

Description of Fund Structure

Government entities follow basic fund accounting principles when structuring their financial systems. Each fund is considered to be a separate fiscal and accounting entity with a self-balancing set of accounts. This segregation allows for more accountability over special activities or revenues that are restricted in some fashion. Funds are established based on statutory, regulatory or policy restrictions and limitations imposed by the State of Colorado, the Board of County Commissioners, and/or generally accepted accounting standards.

As a result, the County budget is developed to accommodate its own fund structure. Jefferson County currently has 42 separate funds reported in its *Comprehensive Annual Financial Report (CAFR)*. Of these, the County is required to prepare and adopt an annual budget for 38 County funds. In addition, the Board of County Commissioners, acting as the Board of Directors, is required to prepare and adopt an annual budget for the Meadow Ranch Public Improvement District. As required by statute, each separate fund must balance - that is, total expenditures can not exceed the combined total of current revenues anticipated to be collected plus the amount of available and unrestricted fund balance - and each must be separately monitored to ensure that actual expenditures do not exceed approved appropriations. The County budget is adopted at the fund level each year by the Board of County Commissioners.

The following schedules provide a three-year summary of revenues, expenditures and fund balances for each individual fund along with a brief description of the purpose of each fund. Funds included are:

❖ GENERAL FUND

❖ SPECIAL REVENUE FUNDS

- ♦ Boettcher Mansion Fund
- ♦ Conservation Trust Fund
- ♦ Developmentally Disabled Fund
- ♦ Head Start Fund
- ♦ Open Space Fund
- ♦ Patrol Fund
- ♦ Social Services Fund
- ♦ Solid Waste Management Fund
- ♦ Wildland Fire Fund

- ♦ Community Development Fund
- ♦ Contingent Fund
- ♦ Forfeiture Fund (no budget required)
- ♦ Inmate Welfare Fund
- ♦ Open Space Cities Share Fund
- ♦ Road & Bridge Fund
- ♦ Solid Waste Emergency Response Fund
- ♦ Traffic Impact Funds (5 by region)
- ♦ Workforce Development Fund

❖ ENTERPRISE FUNDS & COMPONENT UNIT FUNDS

- ♦ Airport Fund
- ♦ Library Fund

♦ Health & Environment Fund

❖ DEBT SERVICE FUNDS

- ♦ Open Space Debt Service Funds (3 by individual bond series)
- ♦ Southeast Sales Tax Debt Service Fund

❖ CAPITAL PROJECT FUNDS

- ♦ Capital Expenditures Fund
- ♦ Open Space Acquisition Fund
- ♦ Southeast Sales Tax Capital Projects Fund

❖ INTERNAL SERVICE FUNDS

- ♦ Employee Benefits Fund
- ♦ Fleet Services Fund
- ♦ Insurance (Risk Management) Fund
- ♦ Facilities & Construction Mgmt. Fund
- ♦ Information Technology Services Fund
- ♦ Workers Compensation Fund

❖ MEADOW RANCH PUBLIC IMPROVEMENT DISTRICT

GENERAL FUND

General Fund

The General Fund accounts for all transactions not accounted for in other funds. As the County's major operating fund, the General Fund accounts for ordinary operating expenditures financed primarily by property taxes and charges for services. The General Fund also includes the Clerk & Recorder Electronic Filing Fee Fund, the Dog Licensing Fund and the Public Trustee Salary Fund.

| | | 2009 Amended | 2010 Adopted |
|---------------------------------------|---------------|---------------|---------------|
| Revenue Category | 2008 Actuals | Budget | Budget |
| Taxes and Special Assessments | \$118,597,264 | \$116,724,318 | \$117,533,022 |
| Licenses and Permits | \$3,026,366 | \$2,703,000 | \$2,197,465 |
| Intergovernmental Revenue | \$5,983,320 | \$5,201,766 | \$5,313,284 |
| Charges for Services | \$24,471,128 | \$21,600,317 | \$21,625,245 |
| Fines and Forfeitures | \$120,700 | \$456,500 | \$212,500 |
| Investment Income | \$4,283,992 | \$3,355,000 | \$974,282 |
| Rental Income | \$305,496 | \$306,900 | \$332,000 |
| Contributions and Donations | \$152,760 | \$0 | \$0 |
| Miscellaneous | \$90,660 | | \$2,508,000 |
| Claims and Judgements | \$6,516 | | \$900 |
| Intra-County Transactions | \$13,572,298 | \$19,991,983 | \$10,938,113 |
| Proceeds from Disposition | \$115,980 | \$0 | \$0 |
| Total Revenues and Transfers In: | \$170,726,481 | \$170,462,047 | \$161,634,811 |
| Expenditure Category | | | |
| Salaries and Benefits | \$88,367,588 | \$92,817,760 | \$92,085,333 |
| Supplies | \$6,861,435 | \$6,464,144 | \$6,364,908 |
| Services and Charges | \$21,141,124 | \$20,330,639 | \$22,980,802 |
| Capital Projects and Equipment | \$2,928,477 | \$9,036,511 | \$7,814,602 |
| Intergovernmental | \$1,099,471 | \$1,230,376 | \$820,458 |
| Interdepartmental | \$40,457,119 | \$46,713,722 | \$39,119,888 |
| Total Expenditures and Transfers Out: | \$160,855,213 | | \$169,185,991 |
| Beginning Fund Balance | \$46,768,977 | \$56,640,245 | \$50,509,140 |
| Ending Fund Balance | \$56,640,245 | \$50,509,140 | \$42,957,960 |

SPECIAL REVENUE FUNDS

| Boettcher Mansion Fund | | | | |
|--|---|----------------------|---------------------|--|
| | The Boettcher Mansion Fund accounts for the revenues and expenditures associated with the operations of | | | |
| Boettcher Mansion. The historic facility is reserved for | r conferences, meetii | ngs, weddings and ot | her special events. | |
| | | 2009 Amended | 2010 Adopted | |
| Revenue Category | 2008 Actuals | Budget | Budget | |
| Charges for Services | \$451,574 | \$475,000 | \$483,000 | |
| Investment Income | \$10,690 | \$8,000 | \$1,368 | |
| Rental Income | \$6,000 | \$6,000 | \$6,000 | |
| Miscellaneous | \$202 | \$0 | \$0 | |
| Intra-County Transactions | \$59,879 | \$80,000 | \$83,000 | |
| Proceeds from Disposition | \$37 | \$0 | \$0 | |
| Total Revenues and Transfers In: | \$528,383 | \$569,000 | \$573,368 | |
| Expenditure Category | | | | |
| Salaries and Benefits | \$338,671 | \$375,767 | \$362,547 | |
| Supplies | \$41,924 | \$57,300 | \$57,750 | |
| Services and Charges | \$67,351 | \$59,600 | \$52,800 | |
| Interdepartmental | \$52,881 | \$67,545 | \$62,735 | |
| Total Expenditures and Transfers Out: | \$500,826 | \$560,212 | \$535,832 | |
| Beginning Fund Balance | \$32,081 | \$59,637 | \$68,424 | |
| Ending Fund Balance | \$59,637 | \$68,425 | \$105,960 | |

| Community Development Fund | | | | |
|---------------------------------------|---|--------------|--------------|--|
| | The Community Development Fund accounts for federal and state grant monies received and expended in | | | |
| accordance with grant requirements. | | | | |
| | | 2009 Amended | 2010 Adopted | |
| Revenue Category | 2008 Actuals | Budget | Budget | |
| Intergovernmental Revenue | \$2,023,520 | \$1,947,172 | \$10,976,110 | |
| Charges for Services | \$9,259 | \$0 | \$0 | |
| Total Revenues and Transfers In: | \$2,032,778 | \$1,947,172 | \$10,976,110 | |
| Expenditure Category | | | | |
| Salaries and Benefits | \$297,620 | \$232,943 | \$242,771 | |
| Supplies | \$5,880 | \$5,585 | \$11,475 | |
| Services and Charges | \$27,825 | \$37,568 | \$64,490 | |
| Intergovernmental | \$1,485,026 | \$1,609,723 | \$10,587,198 | |
| Interdepartmental | \$187,013 | \$61,353 | \$70,176 | |
| Total Expenditures and Transfers Out: | \$2,003,365 | \$1,947,172 | \$10,976,110 | |
| Beginning Fund Balance | \$67,945 | \$97,359 | \$97,359 | |
| Ending Fund Balance | \$97,359 | \$97,359 | \$97,359 | |

