STAFF BRIEFINGS and WORK SESSIONS
Hybrid Meeting
AGENDA

July 22, 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=m44b68dce9dbaa7da56e21925c03ca4f9
Webinar Password: XEmxmN4aw43
Select the “Join by Browser” option
You can also join by telephone: Dial +1-408-418-9388;
Access Code/Webinar Number: 2488 764 8337

1.5.1 Rooney Landfill Field Reclamation
Presented By: Mark Danner

2. Reports

Commissioners

- Commissioner Dahlkemper - State Grants

County Manager

County Attorney

3. Executive Session

3.1 Human Rights Defense Center Litigation – Legal Advice under C.R.S. § 24-6-4-02(4)(b) and Advice to Negotiators C.R.S. 24-6-402(4)(e)

3.2 Cybersecurity Update - Legal Advice under C.R.S. § 24-6-4-02(4)(b)

3.3 School District Property Surplus – Legal Advice under C.R.S. 24-6-402(4)(b) and advice to negotiators under C.R.S. 24-6-402(4)(e)

3.4 Flying J Ranch Park Schoonhoven Livestock Tank Permit Revocation - Legal Advice under C.R.S. § 24-6-402(4)(b) & Advice to Negotiators under C.R.S. § 24-6-402(4)(e)

3.5 Legal Update – Legal Advice under C.R.S. § 24-6-402(4)(b)

4. Adjourn

5. Work Sessions - No Agenda Items

Agenda Item 1.2.1

BOARD OF COUNTY COMMISSIONERS BRIEFING PAPER

Topic: County Cultural Council Grant Recommendations for 2025

Presented by Iris Gregg, County Cultural Council

Date: 7/22/2025

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

Issue: Grant recommendations for 2025 Scientific and Cultural Facilities District (SCFD) funding.

Background: The County Cultural Council received 96 eligible grant requests for 2025-2026 programs from arts, cultural and scientific organizations for SCFD funds. The Cultural Council made recommendations for the distribution of the available 2024-2025 grant funds of $2,131,242.27 to the organizations

Discussion: The total 2025 grant requests were $4,074,057.30. The total amount of funds available from the 2025 SCFD tax levy for Jefferson County is $2,131,242.27. Compared to 2024, this represents $70,000 less in funds available and with 6 additional grant requests, organizations requested almost $1.5 million more in requests than in 2024.

The Cultural Council reviewed all 96 grant requests, held interviews with the applicants, conducted due diligence by asking program and financial questions about the grant requests and made recommendations for the distribution of the available funds to the organizations.

The County Commissioners review and consider the Cultural Council's recommendations and then the SCFD Board will also be asked to vote on whether to approve the Cultural Council recommendations.

Fiscal Impact: ☐ yes ☒no
Tax dollars are used to fund these programs generated by the SCFD sales tax of 1 percent approved by the voters.

SPA Review: Support, no concerns, Micah Badana 7/10/25

County Attorney Review: Approved, Carey Markel 7/15/25

Recommendations: That the Board of County Commissioners (BCC) approves the Cultural Council grant recommendations at a future Hearing.

Originator: Katie LaLiberte (Records & Licensing Specialist II), Maylee Barraza (Records & Licensing Director)

Contacts for Additional Information: Clerk to the Board clerktotheboard@jeffco.us

Unified Scoring Rubric

1. **Organization Mission and Objectives (10 points)**
   - The organization's mission and history are clearly and concisely articulated.
   - Organization's activities are mission-based.

2. **Operations and Strategy (10 points)**
   - Organization has adequate staffing levels and well-defined roles, including board, staff, and volunteers.
   - Organization adequately describes its approach to program evaluation.
   - Organization's education programs and/or collaborations are clearly defined.

3. **Equity, Diversity, Inclusivity, and Accessibility (10 points)**
   - Organization demonstrates that EDIA practices are embedded in hiring and programming.
   - Strategies for diversifying the board, staff, and audiences are clearly stated.
   - Programs authentically engage the diverse populations that live within the county.
   - Outreach efforts and program participation demonstrate a commitment to providing access for under-resourced and historically underserved communities.
   - Organization has an evaluation process in place to gauge the progress of EDIA efforts and their impact

4. **Financial Responsibility (10 points)**
   - Organization has adequate reserves (3-6 mo.).
   - Organization has diverse funding sources.
   - Requested funds are appropriate for the scale and impact of the described activity/project.
   - Financials are accurate and concise. Any deficits, excess profits, and/or large fluctuations are explained.

5. **Impact on County Residents (10 points)**
   - Organization marketing strategy is specific to the county(ies) where programming will occur. Marketing strategy targets all residents of the county.
   - Organization describes a direct benefit to and active engagement with the county's residents and visitors.
   - Planned activities expand and/or enrich programming available to county residents.

Scoring	9-10: Excellent	7-8: Strong	5-6: Average	3-4: Fair	1-2: Weak	0: Not Addressed
Description	**Excellent/Outstanding**: Applicant provides outstanding evidence throughout the application that all criteria are met, i.e., the plans are fully detailed and appropriate, the budget is realistic, comprehensive and carefully aligned with the narrative and/or the support materials are exceptional, highly relevant and lead to a deep understanding of the organization and its work.	**Above Average**: Applicant provides thorough evidence throughout the application that the criteria are met, i.e., the plans are well-articulated and appropriate, the budget is realistic, comprehensive and carefully aligned with the narrative and/or the support materials are strong, relevant and lead to an understanding of the organization and its work.	**Average**: Applicant provides sufficient-evidence throughout the application that the criteria are met, i.e., the plans are articulated and appropriate, the budget is realistic and aligned with the narrative and/or the support materials are of acceptable and relevant.	**Below Average**: Applicant provides limited evidence throughout the application that the criteria are met, i.e., the programs and budget are appropriate but with limited detail, and are not well-aligned with the narrative, and/or the support materials are limited and/or uneven.	**Minimum**: Applicant provides very little evidence throughout the application that the criteria are met, i.e., the programs and budget are appropriate but with limited detail, and are not well-aligned with the narrative, and/or the support materials are insufficient.	**Non-conforming**: The applicant did not provide the information or does not qualify under SCFD guidelines.

SCFD 2025 Tier III Funding Plan - Jefferson County

From District Office			
	Previously Committed Funds		Available for Distribution
2025 Funds Available			**$ 2,075,450.46**
Uncommitted/Returned Funds from Previous Years			**$ 55,791.81**
Total Available from District Office			**$ 2,131,242.27**

Organization	General Operating Support	Amount Requested	Amount Recommended
40 West Arts	General Operating Support	$ 70,000.00	$ 37,548.17
Arvada Chorale Company	General Operating Support	$ 11,000.00	$ 5,299.70
Atomic Theatre	General Operating Support	$ 5,000.00	$ 2,532.49
Center for the Arts Evergreen	General Operating Support	$ 276,400.00	$ 120,635.55
Chicano Humanities and Arts Council	General Operating Support	$ 54,427.00	$ 24,991.97
Colorado Chorale	General Operating Support	$ 10,500.00	$ 3,567.10
Colorado Environmental Film Festival	General Operating Support	$ 16,923.43	$ 8,640.67
Colorado Folk Arts Council	General Operating Support	$ 12,000.00	$ 3,679.37
Colorado Quilting Council, Inc	General Operating Support	$ 25,000.00	$ 11,118.24
Colorado Watercolor Society	General Operating Support	$ 9,870.00	$ 4,654.07
Conifer's StageDoor Theatre	General Operating Support	$ 82,200.00	$ 37,744.88
Denver Audubon	General Operating Support	$ 119,468.25	$ 54,356.04
Denver Junior Police Band	General Operating Support	$ 4,860.00	$ 2,331.30
Denver MountainAires	General Operating Support	$ 2,150.00	$ 690.65
Denver Museum of Miniature Dolls and Toys	General Operating Support	$ 45,393.50	$ 19,161.62
Empire Lyric Players	General Operating Support	$ 4,000.00	$ 1,861.44
Evergreen Chamber Orchestra	General Operating Support	$ 27,000.00	$ 13,118.41
Evergreen Children's Chorale	General Operating Support	$ 20,000.00	$ 8,523.99

Evergreen Chorale	General Operating Support	$ 98,000.00	$ 42,372.86
Evergreen Players	General Operating Support	$ 20,000.00	$ 7,617.23
Feel the Beat Corp	General Operating Support	$ 125,000.00	$ 60,995.91
Filipino-American Community Colorado	General Operating Support	$ 25,000.00	$ 9,529.02
Foothills Art Center	General Operating Support	$ 250,000.00	$ 117,359.23
Foothills Park & Recreation District	General Operating Support	$ 80,000.00	$ 40,193.68
Friends of Dinosaur Ridge	General Operating Support	$ 542,421.00	$ 244,581.16
Golden Chamber Choir	General Operating Support	$ 4,116.75	$ 1,652.84
Golden Eagle Concert Band	General Operating Support	$ 3,000.00	$ 1,148.89
Golden History Museum & Park	General Operating Support	$ 271,049.00	$ 127,809.64
Jefferson Symphony Association	General Operating Support	$ 52,224.00	$ 24,039.05
Lakewood Arts Council	General Operating Support	$ 16,579.00	$ 7,100.78
Lakewood Symphony Orchestra	General Operating Support	$ 23,200.00	$ 8,327.90
Magic Moments	General Operating Support	$ 30,000.00	$ 13,219.59
Majestic View Nature Center	General Operating Support	$ 85,000.00	$ 44,280.87
Mirror Image	General Operating Support	$ 227,712.75	$ 102,677.16
Morrison Theater Company	General Operating Support	$ 420,000.00	$ 186,786.47
New Voices of Colorado	General Operating Support	$ 6,000.00	$ 2,310.37
Performance Now Theatre Company	General Operating Support	$ 100,000.00	$ 46,536.02
Rocky Mountain Quilt Museum	General Operating Support	$ 98,000.00	$ 47,614.99
Rocky Mountain Youth Musicals	General Operating Support	$ 13,900.00	$ 6,382.65
The Evergreen Naturalists Audubon Society	General Operating Support	$ 47,000.00	$ 20,803.59
The Lutheran Chorale	General Operating Support	$ 4,000.00	$ 1,652.62
The Venue Theatre	General Operating Support	$ 56,533.00	$ 26,419.95
Town of Morrison	General Operating Support	$ 92,414.00	$ 46,430.74
Wheat Ridge Community Chorale	General Operating Support	$ 2,190.00	$ 2,115.02

Organization	Project	Amount Requested	Amount Recommended
A Child's Song	(Inclusive Community-Based Music Education	$ 10,000.00	$ 5,976.51
Access Gallery	Arts Programming with Easterseals Colorado’s	$ 4,000.00	$ 3,969.60

Apex Arts and Humanities Agency	Humanities Enhancement Series	$ 7,900.00	$ 7,712.37
Ars Nova Chamber Singers	Shared Visions	$ 5,705.00	$ 5,546.12
Augustana Arts	Stratus Chamber Orchestra: The imaginative M	$ 5,668.25	$ 4,827.24
Ballet Ariel	2025-26 Season at the Lakewood Cultural Cent	$ 13,500.00	$ 11,607.61
Ballet Melange	Ballet Melange Mainstage Production Series	$ 12,500.00	$ 11,398.62
Baroque Chamber Orchestra of Colorado	Musical Bridges	$ 3,319.00	$ 3,319.00
Boulder Ballet	Educational Outreach	$ 3,350.00	$ 3,212.50
Boulder Metalsmithing Association	Enhancing Art Through Metalsmithing	$ 1,085.00	$ 1,085.00
Boulder Museum of Contemporary Art	Exhibitions and Complementary Programming	$ 30,200.00	$ 30,086.69
Boulder Philharmonic Orchestra	Music Education and Outreach	$ 2,400.00	$ 2,179.28
Centro Cultural Mexicano	Latin Beats: Sonidos de las Americas Open Reh	$ 3,000.00	$ 2,000.00
CMDance	School Dance and Movement Programs, Danc	$ 8,000.00	$ 5,561.71
Colorado Conservatory of Dance	CCD Community Education & Engagement in	$ 4,500.00	$ 2,344.51
Colorado Fine Arts Association	Jefferson County Music Project	$ 10,000.00	$ 7,834.10
Colorado Jazz	Jazz at Arvada, Lakewood Jazz Expansion	$ 30,000.00	$ 21,761.87
Colorado Youth Bands	Music Outreach Serving Jefferson County Resi	$ 5,000.00	$ 5,000.00
Colorado Youth Symphony Orchestras	Mile High Outreach Music Program	$ 7,500.00	$ 6,960.30
Control Group Productions	Home	$ 16,000.00	$ 13,498.76
David Taylor's Zikr Dance Ensemble	Rites and Revelations	$ 9,529.00	$ 7,579.96
Denver Field Ornithologists Inc	Dinosaur Ridge Hawk Watch	$ 7,620.00	$ 7,286.57
Denver Municipal Band	Genesee Park Concert	$ 750.00	$ 750.00
Denver Young Artists Orchestra Association	DYAO Education & Outreach in Jeffco	$ 2,000.00	$ 2,000.00
Evergreen Jazz Festival	Evergreen Jazz Festival and Educational Event	$ 28,670.00	$ 27,761.01
Fiesta Colorado	Fiesta Colorado/Flamenco Cultural Outreach	$ 4,000.00	$ 4,000.00
Friends of Chamber Music	The Owls: From Baroque to Folk	$ 5,750.00	$ 5,359.79
Gift of Jazz	Jazz for the Schools in Jefferson County	$ 3,750.00	$ 3,750.00
HawkQuest	Birds of Prey Lectures	$ 9,750.00	$ 7,867.40
Historic Denver/Molly Brown House Museum	"Unsinkable" Education Programs	$ 8,250.00	$ 8,219.12
Inside the Orchestra	Concerts & Programming for Students and Fa	$ 18,500.00	$ 18,194.40
Kim Robards Dance	"Explore the Outdoors" Performances	$ 9,200.00	$ 7,799.49

Latino Cultural Arts Center	Arte + Community Wellness in Jefferson Count	$ 13,013.37	$ 13,013.37
Mudra Dance Studio	UTSAV XVIII...the Celebration Continues!	$ 18,000.00	$ 16,778.47
Museo de las Americas	Exhibits & Education Programs	$ 22,000.00	$ 22,000.00
New Dance Theatre	Arts-in-Education	$ 27,000.00	$ 27,000.00
Ocean First Institute	Plastic Pollution Monitoring and Solutions Proj	$ 15,000.00	$ 7,889.00
Parlando Incorporated	School Outreach Support: Music and Fine Arts	$ 38,809.00	$ 38,663.72
Rocky Mountain Arts Association	Our Colorado Mountain Home	$ 5,000.00	$ 5,000.00
Rocky Mountain Brassworks-A British Brass Band	Veterans Day Concert	$ 1,190.00	$ 1,099.49
Rocky Mountain Wildlife Alliance	Summer Programs in Jefferson County	$ 2,500.00	$ 2,440.62
Seicento Baroque Ensemble	Go for Baroque – Famous Composers who Die	$ 2,000.00	$ 2,000.00
Sprout City Farms	Mountair Park Community Farm Educational a	$ 91,000.00	$ 84,824.51
St. Martin's Chamber Choir	SMCC Concerts & Student Choral Workshops	$ 7,000.00	$ 6,467.59
Su Teatro	Corridos y Cuentos	$ 6,250.00	$ 6,026.23
T2 Dance Company	Mini E-Motions	$ 1,155.00	$ 1,155.00
Tango Colorado	Golden Summer Tango Fest 2.0	$ 2,000.00	$ 1,098.28
The Denver Brass	Gateway to Brass	$ 16,500.00	$ 15,710.38
The Word, A Storytelling Sanctuary, Inc	Literary Futures	$ 5,112.00	$ 4,784.80
Think 360 Arts for Learning	Arts for All: Schools, Communities, and Beyond	$ 9,000.00	$ 9,000.00
Westminster Community Artist Series	Community Cultural Celebrations	$ 5,600.00	$ 4,566.63
Words To Power	Our Words Are Powerful	$ 5,000.00	$ 4,860.76

	Amount Requested	Amount Recommended
General Operating Support	$ 3,489,531.68	$ 1,600,413.89
Project	$ 584,525.62	$ 530,828.38
TOTAL	**$ 4,074,057.30**	**$ 2,131,242.27**

Agenda Item 1.3.1

BOARD OF COUNTY COMMISSIONERS BRIEFING PAPER

Topic: Amendment to the Fiscal Review and Administration of Grants Policy

Presented by: Mary O'Neil, Grants & Procurement Director

Date: 7/22/2025

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

Issue: Urgent policy amendment to the *Fiscal Review and Administration of Grants* Policy.

Background: In October of 2023, Jefferson County was awarded a Safe Streets for All (SS4A) Grant in the amount of $545,000 to support the Jefferson County Safe Street and Roads for All Plan which focuses on preventing roadway fatalities and serious injuries. In June of 2025, the countywide Grants Management Team was notified that the Federal Highway Administration (FHWA)/Department of Transportation requires additional details in our policy before processing any reimbursement payments for this grant.

Specifically, FHWA requires language that outlines the urgency with which the County will spend the funds and process invoices and payments related to this grant. While a broader update of the *Fiscal Review and Administration of Grants* policy is currently underway, this particular revision cannot wait, as vendor invoices are expected to begin arriving soon. Expediting the approval of the minor updates to this policy will ensure no further delays in this important SS4A funded project.

