



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 (it does not appropriate budget for the Forfeiture, Jeffco Finance Corp Debt and Jeffco Finance Capital 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

- ◆ *Jeffco Finance Corp Debt Service Fund*
- ◆ *Southeast Sales Tax Debt Service Fund*
- ◆ *Open Space Debt Service Funds (3 by individual bond series)*

❖ CAPITAL PROJECT FUNDS

- ◆ *Capital Expenditures Fund*
- ◆ *Open Space Acquisition Fund*
- ◆ *Jeffco Finance Corp Capital Project 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*

❖ FIDUCIARY FUNDS

- ◆ *Meadow Ranch Public Improvement District*

**2011 Jefferson County Adopted Budget
Fund Balance Summary**

Fund	Fund Name	Estimated Beginning Fund Balance	2011 Revenues	2011 Expenditures	Interfund Transfers	Reservations Designations	Funds Available for Use 2012	Ending Fund Balance	% Change in Fund Balance
030	General***	\$53,962,710	\$152,642,133	\$120,728,130	(\$28,371,996)	\$20,842,087	\$36,662,630	\$57,504,717	6.6%
Special Revenue Funds									
070	Boettcher Mansion	\$76,119	\$456,045	\$474,809	\$12,236	\$53,905	\$15,687	\$69,591	-8.6%
410	Community Development	\$90,451	\$5,488,018	\$5,375,027	(\$112,991)	\$0	\$90,451	\$90,451	0.0%
060	Conservation Trust	\$654,213	\$1,013,400	\$500,000	(\$693,000)	\$0	\$474,613	\$474,613	-27.5%
140	Contingent	\$2,685,388	\$26,257	\$0	(\$3,053)	\$2,708,592	\$0	\$2,708,592	0.9%
080	Developmentally Disabled	\$526,516	\$7,140,404	\$7,000,932	(\$139,472)	\$214,212	\$312,304	\$526,516	0.0%
210	Forfeiture	\$208,021	\$0	\$0	\$0	\$0	\$208,021	\$208,021	0.0%
123	Head Start	\$87,509	\$3,141,532	\$3,538,608	\$320,132	\$0	\$10,565	\$10,565	-87.9%
200	Inmate Welfare	\$1,541,976	\$690,482	\$817,763	(\$18,347)	\$69,048	\$1,327,300	\$1,396,348	-9.4%
050	Open Space	\$36,172,031	\$10,939,877	\$13,344,565	(\$1,733,119)	\$1,102,588	\$30,931,636	\$32,034,224	-11.4%
051	Open Space Cities Share	\$764,580	\$10,268,114	\$10,261,443	\$0	\$0	\$771,251	\$771,251	0.9%
190	Patrol*	\$0	\$11,791,583	\$25,434,676	\$13,643,093	\$0	\$0	\$0	0.0%
110	Road and Bridge	\$14,005,819	\$31,462,037	\$27,684,046	(\$8,874,721)	\$3,818,039	\$5,091,050	\$8,909,089	-36.4%
120	Social Services	\$7,219,234	\$42,806,425	\$38,547,660	(\$5,591,116)	\$5,430,000	\$456,883	\$5,886,883	-18.5%
400	Solid Waste Emergency Response	\$1,206,006	\$149,161	\$50,500	(\$3,125)	\$14,916	\$1,286,626	\$1,301,542	7.9%
401	Solid Waste Management	\$989,937	\$329,243	\$215,814	(\$86,022)	\$32,924	\$984,420	\$1,017,344	2.8%
102	Traffic Impact Central	\$2,475,061	\$64,578	\$400,000	(\$3,330)	\$0	\$2,136,309	\$2,136,309	-13.7%
104	Traffic Impact Evergreen/Conifer	\$1,342,688	\$247,556	\$0	(\$19,729)	\$0	\$1,570,515	\$1,570,515	17.0%
103	Traffic Impact North Mountains	\$386,685	\$25,369	\$207,000	(\$47,969)	\$0	\$157,085	\$157,085	-59.4%
101	Traffic Impact North Plains	\$1,745,570	\$46,493	\$0	(\$2,689)	\$0	\$1,789,374	\$1,789,374	2.5%
100	Traffic Impact South Plains	\$7,754,743	\$1,617,621	\$4,550,000	(\$82,776)	\$0	\$4,739,588	\$4,739,588	-38.9%
310	Wildland Fire	\$131,842	\$11,197	\$10,000	(\$1,554)	\$1,120	\$130,365	\$131,485	-0.3%
121	Workforce Development	\$133	\$4,723,783	\$4,080,121	(\$643,662)	\$0	\$133	\$133	0.0%
Enterprise Funds & Component Units									
280	Airport	\$323,709	\$8,223,020	\$7,815,419	(\$451,967)	\$279,343	\$0	\$279,343	-13.7%
220	Health	\$2,958,434	\$7,793,677	\$11,871,387	\$4,001,450	\$1,296,984	\$1,585,190	\$2,882,174	-2.6%
160	Library	\$8,760,518	\$25,647,207	\$26,259,975	(\$1,208,168)	\$2,564,721	\$4,374,861	\$6,939,582	-20.8%
Debt Service Funds									
330	Jefferson County Finance Corporation	\$428,798	\$0	\$0	\$0	\$428,798	\$0	\$428,798	0.0%
053	Open Space Bonds Debt 2009	\$2,123,215	\$8,445,272	\$8,441,600	\$0	\$2,126,887	\$0	\$2,126,887	0.2%
055	Open Space Bonds Debt 2001	\$846,912	\$2,491,809	\$2,489,793	\$0	\$848,928	\$0	\$848,928	0.2%
057	Open Space Bonds Debt 2005	\$749,314	\$2,211,350	\$2,209,540	\$0	\$751,124	\$0	\$751,124	0.2%
380	South East Sales Tax Debt	\$4,748,736	\$4,057,943	\$1,525,456	(\$4,000,000)	\$2,288,184	\$993,039	\$3,281,223	-30.9%
Capital Project Funds									
130	Capital Expenditures	\$51,724,075	\$7,561,265	\$8,691,758	\$1,630,553	\$52,224,135	\$0	\$52,224,135	1.0%
331	Jefferson County Finance Corporation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
056	Open Space Bonds Land Acquisition/Cons	\$5,373,188	\$27,756	\$5,000,000	\$0	\$400,944	\$0	\$400,944	-92.5%
381	South East Sales Tax Capital	\$304,343	\$3,165,861	\$6,230,000	\$3,282,543	\$0	\$522,746	\$522,746	71.8%
Internal Service Funds									
170	Benefit Plan	\$796,565	\$7,710,885	\$8,195,266	(\$50,843)	\$261,341	\$0	\$261,341	-67.2%
600	Facilities Management	\$1,274,928	\$853,646	\$8,409,115	\$7,457,233	\$0	\$1,176,692	\$1,176,692	-7.7%
150	Fleet Services	\$5,801,766	\$616,707	\$8,814,830	\$8,832,008	\$6,435,651	\$0	\$6,435,651	10.9%
040	Insurance	\$2,733,955	\$44,838	\$1,447,299	\$1,395,040	\$1,000,000	\$1,726,534	\$2,726,534	-0.3%
650	IT Services	\$1,306,097	\$47,901	\$11,642,123	\$11,603,705	\$0	\$1,315,580	\$1,315,580	0.7%
041	Worker's Compensation	\$2,295,450	\$48,579	\$443,003	(\$35,827)	\$1,400,000	\$465,199	\$1,865,199	-18.7%
Fiduciary Funds									
340	Meadow Ranch	\$196,656	\$181,277	\$171,410	(\$2,517)	\$204,006	\$0	\$204,006	3.7%
TOTAL JEFFERSON COUNTY		\$226,773,891	\$364,210,301	\$382,879,068	\$0	\$106,798,477	\$101,306,647	\$208,105,124	-8.2%

*Designated Reserves are held in the General Fund.

***General Fund includes Clerk & Recorder Electronic Filing Fund, the Dog Licensing Fund and the Public Trustee Salary Fund.



Changes in Fund Balance

The following discusses estimated increases or decreases to the fund balances greater than 10%:

Special Revenue Funds

- ◆ Conservation Trust Fund – (-27.5%) – Conservation Trust Funds will be used for some one-time, use appropriate, capital needs in the Road and Bridge Fund.
- ◆ Head Start Fund – (-87.9%) - The Head Start Fund unintentionally built up a fund balance in 2009 due to a transfer from the General Fund. Head Start is a grant program within Human Services in which requires a match of 20%. Head Start will use this fund balance as part of its match in 2010 and 2011 so that this fund does not carry a fund balance.
- ◆ Open Space Fund – (-11.4%) – The Open Space Fund will be using its fund balance for planned Open Space park improvements.
- ◆ Road and Bridge Fund – (-36.4%) – The Road & Bridge Fund will be using its fund balance for one-time capital projects including an interchange, bridge repairs and paving.
- ◆ Social Services Fund – (-18.5%) – As stated in the Budget Message, the Social Services Fund is budgeting to use some of its fund balance for operations in 2011. This is a strategic move to wait and see how fiscal year 2010 closes out and it gives staff an opportunity to see if there will be an increase or decrease in demands for services in this fund.
- ◆ Traffic Impact Funds – (+17% to -59.4%) – The County has five Traffic Impact Funds. All but one (the Northern Plains Impact Fund) have a large variance. These funds generate revenues from traffic impact fees and must be expended within a limited time frame. The County's Five-Year Capital Plan reflects the planned usage of these funds. The fund balances are allowed to grow until adequate funding is established to pay for these items.