Conservation Trust Fund

The Conservation Trust Fund was established as required by Section 31-25-220, Colorado Revised Statutes 1973, to account for monies received from the State of Colorado for Conservation Trust Fund purposes.

| | | 2009 Amended | 2010 Adopted |
|---------------------------------------|--------------|--------------|--------------|
| Revenue Category | 2008 Actuals | Budget | Budget |
| Intergovernmental Revenue | \$1,112,798 | \$1,100,000 | \$1,100,000 |
| Investment Income | \$50,923 | \$20,000 | \$2,353 |
| Total Revenues and Transfers In: | \$1,163,720 | \$1,120,000 | \$1,102,353 |
| Expenditure Category | | | |
| Intergovernmental | \$124,586 | \$612,265 | \$211,375 |
| Interdepartmental | \$428,063 | \$1,293,948 | \$83,000 |
| Total Expenditures and Transfers Out: | \$552,649 | \$1,906,213 | \$294,375 |
| Beginning Fund Balance | \$392,802 | \$1,003,873 | \$217,660 |
| Ending Fund Balance | \$1,003,873 | \$217,660 | \$1,025,638 |

Contingent Fund

The Contingent Fund accounts for monies generated by property taxes and expended only for contingencies or emergencies as defined in state statutes. Colorado counties are authorized by state law (Section 31-25-107 C.R.S.) to maintain a contingency fund. Currently, no portion of the mill levy is being allocated to this fund.

| | | 2009 Amended | 2010 Adopted |
|---------------------------------------|--------------|--------------|--------------|
| Revenue Category | 2008 Actuals | Budget | Budget |
| Investment Income | \$141,325 | \$150,000 | \$54,694 |
| Total Revenues and Transfers In: | \$141,325 | \$150,000 | \$54,694 |
| Expenditure Category | | | |
| Interdepartmental | \$30,215 | \$2,592 | \$2,639 |
| Total Expenditures and Transfers Out: | \$30,215 | \$2,592 | \$2,639 |
| Beginning Fund Balance | \$2,476,187 | \$2,587,297 | \$2,734,705 |
| Ending Fund Balance | \$2,587,297 | \$2,734,705 | \$2,786,760 |

Developmentally Disabled Fund

The Developmentally Disabled fund accounts for property tax revenues collected and expended to provide services to the developmentally disabled.

| | 2009 Amended | 2010 Adopted |
|--------------|--|---|
| 2008 Actuals | Budget | Budget |
| \$7,113,401 | \$7,112,309 | \$7,171,651 |
| \$139,024 | \$0 | \$19,998 |
| \$7,252,425 | \$7,112,309 | \$7,191,649 |
| | | |
| \$6,500,902 | \$7,350,902 | \$7,165,562 |
| \$150,505 | \$143,904 | \$136,153 |
| \$6,651,407 | \$7,494,806 | \$7,301,715 |
| \$781,397 | \$1,382,415 | \$999,918 |
| \$1,382,415 | \$999,918 | \$889,852 |
| | \$7,113,401 \$139,024 \$7,252,425 \$6,500,902 \$150,505 \$6,651,407 \$781,397 | 2008 Actuals Budget \$7,113,401 \$7,112,309 \$139,024 \$0 \$7,252,425 \$7,112,309 \$6,500,902 \$7,350,902 \$150,505 \$143,904 \$6,651,407 \$7,494,806 \$781,397 \$1,382,415 |

Forfeiture Fund

The Forfeiture Fund accounts for proceeds from seizures, forfeitures and restitution of the Sheriff's and District Attorney's Offices. State law restricts spending in this fund to non-budgeted Sheriff's Office equipment, commodities, and/or training and does not require the County to appropriate expenditures as part of its budget.

| | | 2009 Amended | 2010 Adopted |
|---------------------------------------|--------------|--------------|--------------|
| Revenue Category | 2008 Actuals | Budget | Budget |
| Fines and Forfeitures | \$20,773 | \$0 | \$0 |
| Investment Income | \$145 | \$0 | \$0 |
| Total Revenues and Transfers In: | \$20,917 | \$0 | \$0 |
| Expenditure Category | | | |
| Services and Charges | \$12,146 | \$0 | \$0 |
| Total Expenditures and Transfers Out: | \$12,146 | \$0 | \$0 |
| Beginning Fund Balance | \$211,584 | \$220,355 | \$220,355 |
| Ending Fund Balance | \$220,355 | \$220,355 | \$220,355 |

Head Start Fund

The Head Start Fund is used to account for monies received from the U.S. Department of Helath and Human Services to administer the Head Start program for Jefferson, Gilpin, Clear Creek and Park Counties.

| Services to administer the Head Start program for Jefferson, Gilpin, Clear Creek and Park Counties. | | | |
|---|--------------|--------------|--------------|
| | | 2009 Amended | 2010 Adopted |
| Revenue Category | 2008 Actuals | Budget | Budget |
| Intergovernmental Revenue | \$2,989,405 | \$3,249,854 | \$3,116,532 |
| Charges for Services | \$66,466 | \$0 | \$0 |
| Miscellaneous | \$2,057 | \$0 | \$0 |
| Intra-County Transactions | \$599,843 | \$868,736 | \$879,152 |
| Total Revenues and Transfers In: | \$3,657,770 | \$4,118,590 | \$3,995,684 |
| Expenditure Category | | | |
| Salaries and Benefits | \$2,589,892 | \$3,078,615 | \$2,600,897 |
| Supplies | \$268,586 | \$151,353 | \$536,031 |
| Services and Charges | \$498,171 | \$612,982 | \$515,630 |
| Interdepartmental | \$304,987 | \$359,537 | \$343,126 |
| Total Expenditures and Transfers Out: | \$3,661,636 | \$4,202,487 | \$3,995,684 |
| Beginning Fund Balance | \$87,391 | \$83,526 | -\$371 |
| Ending Fund Balance | \$83,526 | -\$371 | -\$371 |

| Social Services Fund | | | |
|---|--------------|--------------|--------------|
| The Social Services Fund accounts for monies received from property taxes and state and federal grants expended | | | |
| for social welfare programs. | | | |
| | | 2009 Amended | 2010 Adopted |
| Revenue Category | 2008 Actuals | Budget | Budget |
| Taxes and Special Assessments | \$7,497,397 | \$9,026,694 | \$10,561,524 |
| Intergovernmental Revenue | \$30,869,908 | \$41,004,756 | \$43,330,736 |
| Investment Income | \$558,079 | \$450,000 | \$147,444 |
| Contributions and Donations | \$1,225 | \$0 | \$0 |
| Miscellaneous | \$5,977 | \$0 | \$0 |
| Intra-County Transactions | \$1,665,391 | \$700,000 | \$0 |
| Proceeds from Disposition | \$14 | \$0 | \$0 |
| Total Revenues and Transfers In: | \$40,597,990 | \$51,181,450 | \$54,039,704 |
| Expenditure Category | | | |
| Salaries and Benefits | \$25,412,000 | \$26,990,411 | \$29,767,827 |
| Supplies | \$963,052 | \$1,261,846 | \$1,358,537 |
| Services and Charges | \$3,067,914 | \$8,108,105 | \$7,367,756 |
| Direct Assistance Payments | \$4,534,479 | \$7,926,447 | \$8,647,933 |
| Capital Projects and Equipment | \$90,808 | \$416,182 | \$360,800 |
| Intergovernmental | \$1,657,387 | \$1,806,143 | \$1,770,777 |
| Interdepartmental | \$6,965,175 | \$6,980,951 | \$6,239,849 |
| Total Expenditures and Transfers Out: | \$42,690,815 | \$53,490,085 | \$55,513,479 |
| Beginning Fund Balance | \$11,773,662 | \$9,680,838 | \$7,372,203 |
| Ending Fund Balance | \$9,680,838 | \$7,372,203 | \$5,898,428 |