Discussion: The recommended changes are shown in the attached red lined version of this policy. The substantive change required by FHWA reads as follows:

> "In accordance with 2 CFR 200.305, it is the policy to minimize the time elapsed between the transfer of federal funds from the awarding agency and disbursement or expenditure of those funds. All departments and authorized personnel shall ensure that federal funds are requested and disbursed in a timely manner to avoid excessive cash on hand and to

reduce risk of misuse or loss. Funds will be drawn down only as needed for immediate expenditure to comply with the federal requirement to minimize the time between receipt and use of funds."

In addition to the invoice/payment processing language, the updated policy also includes:

- A new section clarifying that the County will follow funder requirements for Federal or State grants not governed by 2 CFR 200, as this was previously not included in the policy under the Federal and State Grants section.

Note that the changes required by FHWA reference 2 CFR 200, the federal regulation which standardizes requirements for federal awards made to non-federal entities.

Fiscal Impact: ☐ **yes** ☒**no**
Support for this policy update and placement on a future hearing agenda will ensure that reimbursement payments for this grant will be paid by the Federal Highway Administration. There is no change in revenue or expenditure budget or allocation.

SPA Review: Supports with no concerns. Sherry Wilger, 7/14/25.

County Attorney Review: Approved. Carey Markel, 7/10/25.

Facilities Review: Does not apply/no fiscal impact. Mark Danner, 7/14/25.

BIT Review: Does not apply/no fiscal impact. Rebecca Hascall, 7/14/25.

Fleet Review: Does not apply/no fiscal impact. Janice Mayer, 7/10/25.

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

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

Originator:
Mary O'Neil, Director of Grants and Procurement, 303-271-8570

Contacts for Additional Information:
Daniel Conway, Chief Financial Officer, 303-271-8507

Andrea Niedziela, Federal Grants Manager, 303-271-8574
Amanda Keil, Senior Grants Analyst, 303-271-8579
Christopher Habgood, Senior Grants Analyst, 303-271-8571
Kate Newman, Deputy County Manager, 303-271-8567

Policy Title: Fiscal Review and Administration of Grants

Policy Number: Part 4, Fiscal Administration; Chapter 7, Grants and Agreements; Section 1

Type of Policy: Administrative

Adopting Resolution: ~~CC18-099~~

References: Use of Information Technology Resources Policy, Information Security Policy, Grants Administration Procedure; 2 Code of Federal Regulations 200; Resolutions CC07-470, CC16-179, CC18-099

Effective Date: ~~March 20, 2018~~

Adoption Date: ~~March 27, 2018~~

Administrative Revision Date: ~~October 29, 2019~~

Policy Custodian: Finance Division

Purpose: To ensure that the fiscal impacts of grants are reviewed and understood prior to acceptance and to ensure proper administration.

A. Definitions

1. Fiscal Impact: A Fiscal Impact is any requirement, either a specific condition of the grant or a secondary necessity to administer the grant, that requires the county to contribute financially or in-kind to the grant funded project. A grant that provides for a grant funded position has a Fiscal Impact.

2. Protected Personally Identifiable Information (Protected PII): Protected PII means an individual's first name or first initial and last name in combination with any one or more types of information, including, but not limited to, social security number, passport number, credit card numbers, clearances, bank numbers, biometrics information, date and place of birth, mother's maiden name, individual's maiden name, criminal, medical and financial records, and educational transcripts. This does not include PII that is required by law to be disclosed.

B. Fiscal Review

1. Evaluation

   a. Prior to applying for a grant where there are Fiscal Impact(s), the Department/Division Director or Appointed or Elected Official shall assure that the county can meet the required obligations.

   b. The Department/Division Director or Appointed or Elected Official shall also develop a strategy to terminate grant funded positions, and/or address on-going costs of staff positions, reporting requirements, and funding obligations.

C. BCC Approval and Notification

1. Pre-Application Briefing

   Prior to applying for any grant that has a Fiscal Impact(s) on the county, the Board of County Commissioners (BCC) must be briefed. The BCC approval must be received prior to submitting the grant application. The BCC, in its sole discretion, may place restrictions on the grant application or acceptance process. At the Pre-Application Briefing the BCC may permit staff to proceed with all aspects of the grant including acceptance of the grant. Staff shall follow the direction provided by the BCC at the Pre-Application Briefing.

2. Application Approval

   a. If the grant application or grant terms require execution or approval by the BCC, the resolution shall be prepared for BCC approval on their business consent agenda at a future BCC business meeting. If given direction at the Pre-Application Briefing, the resolution may include submission of the application and acceptance of the grant terms and agreement if the grant is awarded, as well as direction to proceed with applicable budget supplementals.

   b. After the Pre-Application Briefing, the application, contract and associated document(s) shall be executed in accordance with the Contract and Delegation Authority Policy and/or the Purchasing Policy except where the grant conditions require execution at a level other than that set forth in the Policies. If the grant application or grant terms do not require execution or approval by the BCC, a BCC resolution is not required.

3. Pre-Acceptance Notification

   a. Prior to the acceptance of a grant, the grant manager shall notify the BCC, via email or informal meeting, of the intent to accept an award.

   b. If there are any items of concern, or terms and conditions of the grant that were not brought to the attention of the BCC in the Pre-Application Briefing, items that have a different Fiscal Impact than previously presented to the BCC, or the BCC requested additional information or briefings, a second briefing shall be conducted.

D. Compliance with Grant Requirements

1. All Grants:

   a. The grant’s manager must safeguard protected personally identifiable information and other sensitive information. (See Data Protection in Use of Information Technology Resources Policy)

   b. The Division Director or his/her appointed designee shall maintain all records and provide required documentation to the Finance Division in accordance with the Grants Administration Procedure.

c. Grant managers shall submit all required reports in accordance with the grant requirements.

d. Grant managers shall notify the Inventory Control Specialist of any fixed assets purchased with grant funds per the Property and Equipment Inventory Policy and Procedure. This will include all inventory deemed at risk for loss or theft.

2. Federal and State Grants Subject to 2 CFR 200:

   a. Grant managers of Federal grants must comply with all applicable provisions of 2 CFR 200.

   b. If relocation costs of an employee are included in a grant, the grant manager must comply with 2 CFR 200.464.

   c. Grant managers shall comply with 2 CFR 200 Subpart E Cost Principles and the Intergovernmental Revenue, Grants and Cooperative Agreements Procedure.

   d. For Federal and State grants, financial records, supporting documents, statistical records, and all other non-federal entity records pertinent to the grant award must be retained for a period of three years from closeout, or the length of time specified in the grant agreement, or until all litigation, claims or audit findings involving the records have been resolved and final action taken.

   e. Advance payments must be kept in an interest bearing account per 2 CFR 200. If advance payments are received, the grant manager must develop written procedures to monitor and remit the interest earned. These procedures must be approved by the appropriate Department Director or Elected/Appointed Official and the Finance Division.

   f. In accordance with 2 CFR 200.305, the time elapsed between the transfer of federal funds from the awarding agency and disbursement, or expenditure of those funds shall be minimized. All departments and authorized personnel shall ensure that federal funds are requested and disbursed in a timely manner to avoid excessive cash on hand and to reduce risk of misuse or loss. Funds will be drawn down only as needed for immediate expenditure to comply with the federal requirement to minimize the time between receipt and use of funds.

3. Federal and State Grants Not Governed by 2 CFR 200

   For all other Federal or State grants not subject to 2 CFR 200, the County shall follow the requirements specified by the awarding agency or funder.

Agenda Item_____

BOARD OF COUNTY COMMISSIONERS BRIEFING PAPER

Topic: Federal Funding Update: Anticipated Impacts of Federal Budget Reconciliation Bill (H.R.1)

Presented by: Dan Conway, Chief Financial Officer, Carey Markel, Deputy County Attorney, Mary Berg, Human Services Director, Jesica Antonucci, Community Assistance Director

Date: 7/22/2025

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

Issue: The 2025 federal budget reconciliation act (H.R.1) includes sweeping changes to Medicaid and the Supplemental Nutrition Assistance Program (SNAP) that will impact Jefferson County's Human Services operations, community well-being, and fiscal landscape. This briefing also includes other impacts as set forth below.

Background: On July 4, 2025, H.R.1 was signed into law, enacting wide-ranging changes to federally funded programs and implementing significant tax and policy changes across various sectors.

In Jefferson County on average, we serve 37,975 people active on SNAP benefits each month; 35% of these recipients are children. For Medicaid, we have an average of 79,241 individuals on our caseload each month.

H.R.1 enacts major structural changes to Medicaid and SNAP, including:

- Work requirements, copays, and more frequent eligibility reviews for Medicaid.
- Cost-sharing and federal reimbursement changes that shift financial responsibility to states and possibly local governments for SNAP.

- SNAP match requirements that could necessitate up to a 15% local match.
- Eligibility verification tightening, particularly for non-citizens and long-term care applicants.

These provisions are expected to increase administrative burdens, reduce program participation, and increase demand for uncompensated care locally. Please see *Attachments A B and C* for more details on these changes.

Other impacts of H.R.1 under review include the elimination taxes on overtime pay and tips, and potential effects from sequestration, which are being actively monitored.

Discussion:

Key Medicaid Impacts:

- Medicaid changes will significantly increase administrative burdens for counties. Community engagement requirements (80 hours/month of work or related activity) may necessitate substantial staffing increases for tracking and employment outreach. Redeterminations will occur twice annually, doubling staff workload and impacting clients. Other impacts include elimination of federal funding for individuals pending citizenship verification, shifting costs to state and local governments; and a reduction in retroactive coverage from 3 to 1 month, increasing financial risk for providers and potential gaps in urgent care coverage. Changes to direct and indirect County costs are currently under analysis to determine potential fiscal and operational impacts.

Key SNAP Impacts:

- The proposed SNAP changes would require states to cover a portion of benefit costs—based on each state's PER (see *Attachment B*)—and assume 75% of administrative costs. Currently, SNAP benefits are fully federally funded, with administrative costs split 50% federal, 30% state, and 20% county. The federal share is being decreased by 25%, which is anticipated to be passed onto the County. The table below estimates the increased costs that could be passed on to the County, based on 2024 benefit and administrative data.

Estimated SNAP Cost-Sharing Increases (using 2024 data)			
Entity	**Administration 45%** *(up from 20%)*	**Benefits 10%** *(up from 0%)*	**Total Added Costs**
Jefferson County	$2,156,404	$9,245,528	$ 11,401,932
State of Colorado	$35,115,876	$146,187,673	$181,303,549

Community Impacts:

- Reductions in Medicaid and SNAP enrollment are expected to increase uninsured rates—particularly among working-age adults—due to new compliance barriers, leading to greater reliance on emergency rooms and safety-net services, higher uncompensated care burdens for providers, and worsening health and economic disparities. More residents may forgo medical treatment, raising public health concerns. SNAP participation in Jefferson County could decline by 24% or more, increasing demand for emergency food and community support services.

Other Items for Discussion:

- Sequestration - Monitoring other Human Service programs such as the Social Service Block grant, Head Start, Community and Workforce Development programs and others for potential impact from sequestration. Sequestration is a legal process in U.S. federal budgeting that automatically cuts government spending when certain budget limits are exceeded. Sequesters are ordered by the President and enact across the board cuts, hitting most programs equally.

- Tax Code Changes - H.R.1 eliminates federal income taxes on overtime pay and tipped wages, effective January 1, 2026, through December 31, 2028. This change will impact employee compensation reporting, payroll systems, and future local revenue projections tied to taxable income. Further Treasury guidance on implementation is expected in late 2025.

- Child Tax Credit - H.R.1 modifies the Child Tax Credit (CTC), with changes taking effect January 1, 2026. Key provisions include increasing the maximum credit amount, adjusting eligibility thresholds, and partially indexing the credit to inflation. These changes may affect household income levels, tax filings, and eligibility for income-based programs starting with the 2026 tax year. Further IRS guidance is anticipated in late 2025

- Senior Tax Deductions - H.R.1 increases standard tax deductions for seniors beginning January 1, 2026. The enhanced deduction applies to individuals aged 65 and older, aiming to reduce taxable income and provide additional financial relief. This may influence eligibility for income-based services and tax-related benefits. Further clarification from the IRS is expected before the 2025 tax filing season.

- Workforce and Economic Development - Incentives for private sector hiring and apprenticeships could shift federal funding priorities. Reduced funding for job training programs not aligned with "high demand" sectors. May limit flexibility in workforce programs currently administered by counties.

Attachments:

Attachment A - National Association of County Human Service Administrators (NACHSA) Safety Net Cuts- Summarizes effects of H.R.1 on SNAP and the various components of Medicaid, timeline for implementation and payment error rate calculations, etc.

Attachment B - This attachment summarizes programs by department, categorized as having confirmed impact, under monitoring, or with impact yet to be determined. Gray tables indicate previously briefed items with no fiscal changes; white tables reflect new items or updated impacts.

Attachment C - H.R.1 – County Impacts Timeline Overview

Fiscal Impact: ☒ **yes** ☐**no**

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

SPA Review: Support, no concerns. Sherry Wilger, 7.14.2025.

County Attorney Review: Approved. Carey Markel, 7.15.2025.

Facilities Review: No fiscal impact. Mark Danner, 7.14.2025.

BIT Review: No impact. Andy Corbett, 7.15.2025

Fleet Review: No fiscal impact. Janice Mayer, Director, July 15, 2025.

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

Recommendations:
Continue to monitor potential and realized impacts to the County and its residents. This includes the development of mitigation strategies—addressing both financial and program impacts—and coordination of public communication efforts for discussion at the August 12 work session with the Board of County Commissioners.

Originator: Mary O’Neil, Strategy, Innovation & Finance

Contacts for Additional Information:
Gena Sagen, Human Services, 303-271-4747
Amber Dower, Strategy, Innovation & Finance, 303-271-8579
Phillip Pappas, Human Services, 303-271-4401

NACHSA
NATIONAL ASSOCIATION OF COUNTY HUMAN SERVICES ADMINISTRATORS

SAFETY NET PROVISIONS IN FINAL RECONCILIATION PACKAGE

On July 3, the U.S. House of Representatives narrowly passed a final budget reconciliation package advancing new and expiring tax cuts, investing hundreds of billions of dollars in border enforcement, rolling back clean energy initiatives and making significant cuts to the safety net. Previously passed by a simple majority in the U.S. Senate with Vice President J.D. Vance serving as the tie-breaking vote, the measure now heads to President Donald Trump's desk for signature.

While detailed cost estimates from the non-partisan Congressional Budget Office (CBO) are not yet available, its analysis of earlier iterations suggests that the measure would cut Medicaid spending by nearly $1 trillion over 10 years, which, combined with changes to the *Affordable Care Act* (ACA), will lead to nearly 12 million individuals losing their health insurance. Cuts to the Supplemental Nutrition Assistance Program (SNAP) are projected to be roughly $186 billion over 10 years, with nearly 3 million individuals losing access to the program. At the same time, the measure is expected to increase the deficit by $3.4 trillion dollars over the same period.

The table below outlines major safety net changes passed in the final reconciliation package as well as their timeline for implementation. Provisions are ordered by their effective implementation date.

Note – provisions with an asterisk have implications for county human services agencies responsible for enrolling eligible individuals in the SNAP and Medicaid programs

Provision	Details	Effective Date
Expanded SNAP Work Requirements*	• Expands the definition of "Able Bodied Adults Without Dependents (ABAWDs)" to include individuals up to age 64 (up from 54 currently) and individuals with children age **14** and up • Secretary may only waive SNAP work requirements for areas with an unemployment rate of 10%, with an exemption for Alaska and Hawaii if their unemployment rate is at or greater than 1.5 times the national average • Eliminates Fiscal Responsibility Act of 2023 (FRA) exemptions for veterans, former foster youth and homeless individuals through October 1, 2030	**Upon enactment** ***Alaska and Hawaii may request "good-faith" waivers for implementation of expanded SNAP work requirements through December 1, 2028***

SNAP Standard Utility Allowances*	Limits the automatic application of the Standard Utility Allowance based on receipt of $20 or more from the Low Income Home Energy Assistance Program (LIHEAP) and exclusion of utility assistance from countable income to elderly and disabled households	**Upon Enactment**
SNAP Treatment of Internet Expenses*	Households can no longer include internet service costs when calculating their excess shelter deduction for SNAP benefits	**Upon Enactment**
SNAP Immigrant Eligibility	Limits SNAP eligibility to U.S. citizens or lawful permanent residents (green-card holders), removing eligibility for certain longstanding or humanitarian statuses apart from certain Cuban and Haitian nationals	**Upon Enactment**
Moratorium on Medicaid and Children's Health Insurance Program (CHIP) Streamlining Regulations*	Delays until 2035 the implementation of a rule simplifying Medicaid application, enrollment, and renewal processes and removing access barriers for children who access CHIP, including waiting periods, lifetime limits on coverage, and lock-out periods for failure to pay premiums	**Upon Enactment**
SNAP-Ed Program	Eliminated	**October 1, 2025**
Rural Health Transformation Fund	• Establishes $10 billion to make available annually over 5 years to mitigate the effect of the measure's Medicaid cuts on rural hospitals • States must apply for the funds with a detailed transformation plan outlining strategies to expand rural access, improve outcomes, leverage technology, boost clinician recruitment, and stabilize hospital finances • The Centers for Medicaid Services (CMS) Administrator **has sole discretion to approve states for the fund.** • Of states approved, 50 percent of the funds will be distributed equally and 50 percent will allocated at the discretion of the Centers for Medicare & Medicaid Services (CMS) administrator.	**States must apply and the CMS administrator must approve applications by Dec. 31, 2025** **Funding will be distributed on an annual basis beginning in FY 2026 through FY 2030.**
Value of the Child Tax Credit (CTC)	Maximum value increased from $2,000 to $2,200 per child beginning in tax year 2025 with an inflation-adjusted increase starting in 2026. Refundable portion (currently $1,700) remains phased in at	**Tax Year 2025**

