2007 ANNUAL REPORT
JEFFERSON COUNTY ASSESSOR'S OFFICE
JIM EVERSON - COUNTY ASSESSOR

OFFICE OF COUNTY ASSESSOR **JIM EVERSON**
100 JEFFERSON COUNTY PARKWAY GOLDEN, CO 80419-2500 Assessor

April 11, 2008

To the Citizens of Jefferson County:

Today I am releasing the 2007 Annual Report of the Jefferson County Assessor's Office. This report is a compilation of information about the Assessor's Office and its operations during the 2007 calendar year. I hope you find it helpful and informative. Some of the highlights of the report are as follows.

In 2007, the County Budget Department established a new method of accounting for shared services, such as computer services and building costs, in which these are "billed out" to our Office. This change caused Interdepartmental expenses to increase over what they would have been under the old method by $1,546,839 which led to a 2,149.49% inflation-adjusted increase. If the prior method had been used in 2007, Interdepartmental expenses would have actually decreased by 31.91% ($22,078) due to more effective utilization of our fleet vehicles in 2007. This change made comparing prior years' results with 2007 an "apples and oranges" task. For this report, I have chosen to focus on expenditures excluding Interdepartmental charges since the Assessor's Office had direct control over these expenditures.

In 2007 we again cut inflation-adjusted spending compared with 2006 while increasing the number of property schedules we service. This lead to a 9.69% decrease in expenditures during the three years since I took office. At the same time, we improved service to our citizens by making more information available on our web site and in new kiosks strategically located in the County. The total cost per property schedule per year in 2004 was $16.06. By 2007, we trimmed this to $14.24 (inflation adjusted) for an 11.33% decrease in spending per schedule serviced.

2007 actual spending was 13% ($553,813) less than the Assessor's Office approved 2007 budget. We achieved these results by adopting new methods and procedures that allowed us to lower the amount of employee time needed to do our work and by automating some work processes. Also, through better training and employee utilization, we eliminated the need for consulting services by doing most of this work in house.

Once again in 2007 the credit goes to our employees who have done a great job of finding ways to do more with less. The result is that taxpayers get the same or improved service for a lower cost.

Please feel free to contact me via e-mail at http//:assessor.jeffco.us or at 303.271.8667 if you would like more information about the Jefferson County Assessor's Office.

Very Truly Yours,

Jim Everson

Jim Everson, Jefferson County Assessor

2007
SUMMARY OF OPERATIONS

General: The Jefferson County Assessor's Office is required under Colorado Law to identify, describe, and value all property located in the County and create the tax roll by applying mill levies to taxable assessed valuation of property. The Assessor is also required to maintain parcel maps showing the real property parcels in the County. Our mission is to efficiently provide quality customer service by being courteous, respectful, and informative while performing our statutory duties in a fair, ethical, accurate, and professional manner. Each year on May 1 the Office creates and mails a Notice of Valuation for each taxable real property schedule in the County. In addition, the Office creates and mails a Notice of Valuation to each business personal property owner in the County on June 15. During 2007, we added 2,928 new property schedules for a year end total of 233,093 property schedules for the County this was down from 4,833 in 2006 reflecting the slow down in the real estate industry. At year end, we had 199,702 residential real property schedules, 14,981 business personal property or mobile home schedules, 9,943 schedules that were exempt from property taxes and 8,467 commercial property schedules.

For the 2007 tax roll, the total actual value of property in Jefferson County was $64,245,799,268. The total assessed value was $7,290,731,100. We had 1,348 parcel maps which we maintained. During the year, 177 taxing entities in the County relied on our office to value property in their district and report those values to them so that they could establish appropriate property tax mill levies for properties within their boundaries. These entities include Jefferson County R-1 Schools, all fire districts, cities and the County. We maintained 662 separate tax districts to apply mill levies from these taxing entities.

For 2007, the Office was authorized to maintain a staff of 57 employees. At year end, the total number of employees in the office was 52.5 with 4.5 vacancies. During the year we also employed 5 temporary employees at various times.

Customer Service: The Customer Service Department has 7 employees and 1 shared temporary employee. This group is charged with servicing customers at the front counter, answering telephone inquiries and correspondence, coordinating protest and appeals hearings and maintaining correspondence and appeals files. During the year this group handled 32,353 calls, serviced 9,529 customers at the front desk, processed 12,974 protests and 2,710 other appeals, and answered 2,276 pieces of correspondence. This group implemented a new Interactive Voice Response system and script to make more user friendly and informative. This will make it easier for customers who call the Assessor's office to access the information they want.