| Inmate | Inmate Welfare Fund | | | |
|--|------------------------|--------------------|--------------|--|
| The Inmate Welfare Fund accounts for monies received | | | es and jail | |
| commissary sales. These monies are spent for the w | elfare of incarcerated | inmates/detainees. | | |
| | | 2009 Amended | 2010 Adopted | |
| Revenue Category | 2008 Actuals | Budget | Budget | |
| Charges for Services | \$742,133 | \$615,000 | \$690,000 | |
| Investment Income | \$87,165 | \$75,000 | \$30,476 | |
| Total Revenues and Transfers In: | \$829,298 | \$690,000 | \$720,476 | |
| Expenditure Category | | | | |
| Salaries and Benefits | \$483,423 | \$545,353 | \$543,434 | |
| Supplies | \$131,521 | \$162,508 | \$162,508 | |
| Services and Charges | \$9,215 | \$58,350 | \$58,350 | |
| Interdepartmental | \$18,494 | \$16,282 | \$35,615 | |
| Total Expenditures and Transfers Out: | \$642,652 | \$782,493 | \$799,907 | |
| Beginning Fund Balance | \$1,429,636 | \$1,616,282 | \$1,523,789 | |
| Ending Fund Balance | \$1,616,282 | \$1,523,789 | \$1,444,358 | |

Open Space Fund

The Open Space Fund accounts for revenues generated from the 1/2 percent countywide sales tax, implemented in 1973 and expended for the acquisition, development and maintenance of Open Space land.

| | | 2009 Amended | 2010 Adopted |
|---------------------------------------|--------------|--------------|--------------|
| Revenue Category | 2008 Actuals | Budget | Budget |
| Taxes and Special Assessments | \$10,075,705 | \$10,695,964 | \$13,053,512 |
| Intergovernmental Revenue | \$5,000,000 | \$0 | \$0 |
| Charges for Services | \$263,415 | \$247,227 | \$252,575 |
| Fines and Forfeitures | \$14,700 | \$8,000 | \$8,500 |
| Investment Income | \$1,612,999 | \$990,513 | \$547,487 |
| Rental Income | \$16,504 | \$19,112 | \$19,112 |
| Contributions and Donations | \$19,679 | \$18,500 | \$18,000 |
| Miscellaneous | \$264,224 | \$50,000 | \$50,000 |
| Intra-County Transactions | \$385,872 | \$389,004 | \$86,000 |
| Proceeds from Disposition | \$276 | \$2,500 | \$2,500 |
| Total Revenues and Transfers In: | \$17,653,374 | \$12,420,820 | \$14,037,686 |
| Expenditure Category | | | |
| Salaries and Benefits | \$6,708,769 | \$6,991,881 | \$6,921,321 |
| Supplies | \$498,472 | \$592,960 | \$590,170 |
| Services and Charges | \$576,952 | \$816,175 | \$907,211 |
| Capital Projects and Equipment | \$1,299,897 | \$5,045,116 | \$1,927,500 |
| Intergovernmental | \$2,141,136 | \$2,600,000 | \$2,000,000 |
| Interdepartmental | \$1,730,613 | \$1,971,642 | \$1,902,046 |
| Total Expenditures and Transfers Out: | \$12,955,841 | \$18,017,774 | |
| Beginning Fund Balance | \$28,039,099 | \$32,736,632 | \$27,139,678 |
| Ending Fund Balance | \$32,736,632 | \$27,139,678 | \$26,929,116 |

Open Space Cities Share Fund

The Open Space Cities Share Fund accounts for the "Cities Available Portion" of revenues generated from the 1/2 percent countywide sales tax that is shared with participating cities within the county.

| percent countywide sales tax that is shared with participating cities within the county. | | | |
|--|--------------|--------------|--------------|
| | | 2009 Amended | 2010 Adopted |
| Revenue Category | 2008 Actuals | Budget | Budget |
| Taxes and Special Assessments | \$10,045,476 | \$10,461,934 | \$10,504,350 |
| Investment Income | \$40,377 | \$15,782 | \$14,817 |
| Total Revenues and Transfers In: | \$10,085,853 | \$10,477,716 | \$10,519,167 |
| Expenditure Category | | | |
| Services and Charges | \$200,910 | \$209,238 | \$210,088 |
| Intergovernmental | \$9,831,590 | \$10,252,697 | \$10,294,264 |
| Total Expenditures and Transfers Out: | \$10,032,499 | \$10,461,935 | \$10,504,352 |
| Beginning Fund Balance | \$671,692 | \$725,046 | \$740,827 |
| Ending Fund Balance | \$725,046 | \$740,827 | \$755,642 |

Patrol Fund

The Patrol Fund accounts for the revenues received from the Jefferson County Law Enforcement Authority (LEA) mill levy, grants and funding from the General Fund. Expenditures are for patrol services providing police protection in the unincorporated areas of the County.

| | | 2009 Amended | 2010 Adopted |
|---------------------------------------|--------------|--------------|--------------|
| Revenue Category | 2008 Actuals | Budget | Budget |
| Taxes and Special Assessments | \$9,240,460 | \$10,136,877 | \$10,221,285 |
| Intergovernmental Revenue | \$853,760 | \$334,660 | \$528,898 |
| Charges for Services | \$252,984 | \$62,000 | \$22,000 |
| Fines and Forfeitures | \$1,104,440 | \$1,200,000 | \$950,000 |
| Investment Income | \$23,226 | \$0 | \$0 |
| Miscellaneous | \$7,424 | \$0 | \$0 |
| Intra-County Transactions | \$12,822,604 | \$13,549,884 | \$13,286,406 |
| Total Revenues and Transfers In: | \$24,304,897 | \$25,283,421 | \$25,008,589 |
| Expenditure Category | | | |
| Salaries and Benefits | \$23,089,821 | \$24,098,951 | \$23,869,638 |
| Supplies | \$345,177 | \$476,355 | \$455,191 |
| Services and Charges | \$277,922 | \$362,321 | \$362,321 |
| Capital Projects and Equipment | \$22,204 | \$0 | \$0 |
| Intergovernmental | \$132,410 | \$0 | \$0 |
| Interdepartmental | \$437,363 | \$345,794 | \$321,439 |
| Total Expenditures and Transfers Out: | \$24,304,897 | \$25,283,421 | \$25,008,589 |
| Beginning Fund Balance | \$0 | \$0 | \$0 |
| Ending Fund Balance | \$0 | \$0 | \$0 |

Road and Bridge Fund

The Road and Bridge Fund accounts for monies generated by property taxes and other sources and expended for highway and street maintenance and repair.

| highway and street maintenance and repair. | | | |
|--|--------------|--------------|--------------|
| | | 2009 Amended | 2010 Adopted |
| Revenue Category | 2008 Actuals | Budget | Budget |
| Taxes and Special Assessments | \$30,992,272 | \$31,460,113 | \$33,002,837 |
| Licenses and Permits | \$775,600 | \$750,000 | \$775,000 |
| Intergovernmental Revenue | \$742,936 | \$200,000 | \$0 |
| Charges for Services | \$43,909 | \$0 | \$9,000 |
| Investment Income | \$1,451,837 | \$1,150,000 | \$298,678 |
| Contributions and Donations | \$0 | \$65,000 | \$0 |
| Miscellaneous | \$16,533 | \$0 | \$10,000 |
| Intra-County Transactions | \$1,187,578 | \$1,020,000 | \$385,000 |
| Proceeds from Disposition | \$414 | \$0 | \$0 |
| Total Revenues and Transfers In: | \$35,211,078 | \$34,645,113 | \$34,480,515 |
| Expenditure Category | | | |
| Salaries and Benefits | \$9,559,760 | \$11,533,172 | \$9,890,854 |
| Supplies | \$1,779,965 | \$6,463,244 | \$6,348,565 |
| Services and Charges | \$916,609 | \$5,316,326 | \$5,087,218 |
| Capital Projects and Equipment | \$8,452,247 | \$3,142,949 | \$745,506 |
| Intergovernmental | \$15,393,250 | \$5,000,000 | \$5,000,000 |
| Interdepartmental | \$7,842,180 | \$9,454,082 | \$9,568,101 |
| Total Expenditures and Transfers Out: | \$43,944,012 | \$40,909,773 | \$36,640,244 |
| Beginning Fund Balance | \$29,931,488 | \$21,198,554 | \$14,933,894 |
| Ending Fund Balance | \$21,198,554 | \$14,933,894 | \$12,774,165 |

