



Jefferson County Colorado 2012 Budget-in-Brief



Photos Courtesy of the Jefferson County Historical Society

December 6, 2011



Jefferson County Board of County Commissioners

Vision

- Providing quality services for residents and businesses to thrive

Values

- Honesty and integrity
- Fiscal responsibility and accountability
- Quality workforce
- Excellence in customer service
- Open and effective communications
- Collaborative environment

Board of County Commissioner Goals

- Promote economic vitality
 - Create and implement a Comprehensive Economic Development Plan
 - Support job development
 - Streamline regulations
 - Partner with businesses and organizations
- Provide safe communities
 - Support crime prevention and law enforcement
 - Enhance public health, safety and environment
 - Protect children, seniors and persons with disabilities from abuse and neglect
- Recruit and retain a quality and engaged workforce
- Maintain and enhance all modes of transportation
- Demonstrate wise use and stewardship of our natural resources
- Cultivate self-sufficiency for all our residents through education, information and involvement
- Enhance the efficiency of internal and external delivery of services
- Foster responsible land use and development
 - Balance competing private property rights
 - Operate with long-term master planning

More details about Jefferson County's 2012 Adopted Budget are in the 2012 Adopted Budget book. For questions or to view this book, please visit our web site at www.jeffco.us/budget or contact the Budget and Management Analysis Office at 303-271-8520.

2012 Jefferson County Budget
Adopted on Dec 6, 2011

Jefferson County Board of Commissioners

Faye Griffin, District No. 1
John Odom, District No. 2
Donald Rosier, District No. 3

Jefferson County Elected / Appointed Officials

Jim Everson, Assessor
Pam Anderson, Clerk & Recorder
John Graham, Coroner
Scott Storey, District Attorney
Margaret Chapman, Public Trustee (Appointed by Governor)
Ted Mink, Sheriff
Diana E. Askew, Surveyor
Tim Kauffman, Treasurer

County Administration

Ralph Schell, County Administrator
Kate Newman, Assistant County Administrator

County Attorney

Ellen Wakeman, County Attorney

Department Directors

Todd Leopold, Administrative Services
Jeanie Rossillon, Development & Transportation
Jennifer Fairweather, Human Resources
Lynn Johnson, Human Services
Tom Hoby, Parks
Dr. Mark Johnson, Public Health
Kathryn Heider, Public Information
Pam Nissler (Interim), Library

Jefferson County's Budget-in-Brief is designed to provide citizens with an overview of the annual operating and capital budgets as well as an understanding of how the County is organized; the services it provides; and the funding sources used to provide those services.

Jefferson County - 2012 Budget-in-Brief **Budget Message**

The *2012 Adopted Budget* represents the County's overall financial plan for the upcoming fiscal year beginning January 1, 2012 and serves as a guide for allocating available resources based on the stated objectives and goals of the Jefferson County Board of Commissioners. This budget has been prepared in accordance with all applicable Colorado State Statutes, Generally Accepted Accounting Principles and the County's own budgetary and financial policies.

This message provides an overview of the economic forecast assumptions used, a brief description of the major issues and projects surrounding this upcoming year's budget, and the overall financial condition of the organization. Moreover, this document reflects Jefferson County's continued focus on achieving the desired outcomes stated in its strategic vision, values and goals.

The primary objective is to ensure that the County, through sound fiscal planning, will achieve a desired level of financial stability in these uncertain economic conditions.

Budget Guidance

The following guidance was established at the beginning of the budget process by the Board of Commissioners or proposed by staff during the budget process, to help set the framework for the 2012 Adopted Budget:

- Set aside additional funding to offset 50% of the anticipated increase in costs associated with health benefits
- All salary & benefits and direct & indirect costs will be calculated by the Budget Office and funding will be allocated to the appropriate line items
- Business cases and new capital projects will be considered, but limited due to decrease revenue forecasts
- Vacant positions reduced in 2011 will not be reinstated for 2012 without Board of County Commissioner approval

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- Employees with salaries below market minimum will be brought up to the market minimum in 2011. Salaries & Benefits will be adjusted accordingly in 2012.
- Process Human Services and the Library through a modified Zero Based Budget (ZBB) process for 2012
- Reduce Intergovernmental Payments to Agencies expenditures

Economic Assumptions

Jefferson County has experienced many of the same economic constraints as the rest of the Denver-metropolitan area. Property tax revenues are anticipated to decrease approximately 4.2% from 2011 and then to remain flat into 2013. However, due to early fiscal planning, conservation of General Funds and a diverse economic base, Jefferson County has created an environment where significant service level reductions are not anticipated in the near term. Nevertheless, the economy remains fairly unstable and the County is cognizant that it must remain fiscally responsible while staff assesses the upcoming economic issues that are projected to continue into 2013. This is a major area of focus considering that Property Taxes account for approximately half of Jefferson County's overall revenue source.