Senior Exemptions and Tax Districts: This Department, comprised of 2 employees, is responsible for customer service and administration of the Senior Property Tax Exemptions (SPTE) as well as creating and maintaining taxing authority maps and tax districts within the County. In 2007, the department processed 2691 new SPTE applications, maintained over 20,000 existing STPE properties, and maintained all of the 177 taxing entities and 662 tax districts in the County. In 2007 the new property tax exemption for disabled veterans was implemented and 107 applications were processed.

Deeds and Property Description: The Property Description Department has 8 full-time, 2 part-time and 1 shared temporary employees. This department is responsible for maintaining and updating all parcel maps, creating new parcels from deeds and plats, and maintaining an accurate record of the ownership of each parcel. During 2007, 23,554 deeds were processed down from 25,211 in 2006 and 173 plats were mapped and parcels created (220 in 2006).

Personal Property: The Personal Property Department has 3 employees and 1 temporary employee. This department identifies, describes and values all business personal property and mobile homes in the County. In 2007, 14,981 personal property schedules were valued. In addition, the department conducted over 100 audits of businesses throughout the County as part of our Personal Property Audit Plan.

Residential Real Property: The Residential Department has 10 real estate appraisers and 1 temporary appraiser. Currently, 1 is a Registered Appraiser, 4 are Licensed Appraisers, 4 are Certified Residential Appraisers and 1 is a Certified General Appraiser. This department is responsible for maintaining residential property inventory records, documenting new residential construction, and valuing all residential structures (other than multifamily) in the County. In 2007 this group valued 198,501 residential schedules and processed 5,741 building permits.

Commercial Real Property: The Commercial Real Property Department had 5 Certified General Appraisers who are responsible for maintaining commercial property inventory records, documenting new commercial construction and new commercial parcels, and valuing both commercial land and all commercial structures (including multifamily residential and possessory interests) in the County. In 2007, there were 9,668 multifamily residential and commercial schedules that were valued by this department. In addition, this department, together with the Mass Appraisal group and the County Information Technology (IT) Department, worked to continue the development of additional functionality for our a new CA commercial valuations system.

Land Valuation: In 2007, the land valuation function for both commercial and residential was consolidated into a new group consisting of 2 Certified General Appraisers. By centralizing the land valuation function, we hope to improve accuracy and equalization in valuing land throughout the County

Data Control: The Data Control Department was established in 2006 to consolidate data entry, data maintenance and data quality control in one group. The department has 4 employees who are charged with assuring the integrity of all property information maintained by the Assessor's Office. In addition, this department creates customized data reports for various other governmental entities and the public on a fee basis. In 2007, this group began development of an In House Correction (IHC)/Master Record Change tracking system outside of the Assessor/Treasurer main system to track and streamline the process of splits and combinations of properties

Mass Appraisal: The Mass Appraisal Department, consisting of 2 employees, is charged with maintaining, upgrading and calibrating the Office's CAMA system that is used by the appraisal staff to value all property in the County. This group also maintains and upgrades the Geographic Information System (GIS) that the office uses to create and maintain all parcel maps for the County. In 2007, this

group was instrumental in revaluing all of the real property in Jefferson County and working on enhancements to the new CA commercial valuation system and our mapping resources.

External Reporting: The External Reporting Department consisting of 2 employees is responsible for reporting value information to taxing entities, the State of Colorado and the general public as well as processing the TD-1000 Real Property Transfer Declaration forms completed at each real estate closing. In 2007, this group published the annual Abstract of Assessment and prepared Certification of Value letters for each of the taxing entities in the County.

Executive and Administrative: There are 3 regular and 1 half-time employees in this group including the Assessor and Deputy Assessor. The executive group is responsible for overall management of the Office. The administration group provides administrative services for the Office. In 2007, this group managed the office carpet replacement project, developed a suite of window envelope compliant standard forms and letters, and expanded the office's management reporting and budget compliance program.

2007
FINANCIAL RESULTS

The Assessor's Office, while instrumental in the generation of property tax revenue for all taxing entities in the County, is not a primary producer of revenue. Therefore, revenues generated are somewhat incidental to the mission of the office. Almost all of the expenditures of the Office are funded from the County General Fund.

