

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 41 separate funds reported in its *Comprehensive Annual Financial Report (CAFR)*. Of these, the County is required to prepare and adopt an annual budget for 37 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 – (includes Boettcher Mansion, Clerk & Recorder Electronic Filing, Dog Licensing and Public Trustee as sub-funds)

❖ SPECIAL REVENUE FUNDS

- ♦ Community Development Fund
- ♦ Contingent Fund
- ♦ Forfeiture Fund
- ♦ 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

- ♦ Conservation Trust Fund
- ♦ Developmentally Disabled Fund
- ♦ Head Start Fund
- ♦ Open Space Fund
- ♦ Patrol Fund
- ♦ Social Services Fund
- ♦ Solid Waste Management Fund
- ♦ Wildland Fire 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
- and (3 by individual bond series)
- **❖** CAPITAL PROJECT FUNDS
 - ♦ Capital Expenditures Fund
 - ♦ Open Space Acquisition Fund
- (3 by inaiviauai bona series)

♦ Open Space Debt Service Funds

◆ 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

Jefferson County - 2012 Adopted Budget Fund Balance Summary

		:							
		Estimated	2012	2042	Interfund	Decorvations	Funds	Engine Fring	% Change
Fund	Fund Name	Fund Balance	Revenues	Expenditures	Transfers	Designations	Use 2013	Balance	Balance
030	General**	\$61,585,567	\$148,860,694	\$128,131,698	(\$30,151,677)	\$16,610,525	\$35,552,361	\$52,162,886	-15.3%
	Special Revenue Funds								
410	Community Development	\$89,663	\$4,831,463	\$4,688,135	(\$143,328)	\$0	\$89,663	\$89,663	%0.0
090	Conservation Trust	\$146,094	\$1,009,912	\$450,000	(\$83,000)	\$0	\$623,006	\$623,006	326.4%
140		\$2,691,489	\$25,904	\$0	(\$3,077)	\$2,714,316	\$0	\$2,714,316	0.8%
080	Developmentally Disabled	\$535,353	\$6,842,380	\$6,678,026	(\$135,419)	\$205,271	\$359,017	\$564,288	5.4%
210	Forfeiture	\$146,501	\$0	\$0	\$0	\$0	\$146,501	\$146,501	%0.0
123	Head Start	\$0	\$3,345,325	\$3,572,824	\$227,499	\$0	\$0	\$0	%0.0
200	Inmate Welfare	\$1,442,579	\$690,264	\$772,829	(\$15,235)	\$69,026	\$1,275,753	\$1,344,779	-6.8%
020	Open Space	\$32,390,896	\$11,662,413	\$14,928,106	(\$1,812,831)	\$1,174,841	\$26,137,531	\$27,312,372	-15.7%
051	Open Space Cities Share	\$783,789	\$10,513,861	\$10,506,630	0\$	\$0	\$791,020	\$791,020	0.9%
190	Patrol*	\$0	\$11,241,095	\$25,553,710	\$14,312,615	\$0	\$0	\$0	0.0%
110	Road and Bridge	\$9,609,749	\$32,465,353	\$24,861,811	(\$10,648,227)	\$3,285,035	\$3,280,029	\$6,565,064	-31.7%
120	Social Services	\$5,734,095	\$42,698,195	\$39,295,369	(\$3,402,826)	\$5,280,162	\$453,933	\$5,734,095	0.0%
400		\$1,330,452	\$160,671	\$50,500	(\$3,254)	\$16,067	\$1,421,302	\$1,437,369	8.0%
401	Solid Waste Management	\$383,079	\$353,771	\$329,547	(\$83,380)	\$35,377	\$288,546	\$323,923	-15.4%
102	Traffic Impact Central	\$2,271,766	\$100,152	\$735,000	(\$9,476)	\$0	\$1,627,442	\$1,627,442	-28.4%
104		\$1,546,264	\$133,471	\$0	(\$4,660)	\$0	\$1,675,075	\$1,675,075	8.3%
103	•	\$89,946	\$25,115	\$70.000	(\$28.758)	80	\$16,303	\$16,303	-81.9%
101	'	\$1.512,913	\$71,594	\$0	(\$2,644)	0\$	\$1.581.863	\$1.581,863	4.6%
100	•	\$4,885,768	\$1,516,070	\$1,041,000	(\$60,070)	\$0	\$5,300,768	\$5,300,768	8.5%
310		\$149,750	\$11,332	\$10,000	(\$1.435)	\$1.133	\$148,514	\$149,647	-0.1%
121		\$133	\$4.054,948	\$3,373,527	(\$681,421)	0\$	\$133	\$133	0.0%
	Enterprise Funds & Component Units								
280		\$678.441	\$12.073.640	\$11.596.747	(\$327.688)	\$603.682	\$223.964	\$827.646	22.0%
220		\$2 890 273	\$8 120 339	\$12,614,141	\$3 637 802	\$1.303.865	\$730.408	\$2 034 273	%9 60-
160		\$9.453,926	\$24,627,711	\$24.470,232	(\$1.245,738)	\$2.462.771	\$5.902,896	\$8.365.667	-11.5%
330		98	0\$	0\$	0\$	9\$	0\$	99	0.0%
053		\$2 818 717	\$8 446 734	C\$ 773 600	9 6	\$2 821 515	€	\$2 821 EAE	0.2%
055		\$792 88U	\$2 276 271	\$2 274 900	9 4	\$794.251	9 6	\$794.251	0.1%
057		\$738,553	\$2.217.217	\$2,215,990	0.5	\$739,780	9 6	\$739,780	0.2%
380		\$4,100,478	\$4,105,408	\$1,528,538	(\$2,500,000)	\$2,292,807	\$1,884,541	\$4,177,348	1.9%
	Capital Project Funds								
130		\$1,763,070	\$8,899,217	\$7,557,974	\$1,332,229	\$4,436,542	\$0	\$4,436,542	151.6%
331		\$0	\$0	\$0	\$0	\$0	\$0	\$0	%0.0
020		\$2,586,778	\$12,846	\$0	\$0	\$2,599,624	\$0	\$2,599,624	0.5%
381		\$4,905,615	\$28,040	\$3,921,500	\$1,712,106	\$0	\$2,724,261	\$2,724,261	-44.5%
	Internal Service Funds								
170		\$197,793	\$7,327,238	\$7,086,595	(\$54,924)	\$383,512	\$0	\$383,512	93.9%
009		\$503,427	\$659,758	\$9,071,935	\$8,185,154	\$0	\$276,404	\$276,404	-45.1%
120		\$8,732,005	\$587,160	\$8,234,372	\$8,862,013	\$9,946,806	0\$	\$9,946,806	13.9%
040		\$2,982,933	\$38,604	\$1,405,656	\$1,399,415	\$1,000,000	\$2,015,296	\$3,015,296	1.1%
650		\$917,688	\$29,779	\$12,140,018	\$11,744,304	0	\$551,753	\$551,753	-39.9%
041		\$2,153,605	\$40,668	\$400,040	(\$11,756)	\$1,400,000	\$382,477	\$1,782,477	-17.2%
		0		1	0	1	•		
340		\$182,018	\$167,688	\$159,550	(\$2,313)	\$187,843	0\$	\$187,843	3.2%
	TOTAL JEFFERSON COUNTY	\$173,723,750	\$360,272,298	\$378,170,500	\$0	\$60,364,789	\$95,460,759	\$155,825,548	-10.3%

^{*}Desimpted Becaruse are held in the General Find

^{**}General Fund includes Clerk & Recorder Electronic Filing Fund, the Dog Licensing Fund, the Boettcher Mansion 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%:

General Fund

♦ General Fund – (15.3%) – General Funds will be used for some one-time, use appropriate, capital needs in the General Fund including a presidential election, fleet and computer replacement and building remodel projects.

Special Revenue Funds

- ♦ Conservation Trust Fund 326.4% Conservation Trust Funds are received from the State of Colorado. For 2012, the Board of County Commissioners has not appropriated the full use of these funds. This will probably occur in early 2012 once analysis is done on project requests.
- ♦ Open Space Fund (15.7%) The Open Space Fund will utilize fund balance for planned one-time expenditures, including Open Space park improvements and land acquisitions.
- ♦ Road and Bridge Fund (31.7%) The Road & Bridge Fund will utilize fund balance for one-time capital projects including bridge repairs and paving as well as safety projects from FASTER funding.
- ♦ Solid Waste Fund (15.4%) The Solid Waste Fund will utilize fund balance for environmental remediation and recycling facility charges.
- ◆ Traffic Impact Funds Central Plains (28.4%), Traffic Impact Funds North Mountains (81.9%) Central Plains and North Mountains 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 22.0% Most of the Airport Fund's capital projects are offset by FAA grants; therefore, the Airport will grow its fund balance due to rental income.
- ♦ Health Fund (29.6%) For 2012, the Board of County Commissioners has instructed the Health Fund to draw down its fund balance for a period of 2 years in order to offset the loss of Property Tax revenue. This fund does not need to carry a fund balance as it is subsidized by the General Fund.
- ◆ Library Fund (11.5%) The Library will be using its fund balance for one-time capital projects including a new roof for the Lakewood Library.