	15% for households earning more than $2,500 in annual income.	
Caregiver Social Security Number (SSN) Requirement for the CTC	In addition to the child, the parent filing for the CTC must also have an SSN. For married couples, just one spouse must have a SSN. *Note: An estimated 2.5 million U.S. citizen children would lose access to the credit due to the caregiver SSN requirement.*	**Tax Year 2025**
SNAP Administrative Cost Share	Reduces federal contribution from 50% to 25%, making states and counties liable for 75%	**October 1, 2026**
Medicaid Immigrant Eligibility*	Limits Medicaid eligibility to U.S. citizens or lawful permanent residents (green-card holders) after a 5 year waiting period, removing eligibility for certain longstanding or humanitarian statuses apart from certain Cuban and Haitian nationals	**October 1, 2026**
Expansion FMAP Penalty for Emergency Medicaid Services	Medicaid expansion states cannot receive the Medicaid expansion FMAP of 90 percent when reimbursing emergency medical care to low-income adults who are ineligible for full scope Medicaid because of their immigration status. *States must, under federal statute, reimburse providers for emergency medical services for individuals otherwise eligible for Medicaid apart from their immigration status.*	**October 1, 2026**
More Frequent Medicaid Eligibility Redeterminations*	States must conduct eligibility redeterminations at least every 6 months for Medicaid expansion population, rather than annually. Individuals receiving SSI benefits are exempt.	**December 31, 2026**
Limiting Retroactive Medicaid Enrollment*	Limit retroactive Medicaid coverage from three months before the application date to one month before the application date for Medicaid expansion enrollees, and to two months for traditional Medicaid.	**December 31, 2026**
Medicaid Work Requirements*	• Impose an 80/hour a month work, education or "community engagement" requirement for individuals aged 19 to 64 • Tribes, fully disabled veterans, parents or caregivers with children **age 13 and under** or of disabled individuals, pregnant women, former foster youth, and those deemed "medically frail" or with special medical needs (including substance use disorder) are exempt. • Individuals must demonstrate compliance with the work requirement for the month preceding enrollment,	**Dec. 31, 2026** ***The HHS Secretary must issue guidance to states by June 1, 2026.*** ***States may request "good-faith" waivers to delay implementation through December 1, 2028.***

	though states may choose to expand to 3 months prior • Individuals may be granted hardship exemptions for periods when they receive inpatient or similarly acute outpatient services or live in areas with federal disaster declarations • The Secretary may grant waivers to areas (including units of local government) with an unemployment rate of 8% or higher or 1.5 times the national average • $200 million in implementation grants will be allocated by formula to states in FY 2026	
More Frequent Address Verifications*	To prevent duplicate enrollment across states, Medicaid state plans and waivers must provide a process to regularly obtain address information for individuals enrolled in Medicaid/CHIP from specific data sources	**January 1, 2027**
Medicaid Section 1115 Demonstration Waivers	Must be determined by the Centers for Medicare and Medicaid Services (CMS) to be budget neutral for approval. This applies to waivers up for renewal.	**January 1, 2027**
Medicaid State Directed Payment (SDP) Rate Freeze and Reduction	• New SDPs cannot exceed 100% of the Medicare rate in Medicaid expansion states or 110% in non-expansion states. • Existing SDPs must reduce by 10 percentage points annually until they equal 100% of the Medicare rate for expansion states and 110% of the Medicare rate for non-expansion states	**For new SDPs, upon enactment** **For existing SDPs, rate reduction must begin effective 2027**
SNAP Benefit Cost Share for States	• Payment error rates (PER) below 6% - states have no cost share • PER 6% - 7.99% - states pay **5%** share • PER 8% to 9.99% - states pay **10%** share • PER 10% or higher -- states pay **15% share**	**October 1, 2027 (FY 2028)** – states may choose their PER from FY 2025 or FY 2026 **FY 2029** on – PER from 3 fiscal years prior will inform cost share ***States with a SNAP PER above 13.3% in FY 2025 and/or FY 2026 can delay implementation of the cost-share until FY 2029 or FY 2030, respectively.***
SNAP Thrifty Food Plan Re-Evaluation	Future U.S. Department of Agriculture (USDA) re-evaluations of the Thrifty Food	The next re-evaluation of the TFP can occur no

	Plan (TFP) (which informs the value of SNAP benefits) must be cost-neutral	earlier than **October 1, 2027 (FY 2028)**
Medicaid Provider Tax "Hold Harmless Threshold" Moratorium and Reduction	• States without provider taxes upon enactment of the bill may not impose them • Non-expansion states with provider tax rates will have their "hold harmless" threshold capped at 6% • In expansion states, incrementally lower the "hold harmless" threshold by 0.5 percentage points from 6% until capping it at 3.5% in FY 2032 • The dial-down would not apply to nursing or intermediate care facilities so long as the current threshold does not exceed 6%	**Upon enactment, states may not impose new provider taxes or increase their hold harmless threshold above 6%** **October 1, 2027, expansion states must begin the annual reduction of their "hold harmless" threshold**
Cost-Sharing for Expansion Population	Require states to charge expansion individuals earning over 100 percent of the Federal Poverty Level a co-pay of more than $0, but no more than $35 per service. Exempts requirement for primary, prenatal, pediatric, or emergency care, but allows cost-sharing for nonemergency medical transport under certain conditions.	**October 1, 2028**

Key Provisions Removed from Final Legislation

In order to adhere to certain parliamentary rules in the Senate, certain proposals were removed from the final text of the reconciliation package. This includes a provision that would have reduced the Federal Medicaid Assistance Percentage (FMAP) for the Medicaid expansion population by 10 percentage points for any states using state dollars to expand Medicaid coverage to undocumented.

Sequestration Cuts

Because this legislation is not paid for in its entirety, if it is enacted, the Office of Management and Budget must, under a 2010 law, make commensurate sequestration cuts to eligible mandatory programs unless Congress acts to waive these requirements, which are referred to as "S-PAYGO." Due to the size of the deficit increase enacted under the bill, if Congress does not waive PAYGO, Medicare may see $500 billion in cuts over 10 years. Additionally, sequestration cuts could end up eliminating the Social Services Block Grant, the Maternal, Infant and Early Childhood Home Visiting Program, and mandatory portion of the Promoting Safe and Stable Families programs through 2034. It is important to note that PAYGO does not kick in immediately upon enactment of legislation. OMB typically issues its PAYGO notice within 14 days of the end of a Congressional session. Thus, Congress will have several months to waive PAYGO requirements.

Attachment B

JEFFERSON COUNTY COLORADO

Executive Order Task Force Update for July 22, 2025

Confirmed Fiscal Impact	$17,355,753
Potential Fiscal Impact	$15,754,938
Total County Impact (confirmed and potential)	**$33,110,691**

Key:

(gray)	**Gray tables contain items that have been reported with no new updates.**
(white)	**White tables contain items that are new and/or have updates.**

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

Grant/Program	Funding	Description and Funding Issue
MMOF (Multimodal Transportation and Mitigation Options Fund)	$0	Funding was voluntarily declined due to a change in project scope and a State request to relinquish funds amid budget constraints tied to federal actions. As MMOF funds are no longer needed, there is no fiscal impact.
SS4A (Safe Streets for All)	$545,000	Adopt and implement a Vision Zero Action Plan. FHWA has requested the County update grants policy to state it reimburses vendors promptly. Reimbursement to the County is being withheld until this requirement is met.
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 - $ 12,969,938 (potential), $11,401,932 (confirmed)

Grant / Program	Funding	Status/Description
SNAP (Supplemental Assistance Nutrition Program)-Section 10102 – Modifications to Work Requirements for certain populations	Monitoring	H.R.1 was signed into law on July 4, 2025. Changes to work requirements for Able-Bodied Adults Without Dependents (ABAWD) population

		(implementation date TBD):
		• Increase age from 55 to 64 years
		• Exemption changes
		  o Only for households with dependent children under 14 years of age
		  o Removes exemption for people experiencing homelessness, under 24 and aged out of foster care at 18, or a veteran

SNAP (Supplemental Assistance Nutrition Program): Match Requirement Changes	$11,401,932	H.R.1 was signed into law on July 4, 2025. SNAP changes shift a greater share of costs from the federal government to the state. State could require local matches to increase to 25% match for administrative costs effective October 2026. New match for benefits effective October 2027, up to 15% (based on FY2025 State Payment Error Rate, 10%).
Medicaid: Establish Medicaid Work Requirements Affordable Care Act (ACA) Medicaid Expansion Population	Monitoring	H.R.1 was signed into law on July 4, 2025. Beginning Dec. 31, 2026, states would be required to implement work requirements for the expansion population. Members ages 19-64, who do not meet certain exceptions, would be required to attest to conducting 80 hours per month of community engagement (work, community service or work program, etc.) Assuming similar administrative costs as Arkansas of $152/enrollee, Colorado's administrative costs could total more than $57 million. Given Colorado's state supervised, county administered model, implementation of this new requirement would have additional administrative costs to consider. (From HCPF, *CO Medicaid Insights & Potential Federal Medicaid Reduction Impact Estimates*)
Medicaid: Every 6-month eligibility redeterminations for certain populations	Monitoring	H.R.1 was signed into law on July 4, 2025. Beginning Dec. 31, 2026, individuals eligible under the ACA expansion must have their Medicaid eligibility redetermined every 6 months versus the traditional 12 months. Increasing the frequency of eligibility redeterminations from annually to biannually would result in the potential for more members to lose coverage due to administrative reasons if the renewals cannot be done through automation, thereby requiring member action. Counties would also incur far higher costs to complete more redeterminations. Effective January 2028 (From HCPF, *CO Medicaid Insights & Potential Federal Medicaid Reduction Impact Estimates*)
Medicaid: Revises home equity limit for long-term care eligibility	Monitoring	H.R.1 was signed into law on July 4, 2025. Establish a $1M ceiling for home equity values when determining allowable assets for Medicaid beneficiaries

		that are eligible for long-term care. Also eliminates the use of asset disregards from being applied to waive home equity limits. Effective January 2028.
Medicaid: No Federal Funds without verified citizenship	Monitoring	H.R.1 was signed into law on July 4, 2025. This provision would result in shifting the financing for costs incurred during the reasonable opportunity period from Medicaid funding (with a state and federal share) to state-only funds if the state continues to provide medical assistance during that time period. Effective October 2026. (From HCPF, *CO Medicaid Insights & Potential Federal Medicaid Reduction Impact Estimates*) Would also prohibit the County from giving individuals time to present documentation if verification cannot be found through the County's interface.
Medicaid: Modifications to retroactive coverage from three months to one month	Monitoring	H.R.1 was signed into law on July 4, 2025. Shortening the retroactive coverage period may reduce overall Medicaid costs by limiting the timeframe for which Jefferson County residents can receive backdated coverage. Some residents could be left without coverage for care received before enrollment. Effective January 1, 2027
Medicaid: Modifying cost sharing requirements for certain expansion individuals under the Medicaid program.	Monitoring	H.R.1 was signed into law on July 4, 2025. Effective October 1, 2028, would add mandatory deductions, cost-sharing or similar requirements for certain Medicaid Expansion enrollees (with incomes over 100% of the federal poverty line). Cost-sharing must be "greater than $0," but cannot exceed $35, for any particular health care item or service rendered and may not be more than 5% of an individual's income.
Case Management Agencies (CMA)	Monitoring	Notice from HCPF to resign contract that excludes EDIA language to align with federal requirements.
DRCOG Green workforce (grant)	$0	Not awarded-this item will be removed from future briefings
USDOL - Pathways Home grant (US Department of Labor)	$0	Not awarded- this item will be removed from future briefings
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.
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 Head Start
Head Start (funding)	monitoring	No-cost, early childhood education program. Monitoring possible cuts from HHS
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)

Grant / Program	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)

Grant / Program	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 (potential)

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

Attachment C

H.R.1 – County Impacts Timeline Overview

Effective Date	Provision
2025 - ongoing	Sequestration Effects
Jan 1, 2026	Medicaid Work Requirements
	Biannual Medicaid Redeterminations
	Medicaid Home Equity Cap ($1M)
	Medicaid Retroactive Coverage Reduced
	Citizenship Verification Requirement
	SNAP Administrative Cost Shift
	Overtime & Tips Tax Exemption
	Child Tax Credit (CTC) Expansion
	Senior Tax Deduction Increase
	Workforce Funding Shifts Begin
2026–2027	Apprenticeship & Employer Incentives Rollout
	Phase-Out of Legacy Workforce Programs
	Workforce Compliance & Reporting Requirements
Oct 1, 2027	SNAP Benefits Cost Share

Agenda Item 1.4.1

BOARD OF COUNTY COMMISSIONERS BRIEFING PAPER

Topic: Property Tax Increment Revenue Agreement (Lutheran Legacy Campus Urban Renewal Plan)

Presented By: Abel Montoya and Chris O'Keefe

Date: 7/22/2025

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

Issue: Executing a Property Tax Increment Revenue Agreement (Agreement) with the Wheat Ridge Urban Renewal Authority d/b/a Renewal Wheat Ridge (the Authority) whereby the Authority retains 85% of the County Increment (which is the County's property tax increment revenue generated from the Lutheran Legacy Campus Urban Renewal Area (URA) (currently set at 22.478 mills). If evidence showing that 10% of the housing built in the Lutheran Legacy Campus URA is affordable to persons making up to 120% of the area median income (AMI) or senior housing (with no income restrictions) the Authority would retain 100% of the County Increment.

Background: The City of Wheat Ridge (City) and the Authority are pursuing the creation of the URA and Tax Increment Financing (TIF) is proposed to support the redevelopment of the site, infrastructure and utility improvements, and parks and trail connections.

The proposed URA is comprised of 21 adjacent properties totaling approximately 145 acres. The boundaries of the URA are West 38th Avenue, West 32nd Avenue, Dudley Street, Allison Street, and the Rocky Mountain Ditch. The property is approximately ¼ mile west of Wadsworth on 38^{th}.

The Lutheran Legacy Campus redevelopment is anticipated to include a total of 1,310 residential units, the majority of which (68 percent) are multifamily, supported by a smaller mix of townhomes (21 percent) and single-family detached homes (11 percent), as shown in the table below. At buildout, it is expected that 2,962 people will reside in these units. Affordable housing and senior housing are not identified in the impact analysis received from the Authority.

Residential	Units	% of Total
Single Family Detached	144	11%
Townhomes	271	21%
Multi Family	895	68%
Total	**1,310**	**100%**

In addition to residential development, the Lutheran Legacy Campus redevelopment is anticipated to include 10,000 square feet of commercial space, dedicated to retail uses. It is predicted that, at full buildout, 20 people will be employed on a full-time basis, in the URA.

As with all development in Jefferson County, there will be costs to the County for the provision of services including those provided by the Assessor, District Attorney, Human Services, Clerk and Recorder, Public Health, Treasurer and the Sheriff.

Pursuant to state statute, if the parties don't reach an agreement for tax increment revenue sharing, the parties will proceed to mediation.

Discussion: Pursuant to state law, the Authority provided the Lutheran Legacy Campus URA Jefferson County Fiscal Impact Analysis prepared by Economic & Planning Systems, Inc., dated May 12, 2025, and revised June 23, 2025 (Impact Report). *See* Impact Report attached. The Impact Report summarizes the expected fiscal impacts of the URA on the County and concludes that to ensure a fiscally neutral outcome for the County, the Authority must remit 9% of the County Increment to the County and can retain 91% of the County Increment for the URA development.

Staff also analyzed the costs associated with County Services (Assessor, District Attorney, Human Services, Public Health, Treasurer, Sheriff, and Clerk & Recorder) for the URA. Staff determined that the service costs incurred by the County exceed the amount of property tax increment that the proposed URA development would yield. In consideration for this estimated deficit and to further both Jefferson County's and the City's affordable and senior housing goals, the County sought an affordable/senior housing provision in the TIF Agreement.

Jefferson County, The Authority, Economic & Planning Systems, Inc. and the City of Wheat Ridge met on several occasions to discuss the impact of the redevelopment project on the County and to develop the following options for sharing the projected County Property Tax Increment Revenue.

1. A straight 85/15 pledge with no affordable/senior housing requirement for the Authority to retain 85% of the County Increment.

2. A straight 85/15 pledge with no affordable/senior housing requirement for the Authority to retain 85% of the County Increment. Then, the County will increase that pledge to 100% of the County Increment if the Authority delivers evidence (e.g., deed restriction, etc.) that 10% of the total residential units are affordable to persons making up to 120% of AMI or senior housing (with no income restrictions). Either type of housing can be counted for purposes of the 10% requirement.

Under Option 2, the Authority would be able to provide senior housing at market rate with no income restrictions. The County's 15 Year Housing Plan identifies that the County's senior population is expected to experience the greatest numerical and proportional growth through 2050 and recognizes that seniors on a fixed income are particularly vulnerable to housing challenges. For this reason, staff recommends that any senior housing units built are affordable to seniors earning 100% AMI or less. Staff also recommends that if any of residential units meet the definition of affordable in Proposition 123, the County should receive an equal share of those units for purposes of its Proposition 123 commitments.

Fiscal Impact: ☐ **yes** ☒**no**

SPA Review: Potentially beneficial impact, Zoe Jenkins, 07/15/25

County Attorney Review: Kristin Cisowski, 07/15/25

Facilities Review: No fiscal impact, Mark Danner, 07/14/25

BIT Review: No impact, Rebecca Hascall, 07/15/25

Fleet Review: No fiscal impact, Janice Mayer, 07/15/25

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

Recommendations: Staff recommends that the Board of County Commissioners support the following terms for an agreement and directs staff to bring this agreement to a future hearing and authorize the chair to sign the execution of the Agreement once approved as to form by the County Attorney's Office. Staff recommends that under the Agreement the Authority would retain 85% of the County Increment generated from 22.478 mills, derived from the URA development.

