	-
Total Revenue	795,903	178,808	617,095	78%
Expenditures	2025 Actuals	Amount Remaining	Percent Remaining	Percent Remaining
Salaries & Benefits	719,744	78,388	641,356	89%
Supplies	-	-	-	-
Other Services &	-	4,950	(4,950)	-
Intergovernmental	-	-	-	-
Interdepartmental	110,000	-	110,000	100%
Total Expenditures	829,744	83,338	746,406	90%

Treasurer - General Fund				
Revenue	2025 Budget	Q1 Actuals	Amount Remaining	Percent Remaining
Taxes & Licenses	-	-	-	-
Charges For Services	5,797,119	2,497,937	3,299,182	57%
Intergovernmental	-	-	-	-
Investment Income	-	-	-	-
Other Revenue	4,491,300	2,185,855	2,305,445	51%
Total Revenue	10,288,419	4,683,792	5,604,627	54%
Expenditures	2025 Budget	Q1 Actuals	Amount Remaining	Percent Remaining
Salaries & Benefits	1,599,410	346,451	1,252,959	78%
Supplies	152,600	116,002	36,598	24%
Other Services &	464,451	34,134	430,317	93%
Intergovernmental	-	-	-	-
Interdepartmental	807,122	198,224	608,898	75%
Total Expenditures	3,023,583	694,812	2,328,771	77%

TREASURER

General Fund

First-quarter revenue collection reached 46%, exceeding the current 25% trend and aligning

with the first quarter of 2024. The majority of revenue is collected in the first half of the fiscal year, with most payments completed by April 30.

Spending is on track overall, except for Supplies and Other Services. Supplies expenditures are higher early in the year due to costs for January's Property Tax Bill mailing and one-time purchases like replacement printers and drop boxes. Postage costs continue to rise annually, with another increase expected in 2025, prompting the department to request additional budget to cover these expenses.

For Other Services and Charges, only 7% has been spent compared to the 25% trend. No bank charges occurred in the first quarter due to Earnings Credits, which offset these charges. Bank charges are anticipated in future quarters.

Public Trustee Salary Fund

First-quarter revenue aligns with expectations at 22%, trending higher than the same period in 2024. Revenue has increased partly due to House Bill 24-1443, *Public Trustee Fees*, which increased fees related to foreclosures and releases. Fees increased around 50%. Expenditures are below the projected 25% rate, with less than 10% spent. This is due to cost savings from the Public Trustee position remaining vacant.

American Rescue Plan Act Fund and Rescue Plan Project Fund

Total Revenue and Expenditures By Fund				
	2025 Budget	Q1 Actuals	Amount Remaining	Percent Remaining
American Rescue Plan Act Fund				
Revenue	63,225,826	1,104,064	62,121,762	98%
Expenditures	63,225,826	670,261	62,555,565	99%
Rescue Plan Project Fund				
Revenue	-	1,278	(1,278)	-
Expenditures	15,515,723	845,772	14,669,951	95%

American Rescue Plan Act Fund and Rescue Plan Project Fund				
Expenditures	2025 Budget	Q1 Actuals	Amount Remaining	Percent Remaining
Assessor Department	1,669,277	231,346	1,437,931	86%
Clerk and Recorder	245,351	7,775	237,576	97%
Coroner	127,050	(1,535)	128,585	101%
County Attorney	802,522	185,786	616,736	77%
Business Innovation & Technology	610,952	-	610,952	100%
Development & Transportation	24,390,290	41,402	24,348,889	100%
Human Resources	1,469,873	147,689	1,322,184	90%
Human Service	1,746,358	175,175	1,571,183	90%
Non-Departmental	-	-	-	-
Operations Department-Total	-	-	-	-
Parks and Conservation	2,716,942	18,380	2,698,562	99%
Public Affairs	-	-	-	-
Strategy Innovation & Finance	38,032,945	330,801	37,702,145	99%
District Attorney	-	(4,172)	4,172	-
Library	240,969	86,531	154,438	64%
Public Health	523,275	3,880	519,395	99%
Sheriff	6,165,744	292,977	5,872,767	95%
Total Expenses	78,741,549	1,516,033	77,225,516	98%

AMERICAN RESCUE PLAN ACT AND RESCUE PLAN PROJECT FUND

The American Rescue Plan Act (ARPA) had a federally mandated spending deadline of December 24, 2024, except for projects that were under contract or for ARPA support staff. Budget for ARPA projects was moved to the Rescue Plan Project Fund. The charts above show revenue and expenditures broken out by fund in one chart, but the more detailed chart of expenditures by department combines the two funds due to the continuation of these projects between the two funds.

Since spending through 2024 was unknown at the time of 2025 budget development, budget for these projects was not in place at the beginning of the year causing a delay in expenditures.

Some projects included in the budgeted amount will continue beyond 2025, but most are expected to be completed by the end of 2025.

Debt Services and Other Funds

Debt Services Funds				
Total Revenue and Expenditures	2025 Budget	Q1 Actuals	Amount Remaining	Percent Remaining
Jefferson County Finance				
Revenue	4,890,000	294,104	4,595,896	94%
Expenditures	4,887,750	-	4,887,750	100%
Southeast Sales Tax				
Revenue	592,787	-	592,787	100%
Expenditures	1,000	-	1,000	100%

Other Funds				
Total Revenue and Expenditures	2025 Budget	Q1 Actuals	Amount Remaining	Percent Remaining
Opioid Settlement				
Revenue	1,163,070	(39,795)	1,202,865	103%
Expenditures	2,605,423	127,316	2,478,107	95%
Solid Waste				
Revenue	702,463	(57,591)	760,054	108%
Expenditures	555,589	104,931	450,658	81%

Debt Services Funds

Most revenue and expenditures for the debt services funds occur in the last quarter of the year.

Opioid Settlement

Jefferson County acts as a fiscal agent only for this funding. The program manager is facilitating the application and allocation process per guidance from the GROC board.