Capital Project Funds

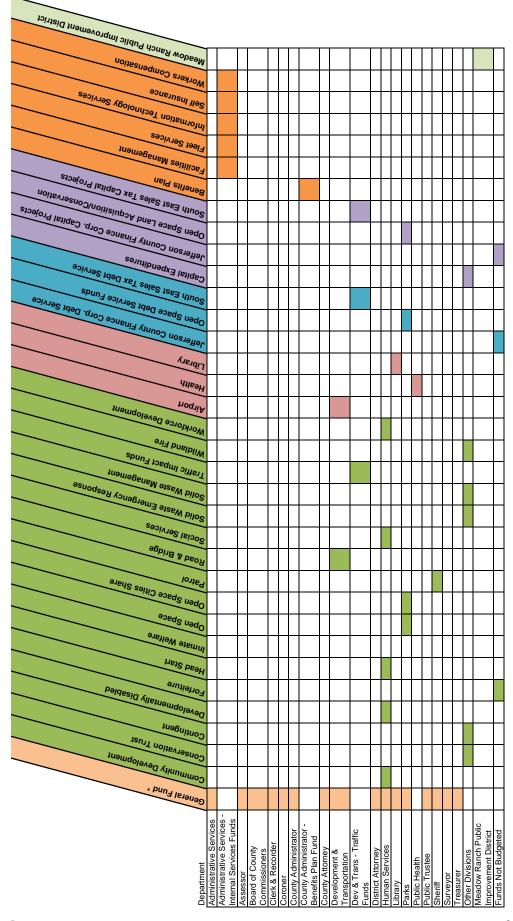
- ◆ Capital Expenditures Fund 151.6% This fund does not have any capital projects in the Adopted Budget for 2012. However, there will most likely be carry forward projects from 2011 in the Amended 2012 Budget.
- ♦ South East Sales Tax Capital Fund (44.5%) The South East Sales Tax Capital Fund has a couple large capital projects for intersection and roadway work in this area of the County.

Internal Service Funds

- ♦ Benefit Plan Fund 93.9% The fund is used to account for both the self-insured and self-funded employee benefit plans. This use of fund balance is anticipated because it will be recovering administrative costs associated with managing these plans that were absorbed in previous years in this fund. These costs will be charged out in 2012 and this fund will then see a payback from that allocation.
- ◆ Facilities Management Fund (45.1%) The Facilities Management Fund is an internal service fund. In 2012, the fund balance will decrease for a business case that was added to this fund. In future years, if needed, the fund will recover these costs from interfund transfers.
- ◆ Fleet Services Fund 13.9% 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.
- ♦ IT Services Fund (39.9%) The IT Services Fund receives transfers from other funds for capital projects associated with this department. For 2012, they will use fund balance to keep the balance from growing above audit recommendations.
- ♦ Worker's Compensation Fund (17.2%) The Worker's Compensation is an internal service fund and will utilize its fund balance in an effort to keep this fund within audit recommendations.

Section 4 - Budget by Fund Page 39

2012 Jefferson County Adopted Budget Department-Fund Matrix



Special Revenue Internal Service Enterprise & Component Units Fiduciary Debt Service

"The General Fund includes the Clerk & Recorder Electronic Filing Fee Fund, Boettcher Mansion Fund, Dog Licensing Fund, and Public Trustee Salary Fund for reporting purposes.

Fund Key

GENERAL FUND

General Fund - 030, 031, 032, 033, 070. 230

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

Categories	2	009 Actuals	2010 Actuals	2	011 Adopted	2	012 Adopted
Revenues					-		-
Taxes & Special Assessments	\$	117,257,001	\$ 116,745,869	\$	119,464,498	\$	113,318,235
Licenses & Permits		3,296,527	3,850,218		2,480,209		2,617,370
Intergovernmentals		5,691,034	9,754,696		6,495,313		8,540,212
Charges for Services		24,850,378	21,170,460		23,188,847		19,524,477
Fines & Forfeitures		138,530	140,216		98,000		104,000
Investment Income		1,641,958	1,397,841		886,611		968,900
Rental Income		343,114	371,795		391,000		401,000
Contributions & Donations		53,795	28,894		-		-
Miscellaneous		443,928	129,213		93,700		80,500
Claims & Judgements		9,404	12,548		-		6,000
Intra-County Transfers		13,969,798	11,503,595		11,326,719		12,825,047
Proceeds from Disposition of Assets		102,745	-		-		3,300,000
Proceeds of General Long Term Debt		351,583	820,255		-		-
AMENDED REVENUE CURRENT FY		-	-		407,171		-
Total Revenues	\$	168,149,795	\$ 165,925,600	\$	164,832,068	\$	161,685,741
Expenditures							
Salaries & Benefits	\$	90,579,636	\$ 90,973,978	\$	92,958,948	\$	94,846,486
Supplies		5,299,396	5,417,806		5,765,550		6,001,984
Services & Charges		18,329,017	18,445,120		18,442,668		22,014,480
Operating Capital		1,194,453	1,055,743		-		-
Capital Projects & Equipment		3,838,723	7,122,052		2,767,331		3,861,401
Intergovernmental		1,113,807	924,557		1,268,442		1,407,347
Interdepartmental		38,992,826	39,310,038		39,686,479		42,976,724
AMENDED EXPENDITURE CURRENT FY		ı	-		10,535,211		-
Total Expenditures	\$	159,347,858	\$ 163,249,294	\$	171,424,629	\$	171,108,422
Net Change	\$	8,801,937	\$ 2,676,306	\$	(6,592,561)	\$	(9,422,681)
Beginning Fund Balance	\$	56,699,881	\$ 65,501,820	\$	68,178,128	\$	61,585,567
Ending Fund Balance	\$	65,501,820	\$ 68,178,128	\$	61,585,567	\$	52,162,886

SPECIAL REVENUE FUNDS

	Com	munity Develop	men	t Fund - 410				
The Community Development Fund accounts for	r fede	eral and state gran	nt m	onies received and	l exp	ended in accorda	nce	with grant
requirements.								
Categories	- 2	2009 Actuals		2010 Actuals	2	2011 Adopted	2	2012 Adopted
Revenues								
Intergovernmentals	\$	3,521,978	\$	5,725,175	\$	5,488,018	\$	4,831,463
Charges for Services		18,507		32,547		-		-
Total Revenues and Transfers In:	\$	3,540,485	\$	5,757,722	\$	5,488,018	\$	4,831,463
Expenditures								
Salaries & Benefits		241,220		267,374		282,889		308,156
Supplies		7,719		14,788		1,500		2,106
Services & Charges		19,719		9,194		30,000		4,960
Intergovernmental		3,186,713		4,791,850		5,060,638		4,372,913
Interdepartmental		92,022		675,304		112,991		143,328
Total Expenditures and Transfers Out:	\$	3,547,393	\$	5,758,510	\$	5,488,018	\$	4,831,463
Net Change	\$	(6,908)	\$	(788)	\$	-	\$	-
Beginning Fund Balance	\$	97,359	\$	90,451	\$	89,663	\$	89,663
Ending Fund Balance	\$	90,451	\$	89,663	\$	89,663	\$	89,663

	Co	onservation Tru	st F	Fund - 060				
The Conservation Trust Fund was established as	requi	ired by Section 3	1-2	5-220, Colorado R	evis	ed Statutes 1973,	to a	ecount for
monies received from the State of Colorado for	Conse	rvation Trust Fu	nd J	purposes.				
Categories	2	009 Actuals		2010 Actuals	- 2	2011 Adopted	2	012 Adopted
Revenues								
Intergovernmentals	\$	1,035,921	\$	970,041	\$	1,000,000	\$	1,000,000
Investment Income		24,818		14,384		13,400		9,912
Total Revenues and Transfers In:	\$	1,060,739	\$	984,425	\$	1,013,400	\$	1,009,912
Expenditures								
Intergovernmental	\$	241,119	\$	305,591	\$	500,000	\$	450,000
Interdepartmental		1,052,421		692,007		693,000		83,000
AMENDED EXPENDITURE CURRENT FY		-		-		432,205		-
Total Expenditures and Transfers Out:	\$	1,293,540	\$	997,598	\$	1,625,205	\$	533,000
Net Change	\$	(232,801)	\$	(13,173)	\$	(611,805)	\$	476,912
Beginning Fund Balance	\$	1,003,873	\$	771,072	\$	757,899	\$	146,094
Ending Fund Balance	\$	771.072	\$	757,899	\$	146,094	\$	623,006

Contingent Fund - 140

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 30-25-107 C.R.S.) to maintain a contingency fund. Currently, no portion of the mill levy is being allocated to this fund.

Categories	2009 Actuals	2010 Actuals	1	2011 Adopted	2	2012 Adopted
Revenues						
Investment Income	\$ 48,628	\$ 37,591	\$	26,257	\$	25,904
Total Revenues and Transfers In:	\$ 48,628	\$ 37,591	\$	26,257	\$	25,904
Expenditures						
Interdepartmental	\$ 2,592	\$ 2,639	\$	3,053	\$	3,077
Total Expenditures and Transfers Out:	\$ 2,592	\$ 2,639	\$	3,053	\$	3,077
Net Change	\$ 46,036	\$ 34,952	\$	23,204	\$	22,827
Beginning Fund Balance	\$ 2,587,297	\$ 2,633,333	\$	2,668,285	\$	2,691,489
Ending Fund Balance	\$ 2,633,333	\$ 2,668,285	\$	2,691,489	\$	2,714,316

Developmentally Disabled Fund - 080

The Developmentally Disabled Fund accounts for property tax revenues collected for use by the Developmental Disabilities Resource Center, Inc. and expended to provide services to the developmentally disabled.

