

**M E M O R A N D U M**

**TO:** Honorable Chair and Members of the Board of County Commissioners

**FROM:** Joe Kerby, County Manager

**RE:** 2025 Budget – Carryforward Supplementary Budget and Appropriation

**Date:** 4/29/2025

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**Staff Recommendation:**

RESOLVED, that the 2025 Budget adopted by the Board of County Commissioners on November 19, 2024, is hereby amended as follows:

1. The budget and appropriation of the General Fund for the Business Innovation and Technology Department are hereby increased in the amount of \$235,700 for software projects appropriated but not expended in 2024; to be offset by \$15,200 of state grant revenue and \$220,500 of unrestricted fund balance in the General Fund.
2. The budget and appropriation of the General Fund for the Clerk and Recorder's Office are hereby increased in the amount of \$47,454 for projects appropriated but not expended in 2024; to be offset by a like amount of unrestricted fund balance in the General Fund.
3. The budget and appropriation of the General Fund for the Coroner's Office are hereby increased in the amount of \$26,000 for a grant appropriated but not expended in 2024; to be offset by a like amount of federal grant revenue.
4. The budget and appropriation of the General Fund for the County Attorney's Office are hereby increased in the amount of \$188,597 for

projects appropriated but not expended in 2024; to be offset by a like amount of unrestricted fund balance in the General Fund.

5. The budget and appropriation of the General Fund for the County Manager's Office are hereby increased in the amount of \$2,900 for projects appropriated but not expended in 2024; to be offset by a like amount of unrestricted fund balance in the General Fund.
6. The budget and appropriation of the General Fund for the Human Resources Department are hereby increased in the amount of \$50,000 for projects appropriated but not expended in 2024; to be offset by a like amount of unrestricted fund balance in the General Fund.
7. The budget and appropriation of the General Fund for the Operations Department are hereby increased in the amount of \$3,480,542 for projects appropriated but not expended in 2024; to be offset by a like amount of unrestricted fund balance in the General Fund.
8. The budget and appropriation of the General Fund for Jefferson County Public Health are hereby increased in the amount of \$597,464 for projects appropriated but not expended in 2024; to be offset by a like amount of JUUL Settlement revenue in the General Fund.
9. The budget and appropriation of the General Fund for the Sheriff's Office are hereby increased in the amount of \$5,376,604 for projects appropriated but not expended in 2024; to be offset by a like amount of unrestricted fund balance in the General Fund.
10. The budget and appropriation of the General Fund for the Sheriff's Office are hereby increased in the amount of \$653,762 for grants appropriated but not expended in 2024; to be offset by a like amount of state and federal grant revenue in the General Fund.
11. The budget and appropriation of the General Fund for the Strategy Innovation and Finance Department are hereby increased in the amount of \$76,941 for projects appropriated but not expended in 2024; to be offset by a like amount of Metropolitan Football Stadium District revenue in the General Fund.

12. The budget and appropriation of the Airport Fund for the Development and Transportation Department are hereby increased in the amount of \$10,325,128 for projects appropriated but not expended in 2024; to be offset by \$8,656,375 of federal grant revenue and \$1,668,753 of unrestricted fund balance in the Airport Fund.
13. The budget and appropriation of the Clerk and Recorder Electronic Filing Fund for the Clerk and Recorder's Office are hereby increased in the amount of \$15,514 for a project appropriated but not expended in 2024; to be offset by a like amount of unrestricted fund balance in the Clerk and Recorder Electronic Filing Fund.
14. The budget and appropriation of the Conservation Trust Fund for the Parks and Conservation Department are hereby increased in the amount of \$200,000 for a Metropolitan Football Stadium District Fund project appropriated but not expended in 2024; to be offset by a like amount of unrestricted fund balance in the Conservation Trust Fund.
15. The budget and appropriation of the Fleet Services Fund for the Operations Department are hereby increased in the amount of \$881,515 for projects appropriated but not expended in 2024; to be offset by a like amount of unrestricted fund balance in the Fleet Services Fund.
16. The budget and appropriation of the Insurance Fund for the Operations Department are hereby increased in the amount of \$15,419 for projects appropriated but not expended in 2024; to be offset by a like amount of unrestricted fund balance in the Insurance Fund.
17. The budget and appropriation of the Library Fund for Jefferson County Public Library are hereby increased in the amount of \$11,446,229 for projects appropriated but not expended in 2024; to be offset by a like amount of unrestricted fund balance in the Library Fund.
18. The budget and appropriation of the North Traffic Impact Fund for the Development and Transportation Department are hereby increased in the amount of \$350,000 for projects appropriated but