Enterprise Funds & Component Units

- ◆ Airport Fund – (-13.7%) – While most of the Airport Fund's capital projects are offset by FAA grants, the Airport is using fund balance for the purchase of capital equipment necessary to maintain operations of the Airport.
- ◆ Library Fund – (-20.8%) - As stated in the Budget Message, the Library Fund is budgeting to use some of its fund balance for operations in 2011. This is a strategic plan to wait and see how fiscal year 2010 closes out as well as wait and see what the actual property tax outlook is in 2012.

Debt Service Funds

- ◆ South East Sales Tax Debt Fund – (-30.9%) – Some of this funding is transferred to the South East Sales Tax Capital Fund to pay for projects. In 2011, \$4,000,000 is anticipated to be transferred for one-time project use.

Capital Project Funds

- ◆ Open Space Bonds Land Acquisition/Conservation Fund – (-92.5%) – This fund is used for acquisition and preservation of Open Space land. For 2011, we have budgeted \$5,000,000 for this purpose.
- ◆ South East Sales Tax Capital Fund – (+71.8%) – This is the 'transfer in' component from the SE Sales Tax Debt Fund to be used for capital projects highlighted in the Five-Year Capital Plan.

Internal Service Funds

- ◆ Benefit Plan Fund – (-67.2%) – The fund is used to account for both the self-insured and self-funded employee benefit plans. The use of fund balance is for the administrative costs associated with managing these plans. These costs will be cost-allocated out in the 2012 budget and this fund will then see a payback from that allocation.
- ◆ Fleet Services Fund – (+10.9%) – The Fleet Fund receives transfers from other funds for the maintenance, fuel and replacement of the County's fleet service vehicles. A fund balance is grown to allow the purchase of capital equipment.
- ◆ Worker's Compensation Fund – (-18.7%) – As with the Benefit Plan Fund, the Worker's Compensation Fund's administrative costs will be absorbed within the 2011 budget and cost allocated out to all the other funds in 2012. The use of fund balance in 2011 will be offset by revenue in 2012.

**2011 Jefferson County Adopted Budget
Summary of Revenues and Expenditures by Fund**

GENERAL FUND

General Fund-030				
The General Fund accounts for all transactions not accepted 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.				
Categories	2008 Actuals	2009 Actuals	2010 Amended Budget	2011 Adopted Budget
Revenues				
Taxes and Special Assessments	\$118,597,264	\$117,257,001	\$117,533,022	\$119,464,498
Licenses and Permits	\$3,026,366	\$3,296,527	\$2,197,465	\$2,480,209
Intergovernmental Revenue	\$5,983,320	\$5,691,034	\$5,313,284	\$6,495,313
Charges for Services	\$24,471,128	\$24,440,304	\$21,625,245	\$22,740,847
Fines and Forfeitures	\$120,700	\$138,530	\$212,500	\$98,000
Investment Income	\$4,283,992	\$1,638,169	\$974,282	\$884,566
Rental Income	\$305,496	\$337,114	\$332,000	\$385,000
Contributions and Donations	\$152,760	\$53,795	\$0	\$0
Miscellaneous	\$90,660	\$443,567	\$2,508,000	\$85,500
Claims and Judgments	\$6,516	\$9,404	\$900	\$8,200
Intra-County Transactions	\$13,572,298	\$13,890,935	\$10,938,113	\$11,243,719
Proceeds from Dispositions	\$115,980	\$102,745	\$0	\$0
Proceeds of Gen Long Term Debt	\$0	\$351,583	\$0	\$0
Estimated Adjustment for Actuals	\$0	\$0	\$550,637	\$0
Total Revenues and Transfers In:	\$170,726,479	\$167,650,707	\$162,185,448	\$163,885,852
Expenditures				
Salaries and Benefits	\$88,367,588	\$90,239,185	\$92,065,137	\$92,594,549
Supplies	\$6,861,435	\$5,767,817	\$6,230,802	\$5,707,800
Other Services and Charges	\$21,141,124	\$19,411,040	\$21,294,971	\$18,390,008
Capital Projects	\$2,928,477	\$3,349,238	\$9,657,736	\$2,767,331
Intergovernmental	\$1,099,471	\$1,122,671	\$820,458	\$1,268,442
Interdepartmental	\$40,457,119	\$38,937,765	\$39,116,888	\$39,615,715
Estimated Adjustment for Actuals	\$0	\$0	\$4,499,984	\$0
Total Expenditures and Transfers Out:	\$160,855,214	\$158,827,715	\$173,685,976	\$160,343,845
Beginning Fund Balance	\$46,768,977	\$56,640,242	\$65,463,235	\$53,962,710
Ending Fund Balance	\$56,640,242	\$65,463,235	\$53,962,710	\$57,504,717

**2011 Jefferson County Adopted Budget
Summary of Revenues and Expenditures by Fund**

SPECIAL REVENUE FUNDS

Boettcher Mansion Fund-070				
The Boettcher Mansion Fund accounts for the revenues and expenditures associated with the operations of Boettcher Mansion. The historic facility is reserved for conferences, meetings, weddings, and other special events.				
Categories	2008 Actuals	2009 Actuals	2010 Amended Budget	2011 Adopted Budget
Revenues				
Charges for Services	\$451,574	\$410,074	\$483,000	\$448,000
Investment Income	\$10,690	\$3,789	\$1,368	\$2,045
Rental Income	\$6,000	\$6,000	\$6,000	\$6,000
Miscellaneous	\$202	\$361	\$0	\$0
Intra-County Transactions	\$59,879	\$78,864	\$83,000	\$83,000
Proceeds from Dispositions	\$37	\$0	\$0	\$0
Total Revenues and Transfers In:	\$528,383	\$499,087	\$573,368	\$539,045
Expenditures				
Salaries and Benefits	\$338,671	\$340,450	\$362,547	\$364,399
Supplies	\$41,924	\$43,957	\$57,750	\$57,750
Other Services and Charges	\$67,351	\$61,954	\$52,800	\$52,660
Interdepartmental	\$52,881	\$73,780	\$62,735	\$70,764
Total Expenditures and Transfers Out:	\$500,826	\$520,141	\$535,832	\$545,573
Beginning Fund Balance	\$32,081	\$59,637	\$38,583	\$76,119
Ending Fund Balance	\$59,637	\$38,583	\$76,119	\$69,591

Community Development Fund-410				
The Community Development Fund accounts for federal and state grant monies received and expended in accordance with grant requirements.				
Categories	2008 Actuals	2009 Actuals	2010 Amended Budget	2011 Adopted Budget
Revenues				
Intergovernmental Revenue	\$2,023,520	\$3,521,978	\$10,976,110	\$5,488,018
Charges for Services	\$9,259	\$18,507	\$0	\$0
Estimated Adjustment for Actuals	\$0	\$0	\$47,563	\$0
Total Revenues and Transfers In:	\$2,032,778	\$3,540,486	\$11,023,673	\$5,488,018
Expenditures				
Salaries and Benefits	\$297,620	\$241,221	\$242,771	\$282,889
Supplies	\$5,880	\$7,719	\$11,475	\$1,500
Other Services and Charges	\$27,825	\$19,719	\$64,490	\$30,000
Intergovernmental	\$1,485,026	\$3,186,713	\$10,587,198	\$5,060,638
Interdepartmental	\$187,013	\$92,022	\$117,739	\$112,991
Total Expenditures and Transfers Out:	\$2,003,365	\$3,547,394	\$11,023,673	\$5,488,018
Beginning Fund Balance	\$67,945	\$97,359	\$90,451	\$90,451
Ending Fund Balance	\$97,359	\$90,451	\$90,451	\$90,451

Conservation Trust Fund-060				
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 purposes.				
Categories	2008 Actuals	2009 Actuals	2010 Amended Budget	2011 Adopted Budget
Revenues				
Intergovernmental Revenue	\$1,112,798	\$1,035,921	\$1,100,000	\$1,000,000
Investment Income	\$50,923	\$24,818	\$2,353	\$13,400
Total Revenues and Transfers In:	\$1,163,720	\$1,060,739	\$1,102,353	\$1,013,400
Expenditures				
Intergovernmental	\$124,586	\$241,119	\$444,082	\$500,000
Interdepartmental	\$428,063	\$1,052,421	\$775,130	\$693,000
Total Expenditures and Transfers Out:	\$552,649	\$1,293,540	\$1,219,212	\$1,193,000
Beginning Fund Balance	\$392,802	\$1,003,874	\$771,072	\$654,213
Ending Fund Balance	\$1,003,874	\$771,072	\$654,213	\$474,613