Strategic Financial Directives

In order to ensure that Jefferson County's financial strength and integrity remain intact, long-term financial control of expenses and adequacy of revenues in light of service demands has been addressed. The Board of County Commissioners has directed that there be careful analyses of the projected condition of the fund balances into the future to achieve sustainability. This was done by starting the budget process early in the year and looking through year 2016. The Assessor has estimated that the overall property tax revenues will fall by approximately 4.2% from 2011 estimated revenues to 2012 estimated revenues. The Board of County Com-

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missioners has directed that a budget be prepared utilizing this estimate partnered with the goal of maintaining a healthy fund balance level through 2016. Preparations were made in 2011 and prior years in anticipation of a two-year dip in property tax revenue, including reductions to operating budgets, in order to continue to build a healthy fund balance in the General Fund so that there will be a cushion to get through the anticipated slump in 2012.

Budgets for two departments are expected to face significant challenges during the next few years, **Human Services** and the **Library**. These two departments went through a modified Zero Based Budgeting (ZBB) process for the 2012 Adopted Budget. The County support in 2012 for Human Services is \$18.3 million, which is an increase of \$57,000 from the 2011 Adopted Budget. This increase, without additional Mill Levy for 2012, is to assist in handling increases in demand due to the challenged economy. The Library Fund Mill Levy allocation will be sustained at its current level of 3.225 Mills in the 2012 Adopted Budget. The Library Board of Trustees has submitted a budget that is almost \$2.0 million less than the Library's 2011 Adopted Budget. The Trustee's budget has been incorporated into this Adopted Budget.

Similarly, the Road & Bridge Fund is also facing significant challenges in the 2012 Adopted Budget and beyond with increasing demand for services. Therefore, 0.200 Mills (\$1.38 million) will be reallocated from the General Fund to the Road & Bridge Fund to help offset this need.

The 2012 Adopted Budget for Intergovernmental Payments to Agencies will be reduced by \$277,107 from 2011 by capping organization dues and memberships and by reducing funding for grants, agreements, non-profits and other funding programs.

Jefferson County - 2012 Budget-in-Brief

Budget Message

Budget Overview

The **2012 Adopted Budget** for Jefferson County includes a combined operating and capital expenditure budget of **\$378.2 million**, excluding interdepartmental and interfund transfers. This represents a **1.2% decrease in expenditures** as compared with the **2011 Adopted Budget**, which totaled \$382.9 million, excluding transfers. Also included in the Adopted Budget is **\$98.1 million** in appropriations for interdepartmental and interfund transfers that allow for monies to be moved between funds segregated for accounting purposes, but does not represent an actual cash outflow to the County.

Revenues

Forecasted revenues for the 2012 fiscal year are estimated to be **\$360.3 million**, excluding interfund transfers of \$98.1 million. This represents a slight decrease of 1.1% when compared to the \$364.2 million in revenues projected to be received in 2011. To balance the budget, the County anticipates the net use of available and unrestricted fund balance in the amount of **\$17.9 million**. This use of fund balance does not impact any restrictions or designations of fund balance related to bond covenants, grant requirements or the County's 10% working capital reserve policy. Because fund balance represents a one-time funding source, it is being appropriated only to pay for one-time or cyclical operating costs, the purchase or replacement of equipment, and projects in the County's Five-Year Capital Improvement Plan.

Property Taxes represent the largest single source of revenue for Jefferson County. Estimated collections will be approximately \$174.6 million for 2012. This represents a moderate decrease of approximately 4.2% over the prior fiscal year estimated revenue. Property valuations are re-assessed on a bi-annual basis, with the current reassessment occurring in 2011 for the 2012 fiscal year. In an effort to remain conservative while ensuring that Jefferson

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County is able to meet its financial demands, the current five-year revenue forecast anticipates a 0% decrease in property tax revenue in 2013, a non-reassessment year, a 2% growth in 2014, the reassessment year, where it is anticipated that in 2014 property taxes revenues will increase once again.

While maintaining a conservative approach to forecasting revenues, the **2012 Adopted Budget** projects that revenues from other tax sources will demonstrate signs of a slight increase in 2012. The County anticipates \$38.4 million from **Sales Tax** collections, an increase of \$533,000 over 2011. These revenues are generated from a dedicated 0.5% county-wide sales tax for the preservation of open space, as well as 0.5% sales tax revenue for infrastructure improvements assessed only in the southeast portion of the County. In comparison with 2011 projections, **Specific (Auto) Ownership Tax** for 2012 is estimated at \$14.3 million, 1.9% higher than the previous year. Revenue from **Highway User (Fuel) Tax** is projected to remain flat at \$13.0 million. This dedicated funding source is used to provide for roadway maintenance.