Staff further recommends that if the Authority provides to the County evidence (e.g., in the form of a deed restriction) that 10% of the total residential units in the URA are housing units affordable to persons making up to 120% of AMI or housing affordable to seniors making up to 100% of AMI, the Authority shall be entitled to receive 100% of the County Increment.

Staff further recommends that any of the residential units that meet the definition of affordable housing under Proposition 123 shall be shared equally with the County for purposes of the County's Proposition 123 commitments.

Originator:
Abel Montoya, Director, Development and Transportation

Contacts for Additional Information:
Kristin Cisowski, Assistant County Attorney
Chris O'Keefe, Planning and Zoning Director

Economic & Planning Systems, Inc.
The Economics of Land Use

LUTHERAN LEGACY CAMPUS URA JEFFERSON COUNTY FISCAL IMPACT ANALYSIS

FINAL REPORT

Prepared for:
Renewal Wheat Ridge (RWR)

Prepared by:
Economic & Planning Systems, Inc.

June 23, 2025

EPS #253003

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1. Introduction and Summary of Findings

Introduction

This memorandum summarizes the methodology used to conduct a fiscal impact analysis of the Lutheran Legacy Campus Urban Renewal Area (URA) on Jefferson County. It provides an understanding of the construction of a fiscal model used to evaluate the financial implications of redevelopment scenarios within the URA. The analysis focuses on revenues and expenses directly influenced by redevelopment and/or significant changes in uses and provides a framework for estimating these impacts.

The purpose of this analysis is to inform negotiations between Renewal Wheat Ridge (RWR) and Jefferson County in determining the property tax increment financing (TIF) share of Jefferson County's mill levy. The URA is requesting a portion of the Jefferson County property tax increment to be pledged to the URA to support the redevelopment of the site, infrastructure and utility improvements, and parks and trail connections. The objective is to identify an appropriate property TIF share amount based on the findings of the fiscal impact analysis and the net position of Jefferson County.

Overview

The fiscal impact analysis examines the financial outcomes of the redevelopment of Lutheran Legacy Campus URA. EPS has constructed a financial model and has based inputs to this model on specific case studies of the redevelopment potential of the site that reflects a mix of residential uses and a small amount of retail space. The financial model has the capability to estimate one-time and ongoing revenues and expenses across a range of land uses (e.g., residential by product type and retail) to calculate the net fiscal impact of redevelopment. By quantifying the net fiscal impact linked to the proposed growth scenarios, the fiscal impact analysis will assist County staff, elected officials, and RWR in determining and approving the appropriate amount of Jefferson County property TIF for the Lutheran Legacy Campus URA.

It is important to note the Lutheran Legacy Campus URA is located in the City of Wheat Ridge. Many of the urban services required by new development are provided by the City such as police, parks and recreation, and general administration such as planning, zoning, land use code enforcement, business licensing, and others. Services that future users of the redevelopment will rely on Jefferson County to provide are more limited, as the URA is located in an incorporated area of the county. The model does account for services not provided by the City that are unique to the County, such as human services and public health.

Development Program

The Lutheran Legacy Campus redevelopment is anticipated to include a total of 1,310 residential units, the majority of which (68 percent) are multifamily, supported by a smaller mix of townhomes (21 percent) and single-family detached homes (11 percent), as shown below in **Table 1**. The development also includes 10,000 square feet of commercial space, dedicated to retail uses.

Table 1. Lutheran Legacy Campus Redevelopment Program

Area	Scenario 1
Total Residential Units	**1,310**
Residential: Single Family Detached	11%
Residential: Townhome (SF Attached)	21%
Residential: Multifamily	68%
Residential: Single Family Detached	144
Residential: Townhome (SF Attached)	271
Residential: Multifamily	895
Total Commercial Sq. Ft.	**10,000**
Commercial: Retail	100%
Commercial: Office	0%
Commercial: Industrial	0%
Commercial: Lodging	0%
Commercial: Retail	10,000
Commercial: Office	0
Commercial: Industrial	0
Commercial: Lodging	0

Source: Jefferson County; Economic & Planning Systems

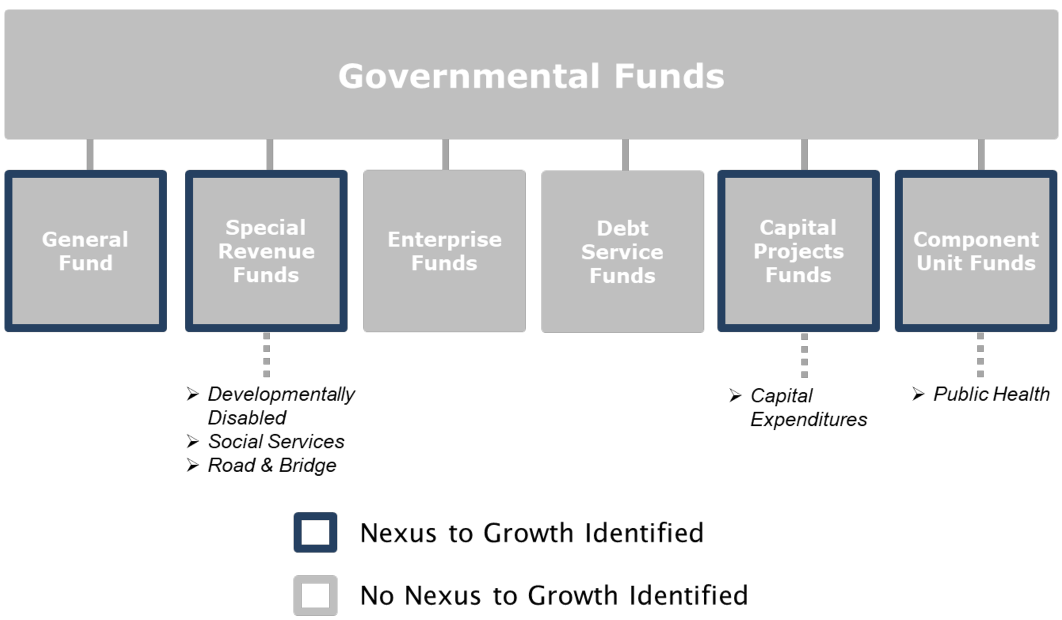
2. Budget Framework

The first step in conducting a fiscal impact analysis involves identifying funds in Jefferson County that are directly impacted by growth. In fiscal impact analysis, a "nexus to growth" refers to a direct correlation between future growth scenarios and either the revenue generated by a municipality or a change in overall public service demand. The Jefferson County 2025 proposed budget was used to identify the relevant funds.

Summary of Jefferson County Funds

The City's current fund structure is described in more detail below and outlined in **Figure 1**.

Figure 1. Jefferson County Fund Structure



General Fund

Overview: The General Fund is the County's primary operating fund, encompassing most financial resources and activities not accounted for in other funds. It supports core government services and operations.

Nexus to Growth: Strong nexus, as growth drives demand for general government services, increasing expenditures and revenues. Due to its size and scope, the General Fund is evaluated on a department-by-department basis and is the primary focus of the fiscal impact analysis.

Special Revenue Funds

Overview: These funds are specifically designated for specific purposes and are used to account for the proceeds of specific revenue sources that are legally restricted to specific expenditures.

Nexus to Growth: Partial nexus, as growth will impact the Developmentally Disabled Fund, Social Services Fund, and Road & Bridge Fund.

Enterprise Funds

Overview: Enterprise funds are a type of fund used to account for activities that provide goods or services to the public, primarily through user charges.

Nexus to Growth: No nexus, as by definition enterprise funds are cost recovery in nature and fiscally net neutral.

Debt Service Funds

Overview: These funds are used to account for the accumulation of resources and the payment of long-term debt principal and interest, ensuring that the County meets its debt obligations.

Nexus to Growth: No nexus, as the debt service itself represents repayment obligations and not new infrastructure investment.

Capital Projects Funds

Overview: Capital projects funds are used to account for the acquisition, construction, or improvement of major capital facilities and infrastructure. These funds support long-term investments in public assets.

Nexus to Growth: Limited nexus. The Capital Expenditures Fund, in particular, does not have a direct nexus to growth on the expenditure side, as projects are not necessarily driven by new development. However, it is supported by a dedicated property tax.

Component Unit Funds

Overview: These funds are legally separate entities for which the County is financially accountable. The Component Units Fund includes Library and Public Health.

Nexus to Growth: Limited nexus. Public Health, in particular, has a direct nexus to growth, as population increases drive demand for health services. The Library, which also has a nexus to growth, is not included in the analysis and property tax sharing will be negotiated separately.

3. Model Assumptions

The fiscal impact model accounts for a range of development types and has the capacity to evaluate uses that include single family detached, townhomes, multifamily, assisted living, retail, office, industrial, and lodging. While the model has the functionality to test a range of uses, the Lutheran Campus Redevelopment will primarily focus on single family, multifamily, townhome, and retail uses. The model uses a combination of the following inputs:

- **Development** – Accounts for the number of units by residential development type or total square footage associated with the various commercial development types.
- **Acres** – The acreage associated with each of the individual development types.
- **Start and End Year** – Accounts for the start and end year of the construction of the project. Provides an estimate of the annual absorption for each of the development scenarios.
- **Density** – Provides an estimate of the density of each component of the proposed development program. Residential density is summarized on a dwelling unit (DU) per acre basis (number of residential units divided by the parcel acreage) and commercial density is summarized on a floor area ratio (FAR) basis (development square footage divided by the parcel square footage).
- **Development Value** – Estimated development value by type. Residential value is estimated on a per unit basis and commercial development value is estimated on a per square footage basis.
- **Square Feet per Employee** – Estimate used to derive an estimate of the overall level of employment for commercial land use type for each development scenario.
- **Average Household (HH) Size** – The average HH size and the number of housing units are used to estimate the total population associated with each project. Inputs reflect citywide averages for ownership at 2.48 persons (single family and townhomes) and rental at 2.16 persons (multifamily) residential development types.

Fiscal Model Assumptions

Various revenue and expenditure factors were used in the fiscal impact model to estimate the fiscal impacts of the proposed development on Jefferson County, as described in more detail below.

Demographic Factors

Demographic inputs are used to determine baseline County service levels on a per resident or per employee basis. For many of the County's revenues and expenses, this analysis utilizes a "Proportionate Share" methodology to estimate the cost of providing services to future development based on current expenses. This methodology derives demand for County services based on existing expenditures that account for the proportion of residents and employees over a typical 24-hour period. It provides a basis in the model for computing the cost per service hour for a given population cohort across County departments. These factors show an overall service demand split of approximately 74 percent residential and 26 percent commercial, as shown in **Figure 2**, and described in more detail in **Table 2**.

Figure 2. Residential and Commercial Service Demand

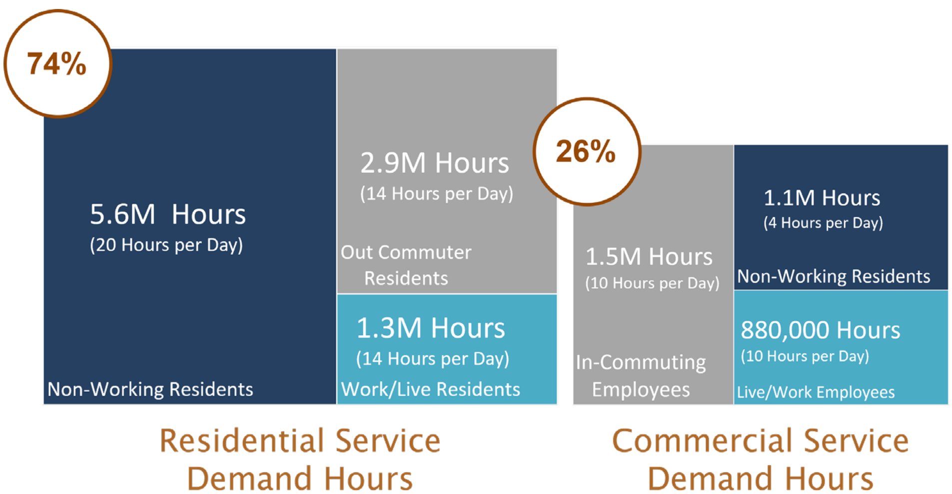


Table 2. Demographic Factors

Area	Factor	Amount
Demographic Factors		
Population		578,533
Households		240,031
Housing Units		256,103
Maintained Street Miles		3,005
Park & Open Space Acres		58,000
Proportionate Share Methodology		
Residential Conditions		
Population		578,533
Non-Working Residents	48.2%	279,103
Working Residents	51.8%	299,430
Out Commuter Residents	68.9%	206,304
Work/Live Residents	31.1%	93,126
Residential Service Demand		
Non-Working Residents	20 hours per day	5,582,064
Out Commuter Residents	14 hours per day	2,888,251
Work/Live Residents	14 hours per day	1,303,766
Residential Total		**9,774,081**
Commercial Conditions		
Total Jobs		249,978
Less: Mult. Job Holders	5.00%	12,499
Total Employment		**237,479**
In-Commuting Employees	62.9%	149,426
Live/Work Employees	37.08%	88,054
Employment Service Demand		
Non-Working Residents	4 hours per day	1,116,413
In-Commuting Employees	10 hours per day	1,494,255
Live/Work Employees	10 hours per day	880,536
Commercial Total		**3,491,204**
Total Service Demand		**13,265,285**
Residential Service Demand		**9,774,081**
% of Total		73.7%
Commercial Service Demand		**3,491,204**
% of Total		26.3%

Source: Jefferson County; Economic & Planning Systems

Nexus to Growth Factors

Specific revenues and expenditures are tied to future development through nexus to growth factors, which account for the relationship between revenues and expenditures and new development. Factors used in this model include:

- **Case Studies** – Indicate that a specific revenue or expenditure item was calculated using project-specific data. Examples of case studies used in this analysis include detailed estimates of property tax and sales tax revenues.
- **Residents** – Correlates the specific revenue or expenditure item to future growth in residents.
- **Employees (Commercial)** – Correlates the specific revenue or expenditure item to future growth in employees.
- **Service Population** – Reflects the service demand hours associated with residents and employees in the county. The model shows 74 percent of service demand is attributed to providing services to residential development and 26 percent of service demand is attributed to serving commercial development.
- **Fixed Revenues/Expenditures** – Indicates that a specific revenue or expenditure budget item does not have a nexus to growth and as a result is therefore not expected to increase due to the growth associated with new development. For specific revenue items that are estimated to be fixed, expenditures are adjusted accordingly, thus both the revenues and expenditures are adjusted equally. Net expenditures for individual departments are calculated by subtracting department-specific revenue items or the department's pro rata share of fixed revenues from total department expenditures.

Variability Factors

In addition to nexus to growth factors, the model includes assumptions relating to fixed and variable revenues and expenditures. This is captured in a "variability factor" that enables the model to account for the proportion of revenues or expenditures that are assumed to be variable (i.e., impacted by future development). Generally, revenues are assumed to be 100 percent variable and expenditures are estimated to be 10 to 50 percent variable depending on the department. For example, administrative functions can accommodate a substantial amount of growth without adding staff or other costs. Economy of scale in departments like finance or County administration can typically accommodate growth without significantly increasing staffing. By contrast, other functions, such as the sheriff or district attorney department, have a high variability, reflecting a strong correlation between new growth and the need to expand staff to provide the service levels demanded by growth.

4. Revenue and Expenditure Assumptions

Note: *In accordance with statewide property tax policy, all property tax calculations account for the exemption that reduces a residential property's actual value by 10 percent on the first $700,000 in value per unit.*

General Fund

This section summarizes the revenue and expenditure assumptions used to estimate the net fiscal impact of the proposed growth scenarios on the Jefferson County General Fund. The analysis is based on Jefferson County's 2025 proposed budget.

Revenues

The model accounts for General Fund revenue impacts from the growth scenarios by linking each major revenue source to a nexus to growth and variability factor, as summarized below and shown in **Table 3**.

Property Tax – Property taxes account for 65 percent of the General Fund revenues and are estimated using a case study approach based on the total market value of the proposed development program. The estimated market value of each development is assessed using the residential and commercial assessment rates. The resulting assessed value is then multiplied by the County's mill levy rate of 14.576 per $1,000 of valuation.

Other Revenues – Other revenue sources represent the remaining 25 percent of the General Fund revenue. Most of these revenue sources were estimated using the service population nexus to growth factor, which accounts for residential and commercial service demand based on the County's existing level of service. The remaining revenue sources in the budget were determined to have no significant nexus to growth and are therefore not estimated.

Table 3. General Fund Revenues

Description	Budget 2025	% of Total	Nexus Factor	Variability	Res. Hourly Demand 9,774,081	Comm. Hourly 3,491,204	Total Hourly Demand 13,265,285
General Property	$ 172,882,060	65.0%	Case Study	--	$ -	$ -	$ -
Auto ownership	$ 3,685,429	1.4%	Residential	100.0%	$ 0.38	$ -	$ -
Licenses and permits	$ 6,965,171	2.6%	Service Population	100.0%	$ -	$ -	$ 0.53
Intergovernmental	$ 10,914,662	4.1%	N/A	--	$ -	$ -	$ -
Charges for services	$ 33,632,458	12.6%	N/A	--	$ -	$ -	$ -
Fines and forfeitures	$ 65,558	0.0%	Service Population	100.0%	$ -	$ -	$ 0.00
Investment income	$ 10,456,550	3.9%	N/A	--	$ -	$ -	$ -
Donations and contributions	$ 144,721	0.1%	N/A	--	$ -	$ -	$ -
Issuance of subscriptions	$ 2,724,917	1.0%	N/A	--	$ -	$ -	$ -
Proceeds from sale of capital assets	$ 40,664	0.0%	N/A	--	$ -	$ -	$ -
Other	$ 1,136,893	0.4%	N/A	--	$ -	$ -	$ -
Claims & Judgements	$ 1,302,902	0.5%	N/A	--	$ -	$ -	$ -
Interdepartmental	$ 20,640,312	7.8%	N/A	--	$ -	$ -	$ -
Transfers in	$ 1,300,082	0.5%	N/A	--	$ -	$ -	$ -
Total	**$ 265,892,379**	**100.0%**			**$ 0.38**	**$ -**	**$ 0.53**

Source: Jefferson County; Economic & Planning Systems

Expenditures

Similar to revenues, the model accounts for General Fund expenditure impacts from the growth scenarios by linking County departments to a nexus to growth and variability factor, as summarized below and shown in **Table 4**.

