

M E M O R A N D U M

TO: Honorable Chairman and Members of the Board of County Commissioners

FROM: Joe Kerby, County Manager

RE: 2024 Budget – April Supplementary Budget and Appropriation – Strategy Planning Analysis Division

DATE: April 30, 2024

Staff Recommendation:

RESOLVED, that the 2024 Budget adopted by the Board of County Commissioners on November 14, 2023, is hereby amended as follows:

1. The budget and appropriation of the General Fund for the Business Innovation & Technology Department are hereby increased in the amount of \$503,181 for software projects appropriated but not expended in 2023; to be offset by a like amount of unrestricted fund balance from the General Fund.
2. The budget and appropriation of the General Fund for the Clerk & Recorder's Office are hereby increased in the amount of \$75,763 for software projects appropriated but not expended in 2023; to be offset by a like amount of unrestricted fund balance from the General Fund.
3. The budget and appropriation of the General Fund for the County Attorney's Office are hereby increased in the amount of \$174,166 for a software project and Board of Equalization appeals appropriated but not expended in 2023; to be offset by a like amount of unrestricted fund balance from the General Fund.
4. The budget and appropriation of the General Fund for the Operations Department are hereby increased in the amount of \$3,030,823 for maintenance and repair projects appropriated but not expended in 2023; to be offset by a like amount of unrestricted fund balance from the General Fund.

5. The budget and appropriation of the General Fund for the Sheriff's Office are hereby increased in the amount of \$5,763,558 for equipment and infrastructure projects appropriated but not expended in 2023; to be offset by a like amount of unrestricted fund balance from the General Fund.
6. The budget and appropriation of the General Fund for the Sheriff's Office are hereby increased in the amount of \$135,957 for various grants appropriated but not expended in 2023; to be offset by a like amount of both state and federal grant revenue.
7. The budget and appropriation of the General Fund for the Sheriff's Office are hereby increased in the amount of \$100,000 for administrative adjustments for the backup system storage hardware; to be offset by a like amount of unrestricted fund balance.
8. The budget and appropriation of the General Fund for the Sheriff's Office are hereby increased in the amount of \$73,866 for personnel expenditures for a range maintenance coordinator; to be offset by a like amount of intergovernmental revenue.
9. The budget and appropriation of the General Fund for the Strategy, Innovation & Finance Department are hereby increased in the amount of \$1,107,057 for the Metropolitan Football Stadium Funds allocated projects appropriated but not expended in 2023; to be offset by a like amount of unrestricted fund balance from the General Fund.
10. The budget and appropriation of the General Fund for the Treasurer's Office are hereby increased in the amount of \$13,500 for correcting property tax bills for various taxing authorities; to be offset by a like amount of unrestricted fund balance from the General Fund.
11. The budget and appropriation of the Airport Fund for the Strategy, Innovation & Finance Department are hereby increased in the amount of \$6,694,279 airport projects appropriated but not expended in 2023; to be offset by a like amount of unrestricted fund balance from the Airport Fund.
12. The budget and appropriation of the Conservation Trust Fund for the Parks & Conservation Department are hereby increased in the amount of \$443,180 for a fairgrounds and Metropolitan Football Stadium Fund projects appropriated but not expended in 2023; to be

offset by \$343,180 of unrestricted fund balance from the Conservation Trust Fund and a transfer revenue of \$100,000 from the General Fund.

13. The budget and appropriation of the Head Start Fund for the Human Services Department are hereby increased in the amount of \$60,000 for the Colorado Department of Early Childhood (CDEC) stimulus funds; to be offset by a like amount of state and federal grant revenue.
14. The budget and appropriation of the Head Start Fund for the Human Services Department are hereby increased in the amount of \$125,000 for the security locks project appropriated but not expended in 2023; to be offset by a like amount of federal grant revenue.
15. The budget and appropriation of the Fleet Services Fund for the Operations Department are hereby increased in the amount of \$2,785,199 for projects appropriated but not expended in 2023; to be offset by a like amount of unrestricted fund balance from the Fleet Services Fund.
16. The budget and appropriation of the Library Fund for the Jefferson County Public Library are hereby increased in the amount of \$4,693,821 for projects appropriated but not expended in 2023; to be offset by a like amount of unrestricted fund balance from the Library Fund.
17. The budget and appropriation of the Library Fund for the Jefferson County Public Library are hereby increased in the amount of \$650,000 for the express library project; to be offset by a like amount of unrestricted fund balance from the Library Fund.
18. The budget and appropriation of the Open Space Fund for the Parks & Conservation Department are hereby increased in the amount of \$100,000 for a Metropolitan Football Stadium Fund project appropriated but not expended in 2023; to be offset by a like amount of transfers from the General Fund.
19. The budget and appropriation of the Patrol Fund for the Sheriff's Office are hereby increased in the amount of \$303,999 for various grants appropriated but not expended in 2023; to be offset by a like amount of state and federal grant revenue.

20. The budget and appropriation of the Public Health Fund for Jefferson County Public Health are hereby increased in the amount of \$80,000 for a Metropolitan Football Stadium Fund project appropriated but not expended in 2023; to be offset by a like amount of transfers from the General Fund.
21. The budget and appropriation of the Road & Bridge Fund for the Development & Transportation Department are hereby increased in the amount of \$5,404,214 for projects appropriated but not expended in 2023; to be offset by a like amount of unrestricted fund balance from the Road & Bridge Fund.
22. The budget and appropriation of the Social Services Fund for the Human Services Department are hereby increased in the amount of \$100,000 for a Metropolitan Football Stadium Fund project appropriated but not expended in 2023; to be offset by a like amount of transfers from the General Fund.
23. The budget and appropriation of the Southeast Sales Tax Capital Projects Fund for the Development & Transportation Department are hereby increased in the amount of \$2,000,000 for various projects appropriated but not expended in 2023; to be offset by a like amount of unrestricted fund balance from the Southeast Sales Tax Capital Projects Fund.
24. The budget and appropriation of the South Traffic Impact Fund for the Development & Transportation Department are hereby decreased in the amount of \$825,000 for administrative adjustments for a traffic impact fee credit settlement agreement; and a like amount restored to the unrestricted fund balance in the South Traffic Impact Fund.
25. The budget and appropriation of the Workforce Development Fund for the Human Services Department are hereby increased in the amount of \$150,000 for a Metropolitan Football Stadium Fund project appropriated but not expended in 2023; to be offset by a like amount of transfers from the General Fund.
26. The budget and appropriation of the Wildland Fire Fund for the Sheriff's Office are hereby increased in the amount of \$147,381 for administrative adjustments for the personnel expenses for the Wildfire Program Manager; to be offset by a like amount of transfer revenue from the General Fund.

27. The authorization of the General Fund for the Sheriff's Office is hereby increased by 1.0 regular positions.
28. The authorization of the Social Services Fund for the Human Services Department is hereby increased by 17.0 regular positions and 5.0 grant funded positions.

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. CC24-113

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

BCC Briefing Presented on: March 26, 2024; April 2, 2024, and April 16, 2024. Administrative Supplemental email sent to BCC April 23, 2024.

Fiscal Impact: This resolution would increase the 2024 budget and appropriation for various funds by a total of \$33,864,944. This supplemental appropriation identifies \$2,390,628 in increased expenditures with offsetting revenues, \$769,731 in increased expenditures with interfund transfers, and \$30,704,585 in the use of unrestricted fund balance. The specific funds and departments are identified on the Supplemental Appropriation Summary attachment.

Original returned to:

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