Solid Waste Fund

Expenditures in this fund vary depending on receipt of invoices from the Rooney Road Recycling Center and Hazardous Substance Response Authority as well as the occurrence of damage and subsidence to closed county landfills. Q1 expenditures align well (~19% spent) with having just completed Q1 2025.

BOARD OF COUNTY COMMISSIONERS BRIEFING PAPER

**Topic: 2025 Developmentally Disabled Fund Budget and
Appropriation**

Presented by: Sherry Wilger, Strategy Innovation & Finance

Date: 5/13/2025

☐ For Information

☐ For Discussion/Board Direction

☒ Consent to
Place on Business/
Hearing Agenda

Issue: Request to increase the expenditure appropriations in the 2025 County budget for the 2025 Developmentally Disabled Fund to align with the final certified property tax revenue amount.

Background: In 2003, the voters approved a property tax mill levy increase of 0.575 mills to reach a maximum mill levy of 1.0 mills to provide services and support to developmentally disabled community. These services are currently provided under the Developmental Disabilities Resource Center (DDRC) contract.

During the 2025 budget development process, the anticipated 2025 revenue from this mill levy was conservatively estimated at \$12,286,930. The final mill levy certification amount resulted in anticipated revenue of \$13,271,053, an increase of \$987,123 over the estimate included in the 2025 Adopted Budget.

Discussion: Strategy Innovation & Finance is requesting that the 2025 appropriations for the Developmental Disabilities Fund be increased by \$987,123 to align with the anticipated revenue amount of \$13,271,053.

The County's 2025 contract with DDRC already specifies the \$13,271,053 amount, so it does not need to be amended.

Fiscal Impact: ☒ yes ☐ no

A one-time increase for the 2025 budget in the Developmentally Disabled Fund for \$987,123, to be offset by property tax revenue to be collected from the Developmentally Disabled Mill levy in 2025.

- Year(s) of impact: 2025
- Existing grant or project: Yes
- New grant or project: No
- Requested in adopted budget: Yes, but for a lesser amount.
- Ongoing or one-time: One time
- General Fund impact: No
- Staffing impact: None
- Match requirements: None
- Mandate/Contractual obligation: Terms of contract apply. This request does not impact the current contract with DDRC.

SPA Review:

Support, no concern. Micah Badana, 4/30/2025.

This request is to increase appropriations in the Developmentally Disabled Fund to align budget with the previously awarded contract amount for the Developmental Disabilities Resource Center.

County Attorney Review: Approved, Jean Biondi, 5/1/25

Facilities Review: No Fiscal Impact, Mark Danner 5/4/2025

BIT Review: No Fiscal Impact, Andy Corbett 5/4/2025

Fleet Review: No Fiscal Impact, Janice Mayer 5/5/2025

County Human Resources Review (new FTE only): No FTE

Recommendations: Staff recommends that an agenda item be brought to a future hearing requesting that the Board of County Commissioners amend the County's 2025 budget to increase the budget and appropriation for the Developmentally Disabled Fund by \$987,123, to a new total of \$13,271,053, to be offset by revenue from the Developmentally Disabled mill levy.

Originator: Sherry Wilger, Strategy Innovation & Finance, 303-271-8596

Contacts for Additional Information:

Micah Badana, Strategy Innovation & Finance, 303-271-8594

Daniel Conway, Strategy Innovation & Finance, 303-271-8507

BOARD OF COUNTY COMMISSIONERS BRIEFING PAPER

Topic: Community Corrections Supplemental

Presented by: Kristin Heath, Director of Justice Services

Date: 5/13/2025

☐ For Information

☐ For Discussion/Board Direction

☒ Consent to
Place on Business/
Hearing Agenda

Issue:

Approval to increase the Not-to-Exceed (NTE) amount of the subcontract with Intervention for Community Corrections Services for fiscal year (FY) 2024-2025 by \$150,000.

Background:

Community Corrections anticipate exceeding the State of Colorado FY 2024-2025 allocation of \$4,617,647 by approximately 3% due to an increase in residential bed use.

Discussion:

Throughout the fiscal year, Justice Services has monitored the expenditures for this contract, which has been trending above the state allocation. In March 2025, Justice Services contacted the State of Colorado to discuss the likelihood of exceeding the current contract allocation amount. In April, as a result of those discussions, Justice Services received notice of an additional allocation from the state, increasing Justice Services' funding for residential services by \$150,000.

Fiscal Impact: ☒ yes ☐ no

Justice Services will receive a supplemental in the amount of \$150,000 from the State of Colorado for the Intervention subcontract contract which will result in a neutral fiscal impact to Jefferson County.

- Year(s) of impact: July 1, 2024-June 30, 2025
- Existing grant or project: Continuation of community corrections services
- New grant or project: No
- Requested in adopted budget: Not in the original budget

- Ongoing or one-time: one-time
- General Fund impact: This temporarily impacts the general fund until the State provides the reimbursement of the funds.
- Staffing impact: No
- Match requirements: No
- Mandate/Contractual Obligation: Yes

SPA Review: Support, no concern. Brett Deady 4/23/2025

Justice Services is receiving an additional \$150k in funding related to the community corrections contract with the State of Colorado.

County Attorney Review: Carey Markel, 4/22/25, Approved

Facilities Review: No fiscal impact, Mark Danner, 4/22/2025

BIT Review: No fiscal impact, Andy Corbett, 4/23/25

Fleet Review: No fiscal impact, Janice Mayer, 4/22/2025

Recommendations:

Staff recommends that the Board of County Commissioners authorize receipt of the \$150,000 supplemental from the state and to increase the Justice Services 2025 adopted budget by \$150,000 and that this request be included as a future hearing agenda item for a supplemental appropriation.