Sheriff and District Attorney – Expenses for the Sheriff's Department account for 34 percent of General Fund expenditures and are estimated through a service population nexus to growth factor. A 50 percent variability factor is applied to expenditures, reflecting the fact that the City of Wheat Ridge will provide nearly all frontline public safety services for the development, but the County provides detention facilities.

Other Expenditures – Other general fund expenditures account for about 66 percent of the General Fund expenditures. Similar to the methodology used on the revenue side of the model, these expenditures are estimated using a service population nexus factor and a 10 or 25 percent variability factor, given the economy of scale and the relatively small increase in total Countywide population represented by this development.

Table 4. General Fund Expenditures

Department	Budget 2025	% of Total	Nexus Factor	Variability	Res. Hourly Demand 9,774,081	Comm. Hourly Demand 3,491,204	Total Hourly Demand 13,265,285	Per Ctr Ln Mile 3,005
Assessor	$ 6,603,600	2.7%	Service Population	25.0%	$ -	$ -	$ 0.08	$ -
Board of County Commissioners	$ 3,786,100	1.5%	Service Population	10.0%	$ -	$ -	$ 0.02	$ -
Business Innovation Technology	$ 21,832,700	8.8%	Service Population	10.0%	$ -	$ -	$ 0.11	$ -
Clerk & Recorder	$ 13,439,600	5.4%	Service Population	25.0%	$ -	$ -	$ 0.17	$ -
Coroner	$ 3,232,000	1.3%	Service Population	25.0%	$ -	$ -	$ 0.04	$ -
County Attorney	$ 5,877,400	2.4%	Service Population	25.0%	$ -	$ -	$ 0.07	$ -
County Manager	$ 856,600	0.3%	Service Population	10.0%	$ -	$ -	$ 0.00	$ -
Development & Transportation	$ 15,756,800	6.4%	N/A	--	$ -	$ -	$ -	$ -
District Attorney	$ 27,088,000	10.9%	Service Population	25.0%	$ -	$ -	$ 0.34	$ -
Human Resources	$ 2,680,300	1.1%	Service Population	10.0%	$ -	$ -	$ 0.01	$ -
Human Services	$ -	0.0%	N/A	--	$ -	$ -	$ -	$ -
Justice Services	$ 10,222,100	4.1%	Service Population	25.0%	$ -	$ -	$ 0.13	$ -
Library	$ -	0.0%	N/A	--	$ -	$ -	$ -	$ -
Operations	$ 18,962,900	7.6%	Service Population	10.0%	$ -	$ -	$ 0.10	$ -
Parks & Conservation	$ 2,728,400	1.1%	Residential	10.0%	$ 0.02	$ -	$ -	$ -
PorchLight	$ 540,500	0.2%	N/A	--	$ -	$ -	$ -	$ -
Public Affairs	$ 802,300	0.3%	Service Population	10.0%	$ -	$ -	$ 0.00	$ -
Public Health	$ -	0.0%	N/A	--	$ -	$ -	$ -	$ -
Sheriff	$ 85,361,400	34.4%	Service Population	50.0%	$ -	$ -	$ 2.15	$ -
Strategy, Innovation & Finance	$ 5,436,600	2.2%	Service Population	10.0%	$ -	$ -	$ 0.03	$ -
Surveyor	$ 13,300	0.0%	Service Population	10.0%	$ -	$ -	$ 0.00	$ -
Treasurer	$ 3,352,500	1.4%	Service Population	10.0%	$ -	$ -	$ 0.02	$ -
Non-Departmental	$ 19,503,700	7.9%	N/A	--	$ -	$ -	$ -	$ -
Total	**$ 248,076,800**	**100.0%**			**$ 0.02**	**$ -**	**$ 3.28**	**$ -**

Source: Jefferson County; Economic & Planning Systems

Human Services

Jefferson County Human Services provides assistance and support to individuals, families, children, seniors, and vulnerable populations across the county. The division includes two funds with a nexus to growth: the Social Services Special Revenue Fund (SSSRF) and the Developmentally Disabled Special Revenue Fund (DDSRF). This section summarizes the revenue and expenditure assumptions used to estimate the net fiscal impact of the proposed growth scenario on these two funds.

Revenues

Similar to the General Fund, the model applies a nexus to growth and variability factor to each relevant revenue source, as summarized below and shown in **Table 5** and **Table 6**.

SSSRF – Property tax accounts for about 20 percent of total revenues and analyzed separately as a case study. Intergovernmental revenues account for 77 percent of the total revenues and are transfers from the General Fund. Other revenue sources were determined to have no significant nexus to growth are therefore not estimated.

DDSRF – The majority of the revenues for DDSRF come from taxes and special assessments and were analyzed separately as a case study.

Note that the detailed case studies referenced above are provided in the tables that follow below.

Table 5. Social Services Special Revenue Fund Revenues

Description	Budget 2025	% of Total	Nexus Factor	Variability	Res. Hourly 9,774,081	Comm. Hourly 3,491,204	Total Hourly 13,265,285
General Property	$ 13,179,450	19.6%	Case Study	--	$ -	$ -	$ -
Intergovernmental	$ 51,871,483	77.0%	N/A	--	$ -	$ -	$ -
Charges for services	$ 34,825	0.1%	N/A	--	$ -	$ -	$ -
Investment income	$ 832,695	1.2%	N/A	--	$ -	$ -	$ -
Donations and contributions	$ -	0.0%	N/A	--	$ -	$ -	$ -
Proceeds from sale of capital assets	$ 65	0.0%	N/A	--	$ -	$ -	$ -
Transfer from General Fund	$ 1,450,593	2.2%	N/A	--	$ -	$ -	$ -
Other	$ 3,615	0.0%	N/A	--	$ -	$ -	$ -
Total	**$ 67,372,726**	**100.0%**			**$ -**	**$ -**	**$ -**

Source: Jefferson County; Economic & Planning Systems

Table 6. Development Disability Special Revenue Fund Revenues

Description		Budget 2025	% of Total	Nexus Factor	Variability		Res. Hourly 9,774,081		Comm. Hourly 3,491,204		Total Hourly 13,265,285
Taxes and special assessments	$	11,273,895	98.9%	Case Study	--	$	-	$	-	$	-
Investment income	$	129,208	1.1%	N/A	--	$	-	$	-	$	-
Total	**$**	**11,403,103**	**100.0%**			**$**	**-**	**$**	**-**	**$**	**-**

Source: Jefferson County; Economic & Planning Systems

Expenditures

Human Services expenditures were estimated using the same process as with the General Fund expenditures, as summarized below and in **Table 7** and **Table 8.** Most expenditures are calculated using a service population nexus factor and a 25 percent variability factor. The expenses and services required for these Human Services Funds are expected to increase as the population grows.

Table 7. Social Services Special Revenue Fund Expenditures

Department		Budget 2025	% of Total	Nexus Factor	Variability		Res. Hourly Demand 9,774,081		Comm. Hourly Demand 3,491,204		Total Hourly Demand 13,265,285		Per Ctr Ln Mile 3,005
Direct assistance payments	$	6,774,573	10.1%	Service Population	25.0%	$	-	$	-	$	0.03	$	-
Personnel services	$	48,045,484	71.6%	Service Population	25.0%	$	-	$	-	$	0.19	$	-
Supplies	$	454,067	0.7%	Service Population	25.0%	$	-	$	-	$	0.00	$	-
Other services and charges	$	3,411,030	5.1%	Service Population	25.0%	$	-	$	-	$	0.01	$	-
Capital outlay	$	-	0.0%	N/A	--	$	-	$	-	$	-	$	-
Intergovernmental	$	6,339	0.0%	N/A	--	$	-	$	-	$	-	$	-
Debt service	$	57,600	0.1%	N/A	--	$	-	$	-	$	-	$	-
Interdepartmental	$	8,381,120	12.5%	N/A	--	$	-	$	-	$	-	$	-
Transfer to Head Start fund	$	-	0.0%	N/A	--	$	-	$	-	$	-	$	-
Total	**$**	**67,130,213**	**100.0%**			**$**	**-**	**$**	**-**	**$**	**0.24**	**$**	**-**

Source: Jefferson County; Economic & Planning Systems

Table 8. Development Disability Special Revenue Fund Expenditures

Department		Budget 2025	% of Total	Nexus Factor	Variability		Res. Hourly Demand 9,774,081		Comm. Hourly Demand 3,491,204		Total Hourly Demand 13,265,285		Per Ctr Ln Mile 3,005
Other services and charges	$	11,068,401	98.5%	Service Population	25.0%	$	-	$	-	$	0.21	$	-
Interdepartmental	$	172,373	1.5%	N/A	--	$	-	$	-	$	-	$	-
Total	**$**	**11,240,774**	**100.0%**			**$**	**-**	**$**	**-**	**$**	**0.21**	**$**	**-**

Source: Jefferson County; Economic & Planning Systems

Public Health

Jefferson County Public Health (JCPH) provides services related to community health and well-being across the County. JCPH does not have a dedicated property tax.

Revenues

The nexus to growth and variability factors to each relevant revenue source, is summarized below and shown in **Table 9**. Contributions from Jefferson County account for about 41 percent of total revenues and Licenses and Permits account for 5 percent of total revenues. Both of these use a service population nexus factor and apply a variability factor of 100 percent. The other revenue sources were determined to have no nexus to growth, which largely includes intergovernmental transfers from the General Fund at 48 percent.

Table 9. Public Health Fund Revenues

Description	Budget 2025	% of Total	Nexus Factor	Variability	Res. Hourly 9,774,081	Comm. Hourly 3,491,204	Total Hourly 13,265,285
Intergovernmental	$ 11,176,316	47.5%	N/A	--	$ -	$ -	$ -
Charges for services	$ 1,368,296	5.8%	N/A	--	$ -	$ -	$ -
Licenses and Permits	$ 1,198,464	5.1%	Service Population	100.0%	$ -	$ -	$ 0.09
Investment income	$ 99,812	0.4%	N/A	--	$ -	$ -	$ -
Contribution from Jefferson County	$ 9,575,286	40.7%	Service Population	100.0%	$ -	$ -	$ 0.72
Miscellaneous	$ 129,280	0.5%	N/A	--	$ -	$ -	$ -
Total	**$ 23,547,454**	**100.0%**			**$ -**	**$ -**	**$ 0.81**

Source: Jefferson County; Economic & Planning Systems

Expenditures

Personnel services account for most of the expenses at 72 percent. This along with most other expenses for Public Health were calculated using service population and a 25 percent variability factor.

Table 10. Public Health Fund Expenditures

Department	Budget 2025	% of Total	Nexus Factor	Variability	Res. Hourly Demand 9,774,081	Comm. Hourly Demand 3,491,204	Total Hourly Demand 13,265,285	Per Ctr Ln Mile 3,005
Personnel services	$ 16,294,067	71.6%	Service Population	25.0%	$ -	$ -	$ 0.13	$ -
Supplies	$ 1,152,012	5.1%	Service Population	25.0%	$ -	$ -	$ 0.01	$ -
Other services and charges	$ 2,255,750	9.9%	Service Population	25.0%	$ -	$ -	$ 0.02	$ -
Direct assistance payments	$ 11,400	0.1%	N/A	--	$ -	$ -	$ -	$ -
Capital outlay	$ 15,818	0.1%	N/A	--	$ -	$ -	$ -	$ -
Debt service	$ 19,894	0.1%	N/A	--	$ -	$ -	$ -	$ -
Intergovernmental	$ 375,675	1.7%	N/A	--	$ -	$ -	$ -	$ -
Services from Jefferson County	$ 2,639,084	11.6%	Service Population	25.0%	$ -	$ -	$ 0.02	$ -
Total	**$ 22,763,700**	**100.0%**			**$ -**	**$ -**	**$ 0.18**	**$ -**

Source: Jefferson County; Economic & Planning Systems

5. Service Demand

Service Demand Methodology

As previously noted, the fiscal model uses a proportionate share methodology to estimate certain revenues and expenditures. The foundation of this approach is the estimation of new residents and on-site employees, which informs the calculation of service demand hours attributable to the development.

The residential population generated by the project was estimated using the projected number of new housing units and average household sizes by tenure, as reported by the U.S. Census Bureau for Jefferson County. At full buildout, the redevelopment is expected to include 144 single-family detached units, 271 single-family attached units (townhomes), and 895 multifamily units, as outlined in **Table 11**. Using an average household size of 2.48 persons for single-family units and 2.16 persons for multifamily units, the total residential population at full buildout is projected to be approximately 2,962 residents.

Table 11. Population Projection

	Cumulative Unts				Total Population			
Year	SFD	SFA	MF	Total	SFD *2.48 PPHH*	SFA *2.48 PPHH*	MF *2.16 PPHH*	Total
2026	0	0	0	**0**	0	0	0	**0**
2027	0	0	0	**0**	0	0	0	**0**
2028	48	90	0	**138**	119	224	0	**343**
2029	96	181	298	**575**	238	448	644	**1,331**
2030	144	271	597	**1,012**	357	672	1,289	**2,318**
2031	144	271	895	**1,310**	357	672	1,933	**2,962**
2032	144	271	895	**1,310**	357	672	1,933	**2,962**
2033	144	271	895	**1,310**	357	672	1,933	**2,962**
2034	144	271	895	**1,310**	357	672	1,933	**2,962**
2035	144	271	895	**1,310**	357	672	1,933	**2,962**
2036	144	271	895	**1,310**	357	672	1,933	**2,962**
2037	144	271	895	**1,310**	357	672	1,933	**2,962**
2038	144	271	895	**1,310**	357	672	1,933	**2,962**
2039	144	271	895	**1,310**	357	672	1,933	**2,962**
2040	144	271	895	**1,310**	357	672	1,933	**2,962**
2041	144	271	895	**1,310**	357	672	1,933	**2,962**
2042	144	271	895	**1,310**	357	672	1,933	**2,962**
2043	144	271	895	**1,310**	357	672	1,933	**2,962**
2044	144	271	895	**1,310**	357	672	1,933	**2,962**
2045	144	271	895	**1,310**	357	672	1,933	**2,962**
2046	144	271	895	**1,310**	357	672	1,933	**2,962**
2047	144	271	895	**1,310**	357	672	1,933	**2,962**
2048	144	271	895	**1,310**	357	672	1,933	**2,962**
2049	144	271	895	**1,310**	357	672	1,933	**2,962**
2050	144	271	895	**1,310**	357	672	1,933	**2,962**

Source: Economic & Planning Systems

In addition to the new residential development, the project is also anticipated to include 10,000 square feet of retail development, as shown in **Table 12**. Based on the assumption of 500 square feet per employee, the total employment at full buildout is estimated at 20 employees.

Table 12. Employment Projection

Year	Total Employment	
	Sq. Ft.	Employment *500 PSF*
2026	0	0
2027	0	0
2028	0	0
2029	0	0
2030	5,000	10
2031	10,000	20
2032	10,000	20
2033	10,000	20
2034	10,000	20
2035	10,000	20
2036	10,000	20
2037	10,000	20
2038	10,000	20
2039	10,000	20
2040	10,000	20
2041	10,000	20
2042	10,000	20
2043	10,000	20
2044	10,000	20
2045	10,000	20
2046	10,000	20
2047	10,000	20
2048	10,000	20
2049	10,000	20
2050	10,000	20

Source: Economic & Planning Systems

Service Demand Projection

Total service demand, the foundation of the proportionate share methodology, is driven by projected population and employment associated with the redevelopment. To estimate the new demand generated by the project, the model applies the same approach used to calculate existing countywide service demand, as previously detailed in **Table 2**.

At full buildout, the redevelopment is expected to generate a combined service demand of approximately 55,956 hours over a typical 24-hour period. Residential uses account for approximately 50,049 hours (89.4 percent), while commercial uses contribute about 5,907 hours (10.6 percent), described in detail below.

Residential Service Demand

The new residential population is first divided into non-working and working residents, based on Jefferson County's current workforce participation rates. According to data from the U.S. Census Bureau (Longitudinal Employer-Household Dynamics), 48.2 percent of residents are non-working and 51.8 percent are working, as shown in **Table 13**.

For non-working residents, it is assumed they are present in the community for most of the day, resulting in a residential service demand of 20 hours per 24-hour day. The remaining 4 hours are attributed to commercial service demand, assuming they engage in retail, healthcare, or other activities outside the home, as described in more detail below.

Working residents are further divided into two groups:

- **Out-commuters**, who live in the county but work elsewhere.
- **Work/live residents**, who both reside and are employed within the county.

Both groups are assigned 14 residential service demand hours per day. For work/live residents, the remaining 10 hours are allocated to commercial service demand, reflecting time spent at their place of employment. In contrast, the non-residential hours of out-commuters are not included in the County's commercial service demand, since these individuals are assumed to spend that time outside county boundaries.

