

M E M O R A N D U M

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

FROM: Donald J. Davis, County Manager

RE: Jefferson County - 2022 Budget Adoption, Appropriation, and Establishment of Mill Levies

DATE: November 16, 2021

Staff Recommendation:

The Board of County Commissioners of the County of Jefferson, State of Colorado, pursuant to Section 29-1-104, C.R.S., designated and appointed Donald J. Davis, County Manager, to prepare and submit to the Board a proposed budget for the year 2022; and

Donald J. Davis, County Manager, did submit a proposed budget for 2022 to the Board of County Commissioners for its consideration; and

Pursuant to Section 38-37-104(6), C.R.S., Jerry DiTullio, Jefferson County Treasurer and Public Trustee, did prepare and submit a proposed budget for the year 2022, as included in the proposed 2022 budget for Jefferson County, to the Board of County Commissioners for review; and

Pursuant to Section 29-1-106, C.R.S., the Board of County Commissioners caused to be published legal notice showing that the proposed 2022 budget for Jefferson County was open for inspection by the public at the Office of Strategy, Planning & Analysis, Jefferson County Administration and Courts Facility, Golden, Colorado; that the Board of County Commissioners would consider the adoption of such proposed budget at a meeting of the Board of County Commissioners to be held on the 16th day of November, 2021, at 8:00 a.m. through a WebEx virtual meeting platform; and that any interested electors could inspect such proposed budget and, at any time prior to the final adoption and appropriation of said budget, file or register objections to the same; and

The Board of County Commissioners has in public hearing reviewed and considered the proposed 2022 budget, and desires to formally adopt and appropriate the same as amended hereby; and

Pursuant to Section 39-1-111, C.R.S., the Board of County Commissioners shall be authorized to levy taxes, levy against the valuation for assessment

of all taxable property located in the County on the assessment date, and in the various special districts within the County, the requisite property taxes for all purposes required by law; and

The Board of County Commissioners has in public hearing reviewed and considered the 2022 Jefferson County mill levies, and desires to formally fix the rate of levy for Jefferson County in accordance with the 2022 budget which will be adopted concurrent herewith; and

The Board of County Commissioners seeks to comply with TABOR by temporarily adjusting the combined rate of levy for various funds, as set forth below:

Temporary Mill Levy Adjustments	Mills
2021 Adjustment	-0.737

The electors of Jefferson County voted on November 3, 2015 to henceforth exclude revenue collected from the Library Mill Levy from the limitations as set forth in Article X, Section 20 of the Colorado Constitution and Section 29-1-301 C.R.S.; and

In conformance with the budget request of the Board of Trustees of the Jefferson County Public Library, the Board of County Commissioners is setting the Library Mill Levy at 4.500 mills for 2021.

NOW THEREFORE BE IT RESOLVED that the Board of County Commissioners of the County of Jefferson, State of Colorado, hereby and herewith approves, adopts and appropriates the budget presented for the County for calendar year 2022, a summary of the budget and individual funds is set forth in Exhibit A attached hereto.

FURTHER RESOLVED that pursuant to Section 29-1-113(1), C.R.S., the Strategy, Planning & Analysis Director shall cause a certified copy of the adopted budget to be filed in the Office of the Division of Local Government.

FURTHER RESOLVED that the authorized positions specified in the Jefferson County 2022 Adopted Budget document are hereby adopted.

FURTHER RESOLVED that the Board of County Commissioners of the County of Jefferson, State of Colorado, hereby and herewith, fixes a rate of levy and levies a tax upon each dollar of valuation for assessment of taxable property within the County for purposes of paying of expenses, costs, and other obligations of the County for budget year 2022 as set forth below:

Fund	Mill Levy	Temporary Mill Levy Adjustment	2022 Adopted Mill Levy
General Fund	14.576	3.853	18.429
Capital Expenditures Fund	1.912	-1.912	0.000
Developmentally Disabled Fund	1.000	0.000	1.000
Road and Bridge Fund	3.280	-2.137	1.143
Social Services Fund	1.710	-0.541	1.169
Library Fund	4.500	0.000	4.500
TOTAL	26.978	-0.737	26.241

EXHIBIT A – 2022 ADOPTED and APPROPRIATED BUDGET BY FUND

Fund	2022 Expenditures & Transfers
General Fund	\$242,067,500
Clerk & Recorder Electronic Filing Sub-Fund	\$119,000
District Attorney Bank Account Sub-Fund	\$350,000
Inmate Welfare Sub-Fund	\$1,034,015
Public Trustee Salary Sub-Fund	\$818,748
Airport Fund	\$16,219,477
American Rescue Plan	\$56,608,901
Benefit Plan Fund	\$41,293,967
Capital Expenditures Fund	\$2,123,755
Community Development Fund	\$7,057,735
Conservation Trust Fund	\$520,000
Contingent Fund	\$1,701
Developmentally Disabled Fund	\$11,403,578
Evergreen Local Improvement District	\$180,000
Evergreen/Conifer Traffic Impact Fund	\$610,771
Fleet Services Fund	\$11,941,898
Head Start Fund	\$6,523,516
Insurance Fund	\$3,236,308
Jefferson County Finance Corporation - Debt Service Fund	\$7,406,602
Library Fund	\$57,206,048
North Traffic Impact Fund	\$22,659
Open Space Cities Share Fund	\$15,874,814
Open Space Debt Service - 2013 Fund	\$2,177,622
Open Space Fund	\$56,047,030
Patrol Fund	\$38,548,941
Public Health Fund	\$27,376,014

Fund	2022 Expenditures & Transfers
Road & Bridge Fund	\$52,522,314
Social Services Fund	\$76,287,459
Solid Waste Emergency Reserve Fund	\$496,550
South Traffic Impact Fund	\$3,089,043
Southeast Sales Tax - Capital Project Fund	\$11,615,067
Southeast Sales Tax - Debt Service Fund	\$591,148
Wildland Fire Fund	\$12,970
Worker's Compensation Fund	\$2,038,850
Workforce Development Fund	\$4,307,066
TOTAL	\$757,731,067

Resolution No. CC20-275

Background: The County Manager prepared and submitted a proposed budget for 2022 to the Board of County Commissioners, and it has reviewed and considered the same in public hearing.

Fiscal Impact: Appropriates and adopts the budget for the year 2022 and sets the mill levy for 2022.

BCC Briefing Presented on: The 2022 Proposed Budget was presented on September 30, 2021, and presented in public hearing on October 19, 2021.

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