Categories	2009 Actuals	2010 Actuals	2011 Adopted	2012 Adopted
Revenues				
Taxes & Special Assessments	\$ 7,155,831	\$ 7,159,032	\$ 7,111,599	\$ 6,815,319
Investment Income	53,347	39,270	28,805	27,061
Total Revenues and Transfers In:	\$ 7,209,178	\$ 7,198,302	\$ 7,140,404	\$ 6,842,380
Expenditures				
Intergovernmental	\$ 7,818,405	\$ 7,165,562	\$ 7,000,932	\$ 6,678,026
Interdepartmental	136,606	133,969	139,472	135,419
Total Expenditures and Transfers Out:	\$ 7,955,011	\$ 7,299,531	\$ 7,140,404	\$ 6,813,445
Net Change	\$ (745,833) \$ (101,229)	\$ -	\$ 28,935
Beginning Fund Balance	\$ 1,382,415	\$ 636,582	\$ 535,353	\$ 535,353
Ending Fund Balance	\$ 636,582	\$ 535,353	\$ 535,353	\$ 564,288

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	20	09 Actuals	2010 Actuals	2	2011 Adopted	20	012 Adopted
Revenues							
Fines & Forfeitures	\$	205,991	\$ 13,984	\$	-	\$	-
Investment Income		68	-		-		-
Total Revenues and Transfers In:	\$	206,059	\$ 13,984	\$		\$	-
Expenditures							
Services & Charges	\$	218,394	\$ 75,504	\$	-	\$	-
Total Expenditures and Transfers Out:	\$	218,394	\$ 75,504	\$		\$	-
Net Change	\$	(12,335)	\$ (61,520)	\$		\$	-
Beginning Fund Balance	\$	220,356	\$ 208,021	\$	146,501	\$	146,501
Ending Fund Balance	\$	208,021	\$ 146,501	\$	146,501	\$	146,501

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	20	009 Actuals	2010 Actuals	20	11 Adopted	20	12 Adopted
Revenues							
Intergovernmentals	\$	3,128,489	\$ 3,173,880	\$	3,116,532	\$	3,146,408
Charges for Services		103	2,564		-		-
Investment Income		-	398		-		-
Contributions & Donations		21,814	350,314		25,000		198,917
Miscellaneous		207	2,003		-		-
Intra-County Transfers		881,885	350,493		650,000		542,035
Proceeds from Disposition of Assets		-	766		-		-
Total Revenues and Transfers In:	\$	4,032,498	\$ 3,880,418	\$	3,791,532	\$	3,887,360
Expenditures							
Salaries & Benefits	\$	2,631,413	\$ 2,651,320	\$	2,808,064	\$	2,714,119
Supplies		368,546	556,912		286,382		131,714
Services & Charges		341,926	684,713		358,406		717,673
Direct Assistance Payments		-	989		-		9,318
Operating Capital		19,500	-		-		-
Capital Projects & Equipment		-	105,099		85,756		-
Interdepartmental		342,129	293,894		329,868		314,536
AMENDED EXPENDITURE CURRENT FY		-	-		(76,944)		-
Total Expenditures and Transfers Out:	\$	3,703,514	\$ 4,292,927	\$	3,791,532	\$	3,887,360
Net Change	\$	328,984	\$ (412,509)	\$	-	\$	-
Beginning Fund Balance	\$	83,525	\$ 412,509	\$		\$	-
Ending Fund Balance	\$	412,509	\$	\$	-	\$	

]	Inmate Welfare	Fu	nd - 200				
The Inmate Welfare Fund accounts for monies r	eceive	ed from commiss	ions	s for telephone ser	vices	and jail commiss	sary	sales. These
monies are spent for the welfare of incarcerated	inmat	tes/detainees.						
Categories	2	009 Actuals		2010 Actuals	2	011 Adopted	2	012 Adopted
Revenues								_
Charges for Services	\$	662,721	\$	677,877	\$	674,000	\$	674,000
Investment Income		30,526		23,602		16,482		16,264
Total Revenues and Transfers In:	\$	693,247	\$	701,479	\$	690,482	\$	690,264
Expenditures								
Salaries & Benefits	\$	533,038	\$	509,347	\$	596,905	\$	551,971
Supplies		130,671		131,574		162,508		162,508
Services & Charges		8,130		5,894		58,350		58,350
Interdepartmental		16,282		35,615		18,347		15,235
AMENDED EXPENDITURE CURRENT FY		-		-		52,250		-
Total Expenditures and Transfers Out:	\$	688,121	\$	682,430	\$	888,360	\$	788,064
Net Change	\$	5,126	\$	19,049	\$	(197,878)	\$	(97,800)
Beginning Fund Balance	\$	1,616,281	\$	1,621,407	\$	1,640,456	\$	1,442,578
Ending Fund Balance	\$	1,621,407	\$	1,640,456	\$	1,442,578	\$	1,344,778

Open Space Fund - 030
The Open Space Fund accounts for revenues generated from the ½ percent countywide sales tax, implemented in 1973 and expended
for the acquisition, development and maintenance of Open Space land.

Categories	2	009 Actuals	:	2010 Actuals	20	11 Adopted	2	012 Adopted
Revenues								
Taxes & Special Assessments	\$	13,142,872	\$	18,579,080	\$	10,241,699	\$	11,006,846
Intergovernmentals		29,250		29,920		-		-
Charges for Services		244,357		295,739		244,979		247,883
Fines & Forfeitures		11,369		16,315		9,500		9,500
Investment Income		609,752		445,413		333,087		309,012
Rental Income		16,622		16,439		22,612		20,672
Contributions & Donations		3,631		3,568		37,000		17,500
Miscellaneous		51,244		52,874		50,000		50,000
Claims & Judgements		-		6,387		-		-
Intra-County Transfers		389,004		86,000		86,000		86,000
Proceeds From Disposition of Assets		-		-		1,000		1,000
Total Revenues and Transfers In:	\$	14,498,101	\$	19,531,735	\$	11,025,877	\$	11,748,413
Expenditures								
Salaries & Benefits	\$	6,863,894	\$	7,002,263	\$	7,004,442	\$	7,229,979
Supplies		409,525		409,791		545,640		546,995
Services & Charges		475,165		628,759		741,983		649,132
Operating Capital		54,469		-		82,500		82,000
Capital Projects & Equipment		3,812,670		1,138,156		2,970,000		5,200,000
Intergovernmental		2,793,213		1,900,446		2,000,000		1,220,000
Interdepartmental		1,740,909		1,810,400		1,819,119		1,898,831
AMENDED EXPENDITURE CURRENT FY		-		-		1,198,105		-
Total Expenditures and Transfers Out:	\$	16,149,845	\$	12,889,815	\$	16,361,789	\$	16,826,937
Net Change	\$	(1,651,744)	\$	6,641,920	\$	(5,335,912)	\$	(5,078,524)
Beginning Fund Balance	\$	32,736,632	\$	31,084,888	\$	37,726,808	\$	32,390,896
Ending Fund Balance	\$	31,084,888	\$	37,726,808	\$	32,390,896	\$	27,312,372

Open Space Cities Share Fund - 051

The Open Space Cities Share Fund accounts for the "Cities Available Portion" of revenues generated from the ½ percent countywide sales tax that is shared with participating cities within the County.

Categories	2	009 Actuals	2010 Actuals	2	011 Adopted	2	012 Adopted
Revenues							
Taxes & Special Assessments	\$	9,824,173	\$ 13,060,466	\$	10,261,441	\$	10,506,629
Investment Income		12,360	10,495		6,673		7,232
Total Revenues and Transfers In:	\$	9,836,533	\$ 13,070,961	\$	10,268,114	\$	10,513,861
Expenditures							
Services & Charges	\$	196,484	\$ 261,209	\$	205,230	\$	210,132
Intergovernmental		9,615,330	12,782,399		10,056,213		10,296,498
Total Expenditures and Transfers Out:	\$	9,811,814	\$ 13,043,608	\$	10,261,443	\$	10,506,630
Net Change	\$	24,719	\$ 27,353	\$	6,671	\$	7,231
Beginning Fund Balance	\$	725,046	\$ 749,765	\$	777,118	\$	783,789
Ending Fund Balance	\$	749,765	\$ 777,118	\$	783,789	\$	791,020

Patrol Fund - 190

The Patrol Fund accounts for 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	20	009 Actuals	2010 Actuals	20	11 Adopted	2	012 Adopted
Revenues							-
Taxes & Special Assessments	\$	9,640,913	\$ 9,607,179	\$	9,933,110	\$	9,446,901
Intergovernmentals		574,388	482,137		339,549		526,213
Charges for Services		171,281	310,548		234,000		123,500
Fines & Forfeitures		1,672,649	1,209,042		1,280,000		1,140,000
Investment Income		9,121	6,503		4,924		4,481
Miscellaneous		9,803	14,138		-		=
Intra-County Transfers		13,327,707	14,301,800		14,000,660		14,708,512
Proceeds from Disposition of Assets		14,960	650		-		-
AMENDED REVENUE CURRENT FY		-	-		61,767		-
Total Revenues and Transfers In:	\$	25,420,822	\$ 25,931,997	\$	25,854,010	\$	25,949,607
Expenditures							
Salaries & Benefits	\$	24,124,634	\$ 24,675,811	\$	24,657,222	\$	24,808,660
Supplies		503,000	442,560		395,027		395,027
Services & Charges		333,520	349,379		350,023		350,023
Operating Capital		101,275	142,107		32,404		-
Capital Projects & Equipment		-	-		-		-
Intergovernmental		8,660	-		-		-
Interdepartmental		349,733	322,140		357,567		395,897
AMENDED EXPENDITURE CURRENT FY		-	-		61,767		-
Total Expenditures and Transfers Out:	\$	25,420,822	\$ 25,931,997	\$	25,854,010	\$	25,949,607
Net Change	\$	-	\$ -	\$	-	\$	-
Beginning Fund Balance	\$	-	\$ -	\$	-	\$	-
Ending Fund Balance	\$	-	\$ -	\$	-	\$	