Originator: Kristin Heath, Director of Justice Services

BOARD OF COUNTY COMMISSIONERS BRIEFING PAPER

Topic: Remote Work Policy Amendments

Presented by: Kate Newman, Deputy County Manager

Date: 5/13/2025

☐ For Information

☐ For Discussion/Board Direction

☒ Consent to
Place on Business/
Hearing Agenda

Issue: Amendments to the Remote Work Policy to define Colorado resident.

Background: The existing policy allows employees to work outside the office for all or part of their workweek. Jefferson County considers remote working to be a viable, flexible work option when both the employee, the job, applicable income tax laws, workers compensation laws, and cyber security protocols are suited to such an arrangement. Remote work may be appropriate for some employees and jobs but not for others.

Discussion:

The policy also allows employees to work from outside the state for up to 30 consecutive calendar days at a time, and up to a maximum of 60 workdays (based on the employee's work schedule) in a calendar year, subject to supervisor approval. The proposed amendments define a Colorado resident for the purpose of determining when an employee is working remote from outside the state. An employee is a Colorado resident if either the employee is domiciled in Colorado or the employee maintains a permanent place of abode in Colorado and spends, in aggregate, more than six months of the tax year in Colorado. Further amendments define domicile.

Fiscal Impact: ☐ yes ☒ no

SPA Review: 4/28/25 Brett Deady. Support, no concern. No fiscal impact.

County Attorney Review: Approve, Eric Butler 4/30/25

Facilities Review: Mark Danner, Facilities Management Director, 4/28/25

BIT Review: Andy Corbett, 4/30/25

Fleet Review: Janice Mayer, Fleet Services Director, 4/28/25

County Human Resources Review (new FTE only): Jennifer Fairweather, 4/30/25

Recommendations: Direct staff to bring the amended policy to a future hearing for consideration.

Originator: Kate Newman, Deputy County Manager

Contacts for Additional Information: Nicole Miller, Employee Relations and Training Director. Jennifer Fairweather, Chief Human Resources Officer. Eric Butler, Deputy County Attorney. Andy Corbett, Chief Information Officer. Mike Dobbs, Safety & Compliance Director. Dan Conway, Chief Financial Officer. Heather Frizzell, Finance Director.

Policy Title: Remote Work

Policy Number: Part 5, Staff Policies; Chapter 1, Rules; Section 9

Type of Policy: Administrative

Adopting Resolution: ~~CC24-311~~

References: Resolutions CC20-149, CC20-360, CC21-075, CC21-303, CC24-311

Effective Date: ~~October 8, 2024~~

Adoption Date: ~~October 8, 2024~~

Administrative Revision Date: Not Applicable

Policy Custodian: Human Resources

Compliance: All Elected and Appointed Official's Offices and staff

Purpose: To allow employees to work outside the office for all or part of their workweek. Jefferson County considers remote working to be a viable, flexible work option when both the employee, the job, applicable income tax laws, workers compensation laws, and cyber security protocols are suited to such an arrangement. Remote work may be appropriate for some employees and jobs but not for others.

A. Applicability

Either an employee or a supervisor can suggest working remote as a possible work arrangement. A remote working arrangement may be discontinued based on the needs of the County or the employee.

B. Eligibility

1. Employee suitability: The employee and supervisor shall assess the needs and work styles of the employee to ensure that remote work will be a successful arrangement.
2. Job responsibilities: The employee and supervisor shall discuss the job responsibilities and determine if the job is appropriate for a remote work arrangement.
3. Equipment needs: The employee and supervisor shall discuss the physical workspace needs and the appropriate supplies and equipment needed for remote work. The employee is responsible for creating a workspace that meets ergonomic standards. Before an employee's remote work request may be approved, the employee and supervisor must document that the proposed workspace meets all requirements in Section F. below, and employee must

acknowledge in writing his or her responsibility to maintain a safe and ergonomic work environment.

4. Policies and Procedures: Employees shall adhere to all County policies and procedures while working remotely.

C. Working from Outside the State

1. Employees may work outside the State of Colorado for up to 30 consecutive calendar days at a time, and up to a maximum of 60 workdays (based on the employee's work schedule) in a calendar year, subject to supervisor approval. Remote work outside the State of Colorado beyond these time frames shall not be permitted unless otherwise required by law and reviewed by Human Resources and Safety & Compliance.

a. Under no circumstances may an employee work for the county while residing outside of the state of Colorado.

b. Residing for purposes of this provision means establishing a place to live for a considerable amount of time, as distinguished from vacation or temporary travel.

c. An employee is a Colorado resident if either:

1) The employee is domiciled in Colorado; or

2) The employee maintains a permanent place of abode in Colorado and spends, in aggregate, more than six months of the tax year in Colorado.

d. An employee's domicile is the place they consider their home. It is the permanent place of abode to which a person intends to return, whenever they are away. An employee's permanent place of abode may include but is not limited to, a house, condominium, apartment, room in a house, or mobile home.

e. The employee's current address must be a valid Colorado address.

f. Various factors may be considered in determining a domicile and an employee's domicile is demonstrated by objective evidence. Example of evidence of domicile may include:

1) The most prior year state tax return filed as a resident of Colorado;

2) A Colorado-issued driver's license or a Colorado-issued ID;

3) A motor vehicle registration;

4) Voter registration;

5) Residency of spouse and dependents;

6) Ownership and occupation of real property; and

7) Residency status for the purpose of college tuition.

8) See 1 CCR 201-2: 39-22-103(8)(a)(2) for further examples of domicile.

9) Once an employee's domicile is established in Colorado, it will continue to be the employee's domicile until the employee establishes domicile in another state.

2. Employees shall be responsible for assuring compliance with income tax obligations to states and localities outside of Colorado.
3. Working remotely from out of the country is permitted in limited circumstances such as travel, for less than 30 consecutive calendar days when approved by a Department or Division Director, or Elected or Appointed Official,
 - a. If the employee intends to use county information technology equipment or access county information technology resources from out of the country, the employee must request a cyber-security review and receive approval from Business Innovation & Technology oprior to performing work outside of the county for any period of time.
 - b. Under no circumstances may an employee work for the county while residing outside of the country. Residing for purposes of this provision means establishing a place to live for a considerable amount of time, as distinguished from vacation or temporary travel.