Current Year: A summary of the revenues and expenses of the Assessor's Office for 2007 are as follows (see Appendix 3 for detailed report):

2007 Revenues from the sale of data and maps, fees, and other sources:	**$131,739**
2007 Expenditures:	
Salaries and Benefits	$3,325,209
Supplies, including postage and printing	$153,710
Capital Projects and Other Services	$106,590
Interdepartmental Charges	$1,594,066
2007 Total Expenditures	**$5,179,575**
2007 Budgeted Expenditures	**$5,739,117**

Management Discussion: In 2007, the County Budget Department implemented a new method of accounting for expenditures which allocated costs for certain shared services (computer services, building rent and maintenance and others) to the Assessor's Office. The impact of this accounting change was to increase reported total expenditures by $1,546,839 over what they would have been without the change. This resulted in a 2,198.43% increase in Interdepartmental charges. Total annual expenditures by the Office excluding the effects of this change were $32,422 more than in 2006 or a 0.9% increase. When adjusted for inflation to 2004 constant dollars using the Denver Boulder

Consumer Price Index (CPI), total expenditures in 2007 were $42,496 less than in 2006 or a 1.25% decrease in spending. In 2007 the CPI increased by 2.18% (see Appendix 2 for the full 2004-2007 expenditure and percent change analysis). Total Office expenditures were 13%, or $553,813, less than the authorized 2007 budget.

Over the 3 year period from 2004 to 2007 unadjusted total expenditures excluding Interdepartmental charges were reduced by $89,775 or 2.44%. When adjusted for inflation, total expenditures for 2007 were $356,035 less than in 2001 or a 9.69% decrease in spending. During the same period, the total number of schedules serviced by the Office increased by 4,211 schedules. From 2004 to 2006 the CPI increased by 8.02%.

Total salary and benefits increased 1.97% ($64,165) over 2006, which was less than the 2.18% inflation rate. These were kept low a result of not filling a vacancy, eliminating one part time position and moving one employee from full time to part time. Reductions in capital projects and other expenditures were largely a result of a reduction in consulting services expenditures for 2007 which were reduced because training and better employee utilization allowed the office to do much of this work in-house even in a revaluation year.

2007
PERFORMANCE MEASURES

The Assessor's Office has developed a group of performance measures which are used to evaluate the performance of the Office (see Appendix 2 table of historic performance measures). Results were as follows:

Performance Measures	2004	2005	2006	2007
Number of deeds and plats processed.	31,527	27,045	25,431	23,757
Percentage of protests that result in CBOE appeal.	24.78%	18.80%	17.68%	13.42%
Weighted combined COD.	6.74	6.77	7.25	8.04
Inflation adjusted annual office expenditures per schedule	$16.06*	$15.21*	$14.42*	$14.24*
Demand Indicator				
Total actual value of new construction in the County.	$633,000,000	$776,000,000	$723,000,000	$810,000,000
*** Excluding Interdepartmental charges**				

The **number of deeds and plats processed** indicates the amount of real estate related activities in the County. It also shows directly how much work was performed by the Property Description Department during a given year. It also gives an indication of the amount of work the appraisal staff will have to do to verify sales and value newly platted properties. If this number is growing, additional resources will be needed and the reverse is true if it is getting smaller. In 2007, the number of deeds

and plats processed dropped by 1,674 or 6.58% versus 2006. This continues a downward trend since 2002. This resulted in not filling one vacancy in the department and moving one employee from full time to part time status.

The **percentage of protests that result in County Board of Equalization (CBOE) appeal** measures how well the Office is doing in resolving protests at the Assessor's Office level. From May 1 through June 1 of every year, property owners are afforded the opportunity to protest or appeal to the Assessor the value the Assessor determines for their property in the May 1 Notice of Valuation. We encourage owners to visit the office as this is the best environment in which to resolve valuation concerns. In August of each year the Assessor sends a Notice of Determination to each owner who protested stating whether or not the value of their property will be adjusted based upon their appeal and if so, by how much. At this point the owner may appeal to the CBOE if they are not satisfied with the result. In 2007, the percentage of protests that resulted in CBOE appeals dropped from 17.68% to 13.42%. This indicates that more of the people who protested in 2007 found that the Assessor's office handled their valuation concerns appropriately and did not need to appeal further.

The **weighted combined Coefficient of Dispersion (COD)** is a measure of how well the Office is doing at valuing all the properties in the County on an equalized basis. In the annual audit of the Assessor's Office conducted for the Colorado Legislative Council, the values that are set by the Assessor's Office are tested for compliance with minimum acceptable COD standards set by the State Board of Equalization. COD measures the uniformity of the assessment values set by the Office. The lower the COD the more uniform the assessment and the more likely it is that all property owners are being treated equally. In 2007, combined weighted COD was 10.9% higher than it was in 2006. While the overall figure is well within State guidelines, we will be working in the 2009 reappraisal to improve our valuation models.