]	Road & Bridge	Fur	nd - 110				
The Road & Bridge Fund accounts for monies §	generat	ted by property ta	axes	and other sources	and expe	ended for hig	hway	and street
maintenance and repair.								
Categories	2	009 Actuals		2010 Actuals	2011	Adopted	20	012 Adopted
Revenues								
Taxes & Special Assessments	\$	32,156,804	\$	32,578,950	\$	30,419,606	\$	31,363,289
Licenses & Permits		797,904		850,680		775,000		850,000
Intergovernmentals		110,065		240,533		-		-
Charges for Services		148,111		412,958		9,000		19,000
Investment Income		460,091		323,699		248,431		223,064
Contributions & Donations		-		49,247		-		-
Miscellaneous		6,194		122,722		10,000		10,000
Claims & Judgements		39,103		9,119		-		-
Intra-County Transfers		1,913,170		2,196,656		995,000		385,000
Proceeds from Disposition of Assets		-		1,012		-		-
AMENDED REVENUE CURRENT FY		-		-		446,727		-
Total Revenues and Transfers In:	\$	35,631,442	\$	36,785,574	\$	32,903,764	\$	32,850,353
Expenditures								
Salaries & Benefits	\$	9,901,048	\$	9,538,080	\$	10,208,492	\$	10,780,587
Supplies		1,716,940		3,226,578		6,080,865		6,171,456
Services & Charges		2,294,378		1,267,191		2,522,318		1,928,840
Operating Capital		-		-		-		502,887
Capital Projects & Equipment		11,004,043		10,922,328		5,723,352		2,030,000
Intergovernmental		4,992,978		3,957,174		3,149,019		3,448,041
Interdepartmental		7,270,412		8,401,610		9,869,721		11,033,227
AMENDED EXPENDITURE CURRENT FY		-				4,863,058		-
Total Expenditures and Transfers Out:	\$	37,179,799	\$	37,312,961	\$	42,416,825	\$	35,895,038
Net Change	\$	(1,548,357)	\$	(527,387)	\$	(9,513,061)	\$	(3,044,685)
Beginning Fund Balance	\$	21,198,554	\$	19,650,197	\$	19,122,810	\$	9,609,749
Ending Fund Balance	\$	19,650,197	\$	19,122,810	\$	9,609,749	\$	6,565,064

Social Services Fund - 120									
The Social Services Fund accounts for monies re	eceived from property	taxes and state and fe	deral grants expended	for social welfare					
programs.	1		1	1					
Categories	2009 Actuals	2010 Actuals	2011 Adopted	2012 Adopted					
Revenues									
Taxes & Special Assessments	\$ 9,051,971	\$ 10,488,065	\$ 10,429,096	\$ 9,995,043					
Intergovernmentals	39,141,431	31,860,302	31,868,272	32,550,998					
Charges for Services	113,184	55,564	-	-					
Investment Income	159,191	110,399	85,957	76,077					
Contributions & Donations	-	-	-	-					
Miscellaneous	8,714	1,655	423,100	76,077					
Intra-County Transfers	1,875,161	-	-	2,732,646					
Proceeds from Disposition of Assets	37	2,250	-	-					
Total Revenues and Transfers In:	\$ 50,349,689	\$ 42,518,235	\$ 42,806,425	\$ 45,430,841					
Expenditures									
Salaries & Benefits	\$ 27,533,522	\$ 26,345,202	\$ 26,980,475	\$ 28,220,630					
Supplies	1,375,993	434,350	1,127,258	992,772					
Services & Charges	8,393,909	3,290,268	2,812,303	2,798,497					
Direct Assistance Payments	6,835,257	5,405,779	5,631,650	5,516,611					
Operating Capital	40,547	-	51,000	67,306					
Capital Projects & Equipment	243,961	77,991	175,600	=					
Intergovernmental	1,384,910	1,701,844	1,769,374	1,699,553					
Interdepartmental	6,397,562	5,895,270	5,591,116	6,135,472					
AMENDED EXPENDITURE CURRENT FY	-	-	125,952	-					
Total Expenditures and Transfers Out:	\$ 52,205,660	\$ 43,150,704	\$ 44,264,728	\$ 45,430,841					
Net Change	\$ (1,855,971)	\$ (632,469)	\$ (1,458,303)	\$ -					
Beginning Fund Balance	\$ 9,680,838	\$ 7,824,867	\$ 7,192,398	\$ 5,734,095					
Ending Fund Balance	\$ 7,824,867	\$ 7,192,398	\$ 5,734,095	\$ 5,734,095					

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 solid waste program management and emergency and/or remediation operations related to landfills, solid waste or hazardous waste.

Categories	2009 Actuals	2010 Actuals	2011 Adopted	2012 Adopted
Revenues				
Charges for Services	\$ 179,123	\$ 172,279	\$ 140,000	\$ 150,000
Investment Income	16,967	15,485	9,161	10,671
Total Revenues and Transfers In:	\$ 196,090	\$ 187,764	\$ 149,161	\$ 160,671
Expenditures				
Services & Charges	\$ 5,549	\$ 6,249	\$ 10,000	\$ 10,000
Intergovernmental	41,543	41,543	40,500	40,500
Interdepartmental	5,084	2,654	3,125	3,254
Total Expenditures and Transfers Out:	\$ 52,176	\$ 50,446	\$ 53,625	\$ 53,754
Net Change	\$ 143,914	\$ 137,318	\$ 95,536	\$ 106,917
Beginning Fund Balance	\$ 953,684	\$ 1,097,598	\$ 1,234,916	\$ 1,330,452
Ending Fund Balance	\$ 1,097,598	\$ 1,234,916	\$ 1,330,452	\$ 1,437,369

Solid Waste Management Fund - 401

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.

Categories	20	09 Actuals	2010 Actuals	2	011 Adopted	2	012 Adopted
Revenues					-		
Intergovernmentals	\$	22,500	\$ -	\$	-	\$	-
Charges for Services		407,867	368,711		320,000		345,000
Investment Income		17,118	12,728		9,243		8,771
Total Revenues and Transfers In:	\$	447,485	\$ 381,439	\$	329,243	\$	353,771
Expenditures							
Salaries & Benefits	\$	3,957	\$ 3,341	\$	6,000	\$	6,000
Supplies		3,793	4,784		5,000		5,000
Services & Charges		219,299	142,949		204,814		204,814
Operating Capital		52,967	-		-		-
Intergovernmental		113,733	113,733		-		113,733
Interdepartmental		91,810	83,433		86,022		83,380
AMENDED EXPENDITURE CURRENT FY		-	-		640,032		-
Total Expenditures and Transfers Out:	\$	485,559	\$ 348,240	\$	941,868	\$	412,927
Net Change	\$	(38,074)	\$ 33,199	\$	(612,625)	\$	(59,156)
Beginning Fund Balance	\$	1,000,579	\$ 962,505	\$	995,704	\$	383,079
Ending Fund Balance	\$	962,505	\$ 995,704	\$	383,079	\$	323,923

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	2009 Actuals	2010 Actuals	2011 Adopted	2012 Adopted
Revenues				
Licenses & Permits	\$ 78,268	\$ 44,437	\$ 40,000	\$ 75,000
Investment Income	45,519	36,499	24,578	25,152
Total Revenues and Transfers In:	\$ 123,787	\$ 80,936	\$ 64,578	\$ 100,152
Expenditures				
Capital Projects & Equipment	\$ -	\$ 4,410	\$ 400,000	\$ 735,000
Interdepartmental	7,196	3,212	3,330	9,476
Total Expenditures and Transfers Out:	\$ 7,196	\$ 7,622	\$ 403,330	\$ 744,476
Net Change	\$ 116,591	\$ 73,314	\$ (338,752)	\$ (644,324)
Beginning Fund Balance	\$ 2,420,613	\$ 2,537,204	\$ 2,610,518	\$ 2,271,766
Ending Fund Balance	\$ 2,537,204	\$ 2,610,518	\$ 2,271,766	\$ 1,627,442

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	20	009 Actuals	2010 Actuals	- 2	2011 Adopted	2012 Adopted	
Revenues							
Licenses & Permits	\$	214,346	\$ 137,939	\$	230,000	\$	120,000
Investment Income		32,515	19,548		17,556		13,471
Total Revenues and Transfers In:	\$	246,861	\$ 157,487	\$	247,556	\$	133,471
Expenditures							
Services & Charges	\$	7,480	\$ -	\$	-	\$	-
Capital Projects & Equipment		92,122	6,210		-		-
Intergovernmental		352,576	29,909		-		-
Interdepartmental		162,519	176,546		19,729		4,660
Total Expenditures and Transfers Out:	\$	614,697	\$ 212,665	\$	19,729	\$	4,660
Net Change	\$	(367,836)	\$ (55,178)	\$	227,827	\$	128,811
Beginning Fund Balance	\$	1,741,451	\$ 1,373,615	\$	1,318,437	\$	1,546,264
Ending Fund Balance	\$	1,373,615	\$ 1,318,437	\$	1,546,264	\$	1,675,075