D. Equipment

1. County-owned IT equipment (PCs, monitors, etc.) and associated supplies may be taken home by employees for use in the performance of their job upon approval of the employee's supervisor. Jefferson County shall determine, with information supplied by the employee and the supervisor, the appropriate equipment needs (including hardware, software, employee-provided phone, and other office equipment) for each remote work arrangement. Equipment supplied by the County shall be maintained by the County. All necessary repairs or replacement of County supplied equipment shall take place at County offices. Equipment supplied by the employee, if deemed appropriate, shall be maintained by the employee. Jefferson County accepts no responsibility for damage or repairs to employee-owned equipment.
2. Jefferson County reserves the right to make determinations as to appropriate equipment, subject to change at any time. The employee agrees that Jefferson

County equipment shall not be used by anyone other than the employee. The employee shall not make any changes to security or administrative settings on Jefferson County equipment.

3. The employee understands that all tools and resources provided by the County shall remain the property of the County at all times. The employee shall report an inventory of all Jefferson County property received and agree to take appropriate action to protect the items from damage or theft. Upon termination of employment, all equipment shall be returned.
4. Jefferson County shall supply the employee with appropriate office supplies (pens, paper, etc.) as deemed necessary. Jefferson County shall also reimburse the employee for approved business-related expenses in accordance with the Employee Reimbursement Policy.

E. Security

1. Consistent with the expectations of information security for employees working at the office, remote employees shall be expected to ensure the protection and security of County information that is accessible from their home office or work location in accordance with County privacy, HIPAA, CJIS, PCI and security policies and applicable laws or regulations. Steps include the use of locked file cabinets and desks, regular password maintenance, and any other measures appropriate for the job and the environment. If the business process allows, employees shall not keep or store physical documents with sensitive information. If physical documents with sensitive information need to be used at home, they shall be kept in a locked location. Employees who have confidential physical documents with sensitive information at home shall bring these documents to the office to be stored or shredded using the County's confidential shredder at least monthly.

F. Work Environment and Safety

1. The employee shall establish an appropriate work environment within his or her home or remote work location. Jefferson County is not responsible for costs associated with the setup of the employee's home office, such as remodeling, furniture or lighting, nor for repairs or modifications to the home office space, except as otherwise required by law.
2. Employees are expected to maintain their home workspace in a safe manner, free from safety hazards. Injuries sustained by the employee in a home office location and in conjunction with his or her regular work duties may be covered workers' compensation. Remote employees are responsible for notifying the employer of such injuries as soon as practicable. The employee is liable for any injuries sustained by visitors to his or her home worksite.
3. Employees shall ensure a proper ergonomic set-up and should take measures to incorporate appropriate stretching and moving during the workday. Safety &

Compliance is available to assist with ergonomic evaluations of home offices. Upon consultation with Safety & Compliance, the County may choose to provide recommended equipment at its own cost.

G. Expectations

1. Successful on the job performance and meeting the needs of County operations is an essential expectation for all remote work arrangements. Prospective remote workers are encouraged to discuss expectations of remote working with family members prior to entering a schedule.
2. Employees are expected to be available and accessible as they would while in the office. Regular communication and meetings are expected to occur as they would normally using the technology available to employees. Employees shall comply with all Jefferson County rules, policies, practices, and instructions that would apply if the employee were working at the physical work location.
3. The employee shall report to the physical work location as necessary upon directive from his or her supervisor. The employee shall continue to communicate regularly with his or her supervisor and co-workers. The employee will maintain satisfactory production and performance standards.

H. Time Worked

1. Remote employees who are non-exempt from the overtime requirements of the Fair Labor Standards Act are required to accurately record all hours worked using Jefferson County's time-keeping system. Hours worked in excess of those scheduled per day and per workweek shall require the advance approval of the employee's supervisor.
2. Travel Time
 - a. Employees must obtain supervisor approval to work both from a remote location or home office and in the county office on the same workday. In such cases, the time spent traveling between the employee's remote office and the county office may be compensable if the employee is not afforded the opportunity to effectively devote the period between the remote work and office work period to their own personal purposes.

BOARD OF COUNTY COMMISSIONERS BRIEFING PAPER

Topic: Driving on County Business Policy Amendments

Presented by: Kate Newman, Deputy County Manager

Date: 5/13/2025

☐ For Information

☐ For Discussion/Board Direction

☒ Consent to
Place on Business/
Hearing Agenda

Issue: Amendment to the Driving on County Business Policy regarding technology changes to Global Positioning Systems (GPS).

Background: The existing Driving on County Business Policy provides requirements for drivers, regulations for the use of county vehicles, and regulations for the use of personal vehicles. The existing policy also notifies drivers that the county uses GPS to track vehicle speed, location, diagnostics, hard stops, hard starts, and hard cornering.

Discussion:

Beginning in 2020, Fleet Services began installing GPS in county-owned vehicles and equipment. Data is used to enhance driver safety by monitoring driving habits and vehicle handling. GPS data can also be used to locate drivers who are working in remote sites and to help reduce the county's insurance premiums and liability in the event of an accident.

GPS technology has changed rapidly over the past 4 years, adding video capacity. Fleet Services and Safety & Compliance will be exploring new GPS options for use on county vehicles and equipment.

Proposed amendments to the policy include:

- Adding a clause that notifies drivers GPS units may record video of the interior and exterior of vehicles and equipment.

Fiscal Impact: ☐ yes ☒ no

SPA Review: SPA supports, no concern. No fiscal impact.
Brett Deady 5/1/25

County Attorney Review: Support, no concerns. Eric Butler 5/1/25

Facilities Review: Support, no fiscal impact. Mark Danner 5/1/25

BIT Review: Support, no fiscal impact. Andy Corbett 5/1/25

Fleet Review: Support, no fiscal impact. Janice Mayer 5/1/25

County Human Resources Review (new FTE only): N/A

Recommendations: Direct staff to bring the amendments to a future hearing for BCC consideration.