Inflation adjusted annual office expenditures per schedule measures the overall dollar cost efficiency of the office in performing its duties. Since this figure is stated in constant 2004 dollars the effects of inflation are eliminated and the true cost per unit is measured. In 2007, total expenditures per active property schedule serviced were reduced by 1.27%. This positive result was achieved entirely by cutting expenditures in that the total number of schedules actually increased by 1,524 or 0.66%. Since 2004 inflation adjusted expenditures per schedule has decreased by 11.33%.

The Demand Indicator of **total actual value of new construction in the County** is included as an indicator of the level of effort that is required in appraising properties in the County. Generally, there is not as much work involved in maintaining the inventory of existing buildings that have been well documented and inventoried over time as there is in creating an entirely new schedule for a new building. Thus, if the amount of new construction increases, the amount of appraisal resources needed will also increase. Increases in new construction also indicate that more property schedules and parcels will be forthcoming. In 2007, total new construction was up 12.03% over 2006. This appears to be an anomaly in a slightly downward trend in new construction since 2002 that may indicate that higher value construction, i.e. more commercial and apartments buildings are coming to the market. Still, the fact that Jefferson County is a mature county, with fewer locations for new construction due to declining availability of developable land, would lead one to believe that this figure will trend lower over time.

2007
OBSERVATIONS AND 2008 GOALS

In 2007, all real property in Jefferson County was revalued to the June 30, 2006 level of value. This revaluation of real property occurs every two years. Because of this, there was much additional work required of the office in 2007. Also, revaluation years typically result in a greater number of appeals and thus increased demand on staff to handle these appeals. Appeals jumped from 2,721 in 2006 to 12,974 in 2007. This was an extraordinary increase in appeals even for a revaluation year. But even with this many appeals, the office managed to lower inflation-adjusted total expenditures for the year. For 2007, an additional $35,000 was budgeted for overtime in anticipation of increased appeals. However, due to a motivated staff and more efficient protest handling procedures, overtime expense in 2007 increased only $8,312, versus 2006. Consulting costs that typically rise in a revaluation year were kept in check by doing more in-house.

In our 2008 goals setting session the Assessor's Office established a number of goals including:

- Review all commercial land data and develop consistent and accurate land value contributors for the new CA commercial valuation system.

- Modify the Assessor Website to add online information for Data Services available from the Assessors Office with information, charges and the capability to request data using an online form

- Add the Market Approach to the CA Commercial appraisal application so that multi-family and the residential portion of mixed use is calculating value by the statute-regulated approach.

We will continue in 2008 to provide the best possible customer service and at the same time find ways to do so in an efficient cost-effective manner. This is the best way we know to assure the taxpaying public that they are getting real value from their Jefferson County Assessor's Office.

Appendix 1 Page 1

Jefferson County Assessors Office Expenditures 2004-2007

In Constant 2004 Dollars

Jim Everson, Jefferson County Assessor

	2004	2005 in 2004$	%inc yr/yr	2006 in 2004$	%inc yr/yr	2007 in 2004$*	%inc yr/yr*
FTE	**60.00**	**57.00**	**(5.00)**	**57.00**	**0.00**	**57.00**	**0.00**
Salaries and Benefits	**$3,334,022**	**$3,213,761**	**(3.61)**	**$3,084,557**	**(4.02)**	**$3,078,279**	**(0.20)**
Supplies	$222,583	$147,413	(33.77)	$158,645	7.62	$142,295	(10.31)
Services & Capital Projects	$118,678	$138,857	17.00	$96,662	(30.39)	$98,675	2.08
Total Cap. Projects and Other Expense	**$341,261**	**$286,270**	**(16.11)**	**$255,307**	**(10.82)**	**$240,970**	**(5.62)**
Total Expenditures excluding Interdepartmental	**$3,675,283**	**$3,500,031**	**(4.77)**	**$3,339,863**	**(4.58)**	**$3,319,248**	**(0.62)**
Interdepartmental (old method)				$65,602		$43,720	(33.36)
Total Expenditures (old method)				**$3,405,465**		**$3,362,968**	**(1.25)**
Interdepartmental	$77,015	$68,768	(10.71)	$65,601	(4.60)	$1,475,691	2,149.49
Total Expenditures	**$3,752,298**	**$3,568,799**	**(4.89)**	**$3,405,464**	**(4.58)**	**$4,794,940**	**40.80**
total compounded % increase (decrease) since 2004 of Expenditures excluding Interdepartmental							**(9.69)**
Number of Schedules	228,882	230,077	0.52	231,569	0.65	233,093	0.66
Increase (decrease) No. of Schedules		1,195		1,492		1,524	
$ per Schedule Processed*	$16.06	$15.21	(5.28)	$14.42	(5.19)	$14.24	(1.27)
total % increase (decrease) in $ per schedule since 2004*							**(11.33)**
CPI Denver-Boulder	**187.0**	**190.9**	**2.10**	**197.7**	**3.56**	**202.0**	**2.18**
Total Compounded % CPI increase since 2004							**8.02**