Table 13. Residential Service Demand Assumptions

Type	Non-Working Residents	Hourly Demand	Working Residents	Out Commuter Residents	Hourly Demand	Work/Live Residents	Hourly Demand
Residential: Single Family Detached	48.2%	20.0	51.8%	68.9%	14.0	31.1%	14.0
Residential: Townhome (SF Attached)	48.2%	20.0	51.8%	68.9%	14.0	31.1%	14.0
Residential: Multifamily	48.2%	20.0	51.8%	68.9%	14.0	31.1%	14.0

Source: Jefferson County; Economic & Planning Systems

The total residential service demand for the redevelopment is estimated by applying the service demand assumptions to the population projection, as shown below in **Table 14**. Based on these assumptions, the total residential service demand is 50,049 hours.

Table 14. Residential Service Demand Estimate

Year	Total Population	Non-Working Residents *48.2%*	Hourly Demand *20 hours*	Working Residents *51.8%*	Out Commuter Residents *68.9%*	Hourly Demand *14 hours*	Work/Live Residents *31.1%*	Hourly Demand *14 hours*	Total Hourly Demand
2026	0	0	0	0	0	0	0	0	0
2027	343	166	3,310	178	122	1,713	55	773	5,796
2028	1,331	642	12,838	689	474	6,643	214	2,998	22,479
2029	2,318	1,118	22,366	1,200	827	11,572	373	5,224	39,162
2030	2,962	1,429	28,583	1,533	1,056	14,789	477	6,676	50,049
2031	2,962	1,429	28,583	1,533	1,056	14,789	477	6,676	50,049
2032	2,962	1,429	28,583	1,533	1,056	14,789	477	6,676	50,049
2033	2,962	1,429	28,583	1,533	1,056	14,789	477	6,676	50,049
2034	2,962	1,429	28,583	1,533	1,056	14,789	477	6,676	50,049
2035	2,962	1,429	28,583	1,533	1,056	14,789	477	6,676	50,049
2036	2,962	1,429	28,583	1,533	1,056	14,789	477	6,676	50,049
2037	2,962	1,429	28,583	1,533	1,056	14,789	477	6,676	50,049
2038	2,962	1,429	28,583	1,533	1,056	14,789	477	6,676	50,049
2039	2,962	1,429	28,583	1,533	1,056	14,789	477	6,676	50,049
2040	2,962	1,429	28,583	1,533	1,056	14,789	477	6,676	50,049
2041	2,962	1,429	28,583	1,533	1,056	14,789	477	6,676	50,049
2042	2,962	1,429	28,583	1,533	1,056	14,789	477	6,676	50,049
2043	2,962	1,429	28,583	1,533	1,056	14,789	477	6,676	50,049
2044	2,962	1,429	28,583	1,533	1,056	14,789	477	6,676	50,049
2045	2,962	1,429	28,583	1,533	1,056	14,789	477	6,676	50,049
2046	2,962	1,429	28,583	1,533	1,056	14,789	477	6,676	50,049
2047	2,962	1,429	28,583	1,533	1,056	14,789	477	6,676	50,049
2048	2,962	1,429	28,583	1,533	1,056	14,789	477	6,676	50,049
2049	2,962	1,429	28,583	1,533	1,056	14,789	477	6,676	50,049
2050	2,962	1,429	28,583	1,533	1,056	14,789	477	6,676	50,049

Source: Economic & Planning Systems

Commercial Service Demand

Commercial service demand is calculated based on the hourly presence of three groups within the County: non-working residents, in-commuting employees, and live/work employees. These groups collectively contribute to the demand for public services related to commercial activity, such as public safety, infrastructure, and health services.

Using data from the U.S. Census Bureau's LEHD program, employees are first categorized as either in-commuters (62.9 percent of the total workforce) or live/work employees (37.1 percent), as shown in **Table 15**. Both groups are assumed to be present in the County for an average of 10 hours per day. This estimate reflects time spent at their place of employment, as well as time engaged in commuting and local commercial activities such as dining, shopping, and healthcare.

To avoid double counting, multiple job holders—assumed to comprise 5 percent of total employment, based on data from the U.S. Bureau of Labor Statistics—are excluded from the total employee count.

In addition, non-working residents are assumed to generate 4 commercial service demand hours per day. This accounts for time spent outside the home participating in commercial activities within the County, further contributing to overall service needs.

Table 15. Commercial Service Demand Assumptions

Type	Non-Working Residents	Hourly Demand	Mult. Job Holders	In-Commuting	Hourly Demand	Live/Work Employees	Hourly Demand
Residential: Single Family Detached	48.2%	4.0	5.0%	62.9%	10.0	37.1%	10.0
Residential: Townhome (SF Attached)	48.2%	4.0	5.0%	62.9%	10.0	37.1%	10.0
Residential: Multifamily	48.2%	4.0	5.0%	62.9%	10.0	37.1%	10.0
Commercial: Retail	48.2%	4.0	5.0%	62.9%	10.0	37.1%	10.0

Source: Jefferson County; Economic & Planning Systems

The total commercial service demand for the redevelopment is estimated by applying the service demand assumptions to the employment projection, as shown below in **Table 16**. Based on these assumptions, the total commercial service demand is 5,907 hours.

Table 16. Commercial Service Demand Estimate

Year	Total Population	Non-Working Residents *48.2%*	Hourly Demand *4 hours*	Total Employment	Mult. Job Holders *5.0%*	In-Commuting Employees *62.9%*	Hourly Demand *10 hours*	Live/Work Employees *37.1%*	Hourly Demand *10 hours*	Total Hourly Demand
2026	0	0	0	0	0	0	0	0	0	0
2027	343	166	662	0	0	0	0	0	0	662
2028	1,331	642	2,568	0	0	0	0	0	0	2,568
2029	2,318	1,118	4,473	10	10	6	60	4	35	4,568
2030	2,962	1,429	5,717	20	19	12	120	7	70	5,907
2031	2,962	1,429	5,717	20	19	12	120	7	70	5,907
2032	2,962	1,429	5,717	20	19	12	120	7	70	5,907
2033	2,962	1,429	5,717	20	19	12	120	7	70	5,907
2034	2,962	1,429	5,717	20	19	12	120	7	70	5,907
2035	2,962	1,429	5,717	20	19	12	120	7	70	5,907
2036	2,962	1,429	5,717	20	19	12	120	7	70	5,907
2037	2,962	1,429	5,717	20	19	12	120	7	70	5,907
2038	2,962	1,429	5,717	20	19	12	120	7	70	5,907
2039	2,962	1,429	5,717	20	19	12	120	7	70	5,907
2040	2,962	1,429	5,717	20	19	12	120	7	70	5,907
2041	2,962	1,429	5,717	20	19	12	120	7	70	5,907
2042	2,962	1,429	5,717	20	19	12	120	7	70	5,907
2043	2,962	1,429	5,717	20	19	12	120	7	70	5,907
2044	2,962	1,429	5,717	20	19	12	120	7	70	5,907
2045	2,962	1,429	5,717	20	19	12	120	7	70	5,907
2046	2,962	1,429	5,717	20	19	12	120	7	70	5,907
2047	2,962	1,429	5,717	20	19	12	120	7	70	5,907
2048	2,962	1,429	5,717	20	19	12	120	7	70	5,907
2049	2,962	1,429	5,717	20	19	12	120	7	70	5,907
2050	2,962	1,429	5,717	20	19	12	120	7	70	5,907

Source: Economic & Planning Systems

Total Service Demand

Total service demand hours include both residential and commercial service demand hours. As shown in **Table 17**, the redevelopment is projected to generate approximately 55,955 service demand hours per day. This figure serves as the foundation for allocating any revenues or expenditures that are tied to growth through a service population nexus. These demand hours are applied across various County revenue and expenditure line items to proportionately estimate fiscal impacts resulting from population and employment growth associated with the project.

For context, the 55,955 service demand hours generated by the proposed redevelopment represent approximately 0.4 percent of Jefferson County's total existing service demand hours (13,265,285), as presented earlier in **Table 2**.

Table 17. Total Service Demand Estimate

Year	Residential Demand Hours	Commercial Demand Hours	Total Demand Hours
2026	0	0	0
2027	5,796	662	6,458
2028	22,479	2,568	25,046
2029	39,162	4,568	43,730
2030	50,049	5,907	55,955
2031	50,049	5,907	55,955
2032	50,049	5,907	55,955
2033	50,049	5,907	55,955
2034	50,049	5,907	55,955
2035	50,049	5,907	55,955
2036	50,049	5,907	55,955
2037	50,049	5,907	55,955
2038	50,049	5,907	55,955
2039	50,049	5,907	55,955
2040	50,049	5,907	55,955
2041	50,049	5,907	55,955
2042	50,049	5,907	55,955
2043	50,049	5,907	55,955
2044	50,049	5,907	55,955
2045	50,049	5,907	55,955
2046	50,049	5,907	55,955
2047	50,049	5,907	55,955
2048	50,049	5,907	55,955
2049	50,049	5,907	55,955
2050	50,049	5,907	55,955

Source: Economic & Planning Systems

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6. Jefferson County Fiscal Impacts

This section of the report summarizes the estimated revenues, expenditures, and net fiscal impacts to Jefferson County resulting from the proposed redevelopment of the Lutheran Legacy Campus. The analysis is intended to determine the amount of property tax increment (and corresponding mill rate) required to achieve a fiscally neutral outcome for the County.

Revenues

The analysis includes ongoing revenue projections for the following County funds: General Fund, Social Services Special Revenue Fund, Developmentally Disabled Special Revenue Fund, Public Health Fund, Road & Bridge Fund, and Capital Expenditures Fund. Revenue estimates are presented both as average annual amounts and as cumulative totals over a 25-year period. These results are summarized in **Table 18**.

The redevelopment is projected to generate approximately $895,000 in average annual revenues, which equates to $22.4 million over a 25-year period.

Table 18. Jefferson County Revenues

Description	Annual Average	25-Year Total
Revenues		
General Fund		
General Revenue - General Fund	$53,923	$1,348,079
Property Tax (Increment) - General Fund	$502,390	$12,559,756
Property Tax (Base) - General Fund	$50,538	$1,263,450
Human Services		
Property Tax (Increment) - Social Services	$58,938	$1,473,462
Property Tax (Base) - Social Services	$5,929	$148,223
Property Tax (Increment) - Developmentally Disabled	$34,467	$861,674
Property Tax (Base) - Developmentally Disabled	$3,467	$86,680
Public Health		
General Revenue - Public Health	$50,496	$1,262,391
Other Funds		
Property Tax (Increment) - Road & Bridge	$56,526	$1,413,145
Property Tax (Base) - Road & Bridge	$5,686	$142,155
Property Tax (Increment) - Capital Expenditures	$65,901	$1,647,520
Property Tax (Base) - Capital Expenditures	$6,629	$165,732
Total Revenues	**$894,891**	**$22,372,268**

Source: Economic & Planning Systems

General Fund

The General Fund is the primary fund for overall County operations, supporting most of the County's services.

General Revenue

General revenue attributable to the General Fund includes all revenue sources that scale proportionally with population and/or employment growth—commonly referred to as revenues with a residential or service population nexus. Revenues with a residential nexus include auto ownership and those with a service population include licenses and permits, as well as fines and forfeitures, which are expected to increase in response to greater development activity and population density.

In 2023, the revenues with a service population nexus generated approximately $7.0 million, representing about 4.1 percent of Jefferson County's total General Fund budget of $265.9 million. When distributed across the County's total service demand of 13.3 million hours (rounded from 13,265,285), this equates to roughly $0.53 per service demand hour. The revenues with a residential nexus generated $3.7 million, which equated to roughly $0.38 per residential service demand hour.

To estimate the portion of general revenue attributable to the proposed redevelopment, the $0.53 per-hour rate is applied to the project's projected 55,955 daily service demand hours and the $0.38 per-hour rate is applied to the 50,049 residential service demand hour estimate. This results in an estimated annual average revenue of $53,923, and a 25-year cumulative total of $1.3 million, as shown in **Table 19**.

Table 19. General Revenue, General Fund

Year	Service Demand		General Revenue		
	Residential	Service Pop.	Residential [1] *$0.38 per-hour*	Service Pop. [1] *$0.53 per-hour*	Cumulative
2026	0	0	$0	$0	$0
2027	5,796	6,458	$2,251	$3,526	$5,778
2028	22,479	25,046	$8,863	$13,881	$28,522
2029	39,162	43,730	$15,672	$24,599	$68,794
2030	50,049	55,955	$20,330	$31,949	$121,073
2031	50,049	55,955	$20,635	$32,428	$174,135
2032	50,049	55,955	$20,944	$32,914	$227,994
2033	50,049	55,955	$21,258	$33,408	$282,661
2034	50,049	55,955	$21,577	$33,909	$338,147
2035	50,049	55,955	$21,901	$34,418	$394,466
2036	50,049	55,955	$22,230	$34,934	$451,630
2037	50,049	55,955	$22,563	$35,458	$509,651
2038	50,049	55,955	$22,901	$35,990	$568,543
2039	50,049	55,955	$23,245	$36,530	$628,317
2040	50,049	55,955	$23,594	$37,078	$688,989
2041	50,049	55,955	$23,948	$37,634	$750,570
2042	50,049	55,955	$24,307	$38,199	$813,076
2043	50,049	55,955	$24,671	$38,772	$876,519
2044	50,049	55,955	$25,041	$39,353	$940,913
2045	50,049	55,955	$25,417	$39,943	$1,006,273
2046	50,049	55,955	$25,798	$40,543	$1,072,614
2047	50,049	55,955	$26,185	$41,151	$1,139,950
2048	50,049	55,955	$26,578	$41,768	$1,208,296
2049	50,049	55,955	$26,977	$42,394	$1,277,667
2050	50049	55,955	$27,381	$43,030	$1,348,079

[1] Escalated at a rate of 1.5 percent.
Source: Economic & Planning Systems

Property Tax (Base)

The base property tax values for the Lutheran Legacy Campus redevelopment were established using the existing taxable valuation of the site. As shown in **Table 20**, the total market value of the Lutheran Legacy Campus is approximately $74.9 million. However, several parcels within the campus are tax-exempt and therefore do not contribute to the County's property tax base.

After accounting for these exemptions and excluding the non-taxable parcels from the valuation, the total assessed value of the remaining taxable parcels is estimated at $3.1 million. This figure represents the base value for any future tax increment calculations and serves as the benchmark against which new property value growth will be measured over time.

Table 20. Base Property Value

			Actual Value			Assessed Value		
#	Parcel	Exempt	Land	Improv.	Total	Land	Improv.	Total
1	39-271-01-004		$2,575,530	$3,801,270	$6,376,800	$718,573	$1,060,554	$1,779,127
2	39-262-00-021		$1,922,290	$0	$1,922,290	$536,319	$0	$536,319
3	39-262-00-045	Exempt	$1,452,850	$46,056,874	$47,509,724	$0	$0	$0
4	39-262-00-041	Exempt	$371,965	$6,889,187	$7,261,152	$0	$0	$0
5	39-271-01-005		$700	$0	$700	$195	$0	$195
6	39-271-01-002		$167,165	$0	$167,165	$46,639	$0	$46,639
7	39-271-00-012	Exempt	$470,450	$61,159	$531,609	$0	$0	$0
8	39-262-00-011		$23,248	$400,574	$423,822	$6,486	$111,760	$118,246
9	39-262-00-012		$1,796,850	$0	$1,796,850	$501,321	$0	$501,321
10	39-271-00-043		$257,076	$0	$257,076	$71,724	$0	$71,724
11	39-271-12-001		$125,955	$0	$125,955	$35,141	$0	$35,141
12	39-262-00-040	Exempt	$7,771,763	$66,037	$7,837,800	$0	$0	$0
13	39-262-99-001	Exempt	$20,724	$0	$20,724	$0	$0	$0
14	39-262-00-044		$100,995	$0	$100,995	$28,178	$0	$28,178
15	39-271-00-042	Exempt	$31,431	$0	$31,431	$0	$0	$0
16	39-262-08-007	Exempt	$99,340	$0	$99,340	$0	$0	$0
17	39-262-08-006	Exempt	$300,000	$176,844	$476,844	$0	$0	$0
Total			**$17,488,332**	**$57,451,945**	**$74,940,277**	**$1,944,576**	**$1,172,314**	**$3,116,890**

Source: Jefferson County Assessor; Economic & Planning Systems

To estimate future property tax revenues from the existing (base) value of the Lutheran Legacy Campus, the base assessed valuation of $3.1 million was escalated at a rate of 3.0 percent every two years. The escalated assessed value was then multiplied by Jefferson County's General Fund mill levy of 14.586 mills to calculate annual base property tax revenues.

Using this methodology, the base property tax revenue is projected to average approximately $50,538 per year, resulting in a 25-year cumulative total of $1.3 million, as shown in **Table 21**. These revenues represent the portion of property taxes the County would collect in the absence of new development and are distinct from incremental revenues attributable to redevelopment activities.