Originator: Kate Newman, Deputy County Manager

Contacts for Additional Information: Janice Mayer, Bryan Johnson, Michael Dobbs, Eric Butler

Policy Title: Driving on County Business

Policy Number: Part 5 Staff Policies, Chapter 1 Rules, Section 3

Type of Policy: Administrative

Adopting Resolution: ~~CC25-046~~

References: Resolutions CC01-515, CC08-169, CC09-451, CC13-170, CC16-116, CC17-262, CC18-066, CC18-384, CC19-367, CC20-089, CC20-289, CC21-194, CC25-046; Treasury Regulation 1.274-5(k)(6)(ii), Commercial Driver's License Policy, Vehicle Options for Elected Officials Policy, Smoking in County Vehicles and on County Property Policy, Commercial Driver's License Policy, Personnel Rules

Effective Date: ~~February 25, 2025~~

Adoption Date: ~~February 25, 2025~~

Administrative Revision Date: Not applicable

Policy Custodian: County Manager

Compliance: All employees

Purpose: To set standards for driving county vehicles and/or personal vehicles for county business.

A. Definitions

1. Discretionary MVR Violations are MVR Violations that are serious in nature, but with the approval of the Department Director, the Driver may still drive on county business.
2. Driver means all persons driving on county business, including employees, interns and volunteers.
3. Motor Vehicle Record (MVR) is the state issued document of the Driver's past three years of driving history.
4. Unacceptable MVR Violations are MVR Violations that are serious in nature and immediately revoke the Driver's eligibility to drive on county business.
5. Vehicle means any personal or county-owned automobile, truck, van or sport utility vehicle, motorcycle or motorized equipment requiring a license to operate.
6. Violation is any conviction of a vehicle-related crime or traffic infraction in the Driver's past three years of driving history.

B. Applicability & Eligibility

1. This policy applies to all county Drivers.
2. Drivers must be 18 years of age or older.
3. Employment offers shall not be extended to people that are required to drive on county business but are not eligible per this policy.
4. Safety and Compliance shall review Drivers' MVRs periodically for eligibility to drive on county business.
5. Any employment position that has "Safety Sensitive Position" listed in the Classification Specifications will be required to submit to a pre-employment drug screen and be placed in the County's monthly random drug testing pool.
6. Drivers who will be driving on county business in either a county or personal vehicle shall have a Colorado Driver's license within 30 days of hire or beginning to serve as an intern or volunteer. Exception: Any nonresident who is temporarily residing in Colorado for the principal purpose of furthering such nonresident's education, is at least eighteen years of age, has a valid driver's license from his or her state of residence, and is considered a nonresident for tuition purposes by the educational institution at which such nonresident is furthering his or her education.

C. Unacceptable MVR Violations

1. Drivers may not have one (1) or more of the following in the past three (3) years
 - Involved in race/speed contest
 - Left scene of an accident
 - Attempted to flee or elude police
 - Vehicular homicide, manslaughter, or assault
 - Any felony involving the use of a vehicle
 - Any violation of state or local law relating to vehicle traffic control arising in connection with a fatal accident
 - More than one (1) Discretionary MVR Violation (See Section D)
2. Drivers with a suspended, revoked, or canceled license may not drive on county business.

3. Drivers with Unacceptable MVR Violations may not drive on county business, which may also lead to dismissal from employment.

D. Discretionary MVR Violations

1. Drivers may not have more than one (1) of the following MVR violations in the past three (3) years)
 - Reckless driving
 - Passed a stopped school bus
 - A suspended, revoked, or canceled license
 - DUI, DWI, and/or DWAI
2. Drivers with a Discretionary MVR Violation may be granted eligibility to drive on county business by the Department Director, with Safety and Compliance consultation.
3. Drivers with a Discretionary MVR Violation who are required to hold a Commercial Driver's License for their position may be granted eligibility to drive on county business by the Department Director and Safety and Compliance.
4. The Department Director and/or Safety and Compliance may require the Driver with a Discretionary MVR Violation to take an online or a behind-the-wheel course(s). Any course may be at the Driver's expense and will be taken in the timeframe prescribed by the Department Director and/or Safety and Compliance.
5. If the Discretionary MVR Violation is a DUI, DWI, or DWAI, the Driver may NOT transport children on county business for three (3) years from the date of the Violation.
6. If the Discretionary MVR Violation or Unacceptable MVR Violation took place during the performance of county business, a county Driver may NOT drive on county business for three (3) years.
7. If the Discretionary Moving Violation is a DUI, DWI, or DWAI that took place during the performance of county business, and the Driver is an employee, the Driver shall be terminated. If the Driver is an intern or volunteer, the Driver shall not continue to serve in that capacity.

E. Violations and Citations

1. Drivers must immediately report all citations and violations received while driving on county business and all Discretionary and Unacceptable MVR Violations received while driving on personal time to their supervisor (or volunteer coordinator).

2. Drivers must immediately report all suspension, revocations, or cancellations of their license to their supervisor (or volunteer coordinator).
3. Supervisors (or volunteer coordinators) shall immediately report all known Violations to Safety and Compliance.
4. Drivers who fail to report such Violations will be subject to disciplinary action that may include revocation of driving privilege or dismissal from employment.
5. Tickets. The Driver shall be responsible for any traffic or parking tickets incurred while driving on county business, except load violations beyond the driver's control.