Traffic Impact North Mountains Fund - 10)3
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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	2009 Actuals	2010 Actuals	2011 Adopted	2012 Adopted
Revenues				
Licenses & Permits	\$ 18,062	\$ 12,192	\$ 20,000	\$ 20,000
Investment Income	9,945	7,422	5,369	5,115
Total Revenues and Transfers In:	\$ 28,007	\$ 19,614	\$ 25,369	\$ 25,115
Expenditures				
Capital Projects & Equipment	\$ -	\$ 255,468	\$ 207,000	\$ 70,000
Interdepartmental	1,905	1,837	47,969	28,758
Total Expenditures and Transfers Out:	\$ 1,905	\$ 257,305	\$ 254,969	\$ 98,758
Net Change	\$ 26,102	\$ (237,691)	\$ (229,600)	\$ (73,643)
Beginning Fund Balance	\$ 531,135	\$ 557,237	\$ 319,546	\$ 89,946
Ending Fund Balance	\$ 557,237	\$ 319,546	\$ 89,946	\$ 16,303

Traffic Impact Northern 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	2009 Actuals	2010 Actuals	2011 Adopted	2012 Adopted	
Revenues					
Licenses & Permits	\$ 30,470	\$ 24,699	\$ 30,000	\$ 55,000	
Investment Income	30,545	24,081	16,493	16,594	
Total Revenues and Transfers In:	\$ 61,015	\$ 48,780	\$ 46,493	\$ 71,594	
Expenditures					
Interdepartmental	\$ 3,678	\$ 2,830	\$ 2,689	\$ 2,644	
AMENDED EXPENDITURE CURRENT FY	\$ -	\$ -	\$ 260,000	\$ -	
Total Expenditures and Transfers Out:	\$ 3,678	\$ 2,830	\$ 262,689	\$ 2,644	
Net Change	\$ 57,337	\$ 45,950	\$ (216,196)	\$ 68,950	
Beginning Fund Balance	\$ 1,625,821	\$ 1,683,158	\$ 1,729,108	\$ 1,512,912	
Ending Fund Balance	\$ 1,683,158	\$ 1,729,108	\$ 1,512,912	\$ 1,581,862	

Traffic Impact Southern 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	20	009 Actuals	2010 Actuals	20	011 Adopted	20	012 Adopted
Revenues					-		
Licenses & Permits	\$	250,394	\$ 369,766	\$	280,000	\$	240,000
Intergovernmentals		189,186	151,027		1,260,800		1,200,000
Charges for Services		186,764	153,499		-		-
Investment Income		142,272	110,389		76,821		76,070
Total Revenues and Transfers In:	\$	768,616	\$ 784,681	\$	1,617,621	\$	1,516,070
Expenditures							
Services & Charges	\$	273,495	\$ -	\$	-	\$	-
Capital Projects & Equipment		225,044	631,168		4,550,000		1,041,000
Intergovernmental		-	-		-		-
Interdepartmental		45,506	102,033		82,776		60,070
Total Expenditures and Transfers Out:	\$	544,045	\$ 733,201	\$	4,632,776	\$	1,101,070
Net Change	\$	224,571	\$ 51,480	\$	(3,015,155)	\$	415,000
Beginning Fund Balance	\$	7,624,871	\$ 7,849,442	\$	7,900,922	\$	4,885,767
Ending Fund Balance	\$	7,849,442	\$ 7,900,922	\$	4,885,767	\$	5,300,767

Wildland Fire Fund - 310

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

Categories	20	009 Actuals	2010 Actuals 2011 Adopted		2012 Adopted		
Revenues							
Licenses & Permits	\$	11,000	\$ 18,744	\$	10,000	\$	10,000
Investment Income		2,218	1,933		1,197		1,332
Total Revenues and Transfers In:	\$	13,218	\$ 20,677	\$	11,197	\$	11,332
Expenditures							
Supplies	\$	-	\$ -	\$	10,000	\$	10,000
Interdepartmental	\$	1,403	\$ 1,395	\$	1,554	\$	1,435
Total Expenditures and Transfers Out:	\$	1,403	\$ 1,395	\$	11,554	\$	11,435
Net Change	\$	11,815	\$ 19,282	\$	(357)	\$	(103)
Beginning Fund Balance	\$	119,010	\$ 130,825	\$	150,107	\$	149,750
Ending Fund Balance	\$	130,825	\$ 150,107	\$	149,750	\$	149,647

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	20	009 Actuals	2010 Actuals	20	2011 Adopted		2012 Adopted	
Revenues								
Intergovernmentals	\$	6,800,212	\$ 5,237,786	\$	4,713,783	\$	4,044,948	
Charges for Services		170,732	10,804		10,000		10,000	
Miscellaneous		12,221	1,145		-		-	
Intra-County Transfers		-	564,462		-		-	
AMENDED REVENUE CURRENT FY		-	-		216,000		-	
Total Revenues and Transfers In:	\$	6,983,165	\$ 5,814,197	\$	4,939,783	\$	4,054,948	
Expenditures								
Salaries & Benefits	\$	3,609,469	\$ 3,385,563	\$	2,823,501	\$	2,449,370	
Supplies		218,392	47,583		123,061		82,685	
Services & Charges		881,868	456,925		363,362		138,981	
Direct Assistance Payments		1,457,949	1,318,207		770,197		702,491	
Interdepartmental		815,422	605,919		643,662		681,421	
AMENDED EXPENDITURE CURRENT FY		-	-		216,000		-	
Total Expenditures and Transfers Out:	\$	6,983,100	\$ 5,814,197	\$	4,939,783	\$	4,054,948	
Net Change	\$	65	\$ -	\$	-	\$	-	
Beginning Fund Balance	\$	68	\$ 133	\$	133	\$	133	
Ending Fund Balance	\$	133	\$ 133	\$	133	\$	133	

ENTERPRISE FUNDS & COMPONENT UNITS

Airport Fund - 280												
The Airport Fund is the County's single enterpri	se fund. It encompass	ses the Rocky Mountai	n Metropolitan Airpoi	t.								
Categories	2009 Actuals	2010 Actuals	2011 Adopted	2012 Adopted								
Revenues												
Taxes & Special Assessments	\$ 248,597	\$ 333,302	\$ 270,000	\$ 300,000								
Intergovernmentals	2,449,479	1,078,064	4,641,000	8,463,902								
Charges for Services	117,039	132,783	117,700	137,200								
Investment Income	22,603	36,528	7,204	25,172								
Rental Income	2,888,615	3,040,405	3,116,000	3,103,000								
Miscellaneous	55,761	10,050	1,116	4,366								
Claims & Judgements	15,644	949	-	-								
Intra-County Transfers	4,889	-	-	-								
Proceeds from Disposition of Assets	2,286,085	12,241	70,000	40,000								
AMENDED REVENUE CURRENT FY	-	-	275,197	-								
Total Revenues and Transfers In:	\$ 8,088,712	\$ 4,644,322	\$ 8,498,217	\$ 12,073,640								
Expenditures												
Salaries & Benefits	\$ 1,267,756	\$ 1,270,283	\$ 1,367,072	\$ 1,373,021								
Supplies	467,367	464,097	516,340	515,900								
Services & Charges	2,419,721	2,592,381	619,007	754,142								
Capital Projects & Equipment	401,662	381,913	5,313,000	8,953,684								
Interdepartmental	461,672	375,230	451,967	327,688								
AMENDED EXPENDITURE CURRENT FY	-	-	518,766	-								
Total Expenditures and Transfers Out:	\$ 5,018,178	\$ 5,083,904	\$ 8,786,152	\$ 11,924,435								
Net Change	\$ 3,070,534	\$ (439,582)	\$ (287,935)	\$ 149,205								
Beginning Fund Balance	\$ (2,158,257)	\$ 174,910	\$ 966,377	\$ 678,442								
Plus net change in investment, net of related debt	\$ 737,367	\$ (1,231,049)										
Ending Fund Balance	\$ 174,910	\$ 966,377	\$ 678,442	\$ 827,647								