Revenues from **Charges for Services, Fines and Permits** are expected to generate \$29.9 million in 2012, down \$3.6 million from 2011. This is directly correlated to moving anticipated revenue for the Sheriff's Office Marshal's Contract for housing federal inmates from the **Charges for Services** category to the **Intergovernmental Revenue** category. This movement was done to align with proper accounting practices and increased the **Intergovernmental Revenue** category by \$3.6 million to \$71.4 million from 2011. Other Fees for Services in the aggregate are expected to remain relatively flat. **Investment Income** (which includes rental income) is conservatively forecasted at \$6.4 million to align more closely with actual earnings reported in 2010 and 2011 year-to-date earnings. Because of their volatility, especially under current market conditions, these sources of funding are

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used for one-time expenditures that can be delayed or avoided in the event that estimates are not achieved in the current fiscal year. **Miscellaneous Revenue** is forecasted at \$4.3 million, an increase of \$2.7 million, in anticipation of the County selling buildings as departments are able to consolidate space.

The graph that follows provides a more summary of all County revenue sources by category that is being projected as part of the **2012 Adopted Budget**. These projections are estimations based on current information and, as in prior years, may be impacted during the 2012 fiscal year by external factors such as, inflation, consumer confidence, interest rates, and changes in the housing market or commercial growth. These factors could impact revenue collections either positively or negatively throughout the year. Staff will continue to monitor these factors, update revenue projections as warranted, and keep the Board of County Commissioners apprised of any changes that might require the County to adjust budget appropriations accordingly.

County Mill Levy

The **2012 Adopted Budget** does not include an adjustment to the overall mill levy for the 2012 fiscal year. Therefore, property tax revenues will continue to be based on the current reduced mill levy of 24.346 mills (*see Table 1*). This will continue the County's existing temporary mill levy reduction of 1.632 mills from the citizen authorized maximum mill levy of 25.978 mills. This temporary mill levy adjustment represents an overall tax reduction of approximately \$11.3 million when compared with revenues that would be generated from assessing the official mill levy. The Adopted Budget does include a movement of 0.200 Mills from the General Fund to the Road & Bridge Fund.

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Budget Message

Table 1. 2012 Adopted Mill Levy by Fund

County Funds	Official Mill Levy	Temporary Adjustment	2011 Adopted Mill Levy
General Fund	14.576	1.323	15.899
Developmentally Disabled Fund	1.000	0.000	1.000
Road & Bridge Fund	3.280	-1.580	1.700
Social Services Fund	1.710	-0.245	1.465
Capital Expenditure Fund	1.912	-0.855	1.057
Library Fund	3.500	-0.275	3.225
Mill Levy Total	25.978	-1.632	24.346

Expenditures

The **2012 Adopted Budget** for Jefferson County reflects total expenditures for operations and one-time capital needs of \$378.2 million. This is comprised of an operating budget of \$347.6 million, an increase of \$2.6 million, 0.7% over the **2011 Adopted Budget**, and a capital improvements budget of \$30.5 million, a decrease of \$7.3 million, and 19.3% over 2011. The highlights of the capital portion of the **2012 Adopted Budget** will be discussed in a subsequent section of this message.

There are a couple items to note in the 2012 Adopted Budget. Fiscal year 2012 is a presidential election year. Therefore, \$3.5 million has been set aside in the budget for fund election-related expenditures. An allowance has been set aside in each department's budget to be used at the discretion of the Department Head or Elected Official for ongoing, one-time or equipment needs.

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Budget Message

The largest expenditure category for the County, representing 55.9% of total expenditures, continues to be **Salaries and Benefits**. This category amounts to \$211.5 million for the 2012 fiscal year, up 1.2% over 2011. Some departments have given up vacant positions or reduced salaries in anticipation of not filling vacant positions; however these savings were offset by a large increase in benefit costs.

Expenditures for **Supplies and Other Services & Charges** are proposed to be \$74.0 million for 2012, an increase of \$1.6 million over 2011. This increase is due to one-time funding needed to run the 2012 Presidential Election. Also, Human Services provides approximately \$6.2 million in **Direct Assistance Payments** directly to Jefferson County citizens.

The graph following illustrates the detailed allocation by category of all expenditures included in this Adopted budget.