Solid Waste Emergency Response Fund

The Solid Waste Funds account for monies received from fees, state and federal grants, other local governments and contributions. The Solid Waste Funds are expended for solid waste program management and emergency and/or remediation operations related to landfills, solid waste or hazardous waste.

| | | 2009 Amended | 2010 Adopted |
|---------------------------------------|--------------|--------------|--------------|
| Revenue Category | 2008 Actuals | Budget | Budget |
| Charges for Services | \$120,931 | \$140,000 | \$140,000 |
| Investment Income | \$48,406 | \$40,000 | \$21,562 |
| Total Revenues and Transfers In: | \$169,337 | \$180,000 | \$161,562 |
| Expenditure Category | | | |
| Services and Charges | \$5,163 | \$10,000 | \$10,000 |
| Intergovernmental | \$40,333 | \$40,500 | \$40,500 |
| Interdepartmental | \$3,573 | \$5,084 | \$2,654 |
| Total Expenditures and Transfers Out: | \$49,070 | \$55,584 | \$53,154 |
| Beginning Fund Balance | \$833,417 | \$953,684 | \$1,078,100 |
| Ending Fund Balance | \$953,684 | \$1,078,100 | \$1,186,508 |

Solid Waste Management Fund

The Solid Waste Management Fund accounts for monies received from fees, state and federal grants, other local governments and contributions. The Solid Waste Funds are expended for solid waste program management and emergency and/or remediation operations related to landfills, solid waste or hazardous waste.

| | | 2009 Amended | 2010 Adopted |
|---------------------------------------|--------------|--------------|--------------|
| Revenue Category | 2008 Actuals | Budget | Budget |
| Intergovernmental Revenue | \$1,420 | \$0 | \$0 |
| Charges for Services | \$267,407 | \$295,000 | \$300,000 |
| Investment Income | \$49,116 | \$40,000 | \$20,679 |
| Total Revenues and Transfers In: | \$317,943 | \$335,000 | \$320,679 |
| Expenditure Category | | | |
| Salaries and Benefits | \$5,119 | \$0 | \$0 |
| Supplies | \$4,032 | \$5,000 | \$5,000 |
| Services and Charges | \$160,241 | \$204,814 | \$204,814 |
| Intergovernmental | \$113,733 | \$0 | \$0 |
| Interdepartmental | \$88,553 | \$91,810 | \$83,433 |
| Total Expenditures and Transfers Out: | \$371,679 | \$301,624 | \$293,247 |
| Beginning Fund Balance | \$1,054,314 | \$1,000,579 | \$1,033,955 |
| Ending Fund Balance | \$1,000,579 | \$1,033,955 | \$1,061,387 |

Central Traffic Impact Fund

The Traffic Impact Funds, accounted for separately by geographic region, account for monies generated by traffic impact fees on new development and expenditures relative to road improvements in various districts throughout the County.

| | | 2009 Amended | 2010 Adopted |
|---------------------------------------|--------------|--------------|--------------|
| Revenue Category | 2008 Actuals | Budget | Budget |
| Licenses and Permits | \$82,246 | \$50,000 | \$40,000 |
| Investment Income | \$129,690 | \$90,000 | \$51,069 |
| Total Revenues and Transfers In: | \$211,935 | \$140,000 | \$91,069 |
| Expenditure Category | | | |
| Capital Projects and Equipment | \$0 | \$0 | \$150,000 |
| Interdepartmental | \$2,018 | \$7,196 | \$3,212 |
| Total Expenditures and Transfers Out: | \$2,018 | \$7,196 | \$153,212 |
| Beginning Fund Balance | \$2,210,695 | \$2,420,613 | \$2,553,417 |
| Ending Fund Balance | \$2,420,613 | \$2,553,417 | \$2,491,274 |

Evergreen/Conifer Traffic Impact Fund

The Traffic Impact Funds, accounted for separately by geographic region, account for monies generated by traffic impact fees on new development and expenditures relative to road improvements in various districts throughout the County.

| | | 2009 Amended | 2010 Adopted |
|---------------------------------------|--------------|--------------|--------------|
| Revenue Category | 2008 Actuals | Budget | Budget |
| Licenses and Permits | \$438,391 | \$230,000 | \$390,000 |
| Charges for Services | \$675 | \$0 | \$0 |
| Investment Income | \$141,835 | \$125,000 | \$36,619 |
| Total Revenues and Transfers In: | \$580,901 | \$355,000 | \$426,619 |
| Expenditure Category | | | |
| Services and Charges | \$7,774 | \$8,000 | \$11,000 |
| Capital Projects and Equipment | \$2,075,292 | \$87,000 | \$0 |
| Intergovernmental | \$0 | \$0 | \$270,000 |
| Interdepartmental | \$7,940 | \$170,519 | \$176,546 |
| Total Expenditures and Transfers Out: | \$2,091,006 | \$265,519 | \$457,546 |
| Beginning Fund Balance | \$3,251,556 | \$1,741,451 | \$1,830,932 |
| Ending Fund Balance | \$1,741,451 | \$1,830,932 | \$1,800,005 |

North Mountains Traffic Impact Fund

The Traffic Impact Funds, accounted for separately by geographic region, account for monies generated by traffic impact fees on new development and expenditures relative to road improvements in various districts throughout the County.

| | | 2009 Amended | 2010 Adopted |
|---------------------------------------|--------------|--------------|--------------|
| Revenue Category | 2008 Actuals | Budget | Budget |
| Licenses and Permits | \$25,989 | \$15,000 | \$20,000 |
| Investment Income | \$28,254 | \$20,000 | \$11,285 |
| Total Revenues and Transfers In: | \$54,243 | \$35,000 | \$31,285 |
| Expenditure Category | | | |
| Capital Projects and Equipment | \$0 | \$0 | \$500,000 |
| Interdepartmental | \$1,924 | \$1,905 | \$1,837 |
| Total Expenditures and Transfers Out: | \$1,924 | \$1,905 | \$501,837 |
| Beginning Fund Balance | \$478,817 | \$531,135 | \$564,230 |
| Ending Fund Balance | \$531,135 | \$564,230 | \$93,678 |

North Plains Traffic Impact Fund

The Traffic Impact Funds, accounted for separately by geographic region, account for monies generated by traffic impact fees on new development and expenditures relative to road improvements in various districts throughout the County.

| | | 2009 Amended | 2010 Adopted |
|---------------------------------------|--------------|--------------|--------------|
| Revenue Category | 2008 Actuals | Budget | Budget |
| Licenses and Permits | \$190,281 | \$65,000 | \$30,000 |
| Investment Income | \$84,956 | \$75,000 | \$35,242 |
| Total Revenues and Transfers In: | \$275,236 | \$140,000 | \$65,242 |
| Expenditure Category | | | |
| Interdepartmental | \$3,285 | \$3,678 | \$2,830 |
| Total Expenditures and Transfers Out: | \$3,285 | \$3,678 | \$2,830 |
| Beginning Fund Balance | \$1,353,870 | \$1,625,821 | \$1,762,143 |
| Ending Fund Balance | \$1,625,821 | \$1,762,143 | \$1,824,555 |

Southern Plains Traffic Impact Fund

The Traffic Impact Funds, accounted for separately by geographic region, account for monies generated by traffic impact fees on new development and expenditures relative to road improvements in various districts throughout the County.