F. Driver Responsibility

1. County Vehicles

- a. Drivers shall report immediately any known unsafe condition(s), mechanical problems, and any damage to a county vehicle to the Fleet Services Division, the Airport's fleet unit if the vehicle is owned by the airport, or the Sheriff's fleet unit if the vehicle is owned by the Sheriff.
- b. Drivers shall not let unauthorized individuals drive county vehicles.
- c. Drivers shall not use county vehicles for personal purposes except for travel to and from lunch or incidental/personal errands that may be permitted pursuant to the "de minimis" usage exemptions in IRS Publication 15-B, Employers Tax Guide to Fringe Benefits.
- d. If a county fleet vehicle is returned in a condition that requires extensive cleaning due to operator neglect or abuse, the Driver's division may be charged for cleaning the vehicle.
- e. Drivers shall report accurate vehicle mileage at the fueling stations and on the Motor Pool Reservation Sheet. Failure to report mileage accurately may result in loss of privileges and disciplinary action as provided for in the Personnel Rules.
- f. All county vehicles, except those used by Elected Officials per The Vehicle Options for Elected Officials Policy, are equipped with a live GPS tracking unit, which may include video recording of the exterior and interior of vehicles and equipment. The GPS units track vehicle speed, location, diagnostics, hard stops, hard starts and hard cornering. The data is fed back to a software system that allows Fleet, Safety & Compliance and Division Directors to monitor the fleet.

2. Personal Vehicles

- a. If a personal vehicle is to be used for county business, the Driver shall:

- 1) maintain auto insurance in accordance with state law,
 - 2) provide proof of insurance to Safety and Compliance upon request, and
 - 3) maintain the vehicle's operating condition in accordance with all State and Federal Laws and Regulations.
- b. A Driver who chooses to drive their personal vehicle on county business may submit their claims to their own insurance company. The county does not pay for damage to personal vehicles or deductibles on insurance policies.
 - c. Motorcycles may not be used for county business.
 - d. County logos shall not be applied to personal vehicles unless otherwise approved by the Department Director.
 - e. Executive Officers (as that term is defined in the Jefferson County Personnel Rules) who receive a monthly vehicle allowance as taxable income may not be reimbursed for mileage nor drive a county vehicle.

G. Driving Standards

1. Drivers shall be held to a high standard and abide by the following rules when driving on county business:
 - a. Use child safety seats and seatbelts in accordance with State law when transporting children,
 - b. Require all occupants to wear seatbelts,
 - c. Do not use vehicles that are unsafe to operate,
 - d. Do not offer rides to hitchhikers,
 - e. Lock vehicle doors and remove keys when parked,
 - f. Adhere to local, state and federal driving laws and obey warning signs, and
 - g. Do not exceed the speed limit.

2. Parking Expenses and Tolls

The county may reimburse parking and toll expenses for county business related trips. The county will not reimburse for parking and tolls associated with commuting or personal use.

3. Mileage Reimbursement for Personal Vehicles

- a. The intent of mileage reimbursement is to compensate the employee for out-of-pocket costs incurred (i.e. fuel, oil, wear and tear) while using their personal vehicle for county-related business.
 - b. Mileage will be reimbursed only to the driver of the vehicle at the county's set mileage rate. A Claim Voucher, indicating the date, destination, purpose and mileage traveled must be submitted.
 - c. Mileage to and from a seminar, conference, training session or other county-related business event will be reimbursed to the extent the distance exceeds the normal commute to the employee's work environment. For example, if an employee normally travels 20 miles round trip to work, and the round-trip distance to a conference is 30 miles, the employee may be reimbursed for 10 miles.
 - d. A Personal Vehicle may not be used to travel if the estimated mileage will exceed the cost of round-trip airfare.
 - e. Drivers may not use a County Procurement Card to purchase fuel for their personal vehicle without advance, specific approval from their supervisor.
4. Reimbursement for County Motor Pool Vehicles
The county will pay/reimburse for fuel, oil and maintenance costs associated with the use of a county motor pool vehicle. The county will not reimburse for mileage when a county motor pool vehicle is used.
5. Other Modes of Transportation
- a. The county may reimburse for reasonable transportation costs from other modes of transportation, such as bus, light rail, taxi services, vehicle sharing services such as Uber or Lyft, etc. in instances where the cost of using such service is comparable to mileage reimbursement and parking.
 - b. Supervisor approval is required for reimbursement of other transportation costs.

H. Commuting

1. In accordance with IRS regulations, commuting mileage is considered taxable income. Employees may not use Fleet or Motor Pool vehicles to shorten the commute by parking at a county building that is closer to their place of residence and driving to the work location of record in the county vehicle.
2. County vehicle options and IRS provisions for commuting for Elected Officials are found in the Vehicle Options for Elected Officials Policy.
3. Commuting in Fleet or Motor Pool vehicles is not permitted except as specified below:

- a. The law enforcement exception to the IRS regulations allows Sheriff, Coroner, and District Attorney law enforcement officers to commute in county vehicles without taxation on the value of the benefit if they meet the requirements of Treasury Regulation 1.274-5(k)(6)(ii), which requires that the employee (1) be full-time employee of a unit responsible for the prevention or investigation of crime, (2) be authorized by law to carry firearms, execute search warrants, and to make arrests, and (3) regularly carries a firearm. Officers may not use the county vehicle for vacation or recreation trips.
- b. Employees who are responding to active operational emergencies outside of county business hours may be permitted to use county vehicles to drive to/from their homes. These operational emergencies must be in locations where it is impractical to obtain a county vehicle prior to responding. The employee must have written approval from the Department Director. These employees are prohibited from using these vehicles during non-work hours for personal use except pursuant to the “de minimis” usage exemptions in IRS Publications.

BOARD OF COUNTY COMMISSIONERS BRIEFING PAPER

Topic: Non-County Agency & Program Funding

Presented by: Kate Newman, Deputy County Manager

Date: 5/13/2025

☐ For Information

☒ For Discussion/Board Direction

☐ Consent to
Place on Business/
Hearing Agenda

Issue: Overview of the Non-County Agency & Program requests funded in 2025 per the Non-County Agency & Program (NCAP) Funding Requests Policy.