**2011 Jefferson County Adopted Budget
Summary of Revenues and Expenditures by Fund**

Contingent Fund-140				
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.				
Categories	2008 Actuals	2009 Actuals	2010 Amended Budget	2011 Adopted Budget
Revenues				
Investment Income	\$141,325	\$48,628	\$54,694	\$26,257
Total Revenues and Transfers In:	\$141,325	\$48,628	\$54,694	\$26,257
Expenditures				
Interdepartmental	\$30,215	\$2,592	\$2,639	\$3,053
Total Expenditures and Transfers Out:	\$30,215	\$2,592	\$2,639	\$3,053
Beginning Fund Balance	\$2,476,187	\$2,587,297	\$2,633,333	\$2,685,388
Ending Fund Balance	\$2,587,297	\$2,633,333	\$2,685,388	\$2,708,592

Developmentally Disabled Fund-080				
The Developmentally Disabled Fund accounts for property tax revenues collected and expended to provide services to the developmentally disabled.				
Categories	2008 Actuals	2009 Actuals	2010 Amended Budget	2011 Adopted Budget
Revenues				
Taxes and Special Assessments	\$7,113,401	\$7,155,831	\$7,171,651	\$7,111,599
Investment Income	\$139,024	\$53,347	\$19,998	\$28,805
Total Revenues and Transfers In:	\$7,252,425	\$7,209,179	\$7,191,649	\$7,140,404
Expenditures				
Intergovernmental	\$6,500,902	\$7,818,405	\$7,165,562	\$7,000,932
Interdepartmental	\$150,505	\$136,607	\$136,153	\$139,472
Total Expenditures and Transfers Out:	\$6,651,407	\$7,955,012	\$7,301,715	\$7,140,404
Beginning Fund Balance	\$781,397	\$1,382,414	\$636,582	\$526,516
Ending Fund Balance	\$1,382,414	\$636,582	\$526,516	\$526,516

Forfeiture Fund-210				
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.				
Categories	2008 Actuals	2009 Actuals	2010 Amended Budget	2011 Adopted Budget
Revenues				
Fines and Forfeitures	\$20,773	\$205,991	\$0	\$0
Investment Income	\$145	\$68	\$0	\$0
Total Revenues and Transfers In:	\$20,917	\$206,060	\$0	\$0
Expenditures				
Other Services and Charges	\$12,146	\$218,394	\$0	\$0
Total Expenditures and Transfers Out:	\$12,146	\$218,394	\$0	\$0
Beginning Fund Balance	\$211,584	\$220,355	\$208,021	\$208,021
Ending Fund Balance	\$220,355	\$208,021	\$208,021	\$208,021

**2011 Jefferson County Adopted Budget
Summary of Revenues and Expenditures by Fund**

Head Start Fund-123				
The Head Start Fund is used to account for monies received from the U.S. Department of Health and Human Services to administer the Head Start program for Jefferson, Gilpin, Clear Creek and Park Counties.				
Categories	2008 Actuals	2009 Actuals	2010 Amended Budget	2011 Adopted Budget
Revenues				
Intergovernmental Revenue	\$2,989,405	\$3,128,489	\$3,116,532	\$3,116,532
Charges for Services	\$66,466	\$103	\$0	\$0
Contributions and Donations	\$0	\$21,814	\$0	\$25,000
Miscellaneous	\$2,057	\$207	\$0	\$0
Intra-County Transactions	\$599,843	\$881,885	\$879,152	\$650,000
Estimated Adjustment for Actuals	\$0	\$0	-\$277,437	\$0
Total Revenues and Transfers In:	\$3,657,770	\$4,032,498	\$3,718,247	\$3,791,532
Expenditures				
Salaries and Benefits	\$2,589,892	\$2,631,413	\$2,600,897	\$2,808,064
Supplies	\$268,586	\$368,546	\$536,031	\$286,382
Other Services and Charges	\$498,171	\$341,926	\$515,630	\$358,406
Capital Projects	\$0	\$19,500	\$47,563	\$85,756
Interdepartmental	\$304,987	\$342,129	\$343,126	\$329,868
Total Expenditures and Transfers Out:	\$3,661,636	\$3,703,514	\$4,043,247	\$3,868,476
Beginning Fund Balance	\$87,391	\$83,526	\$412,509	\$87,509
Ending Fund Balance	\$83,526	\$412,509	\$87,509	\$10,565

Inmate Welfare Fund-200				
The Inmate Welfare Fund accounts for monies received from commissions for telephone services and jail commissary sales. These monies are spent for the welfare of incarcerated inmates/detainees.				
Categories	2008 Actuals	2009 Actuals	2010 Amended Budget	2011 Adopted Budget
Revenues				
Charges for Services	\$742,133	\$662,721	\$690,000	\$674,000
Investment Income	\$87,165	\$30,526	\$30,476	\$16,482
Total Revenues and Transfers In:	\$829,298	\$693,246	\$720,476	\$690,482
Expenditures				
Salaries and Benefits	\$483,423	\$533,037	\$543,434	\$596,905
Supplies	\$131,521	\$130,671	\$162,508	\$162,508
Other Services and Charges	\$9,215	\$8,130	\$58,350	\$58,350
Interdepartmental	\$18,494	\$16,282	\$35,615	\$18,347
Total Expenditures and Transfers Out:	\$642,652	\$688,121	\$799,907	\$836,110
Beginning Fund Balance	\$1,429,636	\$1,616,281	\$1,621,407	\$1,541,976
Ending Fund Balance	\$1,616,281	\$1,621,407	\$1,541,976	\$1,396,348

**2011 Jefferson County Adopted Budget
Summary of Revenues and Expenditures by Fund**

Open Space Fund-050				
The Open Space Fund accounts for the 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.				
Categories	2008 Actuals	2009 Actuals	2010 Amended Budget	2011 Adopted Budget
Revenues				
Taxes and Special Assessments	\$10,075,705	\$13,142,872	\$13,053,512	\$10,241,699
Intergovernmental Revenue	\$5,000,000	\$29,250	\$0	\$0
Charges for Services	\$263,415	\$244,357	\$252,575	\$244,979
Fines and Forfeitures	\$14,700	\$11,369	\$8,500	\$9,500
Investment Income	\$1,612,999	\$609,752	\$547,487	\$333,087
Rental Income	\$16,504	\$16,622	\$19,112	\$22,612
Contributions and Donations	\$19,679	\$3,631	\$18,000	\$37,000
Miscellaneous	\$264,224	\$51,244	\$50,000	\$50,000
Intra-County Transactions	\$385,872	\$389,004	\$86,000	\$86,000
Proceeds from Dispositions	\$276	\$0	\$2,500	\$1,000
Estimated Adjustment for Actuals	\$0	\$0	\$6,000,000	
Total Revenues and Transfers In:	\$17,653,374	\$14,498,100	\$20,037,686	\$11,025,877
Expenditures				
Salaries and Benefits	\$6,708,769	\$6,863,894	\$6,921,321	\$7,004,442
Supplies	\$498,472	\$417,870	\$545,170	\$545,640
Other Services and Charges	\$576,952	\$520,012	\$659,315	\$741,983
Capital Projects and Operating Capital	\$1,299,897	\$3,773,154	\$2,220,396	\$3,052,500
Intergovernmental	\$2,141,136	\$2,833,592	\$2,000,000	\$2,000,000
Interdepartmental	\$1,730,613	\$1,741,323	\$1,902,046	\$1,819,119
Estimated Adjustment for Actuals	\$0	\$0	\$702,295	\$0
Total Expenditures and Transfers Out:	\$12,955,841	\$16,149,845	\$14,950,543	\$15,163,684
Beginning Fund Balance	\$28,039,099	\$32,736,632	\$31,084,888	\$36,172,031
Ending Fund Balance	\$32,736,632	\$31,084,888	\$36,172,031	\$32,034,224

Open Space Cities Share Fund-051				
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.				
Categories	2008 Actuals	2009 Actuals	2010 Amended Budget	2011 Adopted Budget
Revenues				
Taxes and Special Assessments	\$10,045,476	\$9,824,173	\$10,504,350	\$10,261,441
Investment Income	\$40,377	\$12,360	\$14,817	\$6,673
Total Revenues and Transfers In:	\$10,085,852	\$9,836,533	\$10,519,167	\$10,268,114
Expenditures				
Other Services and Charges	\$200,910	\$196,483	\$210,088	\$205,230
Intergovernmental	\$9,831,590	\$9,615,330	\$10,294,264	\$10,056,213
Total Expenditures and Transfers Out:	\$10,032,499	\$9,811,814	\$10,504,352	\$10,261,443
Beginning Fund Balance	\$671,692	\$725,045	\$749,765	\$764,580
Ending Fund Balance	\$725,045	\$749,765	\$764,580	\$771,251