| | | 2009 Amended | 2010 Adopted |
|---------------------------------------|--------------|--------------|--------------|
| Revenue Category | 2008 Actuals | Budget | Budget |
| Licenses and Permits | \$573,176 | \$480,000 | \$250,000 |
| Investment Income | \$411,771 | \$225,000 | \$137,333 |
| Miscellaneous | \$0 | \$0 | \$1,120,000 |
| Total Revenues and Transfers In: | \$984,947 | \$705,000 | \$1,507,333 |
| Expenditure Category | | | |
| Services and Charges | \$32,260 | \$367,740 | \$0 |
| Capital Projects and Equipment | \$148,475 | \$1,011,000 | \$4,750,000 |
| Interdepartmental | \$6,335 | \$84,505 | \$102,033 |
| Total Expenditures and Transfers Out: | \$187,070 | \$1,463,245 | \$4,852,033 |
| Beginning Fund Balance | \$6,826,993 | \$7,624,871 | \$6,866,626 |
| Ending Fund Balance | \$7,624,871 | \$6,866,626 | \$3,521,926 |

Wildland Fire Fund

The Wildland Fire Fund accounts for monies generated by fireworks stand permits and expended for wildland fire training grants.

| | | 2009 Amended | 2010 Adopted |
|---------------------------------------|--------------|--------------|--------------|
| Revenue Category | 2008 Actuals | Budget | Budget |
| Licenses and Permits | \$10,000 | \$10,000 | \$10,000 |
| Investment Income | \$6,243 | \$3,000 | \$2,412 |
| Total Revenues and Transfers In: | \$16,243 | \$13,000 | \$12,412 |
| Expenditure Category | | | |
| Services and Charges | \$0 | \$5,000 | \$5,000 |
| Intergovernmental | \$0 | \$5,000 | \$5,000 |
| Interdepartmental | \$1,351 | \$1,403 | \$1,395 |
| Total Expenditures and Transfers Out: | \$1,351 | \$11,403 | \$11,395 |
| Beginning Fund Balance | \$104,118 | \$119,010 | \$120,607 |
| Ending Fund Balance | \$119,010 | \$120,607 | \$121,624 |

Workforce Development Fund

The Workforce Development Fund was established to account for the monies received as part of an intergovernmental agreement to serve Gilpin, Clear Creek and Jefferson Counties with a "one-stop" system integrating five county-administered employement and training programs.

| | | 2009 Amended | 2010 Adopted |
|---------------------------------------|--------------|--------------|--------------|
| Revenue Category | 2008 Actuals | Budget | Budget |
| Intergovernmental Revenue | \$4,526,041 | \$5,561,751 | \$4,162,035 |
| Charges for Services | \$44,428 | \$70,000 | \$10,000 |
| Miscellaneous | \$78 | \$0 | \$0 |
| Intra-County Transactions | \$8,301 | \$0 | \$0 |
| Total Revenues and Transfers In: | \$4,578,849 | \$5,631,751 | \$4,172,035 |
| Expenditure Category | | | |
| Salaries and Benefits | \$1,786,867 | \$2,599,359 | \$2,214,965 |
| Supplies | \$291,655 | \$122,154 | \$114,016 |
| Services and Charges | \$1,711,830 | \$1,508,363 | \$505,804 |
| Direct Assistance Payments | \$54,319 | \$500,823 | \$771,518 |
| Intergovernmental | \$94,324 | \$200,000 | |
| Interdepartmental | \$639,855 | \$699,934 | \$565,732 |
| Total Expenditures and Transfers Out: | \$4,578,849 | \$5,630,633 | \$4,172,035 |
| Beginning Fund Balance | \$68 | \$68 | \$1,186 |
| Ending Fund Balance | \$68 | \$1,186 | \$1,186 |

ENTERPRISE FUNDS & COMPONENT FUNDS

| Airport Fund | | | | |
|---|--------------|--------------|--------------|--|
| The Airport Fund is the County's single enterprise fund. It encompages the Booky Mountain Matropoliton Airport | | | | |
| The Airport Fund is the County's single enterprise fund. It encompasses the Rocky Mountain Metropolitan Airport. 2009 Amended 2010 Adopted | | | | |
| Revenue Category | 2008 Actuals | Budget | Budget | |
| <u> </u> | | | | |
| Taxes and Special Assessments | \$428,942 | | \$265,000 | |
| Intergovernmental Revenue | \$4,570,308 | | \$593,750 | |
| Charges for Services | \$189,643 | \$174,285 | \$113,325 | |
| Investment Income | \$49,642 | \$0 | \$2,187 | |
| Rental Income | \$2,834,327 | \$3,022,322 | \$3,108,115 | |
| Miscellaneous | \$65,622 | \$1,116 | \$1,116 | |
| Claims and Judgements | \$1,103 | \$0 | \$0 | |
| Proceeds from Disposition | \$0 | \$0 | \$0 | |
| Total Revenues and Transfers In: | \$8,139,588 | \$6,236,812 | \$4,083,493 | |
| Expenditure Category | | | | |
| Salaries and Benefits | \$1,223,010 | \$1,331,860 | \$1,277,571 | |
| Supplies | \$511,000 | \$542,940 | \$518,840 | |
| Services and Charges | \$2,648,857 | \$620,097 | \$568,023 | |
| Capital Projects and Equipment | \$0 | \$3,613,637 | \$1,060,000 | |
| Intergovernmental | \$555,421 | \$0 | \$0 | |
| Interdepartmental | \$413,384 | \$476,217 | \$501,930 | |
| Plus change in investments, net of related debt | \$2,351,764 | \$0 | \$0 | |
| Total Expenditures and Transfers Out: | \$7,703,435 | \$6,584,751 | \$3,926,364 | |
| Beginning Fund Balance | -\$2,356,466 | -\$1,920,313 | -\$2,268,252 | |
| Ending Fund Balance | -\$1,920,313 | -\$2,268,252 | -\$2,111,123 | |

The Health Fund is a budgetary fund that accounts for monies received from state and federal grants, licenses, permits, and other fees and funding from the General Fund, and expended for countywide public health programs.

| | , | 2009 Amended | 2010 Adopted |
|---------------------------------------|--------------|--------------|--------------|
| | | | • |
| Revenue Category | 2008 Actuals | Budget | Budget |
| Intergovernmental Revenue | \$5,087,641 | \$5,211,222 | \$5,171,211 |
| Charges for Services | \$2,162,401 | \$2,672,420 | \$2,655,765 |
| Investment Income | \$164,739 | \$65,000 | \$50,157 |
| Contributions and Donations | \$17,386 | \$250 | \$0 |
| Miscellaneous | \$5,278 | \$0 | \$0 |
| Intra-County Transactions | \$4,960,714 | \$5,656,806 | \$5,307,790 |
| Total Revenues and Transfers In: | \$12,398,159 | \$13,605,698 | \$13,184,923 |
| Expenditure Category | | | |
| Salaries and Benefits | \$8,858,064 | \$10,073,059 | \$9,782,895 |
| Supplies | \$735,543 | \$1,071,045 | \$966,667 |
| Services and Charges | \$1,260,244 | \$1,429,437 | \$1,321,442 |
| Capital Projects and Equipment | \$6,976 | \$8,000 | \$1,800 |
| Intergovernmental | \$86,951 | \$97,500 | \$131,700 |
| Interdepartmental | \$1,450,381 | \$1,385,326 | \$988,519 |
| Total Expenditures and Transfers Out: | \$12,398,159 | \$14,064,367 | \$13,193,023 |
| Beginning Fund Balance | \$2,966,535 | \$2,966,535 | \$2,507,866 |
| Ending Fund Balance | \$2,966,535 | \$2,507,866 | \$2,499,766 |

| Library Fund | | | |
|--|--------------|--------------|--------------|
| The Library Fund is a budgetary fund that accounts for the monies received from property taxes and other sources | | | |
| and expended to provide library services countywide. | | | |
| | | 2009 Amended | 2010 Adopted |
| Revenue Category | 2008 Actuals | Budget | Budget |
| Taxes and Special Assessments | \$25,887,943 | \$25,746,355 | \$24,526,980 |
| Charges for Services | \$182,050 | \$175,820 | \$210,480 |
| Fines and Forfeitures | \$745,682 | \$686,500 | \$701,100 |
| Investment Income | \$894,017 | \$600,000 | \$236,700 |
| Contributions and Donations | \$258,126 | \$200,000 | \$300,000 |
| Miscellaneous | \$7,978 | \$5,000 | \$10,000 |
| Proceeds from Disposition | \$15,250 | \$0 | \$0 |
| Total Revenues and Transfers In: | \$27,991,045 | \$27,413,675 | \$25,985,260 |
| Expenditure Category | | | |
| Salaries and Benefits | \$14,618,021 | \$15,880,242 | \$15,988,139 |
| Supplies | \$5,889,777 | \$6,430,504 | \$5,575,089 |
| Services and Charges | \$4,161,804 | \$4,134,668 | \$5,535,186 |
| Capital Projects and Equipment | \$472,983 | \$103,000 | \$375,000 |
| Interdepartmental | \$1,213,547 | \$1,158,796 | \$1,162,798 |
| Total Expenditures and Transfers Out: | \$26,356,131 | \$27,707,210 | \$28,636,212 |
| Beginning Fund Balance | \$10,493,599 | \$12,128,514 | \$11,834,979 |
| Ending Fund Balance | \$12,128,514 | \$11,834,979 | \$9,184,027 |