Background: Per the [NCAP Funding Requests Policy](#), the Board of County Commissioners (BCC) may award public funds based on the interest of the public's safety, health and well-being on the condition that the county has statutory authority to fund the request and/or provide the service. The application process is opened in June and all agencies interested in funding are encouraged to apply. In July, the BCC makes awards, and the funding is included in the annual budget development cycle.

In 2024, all Elected Officials Offices and BCC Departments that were funded through the General Fund went through a process to identify potential reductions to their 2025 General Fund budget. To meet projected reductions, the BCC agreed to the following guidelines for 2025 NCAP funding:

- No new discretionary agencies would receive NCAP funding,
- All chamber memberships would be at the lowest membership level,
- The county would not pay National Association of Counties membership, and
- All discretionary contracts would be 11% less than 2024 (except Boys and Girls Club of Metro Denver, which would be reduced to \$25,000)

However, following the passage of the county's ballot measure 1A in November 2024, a continuation budget was adopted for 2025. The continuation budget for the BCC restored the NCAP fund to \$2,299,651.

Discussion:

At the March 11, 2025, briefing, the BCC explored restoring the contracts listed in the table below. Staff obtained additional information about each agency's total budget (County and non-county revenue), shown in the attachment and summarized in the table below. The following table also shows the 2025 NCAP obligations and the reduction amounts for these agencies.

Agency	2025 NCAP Obligated	2025 NCAP Reduction Amount	Agency's Total 2025 Total Budgeted Revenue	% Revenue Received through 2025 NCAP
Action Center	\$89,000	\$11,000	\$5,130,819	2%
Boys and Girls Club	\$25,000	\$25,000	\$22,025,885	0.11%
Family Tree	\$267,000	\$33,000	\$9,656,058	3%
Jeffco EDC	\$244,750	\$30,250	\$1,164,000	21%
Jefferson Center	\$178,000	\$22,000	\$92,418,912	0.2%
Porchlight	\$80,100	\$9,900	\$1,358,336	6%
Senior's Resource Center	\$614,100	\$75,900	\$4,129,729	15%
VIA Mobility Service	\$17,800	\$2,200	\$831,883	2%

Additionally, staff are seeking directions on the 2026 funding process. Specifically, does the BCC want to begin the 2026 NCAP process and are there any program parameters to help direct the scope of applications received. Ideas for application scope direction include:

- Existing agencies only
- Funding increases/decreases to existing agencies
- Federal/State funding decrease nexus
- 15-year Housing Plan nexus
- Community resiliency nexus
- Transportation and public safety (1a) nexus?
- No parameters
- Other parameters

If the total NCAP budget remains at the current level, the total budget for 2026 would be \$2,299,651. This total amount provides funding for required and discretionary agencies.

Fiscal Impact: ☐ yes ☒ no

Potential for fiscal impact once board direction is provided. Additional future briefing will occur if supplemental budget appropriation is needed based on board provided direction. Fiscal impact will be calculated at that time.

SPA Review: Support, no fiscal impact currently. Based on the board provided direction, fiscal impact could occur and will be re-evaluated at that time. Brett Deady 5/1/2025

County Attorney Review: Jean Biondi, 4/21/25

Facilities Review: Support, no fiscal impact. Mark Danner 5/1/25

BIT Review: Support, no fiscal impact. Andy Corbett 5/1/25

Fleet Review: Support, no fiscal impact. Janice Mayer 5/1/25

County Human Resources Review (new FTE only): No FTE

Recommendations: That the Board of County Commissioners provide directions to staff regarding its desires for restoring 2025 NCAP funding and beginning the 2026 NCAP process.

Originator: Kate Newman, Deputy County Manager

Contacts for Additional Information: Brett Deady, Jean Biondi

**Attachment
Agency Total 2025 Revenue**

Action Center

Revenue		
	Individuals	\$2,577,000
	Legacies & Bequests	-
	Churches	\$103,000
	Business Contributions	\$218,400
	Organizations	\$116,900
	Workplace Giving	\$87,500
	Government Grant Revenue	\$619,568
	Foundations	\$900,000
	Investment Income	-
	Special Events	\$370,000
	Income from Outside Sources	\$35,176
	Other Income	\$103,275
Total Operating Revenue		\$5,130,819

Boys and Girls Club

Revenue		
	Government Grants	\$7,066,095
	Foundation Grants	\$1,895,720
	Individual & Corporate Contributions	\$5,530,737
	In-Kind Contributions	\$4,223,432
	Special Events, net	\$962,400
	Released from Restrictions	\$1,982,617

	Other Income	\$364,884
Total Operating Revenue		\$22,025,885

Family Tree

Revenue		
	Government Grants	\$5,609,985
	Foundation Grants	\$772,000
	Individual & Corporate Contributions	\$804,500
	Special Events, net	\$150,000
	Program Service Fees	\$2,197,288
	Rental & Other Income	\$122,285
Total Operating Revenue		\$9,656,058

Jeffco EDC

Revenue		
	Investor Income	\$515,000
	Jefferson County Income	\$244,750
	Municipality Income	\$80,000
	Event Income	\$55,000
	EZ Marketing Grant	\$18,750
	FTZ Income	\$5,000
	Shared Service Fee - WMC	\$40,000
	Shared Service Fee - LJ	\$15,000
	Inkind Income	\$148,500
	JCBL Income	\$7500
	SBDC Income	\$12,000

	Other Grants	\$15,000
	Miscellaneous Income	\$7,500
Total Operating Revenue		\$ 1,164,000

Jefferson Center for Mental Health

Revenue		
	Donated Services- Rev	\$0
	Client Fees	\$854,630
	Client Housing	\$198,797
	Other Revenue	\$700,000
	Medicaid Revenue	\$43,939,286
	Medicare Revenue	\$382,295
	Third Party Revenue	\$3,388,982
	Pharmacy Revenue	\$12,034,627
	Other Contracts	\$11,037,299
	Government	\$11,948,445
	Other Revenue	\$7,934,551
Total Revenue		\$92,418,912