Table 21. Base Property Tax Revenue, General Fund

Year	Base Value [1]	Property Tax Revenue Annual Total [2] *14.576 mill levy*	Property Tax Revenue Cumulative Total
2026	$3,116,890	$0	$0
2027	$3,210,397	$0	$0
2028	$3,210,397	$46,795	$46,795
2029	$3,306,709	$46,795	$93,589
2030	$3,306,709	$48,199	$141,788
2031	$3,405,910	$48,199	$189,987
2032	$3,405,910	$49,645	$239,631
2033	$3,508,087	$49,645	$289,276
2034	$3,508,087	$51,134	$340,410
2035	$3,613,330	$51,134	$391,543
2036	$3,613,330	$52,668	$444,211
2037	$3,721,730	$52,668	$496,879
2038	$3,721,730	$54,248	$551,127
2039	$3,833,382	$54,248	$605,375
2040	$3,833,382	$55,875	$661,251
2041	$3,948,383	$55,875	$717,126
2042	$3,948,383	$57,552	$774,678
2043	$4,066,834	$57,552	$832,229
2044	$4,066,834	$59,278	$891,507
2045	$4,188,840	$59,278	$950,786
2046	$4,188,840	$61,057	$1,011,842
2047	$4,314,505	$61,057	$1,072,899
2048	$4,314,505	$62,888	$1,135,787
2049	$4,443,940	$62,888	$1,198,675
2050	$4,443,940	$64,775	$1,263,450

[1] Escalated at a rate of 3.0 percent every two years.
[2] Property tax revenue is generated on a 1-year lag.
Source: Economic & Planning Systems

Property Tax (Increment)

Incremental property tax values represent the increase in taxable value above the established base, reflecting the value of future improvements resulting from the proposed redevelopment. This increment forms the foundation for estimating new property tax revenues generated by the project.

The future value of the improvements was provided by the developer and is based on the market valuation of comparable residential and commercial projects in the surrounding area. For the residential portion of the redevelopment, unit values are projected to range from $356,000 for multifamily units to $1,000,000 for single-family detached homes, as detailed in **Table 22**.

For the commercial component, retail space is expected to command a market value of $150 per square foot. In addition to real property value, an additional 15 percent is assumed to account for taxable personal property, which includes items such as furniture, fixtures, and equipment (FF&E) typically associated with retail operations.

Table 22. Market Valuation Assumptions

Type	Start	End	Development Value
Residential: Detached	2027	2029	$1,000,000 per unit
Residential: Attached	2027	2029	$700,000 per unit
Residential: Multifamily	2028	2030	$356,000 per unit
Commercial: Retail	2029	2030	$150.00 per sf

Source: Developer; Jefferson County; Economic & Planning Systems

Based on these figures, the incremental property tax revenue is projected to average approximately $502,390 per year, resulting in a 25-year cumulative total of $12.6 million, as shown in **Table 23**. These revenues represent the portion of property taxes the County would collect from the new development and are distinct from base revenues attributable to the existing land and improvements on the site.

Table 23. Incremental Property Tax Revenue, General Fund

	Project Value		Property Tax Revenue	
Year	Actual [1]	Assessed [2]	Annual Total *14.576 mill levy*	Cumulative
2026	$0	$0	$0	$0
2027	$99,182,259	$0	$0	$0
2028	$296,514,934	$4,462,138	$0	$0
2029	$500,989,032	$16,563,995	$65,040	$65,040
2030	$607,977,947	$16,716,169	$241,437	$306,477
2031	$618,011,296	$37,565,184	$243,655	$550,132
2032	$628,195,146	$37,565,184	$547,550	$1,097,682
2033	$638,531,753	$38,824,710	$547,550	$1,645,232
2034	$649,023,409	$38,824,710	$565,909	$2,211,141
2035	$659,672,440	$40,122,327	$565,909	$2,777,050
2036	$670,481,207	$40,122,327	$584,823	$3,361,873
2037	$681,452,105	$41,459,189	$584,823	$3,946,696
2038	$692,587,567	$41,459,189	$604,309	$4,551,005
2039	$703,890,060	$42,836,482	$604,309	$5,155,314
2040	$715,362,091	$42,836,482	$624,385	$5,779,699
2041	$727,006,202	$44,255,428	$624,385	$6,404,083
2042	$738,824,976	$44,255,428	$645,067	$7,049,151
2043	$750,821,030	$45,717,288	$645,067	$7,694,218
2044	$762,997,026	$45,717,288	$666,375	$8,360,593
2045	$775,355,661	$47,223,360	$666,375	$9,026,968
2046	$787,899,676	$47,223,360	$688,328	$9,715,296
2047	$800,631,851	$48,774,979	$688,328	$10,403,623
2048	$813,555,009	$48,774,979	$710,944	$11,114,568
2049	$826,672,014	$50,373,525	$710,944	$11,825,512
2050	$839,985,774	$50,373,525	$734,245	$12,559,756

[1] Assumes the appraised value is 95 percent of the market value for the residential component and 80 percent for the retail component. Each escalated at 1.5 percent

[2] Assessed Value less the base value.

[3] Property tax revenue is generated on a 1-year lag.

Source: Economic & Planning Systems

Human Services

Jefferson County Human Services provides assistance and support to individuals, families, children, seniors, and vulnerable populations across the county. The division includes two funds with a nexus to growth: the Social Services Special Revenue Fund (SSSRF) and the Developmentally Disabled Special Revenue Fund (DDSRF).

Property Tax (Base)

Property taxes are estimated using the same process as previously described. The mill levy for the SSSRF is 1.710 mills and 1.000 mills for the DDSRF. Based on these figures, the base property tax revenue is projected to average approximately $5,929 per year for the SSSRF and $3,467 for the DDSRF, resulting in a 25-year cumulative total of $148,223 and $86,680, respectively, as shown in **Table 24**.

Table 24. Base Property Tax Revenue, Human Services

Year	Base Value [1]	Property Tax Revenue			
		Annual Total - SS [2] *1.710 mill levy*	Cumulative Total	Annual Total - DD [2] *1.000 mill levy*	Cumulative Total
2026	$3,116,890	$0	$0	$0	$0
2027	$3,210,397	$0	$0	$0	$0
2028	$3,210,397	$5,490	$5,490	$3,210	$3,210
2029	$3,306,709	$5,490	$10,980	$3,210	$6,421
2030	$3,306,709	$5,654	$16,634	$3,307	$9,728
2031	$3,405,910	$5,654	$22,289	$3,307	$13,034
2032	$3,405,910	$5,824	$28,113	$3,406	$16,440
2033	$3,508,087	$5,824	$33,937	$3,406	$19,846
2034	$3,508,087	$5,999	$39,936	$3,508	$23,354
2035	$3,613,330	$5,999	$45,934	$3,508	$26,862
2036	$3,613,330	$6,179	$52,113	$3,613	$30,476
2037	$3,721,730	$6,179	$58,292	$3,613	$34,089
2038	$3,721,730	$6,364	$64,656	$3,722	$37,811
2039	$3,833,382	$6,364	$71,020	$3,722	$41,532
2040	$3,833,382	$6,555	$77,575	$3,833	$45,366
2041	$3,948,383	$6,555	$84,130	$3,833	$49,199
2042	$3,948,383	$6,752	$90,882	$3,948	$53,147
2043	$4,066,834	$6,752	$97,634	$3,948	$57,096
2044	$4,066,834	$6,954	$104,588	$4,067	$61,163
2045	$4,188,840	$6,954	$111,542	$4,067	$65,230
2046	$4,188,840	$7,163	$118,705	$4,189	$69,418
2047	$4,314,505	$7,163	$125,868	$4,189	$73,607
2048	$4,314,505	$7,378	$133,246	$4,315	$77,922
2049	$4,443,940	$7,378	$140,624	$4,315	$82,236
2050	$4,443,940	$7,599	$148,223	$4,444	$86,680

[1] Escalated at a rate of 3.0 percent every two years.
[2] Property tax revenue is generated on a 1-year lag.
Source: Economic & Planning Systems

Property Tax (Increment)

The incremental Human Services property tax revenue is projected to average approximately $58,938 per year for the SSSRF and $34,467 for the DDSRF, resulting in a 25-year cumulative total of $1.5 million and $861,674, respectively, as shown in **Table 25**.

Table 25. Incremental Property Tax Revenue, Human Services

Year	Inc. Value [1]	Property Tax Revenue Annual Total - SS [2] *1.710 mill levy*	Cumulative Total	Annual Total - DD [2] *1.000 mill levy*	Cumulative Total
2026	$0	$0	$0	$0	$0
2027	$0	$0	$0	$0	$0
2028	$4,462,138	$0	$0	$0	$0
2029	$16,563,995	$7,630	$7,630	$4,462	$4,462
2030	$16,716,169	$28,324	$35,955	$16,564	$21,026
2031	$37,565,184	$28,585	$64,539	$16,716	$37,742
2032	$37,565,184	$64,236	$128,776	$37,565	$75,307
2033	$38,824,710	$64,236	$193,012	$37,565	$112,873
2034	$38,824,710	$66,390	$259,403	$38,825	$151,697
2035	$40,122,327	$66,390	$325,793	$38,825	$190,522
2036	$40,122,327	$68,609	$394,402	$40,122	$230,644
2037	$41,459,189	$68,609	$463,011	$40,122	$270,767
2038	$41,459,189	$70,895	$533,906	$41,459	$312,226
2039	$42,836,482	$70,895	$604,802	$41,459	$353,685
2040	$42,836,482	$73,250	$678,052	$42,836	$396,522
2041	$44,255,428	$73,250	$751,302	$42,836	$439,358
2042	$44,255,428	$75,677	$826,979	$44,255	$483,614
2043	$45,717,288	$75,677	$902,656	$44,255	$527,869
2044	$45,717,288	$78,177	$980,832	$45,717	$573,586
2045	$47,223,360	$78,177	$1,059,009	$45,717	$619,304
2046	$47,223,360	$80,752	$1,139,761	$47,223	$666,527
2047	$48,774,979	$80,752	$1,220,513	$47,223	$713,750
2048	$48,774,979	$83,405	$1,303,918	$48,775	$762,525
2049	$50,373,525	$83,405	$1,387,323	$48,775	$811,300
2050	$50,373,525	$86,139	$1,473,462	$50,374	$861,674

[1] Escalated at a rate of 1.5 percent annually.
[2] Property tax revenue is generated on a 1-year lag.
Source: Economic & Planning Systems

Public Health

Jefferson County Public Health (JCPH) provides services related to community health and well-being across the county. JCPH does not have a dedicated property tax.

General Revenue

General revenue attributable to JCPH includes all revenue sources that were estimated through a service population nexus to growth factor. For this analysis, these revenue sources include licenses and permits, as well as County contributions, which are expected to increase proportionally to service demand growth.

In 2023, these specific revenue sources generated approximately $10.8 million, representing about 45.8 percent of the JCPH budget of $23.5 million. When distributed across the County's total service demand of 13.3 million hours (rounded from 13,265,285), this equates to roughly $0.81 per service demand hour.

To estimate the portion of general revenue attributable to the proposed redevelopment, the $0.81 per-hour rate is applied to the project's projected 55,955 daily service demand hours. This results in an estimated annual average revenue of $50,496, and a 25-year cumulative total of $1.3 million, as shown in **Table 26**.

Table 26. General Revenue, Public Health

Year	Service Demand	General Revenue	
		Annual Total [1] *$0.81 per-hour*	Cumulative Total
2026	0	$0	$0
2027	6,458	$5,404	$5,404
2028	25,046	$21,271	$26,675
2029	43,730	$37,696	$64,371
2030	55,955	$48,958	$113,328
2031	55,955	$49,692	$163,020
2032	55,955	$50,437	$213,458
2033	55,955	$51,194	$264,652
2034	55,955	$51,962	$316,614
2035	55,955	$52,741	$369,355
2036	55,955	$53,532	$422,887
2037	55,955	$54,335	$477,223
2038	55,955	$55,150	$532,373
2039	55,955	$55,978	$588,351
2040	55,955	$56,817	$645,168
2041	55,955	$57,670	$702,838
2042	55,955	$58,535	$761,373
2043	55,955	$59,413	$820,785
2044	55,955	$60,304	$881,089
2045	55,955	$61,208	$942,298
2046	55,955	$62,127	$1,004,424
2047	55,955	$63,058	$1,067,483
2048	55,955	$64,004	$1,131,487
2049	55,955	$64,964	$1,196,452
2050	55,955	$65,939	$1,262,391

[1] Escalated at a rate of 1.5 percent.
Source: Economic & Planning Systems

Other Funds

Other Funds include the Road & Bridge Fund and Capital Expenditures Fund. While these funds have a dedicated property tax rate, they are not tied to service demand generated by new residents or employees.

Property Tax (Base)

The mill levy for the Road & Bridge Fund is 3.280 mills and 1.912 mills for the Capital Expenditures Fund. For the purpose of this analysis, the Road & Bridge mill levy was reduced by 50 percent, to a total of 1.640 mills, to account for property tax revenues remitted back to the City of Wheat Ridge. Based on these figures, the base property tax revenue is projected to average approximately $5,686 per year for the Road & Bridge Fund and $6,629 for the Capital Expenditures Fund, resulting in a 25-year cumulative total of $142,155 and $165,732, respectively, as shown in **Table 27**.

Table 27. Base Property Tax Revenue, Other Funds

Year	Base Value [1]	Property Tax Revenue			
		Annual Total - R&B [2] *1.640 mill levy*	Cumulative Total	Annual Total - CE [2] *1.912 mill levy*	Cumulative Total
2026	$3,116,890	$0	$0	$0	$0
2027	$3,210,397	$0	$0	$0	$0
2028	$3,210,397	$5,265	$5,265	$6,138	$6,138
2029	$3,306,709	$5,265	$10,530	$6,138	$12,277
2030	$3,306,709	$5,423	$15,953	$6,322	$18,599
2031	$3,405,910	$5,423	$21,376	$6,322	$24,921
2032	$3,405,910	$5,586	$26,962	$6,512	$31,434
2033	$3,508,087	$5,586	$32,547	$6,512	$37,946
2034	$3,508,087	$5,753	$38,301	$6,707	$44,653
2035	$3,613,330	$5,753	$44,054	$6,707	$51,361
2036	$3,613,330	$5,926	$49,980	$6,909	$58,269
2037	$3,721,730	$5,926	$55,906	$6,909	$65,178
2038	$3,721,730	$6,104	$62,009	$7,116	$72,294
2039	$3,833,382	$6,104	$68,113	$7,116	$79,410
2040	$3,833,382	$6,287	$74,400	$7,329	$86,739
2041	$3,948,383	$6,287	$80,687	$7,329	$94,069
2042	$3,948,383	$6,475	$87,162	$7,549	$101,618
2043	$4,066,834	$6,475	$93,637	$7,549	$109,167
2044	$4,066,834	$6,670	$100,307	$7,776	$116,943
2045	$4,188,840	$6,670	$106,976	$7,776	$124,719
2046	$4,188,840	$6,870	$113,846	$8,009	$132,728
2047	$4,314,505	$6,870	$120,716	$8,009	$140,737
2048	$4,314,505	$7,076	$127,792	$8,249	$148,986
2049	$4,443,940	$7,076	$134,867	$8,249	$157,236
2050	$4,443,940	$7,288	$142,155	$8,497	$165,732

[1] Escalated at a rate of 3.0 percent every two years.
[2] Property tax revenue is generated on a 1-year lag.
Source: Economic & Planning Systems

Property Tax (Increment)

The incremental property tax revenue from Other Funds is projected to average approximately $56,526 per year for the Road & Bridge Fund and $65,901 for the Capital Expenditures Fund, resulting in a 25-year cumulative total of $1.4 million and $1.7 million, respectively, as shown in **Table 28**.

Table 28. Incremental Property Tax Revenue, Other Funds

Year	Inc. Value [1]	Property Tax Revenue			
		Annual Total - R&B [2] *1.640 mill levy*	Cumulative Total	Annual Total - CE [2] *1.912 mill levy*	Cumulative Total
2026	$0	$0	$0	$0	$0
2027	$0	$0	$0	$0	$0
2028	$4,462,138	$0	$0	$0	$0
2029	$16,563,995	$7,318	$7,318	$8,532	$8,532
2030	$16,716,169	$27,165	$34,483	$31,670	$40,202
2031	$37,565,184	$27,415	$61,897	$31,961	$72,163
2032	$37,565,184	$61,607	$123,504	$71,825	$143,988
2033	$38,824,710	$61,607	$185,111	$71,825	$215,813
2034	$38,824,710	$63,673	$248,784	$74,233	$290,045
2035	$40,122,327	$63,673	$312,456	$74,233	$364,278
2036	$40,122,327	$65,801	$378,257	$76,714	$440,992
2037	$41,459,189	$65,801	$444,057	$76,714	$517,706
2038	$41,459,189	$67,993	$512,051	$79,270	$596,976
2039	$42,836,482	$67,993	$580,044	$79,270	$676,246
2040	$42,836,482	$70,252	$650,295	$81,903	$758,149
2041	$44,255,428	$70,252	$720,547	$81,903	$840,053
2042	$44,255,428	$72,579	$793,126	$84,616	$924,669
2043	$45,717,288	$72,579	$865,705	$84,616	$1,009,285
2044	$45,717,288	$74,976	$940,681	$87,411	$1,096,697
2045	$47,223,360	$74,976	$1,015,658	$87,411	$1,184,108
2046	$47,223,360	$77,446	$1,093,104	$90,291	$1,274,399
2047	$48,774,979	$77,446	$1,170,550	$90,291	$1,364,690
2048	$48,774,979	$79,991	$1,250,541	$93,258	$1,457,948
2049	$50,373,525	$79,991	$1,330,532	$93,258	$1,551,206
2050	$50,373,525	$82,613	$1,413,145	$96,314	$1,647,520

[1] Escalated at a rate of1.5 percent annually.
[2] Property tax revenue is generated on a 1-year lag.
Source: Economic & Planning Systems

Expenditures

The analysis includes ongoing expenditure projections for the following County funds: General Fund, Social Services Special Revenue Fund, Developmentally Disabled Special Revenue Fund, and Public Health Fund. Expenditure estimates are presented both as average annual amounts and as cumulative totals over a 25-year period, as shown in **Table 29**.

The redevelopment is projected to generate approximately $243,891 in average annual expenditures, which equates to a 25-year cumulative total of $6.1 million.