Meadow Ranch Public Improvement Fund

The Meadow Ranch Public Improvement Fund is a district that is a district that is a quasi-municipal corporation of the State of Colorado and was organized pursuant to Part 5, Article 20, Title 30 of the Colorado Revised Statutes, to provide for the construction and installation of certain public improvements within the District. The District contains approximately 103 acres of property encompassing the Meadow Ranch planned development, a mixed-use community in the Southwest Denver Metropolitan area. Development of Meadow Ranch began in 1998.

| | | 2009 Amended | 2010 Adopted |
|---------------------------------------|--------------|--------------|--------------|
| Revenue Category | 2008 Actuals | Budget | Budget |
| Taxes and Special Assessments | \$187,416 | \$185,738 | \$183,046 |
| Total Revenues and Transfers In: | \$187,416 | \$185,738 | \$183,046 |
| Expenditure Category | | | |
| Services and Charges | \$164,809 | \$170,075 | \$158,915 |
| Interdepartmental | \$2,610 | \$3,500 | \$3,500 |
| Total Expenditures and Transfers Out: | \$167,419 | \$173,575 | \$162,415 |
| Beginning Fund Balance | \$145,144 | \$165,141 | \$177,304 |
| Ending Fund Balance | \$165,141 | \$177,304 | \$197,935 |

DEBT SERVICE FUNDS

Open Space Debt Service - 1999 Fund

The Open Space Debt Service Funds (1999, 2001 and 2005) hold the monies used to pay for the debt service of the bonds issued for land acquisitions for the purpose of open space preservation based on the Open Space Master Plan.

| | | 2009 Amended | 2010 Adopted |
|---------------------------------------|--------------|--------------|--------------|
| Revenue Category | 2008 Actuals | Budget | Budget |
| Taxes and Special Assessments | \$8,351,423 | \$8,457,694 | \$6,193,100 |
| Investment Income | \$86,022 | \$82,576 | \$58,310 |
| Total Revenues and Transfers In: | \$8,437,445 | \$8,540,270 | \$6,251,410 |
| Expenditure Category | | | |
| Services and Charges | \$8,455,669 | \$8,457,694 | \$6,193,100 |
| Total Expenditures and Transfers Out: | \$8,455,669 | \$8,457,694 | \$6,193,100 |
| Beginning Fund Balance | \$2,851,124 | \$2,832,900 | \$2,915,476 |
| Ending Fund Balance | \$2,832,900 | \$2,915,476 | \$2,973,786 |

Open Space Debt Service - 2001 Fund

The Open Space Debt Service Funds (1999, 2001 and 2005) hold the monies used to pay for the debt service of the bonds issued for land acquisitions for the purpose of open space preservation based on the Open Space Master Plan.

| | | 2009 Amended | 2010 Adopted |
|---------------------------------------|--------------|--------------|--------------|
| Revenue Category | 2008 Actuals | Budget | Budget |
| Taxes and Special Assessments | \$2,458,998 | \$2,488,093 | \$2,487,793 |
| Investment Income | \$24,287 | \$22,271 | \$17,114 |
| Total Revenues and Transfers In: | \$2,483,286 | \$2,510,364 | \$2,504,907 |
| Expenditure Category | | | |
| Services and Charges | \$2,489,073 | \$2,488,093 | \$2,487,793 |
| Total Expenditures and Transfers Out: | \$2,489,073 | \$2,488,093 | \$2,487,793 |
| Beginning Fund Balance | \$839,210 | \$833,422 | \$855,693 |
| Ending Fund Balance | \$833,422 | \$855,693 | \$872,807 |

Open Space Debt Service - 2005 Fund

The Open Space Debt Service Funds (1999, 2001 and 2005) hold the monies used to pay for the debt service of the bonds issued for land acquisitions for the purpose of open space preservation based on the Open Space Master Plan.

| | | 2009 Amended | 2010 Adopted |
|---------------------------------------|--------------|--------------|--------------|
| Revenue Category | 2008 Actuals | Budget | Budget |
| Taxes and Special Assessments | \$2,171,528 | \$2,197,740 | \$2,201,740 |
| Investment Income | \$21,648 | \$10,000 | \$14,924 |
| Total Revenues and Transfers In: | \$2,193,176 | \$2,207,740 | \$2,216,664 |
| Expenditure Category | | | |
| Services and Charges | \$2,197,477 | \$2,197,740 | \$2,201,740 |
| Total Expenditures and Transfers Out: | \$2,197,477 | \$2,197,740 | \$2,201,740 |
| Beginning Fund Balance | \$740,513 | \$736,211 | \$746,211 |
| Ending Fund Balance | \$736,211 | \$746,211 | \$761,135 |

South East Sales Tax-Debt Service Fund

The South East Sales Tax-Debt Fund hold the monies used to pay for the debt service of the special revenue bonds issued to contstruct street improvements within a portion of the southern unincorporated boundaries of the County.

| | 2009 Amended | 2010 Adopted |
|--------------|--|---|
| 2008 Actuals | Budget | Budget |
| \$4,140,513 | \$3,800,000 | \$3,895,000 |
| \$253,030 | \$450,000 | \$184,500 |
| \$4,393,543 | \$4,250,000 | \$4,079,500 |
| | | |
| \$1,525,953 | \$1,528,050 | \$1,525,238 |
| \$0 | \$0 | \$9,500,000 |
| \$1,525,953 | \$1,528,050 | \$11,025,238 |
| \$3,635,470 | \$6,503,060 | \$9,225,010 |
| \$6,503,060 | \$9,225,010 | \$2,279,272 |
| | \$4,140,513 \$253,030 \$4,393,543 \$1,525,953 \$0 \$1,525,953 \$3,635,470 | 2008 Actuals Budget \$4,140,513 \$3,800,000 \$253,030 \$450,000 \$4,393,543 \$4,250,000 \$1,525,953 \$1,528,050 \$0 \$0 \$1,525,953 \$1,528,050 \$3,635,470 \$6,503,060 |

| Infforcan | County | Einanco | Corporation |
|-----------|--------|---------|-------------|
| | | | |

This fund holds the monies used to pay for debt service of the certificates of participation issued to finance the

| construction, acquistion and equipping of government facilities. | | | |
|--|---------------------------|-------------|-------------|
| | 2009 Amended 2010 Adopted | | |
| Revenue Category | 2008 Actuals | Budget | Budget |
| No recorded revenues | \$0 | \$0 | \$0 |
| Total Revenues and Transfers In: | \$0 | \$0 | \$0 |
| Expenditure Category | | | |
| No recorded expenditures | \$0 | \$0 | \$0 |
| Total Expenditures and Transfers Out: | \$0 | \$0 | \$0 |
| Beginning Fund Balance | \$2,390,082 | \$2,390,082 | \$2,390,082 |
| Ending Fund Balance | \$2,390,082 | \$2,390,082 | \$2,390,082 |