**2011 Jefferson County Adopted Budget
Summary of Revenues and Expenditures by Fund**

Patrol Fund-190				
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.				
Categories	2008 Actuals	2009 Actuals	2010 Amended Budget	2011 Adopted Budget
Revenues				
Taxes and Special Assessments	\$9,240,460	\$9,640,913	\$10,221,285	\$9,933,110
Intergovernmental Revenue	\$853,760	\$574,388	\$979,203	\$339,549
Charges for Services	\$252,984	\$171,281	\$22,000	\$234,000
Fines and Forfeitures	\$1,104,440	\$1,672,649	\$950,000	\$1,280,000
Investment Income	\$23,226	\$9,121	\$0	\$4,924
Miscellaneous	\$7,424	\$9,803	\$0	\$0
Intra-County Transactions	\$12,822,604	\$13,327,707	\$13,286,406	\$14,000,660
Proceeds from Dispositions	\$0	\$14,960	\$0	\$0
Total Revenues and Transfers In:	\$24,304,897	\$25,420,823	\$25,458,894	\$25,792,243
Expenditures				
Salaries and Benefits	\$23,089,821	\$24,124,634	\$24,200,195	\$24,657,222
Supplies	\$345,177	\$503,000	\$505,022	\$395,027
Other Services and Charges	\$277,922	\$333,520	\$432,238	\$350,023
Capital Projects and Operating Capital	\$22,204	\$101,275	\$0	\$32,404
Intergovernmental	\$132,410	\$8,660	\$0	\$0
Interdepartmental	\$437,363	\$349,733	\$321,439	\$357,567
Total Expenditures and Transfers Out:	\$24,304,897	\$25,420,823	\$25,458,894	\$25,792,243
Beginning Fund Balance	\$0	\$0	\$0	\$0
Ending Fund Balance	\$0	\$0	\$0	\$0

Road and Bridge Fund-110				
The Road and Bridge Fund accounts for monies generated by property taxes and other sources and expended for highway and street maintenance and repair.				
Categories	2008 Actuals	2009 Actuals	2010 Amended Budget	2011 Adopted Budget
Revenues				
Taxes and Special Assessments	\$30,992,272	\$32,156,804	\$33,002,837	\$30,419,606
Licenses and Permits	\$775,600	\$797,904	\$775,000	\$775,000
Intergovernmental Revenue	\$742,936	\$110,065	\$0	\$0
Charges for Services	\$43,909	\$148,111	\$9,000	\$9,000
Investment Income	\$1,451,837	\$460,091	\$298,678	\$248,431
Miscellaneous	\$16,533	\$6,193	\$10,000	\$10,000
Claims and Judgments	\$0	\$39,103	\$0	\$0
Intra-County Transactions	\$1,187,578	\$1,913,170	\$385,000	\$995,000
Proceeds from Dispositions	\$414	\$0	\$0	\$0
Estimated Adjustment for Actuals	\$0	\$0	\$1,693,973	\$0
Total Revenues and Transfers In:	\$35,211,078	\$35,631,442	\$36,174,488	\$32,457,037
Expenditures				
Salaries and Benefits	\$9,559,760	\$9,901,048	\$9,890,854	\$10,208,492
Supplies	\$1,779,965	\$1,716,940	\$5,896,065	\$6,080,865
Other Services and Charges	\$916,609	\$2,294,378	\$4,007,218	\$2,522,318
Capital Projects	\$8,452,247	\$11,004,043	\$2,278,006	\$5,723,352
Intergovernmental	\$15,393,250	\$4,992,978	\$5,000,000	\$3,149,019
Interdepartmental	\$7,842,180	\$7,270,412	\$9,568,101	\$9,869,721
Estimated Adjustment for Actuals	\$0	\$0	\$5,178,622	\$0
Total Expenditures and Transfers Out:	\$43,944,012	\$37,179,798	\$41,818,866	\$37,553,767
Beginning Fund Balance	\$29,931,488	\$21,198,554	\$19,650,197	\$14,005,819
Ending Fund Balance	\$21,198,554	\$19,650,197	\$14,005,819	\$8,909,089

**2011 Jefferson County Adopted Budget
Summary of Revenues and Expenditures by Fund**

Social Services Fund-120				
The Social Services Fund accounts for monies received from property taxes and state and federal grants expended for social welfare programs.				
Categories	2008 Actuals	2009 Actuals	2010 Amended Budget	2011 Adopted Budget
Revenues				
Taxes and Special Assessments	\$7,497,397	\$9,051,971	\$10,561,524	\$10,429,096
Intergovernmental Revenue	\$30,869,908	\$39,141,431	\$43,330,736	\$31,868,272
Charges for Services	\$0	\$113,184	\$0	\$0
Investment Income	\$558,079	\$159,191	\$147,444	\$85,957
Contributions and Donations	\$1,225	\$0	\$0	\$0
Miscellaneous	\$5,977	\$8,714	\$0	\$423,100
Intra-County Transactions	\$1,665,391	\$1,875,161	\$0	\$0
Proceeds from Dispositions	\$14	\$37	\$0	\$0
Total Revenues and Transfers In:	\$40,597,990	\$50,349,690	\$54,039,704	\$42,806,425
Expenditures				
Salaries and Benefits	\$25,412,000	\$27,533,521	\$29,767,827	\$26,980,475
Supplies	\$963,052	\$1,375,993	\$1,358,537	\$1,127,258
Other Services and Charges	\$3,067,914	\$8,345,414	\$7,122,844	\$2,812,303
Direct Assistance Payments	\$4,534,479	\$6,835,257	\$8,647,933	\$5,631,650
Capital Projects and Operating Capital	\$90,808	\$329,010	\$605,712	\$226,600
Intergovernmental	\$1,657,387	\$1,384,910	\$1,770,777	\$1,769,374
Interdepartmental	\$6,965,175	\$6,401,554	\$6,239,849	\$5,591,116
Estimated Adjustment for Actuals	\$0	\$0	-\$868,142	\$0
Total Expenditures and Transfers Out:	\$42,690,815	\$52,205,659	\$54,645,337	\$44,138,776
Beginning Fund Balance	\$11,773,662	\$9,680,836	\$7,824,867	\$7,219,234
Ending Fund Balance	\$9,680,836	\$7,824,867	\$7,219,234	\$5,886,883

Solid Waste Emergency Response Fund-400				
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 solids waste program management and emergency and/or remediation operations related to landfills, solid waste or hazardous waste.				
Categories	2008 Actuals	2009 Actuals	2010 Amended Budget	2011 Adopted Budget
Revenues				
Charges for Services	\$120,931	\$179,123	\$140,000	\$140,000
Investment Income	\$48,406	\$16,967	\$21,562	\$9,161
Total Revenues and Transfers In:	\$169,337	\$196,090	\$161,562	\$149,161
Expenditures				
Other Services and Charges	\$5,163	\$5,550	\$10,000	\$10,000
Intergovernmental	\$40,333	\$41,543	\$40,500	\$40,500
Interdepartmental	\$3,573	\$5,084	\$2,654	\$3,125
Total Expenditures and Transfers Out:	\$49,070	\$52,177	\$53,154	\$53,625
Ending Fund Balance	\$833,417	\$953,684	\$1,097,598	\$1,206,006
Beginning Fund Balance	\$953,684	\$1,097,598	\$1,206,006	\$1,301,542

**2011 Jefferson County Adopted Budget
Summary of Revenues and Expenditures by Fund**

Solid Waste Management Fund-401				
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 related to landfills, solid waste or hazardous waste.				
Categories	2008 Actuals	2009 Actuals	2010 Amended Budget	2011 Adopted Budget
Revenues				
Intergovernmental Revenue	\$1,420	\$22,500	\$0	\$0
Charges for Services	\$267,407	\$407,867	\$300,000	\$320,000
Investment Income	\$49,116	\$17,118	\$20,679	\$9,243
Total Revenues and Transfers In:	\$317,943	\$447,485	\$320,679	\$329,243
Expenditures				
Salaries and Benefits	\$5,119	\$3,957	\$0	\$6,000
Supplies	\$4,032	\$3,793	\$5,000	\$5,000
Other Services and Charges	\$160,241	\$219,299	\$204,814	\$204,814
Capital Projects	\$0	\$52,967	\$0	\$0
Intergovernmental	\$113,733	\$113,733	\$0	\$0
Interdepartmental	\$88,553	\$91,810	\$83,433	\$86,022
Total Expenditures and Transfers Out:	\$371,679	\$485,559	\$293,247	\$301,836
Beginning Fund Balance	\$1,054,314	\$1,000,579	\$962,505	\$989,937
Ending Fund Balance	\$1,000,579	\$962,505	\$989,937	\$1,017,344

Traffic Impact Central Fund-102				
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.				
Categories	2008 Actuals	2009 Actuals	2010 Amended Budget	2011 Adopted Budget
Revenues				
Licenses and Permits	\$82,246	\$78,268	\$40,000	\$40,000
Investment Income	\$129,690	\$45,519	\$51,069	\$24,578
Total Revenues and Transfers In:	\$211,935	\$123,787	\$91,069	\$64,578
Expenditures				
Capital Projects	\$0	\$0	\$150,000	\$400,000
Interdepartmental	\$2,018	\$7,196	\$3,212	\$3,330
Total Expenditures and Transfers Out:	\$2,018	\$7,196	\$153,212	\$403,330
Beginning Fund Balance	\$2,210,695	\$2,420,612	\$2,537,204	\$2,475,061
Ending Fund Balance	\$2,420,612	\$2,537,204	\$2,475,061	\$2,136,309