Porchlight

Revenue		
	Contributions and Grants	\$1,346,523
	Interest Income	\$11,814
Total Operating Revenue		\$1,358,336

Senior Resource Center

Revenue		
	Program Service Fees	\$535,535
	Governmental Contracts and Grants	\$2,598,889
	Foundations	\$222,500
	Other Grants & Contracts	\$219,000
	Contributions and Special Events	\$319,000
	Endowment Distribution (cash only)	\$35,000
	Investment Income	\$199,805
Total Operating Revenue		\$4,129,729

VIA Mobility Service – Jefferson County Portion

Revenue		
	Private Giving	\$8,100
	Local Government Grants	\$17,000
	Federal Grants FTA	\$255,262
	Federal Grants OAA	\$482,031
	RTD Grants	\$0
	State Grants	\$69,490
Total Operating Revenue		\$831,883



Non-County Agency & Program Requests

Overview of Program



BCC awards public funds based on the

- interest of the public's safety, health and well-being
- condition that the county has statutory authority to fund the request and/or provide the service.

Examples

- Contract for Service: the provision of goods or services.
- Discretionary Purchase: payment for a county benefit.
- Dues: annual membership.



2025 Reductions to Discretionary Agencies

	2025 Obligated	Reduction Amount from 2024
Action Center	\$89,000	\$11,000
Boys and Girls Club	\$25,000	\$25,000
Family Tree	\$267,000	\$33,000
Jeffco EDC	\$244,750	\$30,250
Jefferson Center	\$178,000	\$22,000
Porchlight	\$80,100	\$9,900
Senior's Resource Center	\$614,100	\$75,900
VIA Mobility Service	\$17,800	\$2,200
Total Reduced		\$209,250



Discretionary Agency Revenue

	Agency's Total 2025 Total Budgeted Revenue	% Revenue Received through 2025 NCAP
Action Center	\$5,130,819	2%
Boys and Girls Club	\$22,025,885	0.11%
Family Tree	\$9,656,058	3%
Jeffco EDC	\$1,164,000	21%
Jefferson Center	\$92,418,912	0.2%
Porchlight	\$1,358,336	6%
Senior's Resource Center	\$4,129,729	15%
VIA Mobility Service	\$831,883	2%

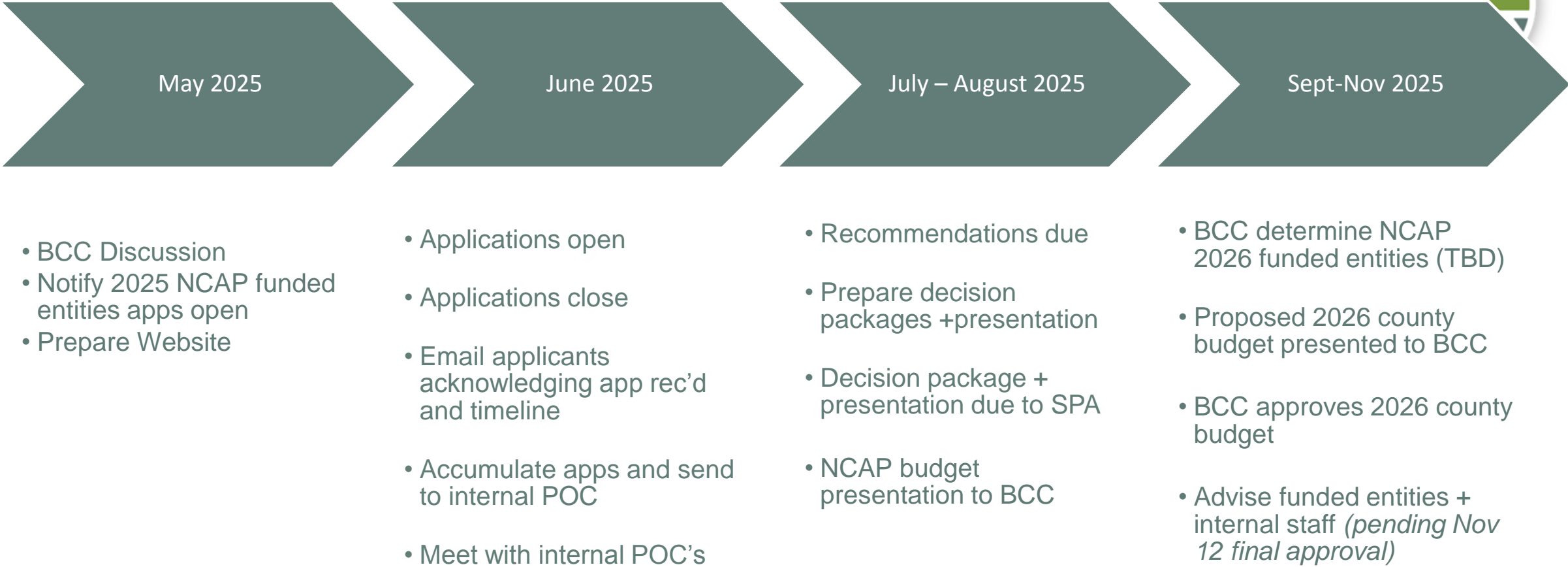
Direction to Restore

- Restore amount reduced
 - May require supplemental
 - Will require revision/new contract





2026 NCAP Process





Budget (with no Increase from 2025)

Total Budget	\$ 2,299,651
Required Agencies*	\$598,476
Discretionary Agencies**	\$ 1,701,175

*Required agencies are DRCoG, Foothills Animal Shelter, North Fork Fire, all of which came in over original estimate

**Discretionary Agencies includes membership in Chambers, CCI, NACo, CATT



Direction for 2026 NCAP Program

Open 2026 Application Process?

Determine Program Parameters?

- Existing agencies only
- Funding increases/decreases to existing agencies
- Federal/State funding decrease nexus
- 15 year Housing Plan nexus
- Community resiliency nexus
- Transportation and public safety (1a) nexus?
- No parameters
- Other parameters



Questions?