*** Interdepartmental not included**

*** New budget system adopted that includes Interdepartmental charges for IT, Facilities and other shared services**

Appendix 1 Page 2

Jefferson County Assessors Office Expenditures 2004-2007

Not Adjusted for Inflation

Jim Everson, Jefferson County Assessor

	2004	2005	% inc yr/yr	2006	%inc yr/yr	2007*	%inc yr/yr*
FTE	**60.00**	**57.00**	**(5.00)**	**57.00**	**0.00**	**57.00**	**0.00**
Salaries and Benefits	**$3,334,022**	**$3,280,788**	**(1.60)**	**$3,261,044**	**(0.60)**	**$3,325,209**	**1.97**
Supplies	$222,583	$150,488	(32.39)	$167,722	11.45	$153,710	(8.35)
Services & Capital Projects	$118,678	$141,753	19.44	$102,193	(27.91)	$106,590	4.30
Total Cap. Projects and Other Expense	**$341,261**	**$292,241**	**(14.36)**	**$269,914**	**(7.64)**	**$260,300**	**(3.56)**
Total Expenditures excluding Interdepartmental	**$3,675,283**	**$3,573,028**	**(2.78)**	**$3,530,959**	**(1.18)**	**$3,585,508**	**1.54**
Interdepartmental (old method)				$69,355		$47,227	(31.91)
Total Expenditures (old method)				**$3,600,314**		**$3,632,735**	**0.90**
Interdepartmental	$77,015	$70,202	(8.85)	$69,355	(1.21)	$1,594,066	2,198.43
Total Expenditures	**$3,752,298**	**$3,643,230**	**(2.91)**	**$3,600,313**	**(1.18)**	**$5,179,575**	**43.86**
total compounded % increase (decrease) since 2004 of Expenditures excluding Interdepartmental							**(2.44)**
Number of Schedules	228,882	230,077	0.52	231,569	0.65	233,093	0.66
Increase (decrease) No. of Schedules		1,195		1,492		1,524	
$ per Schedule Processed*	$16.06	$15.53	(3.30)	$15.25	(1.81)	$15.38	0.88
total % increase (decrease) in $ per schedule since 2004*							**(4.22)**
CPI Denver-Boulder	**187.0**	**190.9**	**2.10**	**197.7**	**3.56**	**202.0**	**2.18**
Total Compounded % CPI increase since 2004							**8.02**

*** Interdepartmental not included**

*** New budget system adopted that includes Interdepartmental charges for IT, Facilities and other shared services**

Appendix 2

JEFFERSON COUNTY ASSESSOR'S OFFICE PERFORMANCE MEASURES THROUGH 2007

Jim Everson, Jefferson County Assessor

Performance Measures	2002	2003	2004	2005	2006	2007
Number of deeds and plats processed.	32,421	33,195	31,527	27,045	25,431	23,757
Percentage of protests that result in CBOE appeal.	15.87	15.60%	24.78%	18.80%	17.68%	13.42%
Weighted combined COD.	8.29	7.00	6.74	7.14	7.25	8.04
Inflation adjusted (2004 base year) annual office expenditures per schedule excluding Interdepartmental	$15.92	$15.81	$16.06	$15.21	$14.42	$14.24
Demand Indicator						
Total actual value of new construction in the County.	$788,687,629	$803,000,000	$633,000,000	$776,000,000	$723,000,000	$810,000,000