Traffic Impact Evergreen/Conifer Fund-104				
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.				
Categories	2008 Actuals	2009 Actuals	2010 Amended Budget	2011 Adopted Budget
Revenues				
Licenses and Permits	\$438,391	\$214,346	\$390,000	\$230,000
Charges for Services	\$675	\$0	\$0	\$0
Investment Income	\$141,835	\$32,515	\$36,619	\$17,556
Total Revenues and Transfers In:	\$580,901	\$246,861	\$426,619	\$247,556
Expenditures				
Other Services and Charges	\$7,774	\$7,480	\$11,000	\$0
Capital Projects	\$2,075,292	\$92,122	\$0	\$0
Intergovernmental	\$0	\$352,576	\$270,000	\$0
Interdepartmental	\$7,940	\$162,519	\$176,546	\$19,729
Total Expenditures and Transfers Out:	\$2,091,006	\$614,697	\$457,546	\$19,729
Beginning Fund Balance	\$3,251,556	\$1,741,452	\$1,373,615	\$1,342,688
Ending Fund Balance	\$1,741,452	\$1,373,615	\$1,342,688	\$1,570,515

**2011 Jefferson County Adopted Budget
Summary of Revenues and Expenditures by Fund**

Traffic Impact North Mountains Fund-103				
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.				
Categories	2008 Actuals	2009 Actuals	2010 Amended Budget	2011 Adopted Budget
Revenues				
Licenses and Permits	\$25,989	\$18,062	\$20,000	\$20,000
Investment Income	\$28,254	\$9,945	\$11,285	\$5,369
Total Revenues and Transfers In:	\$54,243	\$28,007	\$31,285	\$25,369
Expenditures				
Capital Projects	\$0	\$0	\$500,000	\$207,000
Interdepartmental	\$1,924	\$1,905	\$1,837	\$47,969
Estimated Adjustment for Actuals	\$0	\$0	-\$300,000	\$0
Total Expenditures and Transfers Out:	\$1,924	\$1,905	\$201,837	\$254,969
Beginning Fund Balance	\$478,817	\$531,135	\$557,237	\$386,685
Ending Fund Balance	\$531,135	\$557,237	\$386,685	\$157,085

Traffic Impact North Plains Fund-101				
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.				
Categories	2008 Actuals	2009 Actuals	2010 Amended Budget	2011 Adopted Budget
Revenues				
Licenses and Permits	\$190,281	\$30,470	\$30,000	\$30,000
Investment Income	\$84,956	\$30,545	\$35,242	\$16,493
Total Revenues and Transfers In:	\$275,236	\$61,015	\$65,242	\$46,493
Expenditures				
Interdepartmental	\$3,285	\$3,678	\$2,830	\$2,689
Total Expenditures and Transfers Out:	\$3,285	\$3,678	\$2,830	\$2,689
Beginning Fund Balance	\$1,353,870	\$1,625,821	\$1,683,158	\$1,745,570
Ending Fund Balance	\$1,625,821	\$1,683,158	\$1,745,570	\$1,789,374

Traffic Impact South Plains Fund-100				
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.				
Categories	2008 Actuals	2009 Actuals	2010 Amended Budget	2011 Adopted Budget
Revenues				
Licenses and Permits	\$573,176	\$250,394	\$250,000	\$280,000
Intergovernmental Revenue	\$0	\$189,186	\$0	\$1,260,800
Charges for Services	\$0	\$186,764	\$0	\$0
Investment Income	\$411,771	\$142,272	\$137,333	\$76,821
Miscellaneous	\$0	\$0	\$1,120,000	\$0
Total Revenues and Transfers In:	\$984,947	\$768,615	\$1,507,333	\$1,617,621
Expenditures				
Other Services and Charges	\$32,260	\$273,494	\$0	\$0
Capital Projects	\$148,475	\$182,389	\$4,750,000	\$4,550,000
Intergovernmental	\$0	\$42,655	\$0	\$0
Interdepartmental	\$6,335	\$45,505	\$102,033	\$82,776
Estimated Adjustment for Actuals	\$0	\$0	-\$3,250,000	\$0
Total Expenditures and Transfers Out:	\$187,070	\$544,043	\$1,602,033	\$4,632,776
Beginning Fund Balance	\$6,826,993	\$7,624,870	\$7,849,442	\$7,754,743
Ending Fund Balance	\$7,624,870	\$7,849,442	\$7,754,743	\$4,739,588

**2011 Jefferson County Adopted Budget
Summary of Revenues and Expenditures by Fund**

Wildland Fire Fund-310				
The Wildland Fire Fund accounts for monies generated by fireworks stand permits and expended for wildland fire training grants.				
Categories	2008 Actuals	2009 Actuals	2010 Amended Budget	2011 Adopted Budget
Revenues				
Licenses and Permits	\$10,000	\$11,000	\$10,000	\$10,000
Investment Income	\$6,243	\$2,218	\$2,412	\$1,197
Total Revenues and Transfers In:	\$16,243	\$13,218	\$12,412	\$11,197
Expenditures				
Supplies	\$0	\$0	\$0	\$10,000
Other Services and Charges	\$0	\$0	\$5,000	\$0
Intergovernmental	\$0	\$0	\$5,000	\$0
Interdepartmental	\$1,351	\$1,403	\$1,395	\$1,554
Total Expenditures and Transfers Out:	\$1,351	\$1,403	\$11,395	\$11,554
Beginning Fund Balance	\$104,118	\$119,010	\$130,825	\$131,842
Ending Fund Balance	\$119,010	\$130,825	\$131,842	\$131,485

Workforce Development Fund-121				
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 employment and training programs.				
Categories	2008 Actuals	2009 Actuals	2010 Amended Budget	2011 Adopted Budget
Revenues				
Intergovernmental Revenue	\$4,526,041	\$6,800,212	\$4,162,035	\$4,713,783
Charges for Services	\$44,428	\$170,732	\$10,000	\$10,000
Miscellaneous	\$78	\$12,221	\$0	\$0
Intra-County Transactions	\$8,301		\$0	\$0
Total Revenues and Transfers In:	\$4,578,849	\$6,983,165	\$4,172,035	\$4,723,783
Expenditures				
Salaries and Benefits	\$1,786,867	\$3,609,468	\$2,214,965	\$2,823,501
Supplies	\$291,655	\$218,392	\$114,016	\$123,061
Other Services and Charges	\$1,711,830	\$881,868	\$505,804	\$363,362
Direct Assistance Payments	\$54,319	\$1,457,949	\$771,518	\$770,197
Intergovernmental	\$94,324	\$0	\$0	\$0
Interdepartmental	\$639,855	\$815,422	\$565,732	\$643,662
Total Expenditures and Transfers Out:	\$4,578,849	\$6,983,100	\$4,172,035	\$4,723,783
Beginning Fund Balance	\$68	\$68	\$133	\$133
Ending Fund Balance	\$68	\$133	\$133	\$133

**2011 Jefferson County Adopted Budget
Summary of Revenues and Expenditures by Fund**

ENTERPRISE FUNDS & COMPONENT FUNDS

Airport Fund-280				
The Airport Fund is the County's single enterprise fund. It encompasses the Rocky Mountain Metropolitan Airport.				
Categories	2008 Actuals	2009 Actuals	2010 Amended Budget	2011 Adopted Budget
Revenues				
Taxes and Special Assessments	\$428,942	\$248,597	\$265,000	\$270,000
Intergovernmental Revenue	\$4,570,308	\$2,449,479	\$593,750	\$4,641,000
Charges for Services	\$189,643	\$117,039	\$113,325	\$117,700
Investment Income	\$49,642	\$22,603	\$2,187	\$7,204
Rental Income	\$2,834,327	\$2,888,615	\$3,108,115	\$3,116,000
Miscellaneous	\$65,622	\$55,761	\$1,116	\$1,116
Claims and Judgments	\$1,103	\$15,644	\$0	\$0
Intra-County Transactions	\$0	\$4,889	\$0	\$0
Proceeds from Dispositions	-\$214,397	\$2,286,085	\$0	\$70,000
Estimated Adjustment for Actuals	\$0	\$0	\$601,670	\$0
Total Revenues and Transfers In:	\$7,925,191	\$8,088,711	\$4,685,163	\$8,223,020
Expenditures				
Salaries and Benefits	\$1,223,010	\$1,267,756	\$1,277,571	\$1,367,072
Supplies	\$511,000	\$467,367	\$518,840	\$516,340
Other Services and Charges	\$2,648,857	\$2,419,721	\$568,023	\$619,007
Capital Projects	\$0	\$0	\$1,060,000	\$5,313,000
Intergovernmental	\$555,421	\$401,662	\$0	\$0
Interdepartmental	\$413,384	\$461,672	\$501,930	\$451,967
Plus change in investments, net of related debt	\$2,351,764	\$737,368	\$0	\$0
Estimated Adjustment for Actuals	\$0	\$0	\$609,999	\$0
Total Expenditures and Transfers Out:	\$7,703,435	\$5,755,546	\$4,536,363	\$8,267,386
Beginning Fund Balance	-\$2,380,013	-\$2,158,257	\$174,909	\$323,709
Ending Fund Balance	-\$2,158,257	\$174,909	\$323,709	\$279,343