Personnel

This budget includes a personnel authorization of **2,887.0** Full Time Equivalents (FTE's) for the 2012 fiscal year. This represents a net decrease of 42.5 FTE in the total number of authorized FTE for 2012 when compared with the number of positions adopted in 2011. In 2011, the Board of County Commissioners cut vacant and unused positions from departments and elected officials that had held positions open for an extended period of time. This effort allowed staff to more accurately budget for salaries and benefits for 2012.

Justice Services will convert 4.0 grant funded positions to full-time positions. This request is a result of the grant funding ending for the Pretrial program. **Public Health** has been authorized 1.0 FTE for a project manager for a term of three years to assist in conducting a community health assessment and develop a community health improvement plan.

Jefferson County - 2012 Budget-in-Brief **Budget Message**

The **Sheriff's Office** has been authorized 2.0 FTE for their Dispatch Unit. This is to help meet the increase in call volume and to provide the most effective and efficient call response to the citizens of Jefferson County.

Five-Year Capital Improvement Plan (CIP)

The **2012 Five Year Capital Improvement Plan**, strives to balance the necessary capital needs of the County with the limited resources available. Included in the **2012 Adopted Budget** are appropriations totaling \$30.5 million for various capital projects related to infrastructure improvements, facility improvements, technology enhancements, and fleet acquisitions and replacements. This includes an authorization for \$8.9 million for Airport projects to be primarily funded by grant revenue.

Infrastructure improvement projects annually account for the largest portion of the County's capital investments. The **2012 Adopted Budget** includes various improvements related to roadways and bridges (\$7.8 million) and Open Space (\$5.2 million). Significant projects include:

- \$8.5 million for Safety Area 11L/29R at the airport
- \$3.5 million to improve Quincy, Simms to Kipling
- \$3.2 million for anticipated Open Space land acquisitions
- \$1.4 million for scheduled fleet replacement in the Sheriff Office
- \$1.3 million for safety related projects associated with FASTER funding
- \$735,000 for improvements to South Golden Road
- \$635,000 to improve the Waterton/Wadsworth intersection
- \$425,000 for the Meyers Gulch Bridge
- \$406,000 to improve the Quincy/Kipling Intersection
- \$400,000 to upgrade Network Bandwidth

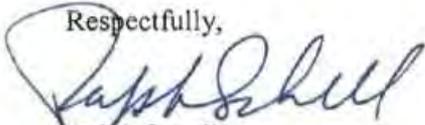
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Budget Message

Other significant capital related projects include \$521,000 in various County-wide technology needs and \$2.6 million in fleet replacement needs.

Acknowledgements

Finally, I would like to express my sincere appreciation to our dedicated group of current elected officials, department heads, division directors, and members of our budget staff for their cooperative team approach and valuable leadership in the development of this budget. Through the efforts of all of these individuals, we have developed an effective budget process that provides a strategic financial framework that helps us make difficult resource allocation decisions. I am pleased to present this 2012 Adopted Budget as our County's financial plan for the 2012 fiscal year. I believe this budget reflects our commitment to ongoing fiscal sustainability, as well as our resolve to continue our focus on the implementation and achievement of the goals set forth by the Board of County Commissioners.

Respectfully,

A handwritten signature in blue ink that reads "Ralph Schell". The signature is written in a cursive style with a large, looping initial "R".