Health Fund - 220

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

runding from the General Fund, and expended for	, ,	1 0	2011 4 1 4 1	2012 4 1 4 1
Categories	2009 Actuals	2010 Actuals	2011 Adopted	2012 Adopted
Revenues				
Intergovernmentals	\$ 5,964,763	\$ 7,172,136	\$ 5,797,117	\$ 5,875,696
Charges for Services	2,136,343	2,515,916	1,960,579	2,219,227
Investment Income	66,636	36,883	35,981	25,416
Contributions & Donations	95,005	2,233	=	-
Miscellaneous	614	5,069	-	-
Claims & Judgements	25	-	-	-
Intra-County Transfers	5,272,866	5,260,584	5,176,164	4,918,314
Proceeds from Disposition of Assets	-	-	-	-
AMENDED REVENUE CURRENT FY	-	-	4,476	
Total Revenues and Transfers In:	\$ 13,536,252	\$ 14,992,821	\$ 12,974,317	\$ 13,038,653
Expenditures				
Salaries & Benefits	\$ 9,673,977	\$ 10,542,796	\$ 9,848,053	\$ 10,404,426
Supplies	839,476	1,223,579	759,700	842,500
Services & Charges	1,597,511	1,672,595	1,143,408	1,244,215
Operating Capital	5,392	429,482	-	-
Capital Projects & Equipment	-	5,674	-	-
Intergovernmental	94,801	125,600	120,226	123,000
Interdepartmental	1,325,095	993,096	1,174,714	1,280,512
AMENDED EXPENDITURE CURRENT FY	-	-	4,476	-
Total Expenditures and Transfers Out:	\$ 13,536,252	\$ 14,992,822	\$ 13,050,577	\$ 13,894,653
Net Change	\$ -	\$ (1)	\$ (76,260)	\$ (856,000)
Beginning Fund Balance	\$ 2,966,535	\$ 2,966,535	\$ 2,966,534	\$ 2,890,274
Ending Fund Balance	\$ 2,966,535		\$ 2,890,274	\$ 2,034,274

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.

provide library services countywide.												
Categories	2	009 Actuals	2	2010 Actuals	20	11 Adopted	20	012 Adopted				
Revenues												
Taxes & Special Assessments	\$	25,912,399	\$	24,332,836	\$	24,341,314	\$	23,385,811				
Charges for Services		320,766		197,749		210,480		190,655				
Fines & Forfeitures		664,862		668,760		701,100		636,600				
Investment Income		322,825		246,181		174,313		169,645				
Contributions & Donations		272,120		164,591		150,000		167,500				
Miscellaneous		71,890		82,616		70,000		77,500				
Proceeds from Disposition of Assets		107		4,396		-		-				
Total Revenues and Transfers In:	\$	27,564,969	\$	25,697,129	\$	25,647,207	\$	24,627,711				
Expenditures												
Salaries & Benefits	\$	15,403,569	\$	16,051,231	\$	15,403,568	\$	13,847,724				
Supplies		5,663,322		5,471,446		5,663,322		4,784,894				
Services & Charges		3,830,901		3,827,210		4,520,181		4,671,114				
Operating Capital		133,604		93,146		133,604		-				
Capital Projects & Equipment		1,059,455		178,279		539,300		1,160,000				
Intergovernmental		3,868		6,357		-		6,500				
Interdepartmental		1,119,595		1,123,769		1,208,168		1,245,738				
AMENDED EXPENDITURE CURRENT FY		-		-		150,000		-				
Total Expenditures and Transfers Out:	\$	27,214,314	\$	26,751,438	\$	27,618,143	\$	25,715,970				
Net Change	\$	350,655	\$	(1,054,309)	\$	(1,970,936)	\$	(1,088,259)				
Beginning Fund Balance	\$	12,128,514	\$	12,479,169	\$	11,424,860	\$	9,453,924				
Ending Fund Balance	\$	12,479,169	\$	11,424,860	\$	9,453,924	\$	8,365,665				

DEBT SERVICE FUNDS

Jefferson Finance Corporation Debt Service Fund - 330 The Jefferson County Finance Corporation fund holds the monies used to pay for debt service of the certificates of participation issued to finance the construciton, acquisition and equipping of government facilities.

Categories	2009 Actuals	2010 Actuals		2	2011 Adopted	2	012 Adopted
Revenues							
Investment Income	\$ 37,257	\$	7,777	\$	-	\$	
Intra-County Transfers	653,292		2,209,439		-		-
Total Revenues and Transfers In:	\$ 690,549	\$	2,217,216	\$		\$	
Expenditures							
Services & Charges	\$ 2,651,833	\$	2,646,008	\$	-	\$	
Total Expenditures and Transfers Out:	\$ 2,651,833	\$	2,646,008	\$		\$	
Net Change	\$ (1,961,284)	\$	(428,792)	\$		\$	
Beginning Fund Balance	\$ 2,390,082	\$	428,798	\$	6	\$	6
Ending Fund Balance	\$ 428,798	\$	6	\$	6	\$	6

Open Space Debt Service Fund - 2001 Bond - 055

The Open Space Debt Service Funds (2001) 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	200	09 Actuals	2010 Actuals	2011 Adopted		2012 Adopted	
Revenues					-		-
Taxes & Special Assessments	\$	2,480,727	\$ 2,225,116	\$	2,489,793	\$	2,274,900
Investment Income		3,734	1,990		2,016		1,371
Proceeds of General Long Term Debt		-	22,162,091		-		-
Total Revenues and Transfers In:	\$	2,484,461	\$ 24,389,197	\$	2,491,809	\$	2,276,271
Expenditures							
Services & Charges	\$	2,488,085	\$ 24,428,131	\$	2,489,793	\$	2,274,900
Total Expenditures and Transfers Out:	\$	2,488,085	\$ 24,428,131	\$	2,489,793	\$	2,274,900
Net Change	\$	(3,624)	\$ (38,934)	\$	2,016	\$	1,371
Beginning Fund Balance	\$	833,422	\$ 829,798	\$	790,864	\$	792,880
Ending Fund Balance	\$	829,798	\$ 790,864	\$	792,880	\$	794,251

Open Space Debt Service Fund - 2005 Bond - 057

The Open Space Debt Service Funds (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	20	09 Actuals	2010 Actuals	- 2	2011 Adopted		2012 Adopted	
Revenues								
Taxes & Special Assessments	\$	2,192,559	\$ 2,202,313	\$	2,209,540	\$	2,215,990	
Investment Income		3,353	1,780		1,810		1,227	
Total Revenues and Transfers In:	\$	2,195,912	\$ 2,204,093	\$	2,211,350	\$	2,217,217	
Expenditures								
Services & Charges	\$	2,197,733	\$ 2,201,740	\$	2,209,540	\$	2,215,990	
Total Expenditures and Transfers Out:	\$	2,197,733	\$ 2,201,740	\$	2,209,540	\$	2,215,990	
Net Change	\$	(1,821)	\$ 2,353	\$	1,810	\$	1,227	
Beginning Fund Balance	\$	736,211	\$ 734,390	\$	736,743	\$	738,553	
Ending Fund Balance	\$	734,390	\$ 736,743	\$	738,553	\$	739,780	

Open Space Debt Service Fund - 2009 Bond - 053

The Open Space Debt Service Funds (2009) 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	2	009 Actuals	2010 Actuals		2011 Adopted		2012 Adopted	
Revenues								
Taxes & Special Assessments	\$	4,697,303	\$	6,937,523	\$	8,441,600	\$	8,443,000
Investment Income		6,801		5,414		3,672		3,731
Intra-County Transfers		21,938		-		-		-
Proceeds of General Long Term Debt		70,308,844		-		-		-
Total Revenues and Transfers In:	\$	75,034,886	\$	6,942,937	\$	8,445,272	\$	8,446,731
Expenditures								
Services & Charges	\$	75,802,881	\$	6,193,100	\$	8,441,600	\$	8,443,600
Total Expenditures and Transfers Out:	\$	75,802,881	\$	6,193,100	\$	8,441,600	\$	8,443,600
Net Change	\$	(767,995)	\$	749,837	\$	3,672	\$	3,131
Beginning Fund Balance	\$	2,832,900	\$	2,064,905	\$	2,814,742	\$	2,818,414
Ending Fund Balance	\$	2,064,905	\$	2,814,742	\$	2,818,414	\$	2,821,545

South East Sales Tax Debt Service Fund - 380

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

1 1			_				
Categories		2009 Actuals	2010 Actuals	2	2011 Adopted		012 Adopted
Revenues							
Taxes & Special Assessments	\$	4,612,154	\$ 6,746,141	\$	4,000,000	\$	4,000,000
Investment Income		107,310	152,963		57,943		105,408
Total Revenues and Transfers In:	\$	4,719,464	\$ 6,899,104	\$	4,057,943	\$	4,105,408
Expenditures							
Services & Charges	\$	1,528,050	\$ 1,525,587	\$	1,525,456	\$	1,528,538
Interdepartmental		-	9,500,000		4,000,000		2,500,000
Total Expenditures and Transfers Out:	\$	1,528,050	\$ 11,025,587	\$	5,525,456	\$	4,028,538
Net Change	\$	3,191,414	\$ (4,126,483)	\$	(1,467,513)	\$	76,870
Beginning Fund Balance	\$	6,503,060	\$ 9,694,474	\$	5,567,991	\$	4,100,478
Ending Fund Balance	\$	9,694,474	\$ 5,567,991	\$	4,100,478	\$	4,177,348