Health Fund-220				
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.				
Categories	2008 Actuals	2009 Actuals	2010 Amended Budget	2011 Adopted Budget
Revenues				
Intergovernmental Revenue	\$5,087,641	\$5,964,763	\$6,201,518	\$5,797,117
Charges for Services	\$2,162,401	\$2,136,343	\$2,655,765	\$1,960,579
Investment Income	\$164,739	\$66,636	\$50,157	\$35,981
Contributions and Donations	\$17,386	\$95,005	\$0	\$0
Miscellaneous	\$5,278	\$613	\$0	\$0
Claims and Judgments	\$0	\$25	\$0	\$0
Intra-County Transactions	\$4,960,714	\$5,272,866	\$5,307,790	\$5,176,164
Total Revenues and Transfers In:	\$12,398,159	\$13,536,252	\$14,215,230	\$12,969,841
Expenditures				
Salaries and Benefits	\$8,858,064	\$9,673,977	\$10,019,353	\$9,848,053
Supplies	\$735,543	\$839,476	\$1,310,390	\$759,700
Other Services and Charges	\$1,260,244	\$1,597,511	\$1,771,568	\$1,143,408
Capital Projects	\$6,976	\$5,392	\$1,800	\$0
Intergovernmental	\$86,951	\$94,801	\$131,700	\$120,226
Interdepartmental	\$1,450,381	\$1,325,095	\$988,519	\$1,174,714
Total Expenditures and Transfers Out:	\$12,398,159	\$13,536,252	\$14,223,330	\$13,046,101
Beginning Fund Balance	\$2,966,535	\$2,966,535	\$2,966,535	\$2,958,434
Ending Fund Balance	\$2,966,535	\$2,966,535	\$2,958,434	\$2,882,174

**2011 Jefferson County Adopted Budget
Summary of Revenues and Expenditures by Fund**

Library Fund-160				
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.				
Categories	2008 Actuals	2009 Actuals	2010 Amended Budget	2011 Adopted Budget
Revenues				
Taxes and Special Assessments	\$25,887,943	\$25,912,399	\$24,526,980	\$24,341,314
Charges for Services	\$182,050	\$243,933	\$210,480	\$210,480
Fines and Forfeitures	\$745,682	\$664,862	\$701,100	\$701,100
Investment Income	\$894,017	\$322,825	\$236,700	\$174,313
Contributions and Donations	\$258,126	\$272,120	\$300,000	\$150,000
Miscellaneous	\$7,978	\$71,890	\$10,000	\$70,000
Intra-County Transactions	\$0	\$76,833	\$0	\$0
Proceeds from Dispositions	\$15,250	\$107	\$0	\$0
Estimated Adjustment for Actuals	\$0	\$0	\$6,293,000	\$0
Total Revenues and Transfers In:	\$27,991,045	\$27,564,968	\$32,278,260	\$25,647,207
Expenditures				
Salaries and Benefits	\$14,618,021	\$15,403,568	\$15,988,139	\$15,403,568
Supplies	\$5,889,777	\$6,103,247	\$5,285,789	\$5,663,322
Other Services and Charges	\$4,161,804	\$4,257,053	\$3,882,686	\$4,520,181
Capital Projects and Operating Capital	\$472,983	\$326,981	\$2,316,800	\$672,904
Intergovernmental	\$0	\$3,868	\$0	\$0
Interdepartmental	\$1,213,547	\$1,119,595	\$1,162,798	\$1,208,168
Estimated Adjustment for Actuals	\$0	\$0	\$7,360,700	\$0
Total Expenditures and Transfers Out:	\$26,356,131	\$27,214,311	\$35,996,912	\$27,468,143
Beginning Fund Balance	\$10,493,599	\$12,128,513	\$12,479,170	\$8,760,518
Ending Fund Balance	\$12,128,513	\$12,479,170	\$8,760,518	\$6,939,582

**2011 Jefferson County Adopted Budget
Summary of Revenues and Expenditures by Fund**

DEBT SERVICE FUNDS

Jefferson County Finance Corporation-Debt Service Fund-330				
This fund holds the monies used to pay for debt service of the certificates of participation issued to finance the construction, acquisition and equipping of government facilities.				
Categories	2008 Actuals	2009 Actuals	2010 Amended Budget	2011 Adopted Budget
Revenues				
Investment Income	\$74,315	\$37,256	\$0	\$0
Intra-County Transactions	\$12,731,864	\$653,292	\$0	\$0
Total Revenues and Transfers In:	\$12,806,179	\$690,548	\$0	\$0
Expenditures				
Other Services and Charges	\$10,446,008	\$2,651,833	\$0	\$0
Total Expenditures and Transfers Out:	\$10,446,008	\$2,651,833	\$0	\$0
Beginning Fund Balance	\$29,911	\$2,390,082	\$428,798	\$428,798
Ending Fund Balance	\$2,390,082	\$428,798	\$428,798	\$428,798

Open Space Debt Service Fund 2009-053				
The Open Space Debt Service Funds (2009, 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.				
Categories	2008 Actuals	2009 Actuals	2010 Amended Budget	2011 Adopted Budget
Revenues				
Taxes and Special Assessments	\$8,351,423	\$4,697,303	\$6,193,100	\$8,441,600
Investment Income	\$86,022	\$6,801	\$58,310	\$3,672
Intra-County Transactions	\$0	\$21,938	\$0	\$0
Proceeds of Gen Long Term Debt	\$0	\$70,308,844	\$0	\$0
Total Revenues and Transfers In:	\$8,437,445	\$75,034,886	\$6,251,410	\$8,445,272
Expenditures				
Other Services and Charges	\$8,455,669	\$75,802,881	\$6,193,100	\$8,441,600
Total Expenditures and Transfers Out:	\$8,455,669	\$75,802,881	\$6,193,100	\$8,441,600
Beginning Fund Balance	\$2,851,124	\$2,832,900	\$2,064,905	\$2,123,215
Ending Fund Balance	\$2,832,900	\$2,064,905	\$2,123,215	\$2,126,887

Open Space Debt Service Fund 2001-055				
The Open Space Debt Service Funds (2009, 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.				
Categories	2008 Actuals	2009 Actuals	2010 Amended Budget	2011 Adopted Budget
Revenues				
Taxes and Special Assessments	\$2,458,998	\$2,480,727	\$2,487,793	\$2,489,793
Investment Income	\$24,287	\$3,734	\$17,114	\$2,016
Total Revenues and Transfers In:	\$2,483,286	\$2,484,461	\$2,504,907	\$2,491,809
Expenditures				
Other Services and Charges	\$2,489,073	\$2,488,085	\$2,487,793	\$2,489,793
Total Expenditures and Transfers Out:	\$2,489,073	\$2,488,085	\$2,487,793	\$2,489,793
Beginning Fund Balance	\$839,210	\$833,422	\$829,798	\$846,912
Ending Fund Balance	\$833,422	\$829,798	\$846,912	\$848,928

**2011 Jefferson County Adopted Budget
Summary of Revenues and Expenditures by Fund**

Open Space Debt Service Fund 2005-057				
The Open Space Debt Service Funds (2009, 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.				
Categories	2008 Actuals	2009 Actuals	2010 Amended Budget	2011 Adopted Budget
Revenues				
Taxes and Special Assessments	\$2,171,528	\$2,192,559	\$2,201,740	\$2,209,540
Investment Income	\$21,648	\$3,353	\$14,924	\$1,810
Total Revenues and Transfers In:	\$2,193,176	\$2,195,912	\$2,216,664	\$2,211,350
Expenditures				
Other Services and Charges	\$2,197,477	\$2,197,733	\$2,201,740	\$2,209,540
Total Expenditures and Transfers Out:	\$2,197,477	\$2,197,733	\$2,201,740	\$2,209,540
Beginning Fund Balance	\$740,513	\$736,211	\$734,390	\$749,314
Ending Fund Balance	\$736,211	\$734,390	\$749,314	\$751,124

South East Sales Tax Debt Service Fund-380				
The South East Sales Tax Debt Fund holds the monies used to pay for the debt service of the special revenue bonds issued to construct street improvements within a portion of the southern unincorporated boundaries of the County.				
Categories	2008 Actuals	2009 Actuals	2010 Amended Budget	2011 Adopted Budget
Revenues				
Taxes and Special Assessments	\$4,140,513	\$4,612,154	\$3,895,000	\$4,000,000
Investment Income	\$253,030	\$107,310	\$184,500	\$57,943
Estimated Adjustment for Actuals	\$0	\$0	\$2,000,000	\$0
Total Revenues and Transfers In:	\$4,393,543	\$4,719,464	\$6,079,500	\$4,057,943
Expenditures				
Other Services and Charges	\$1,525,953	\$1,528,050	\$1,525,238	\$1,525,456
Interdepartmental	\$0	\$0	\$9,500,000	\$4,000,000
Total Expenditures and Transfers Out:	\$1,525,953	\$1,528,050	\$11,025,238	\$5,525,456
Beginning Fund Balance	\$3,635,470	\$6,503,060	\$9,694,474	\$4,748,736
Ending Fund Balance	\$6,503,060	\$9,694,474	\$4,748,736	\$3,281,223

