



Budget Change Request

Change request information

Title Reduce Road Levy Shift

Number B-23-16 Department 23 - Non Departmental

Requester Robin Campbell

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Change Type Policy Change

Board outcome *(to be entered by budget after Board action)*

Board Decision

Board Changes

Funds affected

Fund 0010 - General Fund

General Fund Affected? Yes More Than One Fund Affected? Yes

Policy request priority and connection to the strategic plan

Priority # 0 Strategic Plan Effective County

Does this request include federal, state, or private grants?

Grant Funded? None

Grantor and timeframe

Does this request affect current positions or propose new positions?

HR Payroll e-mailed? No Position Impact None

Current position numbers affected

What do you need and why? Include any unexpected and external requirements.

Statement of Need

In 2008, the Board of County Commissioners authorized a diversion of Road Fund levy revenue to the General Fund in the amount of \$1,260,000. By 2017, the annual diversion amount had increased to \$3 million. Beginning in 2018, the amount was split between a diversion of \$1.5 million and a road levy shift of \$1.5 million. The amount of the levy shift increased to \$3 million in 2020. In 2021, the Board set a goal to decrease the amount of road levy shift by \$250,000 per year. The levy shift amount in 2023 was \$2,250,000. This budget change request reduces the road levy shift by \$250,000 in each year for 2024 and 2025.

If approved, the total amount diverted plus shifted from the Road Fund to the General Fund will be \$3,500,000 in 2024, and \$3,250,000 in 2025.

How will this change the performance of your office or department?

Statement of Need

Additional revenue will be available for road and transportation projects; less revenue will be available for general fund purposes.

Expenditure, FTE and revenue assumptions plus current budget level

Assumptions

Current Budget Level

What happens if this isn't funded? Are there other options?

Impacts and Alternatives

The Board may set the levy shift at any amount in accordance with state law and within the levy rate limits. They may decide to increase the amount of the current shift, allow the amount of the shift to remain the same, or decrease the shift by any amount as they see fit.

The road diversion amount must be equal to or less than the cost of Sheriff deputies performing duties to keep roads safe, such as traffic patrol. Currently the road diversion amount of \$1.5 million is less than this cost, currently estimated to be at least \$2 million in 2023. The Board could decide to increase, decrease or have the amount of the road diversion remain the same.

How does this request affect other offices and departments?

Impact to Other Departments None

Which Other Departments are Affected?

Operating Transfer Needed? No

Operating Transfer Coding and Amount

Personnel Information

FTE	Number	Name	Start Date	End Date
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Operating Revenue Line Items

Org Code	Object Code	Object Description	Project Code	2024	2025
0123B700	311100	REAL & PERSONAL PROPERTY TAXES		(250,000)	(500,000.00)
1190R001	311100	REAL & PERSONAL PROPERTY TAXES		250,000	500,000.00
			Total:	-	-

Capital Revenue Line Items

Org Code	Object Code	Object Description	Project Code	2024	2025
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Operating Expenditure Line Items

Org Code	Object Code	Object Description	Project Code	2024	2025
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Capital Expenditure Line Items

Org Code	Object Code	Object Description	Project Code	2024	2025
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