CAPITAL PROJECT FUNDS

Capital Expenditures Fund - 130													
The Capital Expenditures Fund provides and ac	The Capital Expenditures Fund provides and accumulates monies for major capital expenditures and lease payments of the County.												
Categories	2	2009 Actuals		2010 Actuals		011 Adopted	2012 Adopted						
Revenues													
Taxes & Special Assessments	\$	7,563,595	\$	7,567,122	\$	7,516,961	\$	7,203,793					
Intergovernmentals		-		1,422,609		-		1,253,629					
Investment Income		82,052		133,209		44,304		91,795					
Contributions & Donations		_		531		-		350,000					
Intra-County Transfers		3,183,464		1,890,226		1,826,297		1,563,851					
Proceeds of 2009 COP Bond Issuance		76,634,745		-		-		-					
Total Revenues and Transfers In:	\$	87,463,856	\$	11,013,697	\$	9,387,562	\$	10,463,068					
Expenditures													
Supplies	\$	11,058	\$	13,692	\$	-	\$	-					
Services & Charges		1,256,526		10,626,475		8,691,758		7,557,974					
Capital Projects & Equipment		6,242,023		16,157,881		-		-					
Interdepartmental		2,380,124		211,270		195,744		231,622					
AMENDED EXPENDITURE CURRENT FY		-		-		63,138,978		-					
Total Expenditures and Transfers Out:	\$	9,889,731	\$	27,009,318	\$	72,026,480	\$	7,789,596					
Net Change	\$	77,574,125	\$	(15,995,621)	\$	(62,638,918)	\$	2,673,472					
Beginning Fund Balance	\$	2,823,482	\$	80,397,607	\$	64,401,986	\$	1,763,068					
Ending Fund Balance	\$	80,397,607	\$	64,401,986	\$	1,763,068	\$	4,436,540					

Jenerson Finance Corporation Debt Service Fund - 331												
The Jefferson County Finance Corporation fund holds the monies used to pay for debt service of the certificates of participation issued												
to finance the construciton, acquisition and equipping of government facilities.												
tegories	2009 Actuals	2010 Actuals	2011 Adopted	2012 Adopted								
i	nance the construciton, acquisition and equip	nance the construciton, acquisition and equipping of government f	nance the construciton, acquisition and equipping of government facilities.	nance the construciton, acquisition and equipping of government facilities.								

Categories	2009 Actuals	2010 Actuals	2011 Adopted	2012 Adopted
Revenues				
Investment Income	\$ -	\$ -	\$ -	\$ -
Intra-County Transfers	-	-	-	-
Total Revenues and Transfers In:	\$ -	\$ -	\$ -	\$ -
Expenditures				
Services & Charges	\$ -	\$ -	\$ -	\$ -
Total Expenditures and Transfers Out:	\$ -	\$ -	\$ -	\$ -
Net Change	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -

Open Space	Open Space Land Acquisition / Conservation Fund - 056									
The Open Space Land Acquisition / Conservation	n Fu	nd accounts for th	ne f	inancial resources	use	d for the acquisition	n an	d preservation		
of Open Space land.	of Open Space land.									
Categories	Categories 2009 Actuals 2010 Actuals 2011 Adopted 2012 Adopted									
Revenues										
Investment Income	\$	51,404	\$	18,641	\$	27,756	\$	12,846		
Total Revenues and Transfers In:	\$	51,404	\$	18,641	\$	27,756	\$	12,846		
Expenditures										
Services & Charges	\$	3,400	\$	-	\$	-	\$	-		
Capital Projects & Equipment		2,644,582		2,659,734		5,000,000		-		
Total Expenditures and Transfers Out:	\$	2,647,982	\$	2,659,734	\$	5,000,000	\$	-		
Net Change	\$	(2,596,578)	\$	(2,641,093)	\$	(4,972,244)	\$	12,846		
Beginning Fund Balance	\$	12,796,693	\$	10,200,115	\$	7,559,022	\$	2,586,778		
Ending Fund Balance	\$	10,200,115	\$	7,559,022	\$	2,586,778	\$	2,599,624		

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	2009 Actuals	2010 Actuals	2011 Adopted	2012 Adopted
Revenues				
Intergovernmentals	\$ 152,996	\$ 312,253	\$ 3,087,000	\$ -
Charges for Services	1,200	3,515	-	-
Investment Income	146,051	40,690	78,861	28,040
Intra-County Transfers	-	9,500,000	4,000,000	2,500,000
Total Revenues and Transfers In:	\$ 300,247	\$ 9,856,458	\$ 7,165,861	\$ 2,528,040
Expenditures				
Services & Charges	\$ 13,905	\$ 18,470	\$ -	\$ -
Capital Projects & Equipment	1,633,462	4,053,580	6,230,000	3,921,500
Intergovernmental	747,309	1,278,594	-	-
Interdepartmental	864,592	875,190	717,457	787,894
AMENDED EXPENDITURE CURRENT FY	-	-	3,072,547	-
Total Expenditures and Transfers Out:	\$ 3,259,268	\$ 6,225,834	\$ 10,020,004	\$ 4,709,394
Net Change	\$ (2,959,021)	\$ 3,630,624	\$ (2,854,143)	\$ (2,181,354)
Beginning Fund Balance	\$ 7,088,156	\$ 4,129,135	\$ 7,759,759	\$ 4,905,616
Ending Fund Balance	\$ 4,129,135	\$ 7,759,759	\$ 4,905,616	\$ 2,724,262

INTERNAL SERVICES 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-funded health plan, dental plan, flexible spending accounts for medical and dependent care, life insurance, accidental death and long-term disability.

Categories	2009 Actuals		2010 Actuals	2011 Adopted	2012 Adopted
Revenues					
Intergovernmentals	\$ 43,6	12	\$ 126,214	\$ -	\$ -
Charges for Services	103,2	17	119,598	100,000	100,000
Investment Income	141,8	79	53,860	76,609	37,115
Contributions & Donations	7,096,8	61	8,010,510	7,469,276	7,140,123
Miscellaneous	111,0	34	55,001	65,000	50,000
Claims & Judgements	301,9	24	309,521	-	-
Intra-County Transfers	16,786,4	09	17,689,911	21,707,622	22,479,997
Total Revenues and Transfers In:	\$ 24,584,9	36	\$ 26,364,615	\$ 29,418,507	\$ 29,807,235
Expenditures					
Salaries & Benefits	\$ 254,1	63	\$ 311,096	\$ 316,879	\$ 334,748
Supplies		-	36	-	-
Services & Charges	26,325,2	.04	27,148,836	29,586,009	29,231,844
Interdepartmental	2,133,0	12	63,599	50,843	54,924
Total Expenditures and Transfers Out:	\$ 28,712,3	79	\$ 27,523,567	\$ 29,953,731	\$ 29,621,516
Net Change	\$ (4,127,4	43)	\$ (1,158,952)	\$ (535,224)	\$ 185,719
Beginning Fund Balance	\$ 6,019,4	13	\$ 1,891,970	\$ 733,018	\$ 197,794
Ending Fund Balance	\$ 1,891,9	70	\$ 733,018	\$ 197,794	\$ 383,513

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	20	009 Actuals	1	2010 Actuals	201	1 Adopted	2	012 Adopted
Revenues								
Intergovernmentals	\$	33,228	\$	1,797,644	\$	-	\$	-
Charges for Services		-		(2,451)		-		-
Investment Income		39,595		38,070		21,379		26,234
Rental Income		357,266		358,524		357,267		358,524
Contributions & Donations		-		1,853,914		-		-
Miscellaneous		7,467		10,837		475,000		275,000
Claims & Judgements		57,649		-		-		-
Intra-County Transfers		11,087,985		10,696,606		9,996,259		10,716,035
AMENDED REVENUE CURRENT FY		-		-		104,400		-
Total Revenues and Transfers In:	\$	11,583,190	\$	14,753,144	\$	10,954,305	\$	11,375,793
Expenditures								
Salaries & Benefits	\$	3,740,281	\$	3,922,875	\$	3,936,950	\$	4,065,863
Supplies		2,185,383		2,345,662		2,092,955		2,505,522
Services & Charges		2,321,821		2,390,516		2,308,400		2,500,550
Operating Capital		-		-		70,810		_
Capital Projects & Equipment		5,222		-		-		-
Interdepartmental		3,004,377		2,383,029		2,539,026		2,530,881
AMENDED EXPENDITURE CURRENT FY		-		-		1,620,611		_
Total Expenditures and Transfers Out:	\$	11,257,084	\$	11,042,082	\$	12,568,752	\$	11,602,816
Net Change	\$	326,106	\$	3,711,062	\$	(1,614,447)	\$	(227,023
Beginning Fund Balance	\$	1,733,400	\$	2,059,507	\$	2,117,874	\$	503,427
Plus net change in investment, net of related debt		-	\$	3,652,697				-
Ending Fund Balance	\$	2,059,507	\$	2,117,874	\$	503,427	\$	276,404

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	2009 Actuals	2010 Actuals	2011 Adopted	2012 Adopted
Revenues				
Charges for Services	\$ 108,668	\$ 120,696	\$ 267,073	\$ 240,320
Investment Income	91,992	72,471	49,634	49,940
Contributions & Donations	29,086	-	-	-
Miscellaneous	573	4,046	-	-
Intra-County Transfers	8,044,363	9,140,139	9,253,511	9,310,100
Proceeds from Disposition of Assets	473,374	707,311	300,000	296,900
Total Revenues and Transfers In:	\$ 8,748,056	\$ 10,044,663	\$ 9,870,218	\$ 9,897,260
Expenditures				
Salaries & Benefits	\$ 1,767,128	\$ 1,742,279	\$ 1,768,455	\$ 1,721,711
Supplies	2,735,367	2,945,972	3,614,875	3,632,668
Services & Charges	159,969	2,944,857	231,500	248,200
Capital Projects & Equipment	2,797,205	-	3,200,000	2,631,793
Intergovernmental	-	-	-	-
Interdepartmental	516,534	365,811	421,503	448,087
Total Expenditures and Transfers Out:	\$ 7,976,203	\$ 7,998,919	\$ 9,236,333	\$ 8,682,459
Net Change	\$ 771,853	\$ 2,045,744	\$ 633,885	\$ 1,214,801
Beginning Fund Balance	\$ 5,276,886	\$ 6,052,376	\$ 8,098,120	\$ 8,732,005
Plus net change in investment, net of related debt	\$ 3,637			
Ending Fund Balance	\$ 6,052,376	\$ 8,098,120	\$ 8,732,005	\$ 9,946,806

