

M E M O R A N D U M

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

FROM: Kate Newman, Acting County Manager

RE: Jefferson County - 2023 Budget Adoption, Appropriation, and Establishment of Mill Levies

DATE: November 15, 2022

Staff Recommendation:

WHEREAS, 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 Kate Newman, Acting County Manager, to prepare and submit to the Board a proposed budget for the year 2023; and

WHEREAS, Kate Newman, Acting County Manager, did submit a proposed budget for 2023 to the Board of County Commissioners for its consideration; and

WHEREAS, 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 2023, as included in the proposed 2023 budget for Jefferson County, to the Board of County Commissioners for review; and

WHEREAS, pursuant to Section 29-1-106, C.R.S., the Board of County Commissioners caused to be published legal notice showing that the proposed 2023 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 15th day of November, 2022, at 8:00 a.m. in Hearing Room No. 1, Jefferson County Administration and Courts Facility, Golden, Colorado and 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

WHEREAS, the Board of County Commissioners has in public hearing reviewed and considered the proposed 2023 budget, and desires to formally adopt and appropriate the same; and

WHEREAS, pursuant to Section 39-1-111, C.R.S., the Board of County Commissioners is authorized to levy taxes 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

WHEREAS, the Board of County Commissioners has in public hearing reviewed and considered the 2023 Jefferson County mill levies, and desires to formally fix the rate of levy for Jefferson County in accordance with the 2023 budget which will be adopted concurrent herewith; and

WHEREAS, the Board of Trustees of the Jefferson County Public Library has certified that a Library Mill Levy of 4.500 mills is necessary to maintain and operate the Jefferson County Public Library in 2023; and

WHEREAS, 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.

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 2023. 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 Colorado Department of Local Affairs, Division of Local Government.

FURTHER RESOLVED that the authorized positions specified in the proposed Jefferson County 2023 budget presented to the Board of County Commissioners in public hearing on October 18, 2022, and made available for inspection by the public at the Office of Strategy, Planning & Analysis, 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 2023 as set forth below:

Fund	Mill Levy	Temporary Mill Levy Adjustment	2023 Adopted Mill Levy
General Fund	14.576	4.590	19.166
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	0.000	26.978

EXHIBIT A – 2023 ADOPTED and APPROPRIATED BUDGET BY FUND

Fund	2023 Expenditures & Transfers
General Fund	\$245,789,981
Clerk & Recorder Electronic Filing Sub-Fund	\$119,000
District Attorney Bank Account Sub-Fund	\$350,000
Inmate Welfare Sub-Fund	\$1,046,169
Public Trustee Salary Sub-Fund	\$771,773
Airport Fund	\$21,758,790
American Rescue Plan Act Fund	\$56,608,899
Benefit Plan Fund	\$42,940,429
Capital Expenditures Fund	\$53,688
Community Development Fund	\$9,991,162
Conservation Trust Fund	\$590,000
Contingent Fund	\$1,668
Developmentally Disabled Fund	\$11,241,792
Evergreen Local Improvement District Fund	\$173,460
Evergreen/Conifer Traffic Impact Fund	\$778,852
Fleet Services Fund	\$12,795,714
Head Start Fund	\$6,598,618
Insurance Fund	\$3,350,702
Jefferson County Finance Corporation Debt Service Fund	\$7,402,296
Library Fund	\$69,843,894
North Traffic Impact Fund	\$23,348
Open Space Cities Share Fund	\$21,634,017
Open Space Debt Service 2013 Fund	\$2,188,212
Open Space Fund	\$59,511,611

Fund	2023 Expenditures & Transfers
Patrol Fund	\$38,793,294
Public Health Fund	\$24,071,662
Road and Bridge Fund	\$66,097,555
Social Services Fund	\$67,469,368
Solid Waste Disposal and Facility Fund	\$463,781
South Traffic Impact Fund	\$326,132
Southeast Sales Tax Capital Project Fund	\$11,079,428
Southeast Sales Tax Debt Service Fund	\$1,000
Wildland Fire Fund	\$12,256
Worker's Compensation Fund	\$2,369,278
Workforce Development Fund	\$7,703,153
TOTAL	\$793,950,982

Resolution No. CC22-271

Background: The Acting County Manager prepared and submitted a proposed budget for 2023 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 2023 and sets the mill levy for 2023.

BCC Briefing Presented on: The 2023 Proposed Budget was presented on September 29, 2022, and presented in public hearing on October 18, 2022.

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