Table 29. Jefferson County Expenditures

Description	Annual Average	25-Year Total
Expenditures		
General Fund		
General Expenditures - General Fund	-$204,841	-$5,121,028
Human Services		
General Expenditures - Social Services	-$14,741	-$368,531
General Expenditures - Developmentally Disabled	-$12,820	-$320,502
Public Health		
General Expenditures - Public Health	-$11,488	-$287,204
Total Expenditures	**-$243,891**	**-$6,097,265**

Source: Economic & Planning Systems

General Fund

The General Fund is the primary fund for overall County operations, supporting most of the County's services.

General Expenditures

General expenditures attributable to the General Fund includes all departmental expenditures sources that, similar to general revenues, scale proportionally with population and/or employment growth (service population and residential nexus to growth factors). These expenditure sources were described previously in **Table 4**.

In 2023, the specific General Fund revenue sources estimated using a service population nexus generated approximately $209.5 million, accounting for roughly 85.5 percent of Jefferson County's total General Fund budget of $248.1 million. When distributed across the County's total service demand of 13.3 million hours, this equates to an average of $3.28 per service demand hour.

For expenditure categories that are solely attributable to residential users, such as Parks and Conservation, the analysis applies only the residential portion of the County's service demand, estimated at 9.8 million hours. When distributed across this subset, the associated expenditures equate to approximately $0.02 per residential service demand hour.

To estimate the portion of general expenditures attributable to the proposed redevelopment, the $3.28 and $0.02 per-hour rates are applied to the project's projected 55,955 total service demand hours and 50,049 residential service demand hours. This results in an estimated annual average of $204,841, and a 25-year cumulative total of $5.1 million, as shown in **Table 30**.

Table 30. General Expenditures, General Fund

Year	Service Demand		General Expenditures		
	Residential	Service Pop.	Residential [1] *-$0.02 per-hour*	Service Pop. [1] *-$3.28 per-hour*	Cumulative Total
2026	0	0	$0	$0	$0
2027	5,796	6,458	-$111	-$21,809	-$21,921
2028	22,479	25,046	-$438	-$85,852	-$108,211
2029	39,162	43,730	-$775	-$152,142	-$261,129
2030	50,049	55,955	-$1,006	-$197,596	-$459,731
2031	50,049	55,955	-$1,021	-$200,560	-$661,312
2032	50,049	55,955	-$1,036	-$203,569	-$865,917
2033	50,049	55,955	-$1,052	-$206,622	-$1,073,591
2034	50,049	55,955	-$1,068	-$209,722	-$1,284,380
2035	50,049	55,955	-$1,084	-$212,867	-$1,498,331
2036	50,049	55,955	-$1,100	-$216,060	-$1,715,492
2037	50,049	55,955	-$1,116	-$219,301	-$1,935,909
2038	50,049	55,955	-$1,133	-$222,591	-$2,159,633
2039	50,049	55,955	-$1,150	-$225,930	-$2,386,713
2040	50,049	55,955	-$1,167	-$229,319	-$2,617,199
2041	50,049	55,955	-$1,185	-$232,758	-$2,851,142
2042	50,049	55,955	-$1,203	-$236,250	-$3,088,594
2043	50,049	55,955	-$1,221	-$239,794	-$3,329,609
2044	50,049	55,955	-$1,239	-$243,390	-$3,574,238
2045	50,049	55,955	-$1,257	-$247,041	-$3,822,537
2046	50,049	55,955	-$1,276	-$250,747	-$4,074,560
2047	50,049	55,955	-$1,295	-$254,508	-$4,330,364
2048	50,049	55,955	-$1,315	-$258,326	-$4,590,004
2049	50,049	55,955	-$1,335	-$262,201	-$4,853,540
2050	50,049	55,955	-$1,355	-$266,134	-$5,121,028

[1] Escalated at a rate of 1.5 percent.

Source: Economic & Planning Systems

Human Services

Jefferson County Human Services provides assistance and support to individuals, families, children, seniors, and vulnerable populations across the county. The division includes two funds with a nexus to growth: the Social Services Special Revenue Fund (SSSRF) and the Developmentally Disabled Special Revenue Fund (DDSRF).

General Expenditures

General expenditures attributable to Human Services includes all sources that were estimated through a service population nexus to growth factor. This included direct assistance payments, personnel services, supplies, and other service charges in the SSSRF and other services and charges in the DDSRF. When distributed across the County's total service demand of 13.3 million hours, this equates to roughly $0.24 per service demand hour in the SSSRF and $0.21 in the DDSRF.

To estimate the portion of general expenditures attributable to the proposed redevelopment, the $0.24 and $0.21 per-hour rates are applied to the project's projected 55,955 daily service demand hours. This results in an estimated annual average service cost of $14,741 for the SSSRF and $12,820 for the DDSRF, which equates to a 25-year cumulative total of $368,531 and $320,502, respectively, as shown in **Table 31**.

Table 31. General Expenditures, Human Services

Year	Service Demand	General Expenditures			
		Annual Total - SSSRF [1] *-$0.24 per-hour*	Cumulative Total	Annual Total - DDSRF [1] *-$0.21 per-hour*	Cumulative Total
2026	0	$0	$0	$0	$0
2027	6,458	-$1,577	-$1,577	-$1,372	-$1,372
2028	25,046	-$6,210	-$7,787	-$5,400	-$6,772
2029	43,730	-$11,005	-$18,792	-$9,570	-$16,343
2030	55,955	-$14,292	-$33,084	-$12,430	-$28,772
2031	55,955	-$14,507	-$47,591	-$12,616	-$41,388
2032	55,955	-$14,724	-$62,315	-$12,805	-$54,194
2033	55,955	-$14,945	-$77,260	-$12,997	-$67,191
2034	55,955	-$15,169	-$92,429	-$13,192	-$80,383
2035	55,955	-$15,397	-$107,826	-$13,390	-$93,774
2036	55,955	-$15,628	-$123,454	-$13,591	-$107,365
2037	55,955	-$15,862	-$139,316	-$13,795	-$121,160
2038	55,955	-$16,100	-$155,416	-$14,002	-$135,162
2039	55,955	-$16,342	-$171,758	-$14,212	-$149,373
2040	55,955	-$16,587	-$188,345	-$14,425	-$163,799
2041	55,955	-$16,836	-$205,180	-$14,641	-$178,440
2042	55,955	-$17,088	-$222,269	-$14,861	-$193,301
2043	55,955	-$17,344	-$239,613	-$15,084	-$208,385
2044	55,955	-$17,605	-$257,218	-$15,310	-$223,695
2045	55,955	-$17,869	-$275,086	-$15,540	-$239,235
2046	55,955	-$18,137	-$293,223	-$15,773	-$255,008
2047	55,955	-$18,409	-$311,632	-$16,010	-$271,018
2048	55,955	-$18,685	-$330,317	-$16,250	-$287,268
2049	55,955	-$18,965	-$349,282	-$16,493	-$303,761
2050	55,955	-$19,250	-$368,531	-$16,741	-$320,502

[1] Escalated at a rate of 1.5 percent.
Source: Economic & Planning Systems

Public Health

Jefferson County Public Health (JCPH) provides services related to community health and well-being across the county.

General Expenditures

General expenditures attributable to Public Health includes all sources that were estimated through a service population nexus to growth factor. This included personnel services, supplies, other services and charges, and services from Jefferson County. When distributed across the County's total service demand of 13.3 million hours, this equates to roughly $0.18 per service demand hour.

To estimate the portion of general expenditures attributable to the proposed redevelopment, the $0.18 per-hour rate is applied to the project's projected 55,955 daily service demand hours. This results in an estimated annual average service cost of $11,488, which equates to a 25-year cumulative total of $287,204, as shown in **Table 32**.

Table 32. General Expenditures, Public Health

Year	Service Demand	General Expenditures Annual Total [1] *-$0.18 per-hour*	General Expenditures Cumulative Total
2026	0	$0	$0
2027	6,458	-$1,229	-$1,229
2028	25,046	-$4,839	-$6,069
2029	43,730	-$8,576	-$14,645
2030	55,955	-$11,138	-$25,783
2031	55,955	-$11,305	-$37,088
2032	55,955	-$11,475	-$48,563
2033	55,955	-$11,647	-$60,210
2034	55,955	-$11,822	-$72,032
2035	55,955	-$11,999	-$84,031
2036	55,955	-$12,179	-$96,210
2037	55,955	-$12,362	-$108,572
2038	55,955	-$12,547	-$121,119
2039	55,955	-$12,735	-$133,855
2040	55,955	-$12,926	-$146,781
2041	55,955	-$13,120	-$159,901
2042	55,955	-$13,317	-$173,218
2043	55,955	-$13,517	-$186,735
2044	55,955	-$13,720	-$200,455
2045	55,955	-$13,925	-$214,380
2046	55,955	-$14,134	-$228,514
2047	55,955	-$14,346	-$242,861
2048	55,955	-$14,561	-$257,422
2049	55,955	-$14,780	-$272,202
2050	55,955	-$15,002	-$287,204

[1] Escalated at a rate of 1.5 percent.
Source: Economic & Planning Systems

Net Fiscal Impact

The net fiscal impact of the proposed Lutheran Legacy Campus is summarized below in **Table 33**. The redevelopment generates a positive net fiscal impact of $651,000 annually, which equates to $16.3 million over 25 years.

Table 33. Jefferson County Net Fiscal Impact

Description	Annual Average	25-Year Total
Revenues		
General Fund		
General Revenue - General Fund	$53,923	$1,348,079
Property Tax (Increment) - General Fund	$502,390	$12,559,756
Property Tax (Base) - General Fund	$50,538	$1,263,450
Human Services		
Property Tax (Increment) - Social Services	$58,938	$1,473,462
Property Tax (Base) - Social Services	$5,929	$148,223
Property Tax (Increment) - Developmentally Disabled	$34,467	$861,674
Property Tax (Base) - Developmentally Disabled	$3,467	$86,680
Public Health		
General Revenue - Public Health	$50,496	$1,262,391
Other Funds		
Property Tax (Increment) - Road & Bridge	$56,526	$1,413,145
Property Tax (Base) - Road & Bridge	$5,686	$142,155
Property Tax (Increment) - Capital Expenditures	$65,901	$1,647,520
Property Tax (Base) - Capital Expenditures	$6,629	$165,732
Total Revenues	**$894,891**	**$22,372,268**
Expenditures		
General Fund		
General Expenditures - General Fund	-$204,841	-$5,121,028
Human Services		
General Expenditures - Social Services	-$14,741	-$368,531
General Expenditures - Developmentally Disabled	-$12,820	-$320,502
Public Health		
General Expenditures - Public Health	-$11,488	-$287,204
Total Expenditures	**-$243,891**	**-$6,097,265**
Net Fiscal Impact	**$651,000**	**$16,275,002**

Source: Economic & Planning Systems

Property Tax Sharing

The primary objective of this analysis is to identify the amount of property tax revenue sharing required to achieve a fiscally neutral impact for Jefferson County over a 25-year period. A fiscally neutral impact means the County recovers the full cost of providing services to the redevelopment without incurring a deficit.

To demonstrate the amount of incremental property tax revenue needed, these revenues were excluded from the net fiscal impact calculation, as shown in **Table 34**. Without incremental property tax revenues, the redevelopment results in a net negative fiscal impact of approximately $1.7 million over the 25-year analysis period.

Table 34. Net Fiscal Impact without Incremental Property Tax Revenues

Description	Revenues *without increment*	Expenditures	Net Fiscal Impact
2026	$0	$0	$0
2027	$11,181	-$26,099	-$14,918
2028	$110,914	-$102,740	$8,173
2029	$144,866	-$182,069	-$37,203
2030	$170,141	-$236,462	-$66,321
2031	$171,660	-$240,009	-$68,349
2032	$175,269	-$243,609	-$68,341
2033	$176,833	-$247,264	-$70,431
2034	$180,550	-$250,973	-$70,422
2035	$182,162	-$254,737	-$72,575
2036	$185,991	-$258,558	-$72,567
2037	$187,651	-$262,437	-$74,785
2038	$191,595	-$266,373	-$74,778
2039	$193,306	-$270,369	-$77,063
2040	$197,369	-$274,424	-$77,055
2041	$199,131	-$278,541	-$79,409
2042	$203,316	-$282,719	-$79,402
2043	$205,132	-$286,959	-$81,827
2044	$209,443	-$291,264	-$81,821
2045	$211,314	-$295,633	-$84,319
2046	$215,754	-$300,067	-$84,313
2047	$217,681	-$304,568	-$86,887
2048	$222,256	-$309,137	-$86,881
2049	$224,241	-$313,774	-$89,533
2050	$228,953	-$318,480	-$89,527
Total	**$4,416,711**	**-$6,097,265**	**-$1,680,555**

Source: Economic & Planning Systems

To fully offset the projected expenditures associated with the redevelopment, the project must generate approximately $1.7 million in incremental property tax revenues over 25 years. To achieve this revenue target, approximately 1.950 mills of the total levy would need to be retained by the County, as shown below in **Table 35**.

Table 35. Net Fiscal Impact, Fiscally Neutral

Description	Revenues *without increment*	Revenues [1] *property tax inc.*	Expenditures	Net Fiscal Impact
2026	$0	$0	$0	$0
2027	$11,181	$0	-$26,099	-$14,918
2028	$110,914	$0	-$102,740	$8,173
2029	$144,866	$8,703	-$182,069	-$28,500
2030	$170,141	$32,305	-$236,462	-$34,015
2031	$171,660	$32,602	-$240,009	-$35,747
2032	$175,269	$73,265	-$243,609	$4,924
2033	$176,833	$73,265	-$247,264	$2,834
2034	$180,550	$75,721	-$250,973	$5,299
2035	$182,162	$75,721	-$254,737	$3,146
2036	$185,991	$78,252	-$258,558	$5,685
2037	$187,651	$78,252	-$262,437	$3,467
2038	$191,595	$80,859	-$266,373	$6,082
2039	$193,306	$80,859	-$270,369	$3,797
2040	$197,369	$83,546	-$274,424	$6,490
2041	$199,131	$83,546	-$278,541	$4,136
2042	$203,316	$86,313	-$282,719	$6,911
2043	$205,132	$86,313	-$286,959	$4,486
2044	$209,443	$89,164	-$291,264	$7,343
2045	$211,314	$89,164	-$295,633	$4,845
2046	$215,754	$92,102	-$300,067	$7,789
2047	$217,681	$92,102	-$304,568	$5,215
2048	$222,256	$95,128	-$309,137	$8,247
2049	$224,241	$95,128	-$313,774	$5,595
2050	$228,953	$98,245	-$318,480	$8,718
Total	**$4,416,711**	**$1,680,555**	**-$6,097,265**	**$0**

[1] Generated by applying a 1.950 mill levy to the incremental value of new improvements on the site.
Source: Economic & Planning Systems

To estimate the percentage of TIF revenues retained by Jefferson County and allocated to RWR, this analysis includes the following County mill levy components:

General Fund:	**14.576 mills**
Road & Bridge Fund:	**3.280 mills**
Social Services Special Revenue Fund:	**1.710 mills**
Capital Expenditures Fund:	**1.912 mills**
Developmentally Disabled Fund:	**1.000 mills**

Together, these funds result in a total mill levy of **22.478 mills**.

These components total **22.478 mills**, which serves as the basis for calculating the TIF revenue sharing ratio. While the County's full mill levy is **30.201 mills**, this analysis excludes:

- **Library Fund** (4.500 mills), currently under separate negotiation, and
- **Law Enforcement Authority** (3.223 mills), which applies only to unincorporated areas.

Although the County remits 50 percent of the Road & Bridge Fund revenues to municipalities, including the City of Wheat Ridge, the full 3.280 mills are included here to calculate the TIF share percentage.

To ensure a fiscally neutral outcome, Jefferson County must retain 1.950 mills, or **9 percent** of the total levy (1.950 mills/22.478 mills). The remaining **91 percent** (20.528 mills/22.478 mills) can be allocated to RWR while enabling Jefferson County to achieve a fiscally neutral outcome.

Agenda Item 1.5.1

BOARD OF COUNTY COMMISSIONERS BRIEFING PAPER

Topic: Rooney Landfill Field Reclamation

Presented By: Mark Danner, Director, Facilities Management

Date: 7/22/2025

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

Issue: Request to Award Contract to QP Services, LLC for the Reclamation of the Rooney Road Soccer Fields for $894,804.00.

Background: The Rooney Road Landfill closed in 1981. On April 18, 2006, the County and the City of Golden entered a lease where the City constructed public soccer fields. According to the original lease, the City was required to undertake certain actions to remediate the property to its April 18, 2006, condition by removing all improvements and surrendering the property if the agreement and lease was terminated.

The Fifth Amendment dated July 6, 2023, reduced the City's financial obligation by up to $1 million. The County assumed remediation costs up to $1 million in exchange for the City contributing the financial savings to support affordable housing in the City of Golden.

Engineered drawings were produced and the Rooney Road Field Remediation was put out to a competitive bid. QP Services LLC was the low bidder at $894,804.00.

Discussion: The funds for this contract are budgeted and available in the Solid Waste Fund.

Fiscal Impact: ☐ **yes** ☒**no**

SPA Review: Micah Badana, Support with no concerns - 7/8/2025

County Attorney Review: Trevor Lambirth, Approved - 7/8/2025

Facilities Review: Originator Division

BIT Review: Rebecca Hascall, Support with no concerns - 7/08/2025

Fleet Review: Bryan Johnson, Support with no concerns - 7/08/2025

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

Recommendations: The Board of County Commissioners supports placing the contract with QP Services, LLC for the Reclamation of the Rooney Road Soccer Fields for $894,804.00 on a future hearing, following approval as to form by the County Attorney's Office.

Originator: Mark Danner, Facilities Management, Director
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