		Insurance Fu	nd ·	- 040				
The Insurance Fund was established for property	y and a	utomobile phys	ical	damage, surety an	d oth	er liability cover	age d	eductibles.
Categories	20	09 Actuals		2010 Actuals	20	11 Adopted	2	012 Adopted
Revenues						_		
Investment Income	\$	83,041	\$	56,020	\$	44,838	\$	38,604
Miscellaneous		2,795		1,119		-		-
Claims & Judgements		56,351		15,824		-		-
Intra-County Transfers		1,384,820		1,272,718		1,489,004		1,518,486
Total Revenues and Transfers In:	\$	1,527,006	\$	1,345,681	\$	1,533,842	\$	1,557,090
Expenditures								
Salaries & Benefits	\$	394,724	\$	220,509	\$	258,232	\$	260,544
Supplies		2,522		2,448		2,950		1,505
Services & Charges		1,801,283		930,526		1,186,117		1,143,607
Interdepartmental		69,861		228,981		93,964		119,071
Total Expenditures and Transfers Out:	\$	2,268,390	\$	1,382,464	\$	1,541,263	\$	1,524,727
Net Change	\$	(741,384)	\$	(36,783)	\$	(7,421)	\$	32,363
Beginning Fund Balance	\$	3,768,522	\$	3,027,138	\$	2,990,355	\$	2,982,934
Ending Fund Balance	\$	3,027,138	\$	2,990,355	\$	2,982,934	\$	3,015,297

		IT Services Fu	ınd	- 650					
The IT Services Fund was established to accoun	t for re	venues generate	ed fi	rom interdepartme	ntal cl	harges to be use	d for i	nformation	
technology services and projects.									
Categories	2009 Actuals 2010 Actuals 2011 Adopted 2						20	2012 Adopted	
Revenues									
Charges for Services	\$	25,625	\$	114,725	\$	35,000	\$	10,000	
Investment Income		23,893		28,702		12,901		19,779	
Contributions & Donations		3,601,947		3,850,485		-		-	
Miscellaneous		5,664		35,258		-		-	
Intra-County Transfers		12,351,412		12,440,284		12,504,049		12,767,938	
Proceeds from Disposition of Assets		(12,279)		(13,449)		-		-	
Total Revenues and Transfers In:	\$	15,996,262	\$	16,456,005	\$	12,551,950	\$	12,797,717	
Expenditures									
Salaries & Benefits	\$	6,672,700	\$	6,401,345	\$	7,698,447	\$	7,503,210	
Supplies		567,884		460,054		466,274		546,449	
Services & Charges		3,211,688		3,835,350		2,897,402		3,169,309	
Capital Projects & Equipment		119,662		-		351,000		921,050	
Interdepartmental		1,047,694		873,483		900,344		1,023,634	
AMENDED EXPENDITURE CURRENT FY		-		-		1,944,738		-	
Total Expenditures and Transfers Out:	\$	11,619,628	\$	11,570,232	\$	14,258,205	\$	13,163,652	
Net Change	\$	4,376,634	\$	4,885,773	\$	(1,706,255)	\$	(365,935)	
Beginning Fund Balance	\$	687,326	\$	1,297,156	\$	2,623,942	\$	917,688	
Plus net change in investment, net of related debt	\$	3,766,804	\$	3,558,987					
Ending Fund Balance	\$	1,297,156	\$	2,623,942	\$	917,688	\$	551,753	

	Worker's Compensa	tion Fund - 041		
The Worker's Compensation Fund was establish	ed to account for spec	ific expenditures of w	ork-related injuries.	
Categories	2009 Actuals	2010 Actuals	2011 Adopted	2012 Adopted
Revenues				
Charges For Services	\$ 2	\$ -	\$ -	\$ -
Investment Income	89,969	59,015	48,579	40,668
Miscellaneous	2,738	-	-	-
Claims & Judgements	19,856	18,339	-	-
Intra-County Transfers	897,991	892,949	992,496	1,053,235
Total Revenues and Transfers In:	\$ 1,010,556	\$ 970,303	\$ 1,041,075	\$ 1,093,903
Expenditures				
Salaries & Benefits	\$ 72,139	\$ 72,519	\$ 101,239	\$ 95,125
Supplies	1,068	2,243	1,300	1,000
Services & Charges	1,787,007	1,091,459	1,332,960	1,357,150
Interdepartmental	32,842	42,827	35,827	11,756
Total Expenditures and Transfers Out:	\$ 1,893,056	\$ 1,209,048	\$ 1,471,326	\$ 1,465,031
Net Change	\$ (882,500)	\$ (238,745)	\$ (430,251)	\$ (371,128)
Beginning Fund Balance	\$ 3,705,102	\$ 2,822,602	\$ 2,583,857	\$ 2,153,606
Ending Fund Balance	\$ 2,822,602	\$ 2,583,857	\$ 2,153,606	\$ 1,782,478

FIDUCIARY FUNDS

Meadow Ranch Public Improvement Fund - 340

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 1998.

Categories	1	2009 Actuals	2010 Actuals		2011 Adopted		2012 Adopted	
Revenues								
Taxes & Special Assessments	\$	182,117	\$	170,306	\$	181,277	\$	167,688
Total Revenues and Transfers In:	\$	182,117	\$	170,306	\$	181,277	\$	167,688
Expenditures								
Services & Charges		168,680		169,145		171,410		159,550
Interdepartmental		2,552		2,518		2,517		2,313
Total Expenditures and Transfers Out:	\$	171,232	\$	171,663	\$	173,927	\$	161,863
Net Change	\$	10,885	\$	(1,357)	\$	7,350	\$	5,825
Beginning Fund Balance	\$	165,141	\$	176,025	\$	174,668	\$	182,018
Ending Fund Balance	\$	176,025	\$	174,668	\$	182,018	\$	187,843

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JEFFERSON COUNTY - COUNTYWIDE TOTAL

JEFFERSON COUNTY ALL FUNDS - COUNTYWIDE TOTAL The South East Sales Tax - Debt Fund holds the monies used to pay for debt service of the special revenue bonds issued to construct

street improvements within a portion of the southern unincorporated boundaries of the County.

Categories	2	009 Actuals	- 2	2010 Actuals	20	011 Adopted	2	012 Adopted
Revenues								
Taxes & Special Assessments	\$	246,119,016	\$	258,733,300	\$	247,311,534	\$	240,443,444
Licenses & Permits		4,696,971		5,308,675		3,865,209		3,987,370
Intergovernmentals		68,888,532		69,534,417		67,807,384		71,433,469
Charges for Services		29,965,988		26,866,081		27,511,658		23,991,262
Fines & Forfeitures		2,693,401		2,048,317		2,088,600		1,890,100
Investment Income		4,667,354		3,627,874		2,498,845		2,502,074
Rental Income		3,605,617		3,787,163		3,886,879		3,883,196
Contributions & Donations		11,174,259		14,314,287		7,681,276		7,874,040
Miscellaneous		790,847		527,746		1,187,916		623,443
Claims & Judgements		499,956		372,687		-		6,000
Intra-County Transfers		92,046,154		99,995,862		94,003,781		98,107,196
Proceeds from Disposition of Assets		2,865,029		715,177		371,000		3,637,900
Proceeds of General Long Term Debt		70,660,427		22,982,346		-		-
Proceeds of 2009 COP Bond Issuance		76,634,745		-		-		-
AMENDED REVENUE CURRENT FY		-		-		2,162,300		-
Total Revenues and Transfers In:	\$	615,308,296	\$	508,813,930	\$	460,376,382	\$	458,379,494
Expenditures								
Salaries & Benefits	\$	205,268,607	\$	205,887,212	\$	209,025,833	\$	211,522,330
Supplies		22,507,422		23,615,955		27,620,507		27,332,685
Services & Charges		161,561,131		119,865,740		93,453,998		72,053,333
Direct Assistance Payments		8,293,206		6,724,975		6,401,847		6,228,420
Operating Capital		1,602,207		1,720,478		370,318		652,193
Capital Projects & Equipment		34,119,836		43,699,943		37,512,339		30,525,428
Intergovernmental		32,508,965		35,125,159		30,965,344		29,856,111
Interdepartmental		70,485,967		75,591,548		71,303,663		98,107,196
AMENDED EXPENDITURE CURRENT FY		-		-		89,404,311		-
Total Expenditures and Transfers Out:	\$	536,347,340	\$	512,231,010	\$	566,058,160	\$	476,277,696
Net Change	\$	78,960,956	\$	(3,417,080)	\$	(105,681,778)	\$	(17,898,202)
Beginning Fund Balance	\$	214,345,876	\$	288,803,238	\$	279,405,528	\$	173,723,750
Plus net change in investment, net of related debt	\$	4,507,808	\$	5,980,635	\$	-	\$	-
Ending Fund Balance	\$	288,803,238	\$	279,405,528	\$	173,723,750	\$	155,825,548



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