APPENDIX 3
12/31/07 BUGET TO ACTUAL REPORT
FOLLOWING 5 PAGES

Jefferson County
Budget to Actual Revenue Report
As of 12/31/07

Description	Current Period Budget	Current Period Actual	Percent Budget to Actual	Annual Budget	YTD Through Current Period-Actual	Unrealized Balance	% Budget Remaining
00030 General Fund							
14010 Assessor							
300000 REVENUES	0	.00	0	0	.00	.00	0
340000 CHARGES FOR SERVICES	0	.00	0	0	.00	.00	0
341000 GENERAL SERVICES	0	.00	0	0	.00	.00	0
341520 Pers Property Filing Fees	5,000	.00	0	60,000	73,738.43	(13,738.43)	-23%
341590 Printing & Duplicating	917	.00	0	11,000	4,203.50	6,796.50	62%
341620 Real Prop TSF Declaration	1,333	.00	0	16,000	15,499.09	500.91	3%
341710 Sale of Data Products	2,917	.00	0	35,000	34,421.98	578.02	2%
341000 GENERAL SERVICES	10,167	.00	0	122,000	127,863.00	(5,863.00)	-5%
340000 CHARGES FOR SERVICES	10,167	.00	0	122,000	127,863.00	(5,863.00)	-5%
350000 FINES & FORFEITURES	0	.00	0	0	.00	.00	0
352000 FORFEITURES	0	.00	0	0	.00	.00	0
370000 MISCELLANEOUS	0	.00	0	0	.00	.00	0
370050 MISCELLANEOUS	0	.00	0	0	.00	.00	0
372030 Prior Year Reimbursements	0	.00	0	0	3,875.69	(3,875.69)	0
370050 MISCELLANEOUS	0	.00	0	0	3,875.69	(3,875.69)	0
370000 MISCELLANEOUS	0	.00	0	0	3,875.69	(3,875.69)	0
300000 REVENUES	10,167	.00	0	122,000	131,738.69	(9,738.69)	-8%
14010 Assessor	10,167	.00	0	122,000	131,738.69	(9,738.69)	-8%
00030 General Fund	10,167	.00	0	122,000	131,738.69	(9,738.69)	-8%

Jefferson County
Budget to Actual Expenditure Report
As of 12/31/07

Description	Current Period Budget	Current Period Actual	Percent Budget to Actual	Annual Budget	YTD Through Current Period-Actual	Encumbrances	Unencumbered Balance	% Budget Remaining
00030 General Fund								
14010 Assessor								
400000 EXPENDITURES	0	.00	0	0	.00	.00	.00	0
410000 SALARIES & BENEFITS	0	.00	0	0	.00	.00	.00	0
411100 PERMANENT EMPLOYEES SALARIES	0	.00	0	0	.00	.00	.00	0
411110 Regular Salaries (Perm)	233,482	207,108.96	89%	2,801,778	2,508,393.54	.00	293,384.46	10%
411140 Auto Allowance (PERM)	425	425.00	100%	5,100	5,100.00	.00	.00	0
411150 Awards And Bonuses (PERM)	0	.00	0	0	11,988.22	.00	(11,988.22)	0
411190 Termination Pay (PERM)	0	.00	0	0	1,252.50	.00	(1,252.50)	0
411100 PERMANENT EMPLOYEES SALARIES	233,907	207,533.96	89%	2,806,878	2,526,734.26	.00	280,143.74	10%
411200 TEMPORARY EMPLOYEES	0	.00	0	0	.00	.00	.00	0
411210 Regular Salaries (TEMP)	5,590	489.00	9%	67,080	43,810.75	.00	23,269.25	35%
411200 TEMPORARY EMPLOYEES	5,590	489.00	9%	67,080	43,810.75	.00	23,269.25	35%
411300 OVERTIME	0	.00	0	0	.00	.00	.00	0
411310 Overtime Reg Salaries (Perm)	5,000	.00	0	60,000	13,707.50	.00	46,292.50	77%
411300 OVERTIME	5,000	.00	0	60,000	13,707.50	.00	46,292.50	77%
412800 EMPLOYER'S PAYROLL TAXES	0	.00	0	0	.00	.00	.00	0
412810 Medicare	3,539	2,895.71	82%	42,469	36,176.36	.00	6,292.64	15%
412820 OASI	15,132	12,381.74	82%	181,589	154,685.11	.00	26,903.89	15%
412830 State Unemployment	387	.00	0	4,642	.00	.00	4,642.00	100%
412840 Worker's Compensation	697	362.70	52%	8,364	4,588.16	.00	3,775.84	45%
412800 EMPLOYER'S PAYROLL TAXES	19,755	15,640.15	79%	237,064	195,449.63	.00	41,614.37	18%
412900 BENEFITS	0	.00	0	0	.00	.00	.00	0
412910 Dental Insurance	2,368	2,366.94	100%	28,421	28,392.28	.00	28.72	0%
412920 Employee Assist Program	150	135.66	91%	1,796	1,678.46	.00	117.54	7%
412930 Health Insurance	20,992	21,212.21	101%	251,909	251,651.54	.00	257.46	0%
412940 Life Insurance	1,167	899.82	77%	14,009	11,046.78	.00	2,962.22	21%
412950 Long Term Disability	1,284	869.70	68%	15,410	10,504.33	.00	4,905.67	32%
412970 Retirement	17,666	15,597.07	88%	211,986	188,473.63	.00	23,512.37	11%
412980 Deferred Comp Match CCOERA	2,815	2,855.22	101%	33,782	33,768.98	.00	13.02	0%
412981 Deferred Comp Match NACO	856	914.28	107%	10,274	11,313.19	.00	(1,039.19)	-10%
412990 Short Term Disability	899	677.13	75%	10,787	8,677.43	.00	2,109.57	20%
412900 BENEFITS	48,198	45,528.03	94%	578,374	545,506.62	.00	32,867.38	6%
410000 SALARIES & BENEFITS	312,450	269,191.14	86%	3,749,396	3,325,208.76	.00	424,187.24	11%
420000 SUPPLIES	0	.00	0	0	.00	.00	.00	0