**2011 Jefferson County Adopted Budget
Summary of Revenues and Expenditures by Fund**

CAPITAL PROJECTS FUNDS

Capital Expenditures Fund-130				
The Capital Expenditures Fund provides and accumulated monies for major capital expenditures and lease payments of the County				
Categories	2008 Actuals	2009 Actuals	2010 Amended Budget	2011 Adopted Budget
Revenues				
Taxes and Special Assessments	\$7,518,744	\$7,563,595	\$7,593,674	\$7,516,961
Intergovernmental Revenue	\$0	\$0	\$1,344,169	\$0
Investment Income	\$335,086	\$82,052	\$857,510	\$44,304
Intra-County Transactions	\$5,487,439	\$3,183,464	\$2,020,306	\$1,826,297
Receipt of COP Issuance in 2009	\$0	\$76,634,745	\$0	\$0
Total Revenues and Transfers In:	\$13,341,269	\$87,463,856	\$11,815,659	\$9,387,562
Expenditures				
Salaries and Benefits	\$47,366	\$0	\$0	\$0
Supplies	\$11,674	\$11,058	\$0	\$0
Other Services and Charges	\$8,376,279	\$1,256,526	\$9,050,319	\$8,691,758
Capital Projects	\$5,503,441	\$6,242,023	\$2,547,467	\$0
Interdepartmental	\$215,799	\$2,380,124	\$182,385	\$195,744
Estimated Adjustment for Actuals	\$0	\$0	\$28,709,020	\$0
Total Expenditures and Transfers Out:	\$14,154,558	\$9,889,732	\$40,489,191	\$8,887,502
Beginning Fund Balance	\$3,636,771	\$2,823,482	\$80,397,606	\$51,724,075
Ending Fund Balance	\$2,823,482	\$80,397,606	\$51,724,075	\$52,224,135

Jefferson County Finance Corporation Capital Project Fund-331				
This fund is used to account for the financial resources used for the construction, acquisition and equipping of governmental facilities.				
Categories	2008 Actuals	2009 Actuals	2010 Amended Budget	2011 Adopted Budget
Revenues				
Investment Income	\$52,352	\$0	\$0	\$0
Total Revenues and Transfers In:	\$52,352	\$0	\$0	\$0
Expenditures				
Other Services and Charges	\$13,456	\$0	\$0	\$0
Interdepartmental	\$4,372,665	\$0	\$0	\$0
Total Expenditures and Transfers Out:	\$4,386,121	\$0	\$0	\$0
Beginning Fund Balance	\$4,333,769	\$0	\$0	\$0
Ending Fund Balance	\$0	\$0	\$0	\$0

Open Space Land Acquisition/Conservation Fund-056				
The Open Space Land Acquisition/Conservation Fund accounts for the financial resources used for the acquisition and preservation of Open Space land.				
Categories	2008 Actuals	2009 Actuals	2010 Amended Budget	2011 Adopted Budget
Revenues				
Investment Income	\$382,677	\$51,404	\$173,073	\$27,756
Total Revenues and Transfers In:	\$382,677	\$51,404	\$173,073	\$27,756
Expenditures				
Other Services and Charges	\$10,650	\$0	\$0	\$0
Capital Projects	\$3,321,096	\$2,647,982	\$5,000,000	\$5,000,000
Total Expenditures and Transfers Out:	\$3,331,746	\$2,647,982	\$5,000,000	\$5,000,000
Beginning Fund Balance	\$15,745,762	\$12,796,694	\$10,200,115	\$5,373,188
Ending Fund Balance	\$12,796,694	\$10,200,115	\$5,373,188	\$400,944

**2011 Jefferson County Adopted Budget
Summary of Revenues and Expenditures by Fund**

South East Sales Tax Capital Projects Fund-381				
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 boundaries of the County.				
Categories	2008 Actuals	2009 Actuals	2010 Amended Budget	2011 Adopted Budget
Revenues				
Intergovernmental Revenue	\$171,266	\$152,996	\$2,190,000	\$3,087,000
Charges for Services	\$11,283	\$1,200	\$0	\$0
Investment Income	\$456,790	\$146,051	\$30,565	\$78,861
Intra-County Transactions	\$0	\$0	\$9,500,000	\$4,000,000
Total Revenues and Transfers In:	\$639,338	\$300,247	\$11,720,565	\$7,165,861
Expenditures				
Other Services and Charges	\$164	\$13,904	\$22,000	\$0
Capital Projects	\$1,393,873	\$1,633,462	\$14,427,738	\$6,230,000
Intergovernmental	\$171,965	\$747,309	\$0	\$0
Interdepartmental	\$383,167	\$864,592	\$1,095,619	\$717,457
Total Expenditures and Transfers Out:	\$1,949,169	\$3,259,267	\$15,545,357	\$6,947,457
Beginning Fund Balance	\$8,397,985	\$7,088,156	\$4,129,135	\$304,343
Ending Fund Balance	\$7,088,156	\$4,129,135	\$304,343	\$522,746

**2011 Jefferson County Adopted Budget
Summary of Revenues and Expenditures by Fund**

INTERNAL SERVICE FUNDS

Benefit Plan Fund-170				
The Employee Benefits Fund was established in 2001 to account for the new self-insured employee benefits plans including a self-funding health plan, dental plan, flexible spending for medical and dependent care, life insurance, accidental death and long-term disability.				
Categories	2008 Actuals	2009 Actuals	2010 Amended Budget	2011 Adopted Budget
Revenues				
Intergovernmental Revenue	\$0	\$43,612	\$0	\$0
Charges for Services	\$135,728	\$103,217	\$100,000	\$100,000
Fines and Forfeitures	\$30	\$0	\$0	\$0
Investment Income	\$415,651	\$141,879	\$98,580	\$76,609
Contributions and Donations	\$7,343,360	\$7,096,861	\$7,365,458	\$7,469,276
Miscellaneous	\$63,236	\$111,034	\$0	\$65,000
Claims and Judgments	\$0	\$301,924	\$0	\$0
Intra-County Transactions	\$17,515,136	\$16,786,409	\$17,643,980	\$21,707,622
Total Revenues and Transfers In:	\$25,473,140	\$24,584,936	\$25,208,018	\$29,418,507
Expenditures				
Salaries and Benefits	\$227,938	\$254,163	\$295,498	\$316,879
Other Services and Charges	\$24,023,978	\$26,325,204	\$25,944,325	\$29,586,009
Interdepartmental	\$2,062,651	\$2,133,012	\$63,599	\$50,843
Total Expenditures and Transfers Out:	\$26,314,567	\$28,712,380	\$26,303,422	\$29,953,731
Beginning Fund Balance	\$6,860,841	\$6,019,413	\$1,891,969	\$796,565
Ending Fund Balance	\$6,019,413	\$1,891,969	\$796,565	\$261,341

Facilities Management Fund-600				
The Facilities Management Fund was established to account for revenues generated from interdepartmental charges to be used for county facility maintenance and improvement.				
Categories	2008 Actuals	2009 Actuals	2010 Amended Budget	2011 Adopted Budget
Revenues				
Intergovernmental Revenue	\$0	\$33,228	\$2,212,100	\$0
Charges for Services	\$3,257	\$0	\$322,819	\$0
Investment Income	\$133,911	\$39,595	\$17,880	\$21,379
Rental Income	\$346,857	\$357,266	\$228,817	\$357,267
Miscellaneous	\$4,216	\$7,467	\$0	\$475,000
Claims and Judgments	\$0	\$57,649	\$0	\$0
Intra-County Transactions	\$10,443,042	\$11,087,985	\$10,435,792	\$9,996,259
Total Revenues and Transfers In:	\$10,931,282	\$11,583,191	\$13,217,408	\$10,849,905
Expenditures				
Salaries and Benefits	\$3,470,151	\$3,729,681	\$3,853,820	\$3,936,950
Supplies	\$2,404,257	\$2,178,916	\$2,502,540	\$2,092,955
Other Services and Charges	\$2,493,334	\$2,258,839	\$2,353,687	\$2,308,400
Capital Projects	\$0	\$82,214	\$488,611	\$70,810
Interdepartmental	\$2,521,864	\$3,004,377	\$2,365,794	\$2,539,026
Estimated Adjustment for Actuals	\$0	\$0	\$2,437,535	\$0
Plus change in investments, net of related debt	\$19,735	\$3,056	\$0	\$0
Total Expenditures and Transfers Out:	\$10,909,341	\$11,257,083	\$14,001,987	\$10,948,141
Beginning Fund Balance	\$1,711,460	\$1,733,400	\$2,059,507	\$1,274,928
Ending Fund Balance	\$1,733,400	\$2,059,507	\$1,274,928	\$1,176,692

**2011 Jefferson County Adopted Budget
Summary of Revenues and Expenditures by Fund**

Fleet Services Fund-150				
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.				
Categories	2008 Actuals	2009 Actuals	2010 Amended Budget	2011 Adopted Budget
Revenues				
Charges for Services	\$155,106	\$108,668	\$284,493	\$267,073
Investment Income	\$274,432	\$91,992	\$100,046	\$49,634
Contributions and Donations	\$27,249	\$29,086	\$0	\$0
Miscellaneous	\$2,912	\$573	\$0	\$0
Intra-County Transactions	\$8,584,380	\$8,044,363	\$9,204,552	\$9,253,511
Proceeds from Dispositions	\$546,025	\$473,374	\$300,000	\$300,000
Total Revenues and Transfers In:	\$9,590,105	\$8,748,056	\$9,889,091	\$9,870,218
Expenditures				
Salaries and Benefits	\$1,760,830	\$1,767,126	\$1,737,279	\$1,768,455
Supplies	\$3,462,621	\$2,735,367	\$3,885,600	\$3,614,875
Other Services and Charges	\$2,633,669	\$2,957,174	\$231,000	\$231,500
Capital Projects	\$0	\$0	\$3,919,607	\$3,200,000
Interdepartmental	\$534,922	\$516,534	\$366,215	\$421,503
Plus change in investments, net of related debt	\$1,274,101	-\$3,637	\$0	\$0
Total Expenditures and Transfers Out:	\$9,666,142	\$7,972,565	\$10,139,701	\$9,236,333
Beginning Fund Balance	\$5,352,920	\$5,276,886	\$6,052,376	\$5,801,766
Ending Fund Balance	\$5,276,886	\$6,052,376	\$5,801,766	\$6,435,651