CAPITAL PROJECTS FUNDS

| Capital Expenditures Fund | | | |
|--|--------------|--------------|--------------|
| The Capital Expenditures Fund provides and accumulates monies for major capital expenditures and lease payments of the County. | | | |
| | | 2009 Amended | 2010 Adopted |
| Revenue Category | 2008 Actuals | Budget | Budget |
| Taxes and Special Assessments | \$7,518,744 | \$7,531,381 | \$7,593,674 |
| Intergovernmental Revenue | \$0 | \$0 | \$1,344,169 |
| Investment Income | \$335,086 | \$300,000 | \$857,510 |
| Intra-County Transactions | \$5,487,439 | \$10,586,296 | \$2,020,306 |
| Receipt of COP issuance in 2009 | \$0 | \$76,400,000 | \$0 |
| Total Revenues and Transfers In: | \$13,341,269 | \$94,817,677 | \$11,815,659 |
| Expenditure Category | | | |
| Salaries and Benefits | \$47,366 | \$0 | \$0 |
| Supplies | \$11,674 | \$0 | \$0 |
| Services and Charges | \$8,376,279 | \$2,015,267 | \$9,902,239 |
| Capital Projects and Equipment | \$5,503,441 | \$17,246,604 | \$1,695,547 |
| Interdepartmental | \$215,799 | \$423,789 | \$182,385 |
| Total Expenditures and Transfers Out: | \$14,154,558 | \$19,685,660 | \$11,780,171 |
| Beginning Fund Balance | \$3,636,771 | \$2,823,482 | \$77,955,499 |
| Ending Fund Balance | \$2,823,482 | \$77,955,499 | \$77,990,987 |

| Open Space Land Acqusition/Conservation Fund | | | |
|--|-----------------------|----------------------|--------------------|
| The Open Space Land Acqusition/Conservation Fund | accounts for the fina | ncial resources used | for the acqusition |
| and preservation of Open Space land. | | | |
| | | 2009 Amended | 2010 Adopted |
| Revenue Category | 2008 Actuals | Budget | Budget |
| Investment Income | \$382,677 | \$856,960 | \$173,073 |
| Total Revenues and Transfers In: | \$382,677 | \$856,960 | \$173,073 |
| Expenditure Category | | | |
| Services and Charges | \$10,650 | \$0 | \$0 |
| Capital Projects and Equipment | \$3,321,096 | \$5,000,000 | \$5,000,000 |
| Total Expenditures and Transfers Out: | \$3,331,746 | \$5,000,000 | \$5,000,000 |
| Beginning Fund Balance | \$15,745,762 | \$12,796,693 | \$8,653,653 |
| Ending Fund Balance | \$12,796,693 | \$8,653,653 | \$3,826,726 |

| South East Sales Tax-Capital Projects Fund | | | |
|---|--------------|--------------|--------------|
| The South East Sales Tax-Capital Projects Fund accounts for the financial resources used for the construction of street improvements within a portion of the southern unincorporated boundries of the County. | | | |
| | | 2009 Amended | 2010 Adopted |
| Revenue Category | 2008 Actuals | Budget | Budget |
| Intergovernmental Revenue | \$171,266 | \$0 | \$2,190,000 |
| Charges for Services | \$11,283 | \$0 | \$0 |
| Investment Income | \$456,790 | \$375,000 | \$30,565 |
| Intra-County Transactions | \$0 | \$0 | \$9,500,000 |
| Total Revenues and Transfers In: | \$639,338 | \$375,000 | \$11,720,565 |
| Expenditure Category | | | |
| Services and Charges | \$164 | \$16,000 | \$22,000 |
| Capital Projects and Equipment | \$1,393,873 | \$4,563,462 | \$12,200,000 |
| Intergovernmental | \$171,965 | \$0 | \$0 |
| Interdepartmental | \$383,167 | \$1,355,431 | \$733,780 |
| Total Expenditures and Transfers Out: | \$1,949,169 | \$5,934,893 | \$12,955,780 |
| Beginning Fund Balance | \$8,397,985 | \$7,088,156 | \$1,528,263 |
| Ending Fund Balance | \$7,088,156 | \$1,528,263 | \$293,048 |

INTERNAL SERVICE FUNDS

| Fleet Services Fund | | | | |
|--|--------------|--------------|--------------|--|
| The Fleet Services Fund was established to account for revenues generated from interdepartmental charges to be | | | | |
| used for regular vehicle maintenance, fuel and replacement of the County's fleet service vehicles. | | | | |
| | | 2009 Amended | 2010 Adopted | |
| Revenue Category | 2008 Actuals | Budget | Budget | |
| Charges for Services | \$155,106 | \$141,371 | \$284,493 | |
| Investment Income | \$274,432 | \$250,000 | \$100,046 | |
| Contributions and Donations | \$27,249 | \$0 | \$0 | |
| Miscellaneous | \$2,912 | \$128,000 | \$0 | |
| Intra-County Transactions | \$8,584,380 | \$9,602,750 | \$9,204,552 | |
| Proceeds from Disposition | \$546,025 | \$380,000 | \$300,000 | |
| Total Revenues and Transfers In: | \$9,590,105 | \$10,502,121 | \$9,889,091 | |
| Expenditure Category | | | | |
| Salaries and Benefits | \$1,760,830 | \$2,043,327 | \$1,737,279 | |
| Supplies | \$3,462,621 | \$5,543,966 | \$3,885,600 | |
| Services and Charges | \$2,633,669 | \$223,000 | \$231,000 | |
| Capital Projects and Equipment | \$0 | \$2,438,207 | \$3,919,607 | |

Benefit Plan Fund

\$534,922

\$1,274,101

\$9,666,142

\$5,352,920

\$5,276,886

\$528,214

\$10,776,714

\$5,276,886

\$5,002,293

\$0

\$366,215

\$10,139,701

\$5,002,293

\$4,751,683

\$0

Interdepartmental

Beginning Fund Balance

Ending Fund Balance

Plus change in investments, net of related debt

Total Expenditures and Transfers Out:

The Employee Benefits Fund was established in 2001 to account for the new self-insured employee benefits plans including a self-funding helath plan, dental plan, flexible spending for medical and dependent care, life insurance, accidental death and long-term disablilty.

| | | 2009 Amended | 2010 Adopted |
|---------------------------------------|--------------|--------------|--------------|
| Revenue Category | 2008 Actuals | Budget | Budget |
| Charges for Services | \$135,728 | \$100,000 | \$100,000 |
| Fines and Forfeitures | \$30 | \$0 | \$0 |
| Investment Income | \$415,651 | \$290,000 | \$98,580 |
| Contributions and Donations | \$7,343,360 | \$7,906,785 | \$7,365,458 |
| Miscellaneous | \$63,236 | \$0 | \$0 |
| Intra-County Transactions | \$17,515,136 | \$18,862,772 | \$17,643,980 |
| Total Revenues and Transfers In: | \$25,473,140 | \$27,159,557 | \$25,208,018 |
| Expenditure Category | | | |
| Salaries and Benefits | \$227,938 | \$249,738 | \$295,498 |
| Services and Charges | \$24,023,978 | \$24,920,754 | \$25,944,325 |
| Interdepartmental | \$2,062,651 | \$3,079,497 | \$63,599 |
| Total Expenditures and Transfers Out: | \$26,314,567 | \$28,249,989 | \$26,303,422 |
| Beginning Fund Balance | \$6,860,841 | \$6,019,413 | \$4,928,981 |
| Ending Fund Balance | \$6,019,413 | \$4,928,981 | \$3,833,577 |