Description	Current Period Budget	Current Period Actual	Percent Budget to Actual	Annual Budget	YTD Through Current Period-Actual	Encumbrances	Unencumbered Balance	% Budget Remaining
426100 GENERAL SUPPLIES	0	.00	0	0	.00	.00	.00	0
426127 PC Supplies/Software/Equip	3,000	4,530.00	151%	36,000	36,010.62	.00	(10.62)	-0%
426134 Furn & Equip - Non Capital	0	.00	0	0	2,502.72	.00	(2,502.72)	0
426137 Office Supplies	2,288	4,017.64	176%	27,460	30,079.46	.00	(2,619.46)	-10%
426162 Postage	8,167	500.47	6%	98,000	78,322.82	.00	19,677.18	20%
426183 Recognition/Appreciation	333	338.73	102%	4,000	1,951.56	.00	2,048.44	51%
426190 General Supplies (Other)	83	166.43	200%	1,000	166.43	.00	833.57	83%
426100 GENERAL SUPPLIES	13,872	9,553.27	69%	166,460	149,033.61	.00	17,426.39	10%
426200 ENERGY SUPPLIES	0	.00	0	0	.00	.00	.00	0
426220 Fuel	42	.00	0	500	.00	.00	500.00	100%
426200 ENERGY SUPPLIES	42	.00	0	500	.00	.00	500.00	100%
426300 FOOD SUPPLIES	0	.00	0	0	.00	.00	.00	0
426400 BOOKS AND PERIODICALS	0	.00	0	0	.00	.00	.00	0
426440 Professional Publications	417	2,017.62	484%	5,000	4,676.01	.00	323.99	6%
426400 BOOKS AND PERIODICALS	417	2,017.62	484%	5,000	4,676.01	.00	323.99	6%
426900 NON-CAPITAL EQUIPMENT	0	.00	0	0	.00	.00	.00	0
420000 SUPPLIES	14,330	11,570.89	81%	171,960	153,709.62	.00	18,250.38	11%
430000 OTHER SERVICES AND CHARGES	0	.00	0	0	.00	.00	.00	0
433001 PROF & TECHNICAL SERVICES	0	.00	0	0	.00	.00	.00	0
433016 Consultant Services	7,083	.00	0	85,000	12,250.00	.00	72,750.00	86%
433038 Licenses & Testing Fees	213	2,370.00	1115%	2,550	2,968.00	.00	(418.00)	-16%
433001 PROF & TECHNICAL SERVICES	7,296	2,370.00	32%	87,550	15,218.00	.00	72,332.00	83%
434100 UTILITIES	0	.00	0	0	.00	.00	.00	0
434110 Telephone	667	180.94	27%	8,000	1,049.32	.00	6,950.68	87%
434100 UTILITIES	667	180.94	27%	8,000	1,049.32	.00	6,950.68	87%
434300 REPAIR & MAINTENANCE SERVICES	0	.00	0	0	.00	.00	.00	0
434330 Equipment Maintenance	583	.00	0	7,000	1,703.89	.00	5,296.11	76%
434300 REPAIR & MAINTENANCE SERVICES	583	.00	0	7,000	1,703.89	.00	5,296.11	76%
434400 RENT	0	.00	0	0	.00	.00	.00	0
434420 Equipment Rental	708	.00	0	8,500	7,593.33	.00	906.67	11%
434400 RENT	708	.00	0	8,500	7,593.33	.00	906.67	11%