Insurance Fund-040				
The Insurance Fund was established for property and automobile physical damage, surety and other liability coverage deductions.				
Categories	2008 Actuals	2009 Actuals	2010 Amended Budget	2011 Adopted Budget
Revenues				
Investment Income	\$253,829	\$83,041	\$75,699	\$44,838
Miscellaneous	\$1,555	\$2,795	\$0	\$0
Claims and Judgments	\$61,315	\$56,351	\$0	\$0
Intra-County Transactions	\$1,281,551	\$1,384,820	\$1,272,718	\$1,489,004
Total Revenues and Transfers In:	\$1,598,250	\$1,527,007	\$1,348,417	\$1,533,842
Expenditures				
Salaries and Benefits	\$246,024	\$394,724	\$234,253	\$258,232
Supplies	\$3,276	\$2,522	\$850	\$2,950
Other Services and Charges	\$1,163,898	\$1,801,283	\$1,180,741	\$1,186,117
Interdepartmental	\$75,800	\$69,861	\$225,756	\$93,964
Total Expenditures and Transfers Out:	\$1,488,999	\$2,268,391	\$1,641,600	\$1,541,263
Beginning Fund Balance	\$3,659,271	\$3,768,522	\$3,027,138	\$2,733,955
Ending Fund Balance	\$3,768,522	\$3,027,138	\$2,733,955	\$2,726,534

**2011 Jefferson County Adopted Budget
Summary of Revenues and Expenditures by Fund**

IT Services Fund-650				
The IT Services Fund was established to account for revenues generated from interdepartmental charges to be used for information technology services and projects.				
Categories	2008 Actuals	2009 Actuals	2010 Amended Budget	2011 Adopted Budget
Revenues				
Charges for Services	\$36,815	\$25,625	\$81,577	\$35,000
Investment Income	\$88,191	\$23,893	\$19	\$12,901
Contributions and Donations	\$0	\$3,601,947	\$0	\$0
Miscellaneous	\$4,094	\$5,664	\$4,100	\$0
Intra-County Transactions	\$12,282,757	\$12,351,412	\$12,301,365	\$12,504,049
Proceeds from Dispositions	-\$634	-\$12,279	\$0	\$0
Total Revenues and Transfers In:	\$12,411,223	\$15,996,263	\$12,387,061	\$12,551,950
Expenditures				
Salaries and Benefits	\$7,221,002	\$6,672,698	\$7,807,312	\$7,698,447
Supplies	\$214,109	\$567,884	\$666,012	\$466,274
Other Services and Charges	\$2,533,960	\$3,331,350	\$3,166,676	\$2,897,402
Capital Projects	\$0	\$0	\$0	\$580,000
Interdepartmental	\$2,012,760	\$1,047,694	\$738,121	\$900,344
Plus change in investments, net of related debt	-\$352,144	\$3,766,804	\$0	\$0
Total Expenditures and Transfers Out:	\$11,629,688	\$15,386,431	\$12,378,121	\$12,542,467
Beginning Fund Balance	-\$94,207	\$687,326	\$1,297,157	\$1,306,097
Ending Fund Balance	\$687,326	\$1,297,157	\$1,306,097	\$1,315,580

Worker's Compensation Fund-041				
The Worker's Compensation Fund was established to account for specific expenditures of work-related injuries.				
Categories	2008 Actuals	2009 Actuals	2010 Amended Budget	2011 Adopted Budget
Revenues				
Charges for Services	\$0	\$2	\$0	\$0
Investment Income	\$284,714	\$89,969	\$61,365	\$48,579
Miscellaneous	\$156	\$2,738	\$0	\$0
Claims and Judgments	\$15,018	\$19,856	\$0	\$0
Intra-County Transactions	\$756,223	\$897,991	\$749,080	\$992,496
Total Revenues and Transfers In:	\$1,056,111	\$1,010,556	\$810,445	\$1,041,075
Expenditures				
Salaries and Benefits	\$95,145	\$72,139	\$72,190	\$101,239
Supplies	\$1,075	\$1,068	\$1,000	\$1,300
Other Services and Charges	\$1,156,300	\$1,787,007	\$1,226,048	\$1,332,960
Interdepartmental	\$30,346	\$32,842	\$38,358	\$35,827
Total Expenditures and Transfers Out:	\$1,282,865	\$1,893,056	\$1,337,596	\$1,471,326
Beginning Fund Balance	\$3,931,856	\$3,705,102	\$2,822,601	\$2,295,450
Ending Fund Balance	\$3,705,102	\$2,822,601	\$2,295,450	\$1,865,199

**2011 Jefferson County Adopted Budget
Summary of Revenues and Expenditures by Fund**

FIDUCIARY FUNDS

Meadow Ranch Public Improvement Fund-340				
<p>The Meadow Ranch Public Improvement Fund 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 1968.</p>				
Categories	2008 Actuals	2009 Actuals	2010 Amended Budget	2011 Adopted Budget
Revenues				
Taxes and Special Assessments	\$187,416	\$182,117	\$183,046	\$181,277
Total Revenues and Transfers In:	\$187,416	\$182,117	\$183,046	\$181,277
Expenditures				
Other Services and Charges	\$164,809	\$168,680	\$158,915	\$171,410
Interdepartmental	\$2,610	\$2,552	\$3,500	\$2,517
Total Expenditures and Transfers Out:	\$167,419	\$171,232	\$162,415	\$173,927
Beginning Fund Balance	\$145,144	\$165,141	\$176,025	\$196,656
Ending Fund Balance	\$165,141	\$176,025	\$196,656	\$204,006

**2011 Jefferson County Adopted Budget
Summary of Revenues and Expenditures by Fund**

JEFFERSON COUNTY-COUNTYWIDE

Jefferson County-Countywide				
Categories	2008 Actuals	2009 Actuals	2010 Amended Budget	2011 Adopted Budget
Revenues				
Taxes and Special Assessments	\$244,707,481	\$246,119,016	\$249,394,514	\$247,311,534
Licenses and Permits	\$5,122,049	\$4,696,970	\$3,712,465	\$3,865,209
Intergovernmental Revenue	\$63,932,322	\$68,888,532	\$81,519,437	\$67,807,384
Charges for Services	\$29,610,590	\$29,889,157	\$27,300,279	\$27,511,658
Fines and Forfeitures	\$2,006,325	\$2,693,402	\$1,872,100	\$2,088,600
Investment Income	\$13,545,385	\$4,667,353	\$4,386,427	\$2,498,845
Rental Income	\$3,509,183	\$3,605,617	\$3,694,044	\$3,886,879
Contributions and Donations	\$7,819,784	\$11,174,259	\$7,683,458	\$7,681,276
Miscellaneous	\$542,203	\$790,844	\$3,703,216	\$1,179,716
Claims and Judgments	\$83,953	\$499,956	\$900	\$8,200
Intra-County Transactions	\$104,344,870	\$92,122,989	\$94,093,254	\$94,003,781
Proceeds from Dispositions	\$462,965	\$2,865,029	\$302,500	\$371,000
Receipt of COP Issuance in 2009	\$0	\$76,634,745	\$0	\$0
Proceeds of Gen Long Term Debt	\$0	\$70,660,427	\$0	\$0
Estimated Adjustment for Actuals	\$0	\$0	\$16,909,406	\$0
Total Revenues and Transfers In:	\$475,687,109	\$615,308,297	\$494,572,000	\$458,214,082
Expenditures				
Salaries and Benefits	\$196,407,080	\$205,257,660	\$210,095,363	\$209,025,833
Supplies	\$24,425,031	\$23,461,603	\$29,593,397	\$27,620,507
Other Services and Charges	\$104,468,990	\$165,981,498	\$97,118,421	\$93,453,998
Direct Assistance Payments	\$4,588,798	\$8,293,206	\$9,419,451	\$6,401,847
Capital Projects and Operating Capital	\$25,715,770	\$29,841,753	\$49,971,436	\$38,111,657
Intergovernmental	\$39,428,484	\$33,002,525	\$38,529,541	\$30,965,344
Interdepartmental	\$74,649,337	\$70,509,095	\$76,793,726	\$71,303,663
Plus change in investments, net of related debt	\$3,645,600	\$736,787	\$0	\$0
Estimated Adjustment for Actuals	\$0	\$0	\$44,802,576	\$0
Total Expenditures and Transfers Out:	\$473,329,090	\$537,084,127	\$556,323,911	\$476,882,849
Beginning Fund Balance	\$211,635,710	\$214,345,870	\$288,803,234	\$226,773,891
Ending Fund Balance	\$213,993,729	\$292,570,040	\$227,051,323	\$208,105,124