| Insurance Fund | | | |
|--|--------------|--------------|--------------|
| The Insurance Fund was established for property and automobile physical damage, surety and other liability | | | |
| coverage deductibles. | | | |
| | | 2009 Amended | 2010 Adopted |
| Revenue Category | 2008 Actuals | Budget | Budget |
| Investment Income | \$253,829 | \$0 | \$75,699 |
| Miscellaneous | \$1,555 | \$0 | \$0 |
| Claims and Judgements | \$61,315 | \$0 | \$0 |
| Intra-County Transactions | \$1,281,551 | \$1,385,322 | \$1,272,718 |
| Total Revenues and Transfers In: | \$1,598,250 | \$1,385,322 | \$1,348,417 |
| Expenditure Category | | | |
| Salaries and Benefits | \$246,024 | \$132,541 | \$234,253 |
| Supplies | \$3,276 | \$1,800 | \$850 |
| Services and Charges | \$1,163,898 | \$1,075,450 | \$1,180,741 |
| Interdepartmental | \$75,800 | \$159,084 | \$225,756 |
| Total Expenditures and Transfers Out: | \$1,488,999 | \$1,368,875 | \$1,641,600 |
| Beginning Fund Balance | \$3,659,271 | \$3,768,522 | \$3,784,969 |
| Ending Fund Balance | \$3,768,522 | \$3,784,969 | \$3,491,786 |

| Worker's Compensation Fund | | | |
|---|--------------|--------------|--------------|
| The Worker's Compensation Fund was established to account for specific expenditures of work-related injuries. | | | |
| | | 2009 Amended | 2010 Adopted |
| Revenue Category | 2008 Actuals | Budget | Budget |
| Investment Income | \$284,714 | \$0 | \$61,365 |
| Miscellaneous | \$156 | \$0 | \$0 |
| Claims and Judgements | \$15,018 | \$0 | \$0 |
| Intra-County Transactions | \$756,223 | \$758,481 | \$749,080 |
| Total Revenues and Transfers In: | \$1,056,111 | \$758,481 | \$810,445 |
| Expenditure Category | | | |
| Salaries and Benefits | \$95,145 | \$72,978 | \$72,190 |
| Supplies | \$1,075 | \$500 | \$1,000 |
| Services and Charges | \$1,156,300 | \$1,289,000 | \$1,226,048 |
| Interdepartmental | \$30,346 | \$32,842 | \$38,358 |
| Total Expenditures and Transfers Out: | \$1,282,865 | \$1,395,320 | \$1,337,596 |
| Beginning Fund Balance | \$3,931,856 | \$3,705,102 | \$3,068,263 |
| Ending Fund Balance | \$3,705,102 | \$3,068,263 | \$2,541,112 |

| Facilities Management Fund | | | |
|---|--------------|--------------|--------------|
| The Facilities Management Fund was established to account for revenues generated from interdepartmental | | | |
| charges to be used for county facility maintenance and improvement. | | | |
| | | 2009 Amended | 2010 Adopted |
| Revenue Category | 2008 Actuals | Budget | Budget |
| Intergovernmental Revenue | \$0 | \$24,363 | \$0 |
| Charges for Services | \$3,257 | \$0 | \$0 |
| Investment Income | \$133,911 | \$50,000 | \$17,880 |
| Rental Income | \$346,857 | \$329,068 | \$228,817 |
| Miscellaneous | \$4,216 | \$361,759 | \$322,819 |
| Intra-County Transactions | \$10,443,042 | \$10,946,462 | \$10,430,792 |
| Total Revenues and Transfers In: | \$10,931,282 | \$11,711,652 | \$11,000,308 |
| Expenditure Category | | | |
| Salaries and Benefits | \$3,470,151 | \$3,971,072 | \$3,853,820 |
| Supplies | \$2,404,257 | \$2,606,982 | \$2,502,540 |
| Services and Charges | \$2,493,334 | \$2,909,775 | \$2,353,687 |
| Capital Projects and Equipment | \$0 | \$23,000 | \$488,611 |
| Interdepartmental | \$2,521,864 | \$3,040,234 | \$2,365,794 |
| Plus change in investments, net of related debt | \$19,735 | \$0 | \$0 |
| Total Expenditures and Transfers Out: | \$10,909,341 | \$12,551,063 | \$11,564,452 |
| Beginning Fund Balance | \$1,711,460 | \$1,733,400 | \$893,989 |
| Ending Fund Balance | \$1,733,400 | \$893,989 | \$329,845 |

| IT Services Fund | | | |
|---|--------------|--------------|--------------|
| The IT Services Fund was established to account for revenues generated from interdepartmental charges to be | | | |
| used for information technology services and projects. | | | |
| | | 2009 Amended | 2010 Adopted |
| Revenue Category | 2008 Actuals | Budget | Budget |
| Charges for Services | \$36,815 | \$74,577 | \$80,577 |
| Investment Income | \$88,191 | \$52,700 | \$19 |
| Miscellaneous | \$4,094 | \$4,100 | \$5,100 |
| Intra-County Transactions | \$12,282,757 | \$11,818,323 | \$12,301,365 |
| Proceeds from Disposition | -\$634 | \$0 | \$0 |
| Plus change in investments, net of related debt | \$352,144 | \$0 | \$0 |
| Total Revenues and Transfers In: | \$12,763,367 | \$11,949,700 | \$12,387,061 |
| Expenditure Category | | | |
| Salaries and Benefits | \$7,221,002 | \$7,787,611 | \$7,807,312 |
| Supplies | \$214,109 | \$609,000 | \$603,728 |
| Services and Charges | \$2,533,960 | \$3,174,775 | \$3,166,676 |
| Capital Projects and Equipment | \$0 | \$7,300 | \$0 |
| Interdepartmental | \$2,012,760 | \$1,057,389 | \$738,121 |
| Total Expenditures and Transfers Out: | \$11,981,832 | \$12,636,075 | \$12,315,837 |
| Beginning Fund Balance | -\$94,207 | \$687,326 | \$951 |
| Ending Fund Balance | \$687,326 | \$951 | \$72,175 |

| Jefferson County-Countywide | | | |
|---|---------------|---------------|---------------|
| | | 2009 Amended | 2010 Adopted |
| Revenue Category | 2008 Actuals | Budget | Budget |
| Taxes and Special Assessments | \$244,707,481 | \$246,410,710 | \$249,394,514 |
| Licenses and Permits | \$5,122,049 | \$4,303,000 | \$3,712,465 |
| Intergovernmental Revenue | \$63,932,322 | \$66,489,133 | \$77,826,725 |
| Charges for Services | \$29,610,590 | \$26,843,017 | \$26,976,460 |
| Fines and Forfeitures | \$2,006,325 | \$2,351,000 | \$1,872,100 |
| Investment Income | \$13,418,717 | \$10,236,802 | \$4,386,427 |
| Rental Income | \$3,509,183 | \$3,683,402 | \$3,694,044 |
| Contributions and Donations | \$7,819,784 | \$8,190,535 | \$7,683,458 |
| Miscellaneous | \$542,203 | \$672,238 | \$4,027,035 |
| Claims and Judgements | \$83,953 | \$0 | \$900 |
| Intra-County Transactions | \$91,613,005 | \$106,216,819 | \$94,088,254 |
| Proceeds from Disposition | \$677,362 | \$382,500 | \$302,500 |
| Receipt of COP issuance in 2009 | \$0 | \$76,400,000 | \$0 |
| Plus change in investments, net of related debt | \$352,144 | \$0 | \$0 |
| Total Revenues and Transfers In: | \$463,395,119 | \$552,179,156 | \$473,964,882 |
| Expenditure Category | | | |
| Salaries and Benefits | \$196,407,080 | \$210,806,640 | \$209,548,544 |
| Supplies | \$24,425,030 | \$32,569,186 | \$30,058,465 |
| Services and Charges | \$94,009,527 | \$94,665,096 | \$102,361,437 |
| Direct Assistance Payments | \$4,588,798 | \$8,427,270 | \$9,419,451 |
| Capital Projects and Equipment | \$25,715,770 | \$51,741,968 | \$40,988,973 |
| Intergovernmental | \$39,428,484 | \$30,805,106 | \$38,296,834 |
| Interdepartmental | \$70,276,671 | \$81,177,705 | \$75,695,194 |
| Plus change in investments, net of related debt | \$3,645,600 | \$0 | \$0 |
| Total Expenditures and Transfers Out: | \$458,496,960 | | \$506,368,898 |
| Beginning Fund Balance | \$209,685,659 | | \$256,570,006 |
| Ending Fund Balance | \$214,583,822 | \$256,570,007 | \$224,165,990 |