Description	Current Period Budget	Current Period Actual	Percent Budget to Actual	Annual Budget	YTD Through Current Period-Actual	Encumbrances	Unencumbered Balance	% Budget Remaining
435100 MISC SERVICES & CHARGES	0	.00	0	0	.00	.00	.00	0
435130 Printing Services	5,000	2,952.00	59%	60,000	53,229.36	.00	6,770.64	11%
435100 MISC SERVICES & CHARGES	5,000	2,952.00	59%	60,000	53,229.36	.00	6,770.64	11%
435600 DUES-MEETINGS-TRAINING	0	.00	0	0	.00	.00	.00	0
435630 Professional Dues	833	.00	0	10,000	160.00	.00	9,840.00	98%
435640 Training And Education	1,688	6,410.00	380%	20,250	12,496.75	.00	7,753.25	38%
435600 DUES-MEETINGS-TRAINING	2,521	6,410.00	254%	30,250	12,656.75	.00	17,593.25	58%
435800 TRAVEL-FREIGHT -DELIVERY	0	.00	0	0	.00	.00	.00	0
435850 Mileage	344	706.16	205%	4,125	3,209.32	.00	915.68	22%
435800 TRAVEL-FREIGHT -DELIVERY	344	706.16	205%	4,125	3,209.32	.00	915.68	22%
430000 OTHER SERVICES AND CHARGES	17,119	12,619.10	74%	205,425	94,659.97	.00	110,765.03	54%
450000 CAPITAL PROJECTS AND EQUIPMENT	0	.00	0	0	.00	.00	.00	0
457400 MACHINERY AND EQUIPMENT	0	.00	0	0	.00	.00	.00	0
457440 Computer Equipment (OPS)	1,045	11,930.00	1142%	12,540	11,930.00	.00	610.00	5%
457400 MACHINERY AND EQUIPMENT	1,045	11,930.00	1142%	12,540	11,930.00	.00	610.00	5%
450000 CAPITAL PROJECTS AND EQUIPMENT	1,045	11,930.00	1142%	12,540	11,930.00	.00	610.00	5%
470000 INTERDEPARTMENTAL	0	.00	0	0	.00	.00	.00	0
475700 DIRECT INTERNAL CHARGES	0	.00	0	0	.00	.00	.00	0
475730 Rent	10,123	.00	0	121,471	121,471.00	.00	.00	0
475735 ITS Charges	107,235	.00	0	1,286,821	1,286,821.00	.00	.00	0
475752 ITS Phone Charges	1,833	3,436.64	187%	22,000	20,873.38	.00	1,126.62	5%
475770 Fleet	1,099	2,028.14	185%	13,190	16,499.84	.00	(3,309.84)	-25%
475771 Assigned Dept Vehicles/Equip	2,611	3,036.54	116%	31,326	23,511.92	.00	7,814.08	25%
475775 Motor Pool	0	1,005.92	0	0	2,227.47	.00	(2,227.47)	0
475799 Personal Vehicle Use Reimb	0	.00	0	0	(2,326.24)	.00	2,326.24	0
475700 DIRECT INTERNAL CHARGES	122,901	9,507.24	8%	1,474,808	1,469,078.37	.00	5,729.63	0%
475900 INDIRECT COST ALLOCATION	0	.00	0	0	.00	.00	.00	0
475901 Indirect Costs to Gen Fund Div	9,801	9,800.75	100%	117,609	117,609.00	.00	.00	0
475900 INDIRECT COST ALLOCATION	9,801	9,800.75	100%	117,609	117,609.00	.00	.00	0
478700 INTRA-COUNTY TRANSACTIONS	0	.00	0	0	.00	.00	.00	0
478762 Vehicle Insurance	614	613.63	100%	7,364	7,364.00	.00	.00	0
478764 Surety Bond	1	1.25	100%	15	15.00	.00	.00	0

Jefferson County
Budget to Actual Expenditure Report
As of 12/31/07

Description	Current Period Budget	Current Period Actual	Percent Budget to Actual	Annual Budget	YTD Through Current Period-Actual	Encumbrances	Unencumbered Balance	% Budget Remaining
478700 INTRA-COUNTY TRANSACTIONS	615	614.88	100%	7,379	7,379.00	.00	.00	0
470000 INTERDEPARTMENTAL	133,316	19,922.87	15%	1,599,796	1,594,066.37	.00	5,729.63	0%
400000 EXPENDITURES	478,260	325,234.00	68%	5,739,117	5,179,574.72	.00	559,542.28	10%
14010 Assessor	478,260	325,234.00	68%	5,739,117	5,179,574.72	.00	559,542.28	10%
00030 General Fund	478,260	325,234.00	68%	5,739,117	5,179,574.72	.00	559,542.28	10%