not expended in 2024; to be offset by a like amount of unrestricted fund balance in the North Traffic Impact Fund.

19. The budget and appropriation of the Open Space Fund for the Parks and Conservation Department are hereby increased in the amount of \$704,656 for projects appropriated but not expended in 2024; to be offset by a like amount of federal revenue in the Open Space Fund.
20. The budget and appropriation of the Patrol Fund for the Sheriff's Office are hereby increased in the amount of \$186,865 for grants appropriated but not expended in 2024; to be offset by a like amount of federal grant revenue.
21. The budget and appropriation of the Public Health Fund for Jefferson County Public Health are hereby increased in the amount of \$50,000 for a Metropolitan Football Stadium District Fund project appropriated but not expended in 2024; to be offset by a like amount of unrestricted fund balance in the Public Health Fund.
22. The budget and appropriation of the Rescue Plan Project Fund for the Assessor's Office are hereby increased in the amount of \$1,706,387 for a project appropriated but not expended in 2024; to be offset by a like amount of unrestricted fund balance in the Rescue Plan Project Fund.
23. The budget and appropriation of the Rescue Plan Project Fund for the Human Resources Department are hereby increased in the amount of \$128,598 for a project appropriated but not expended in 2024; to be offset by a like amount of unrestricted fund balance in the Rescue Plan Project Fund.
24. The budget and appropriation of the Rescue Plan Project Fund for the Parks and Conservation Department are hereby increased in the amount of \$435,914 for a project appropriated but not expended in 2024; to be offset by a like amount of unrestricted fund balance in the Rescue Plan Project Fund.
25. The budget and appropriation of the Rescue Plan Project Fund for the Strategy Innovation and Finance Department are hereby increased in the amount of \$739,759 for a project appropriated but not expended

in 2024; to be offset by a like amount of unrestricted fund balance in the Rescue Plan Project Fund.

26. The budget and appropriation of the Rescue Plan Project Fund for the Treasurer's Office are hereby increased in the amount of \$426,629 for a project appropriated but not expended in 2024; to be offset by a like amount of unrestricted fund balance in the Rescue Plan Project Fund.
27. The budget and appropriation of the Road and Bridge Fund for the Development and Transportation Department are hereby increased in the amount of \$4,200,000 for a project appropriated but not expended in 2024; to be offset by a like amount of unrestricted fund balance in the Road and Bridge Fund.
28. The budget and appropriation of the Social Services Fund for the Human Services Department are hereby increased in the amount of \$62,486 for a Metropolitan Football Stadium District Fund project appropriated but not expended in 2024; to be offset by a like amount of unrestricted fund balance in the Social Services Fund.

FURTHER RESOLVED, that a copy of this Resolution shall be transmitted immediately to the affected spending agencies; and

FURTHER RESOLVED, that a certified copy of this Resolution shall be filed by the Director of Strategy, Planning, and Analysis with the Division of Local Government in the State of Colorado Department of Local Affairs.

### **Resolution No: CC25-070**

**Background:** Departments have identified and briefed programs, grants, or projects that were not identified or awarded prior to budget adoption.

**Fiscal Impact:** This resolution would increase the 2025 budget and appropriation for various funds by a total of \$42,611,063. This supplemental appropriation identifies \$10,154,776 in increased expenditures with offsetting revenue and \$32,456,287 in the use of fund balance. The specific

funds and departments are identified on the Supplemental Appropriation Summary attachment.

**BCC Briefing Presented on:** 4/15/2025

**Originator:** Micah Badana, Strategy, Innovation & Finance, x8594

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