Ralph Schell
County Administrator

Jefferson County - 2012 Budget-in-Brief
Notes

Elected Officials

Assessor
Jim Everson

Clerk & Recorder
Pam Anderson

Coroner
John M. Graham

District Attorney
Scott Storey

Sheriff
Ted Mink

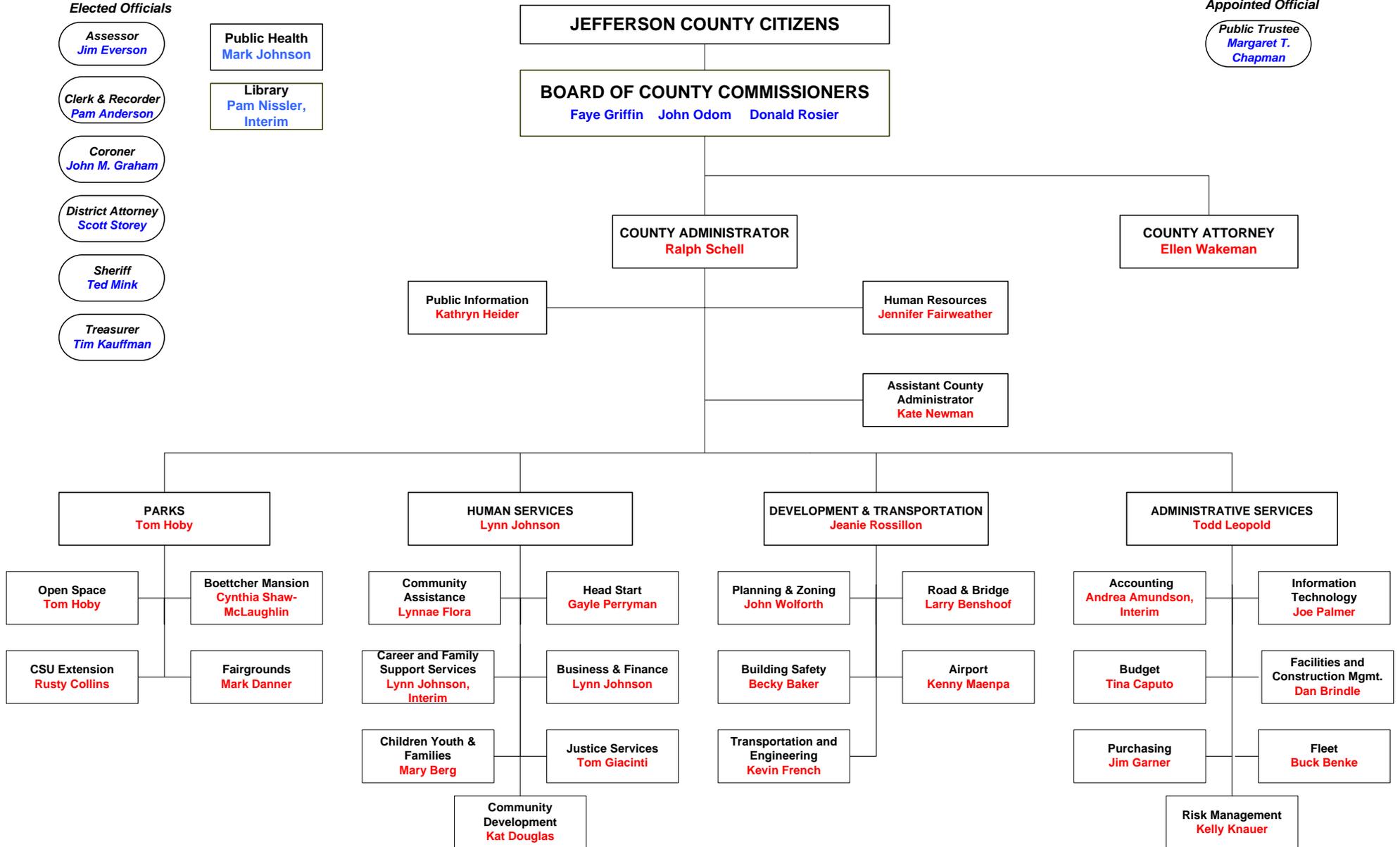
Treasurer
Tim Kauffman

Public Health
Mark Johnson

Library
Pam Nissler, Interim

Appointed Official

Public Trustee
Margaret T. Chapman



Jefferson County - 2012 Budget-in-Brief

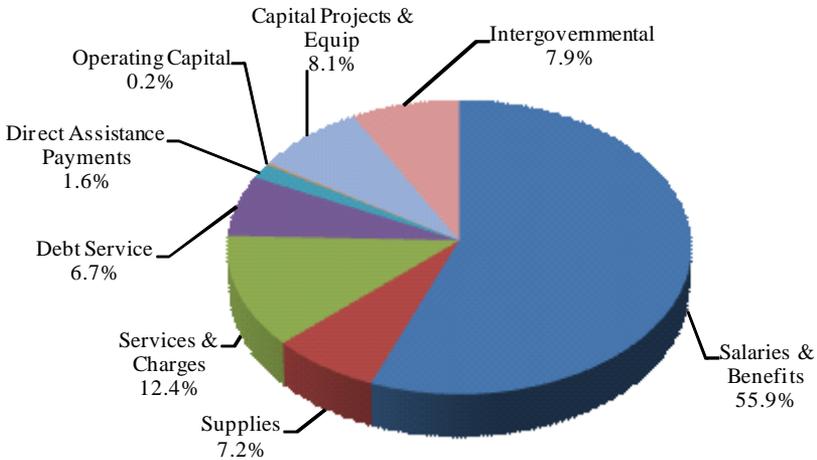
Summary of Revenues by Category



Revenues	2011 Adopted	2012 Adopted	Variance 2011 to 2012	% Inc / (Dec)
Taxes & Special Assessments				
Property Tax	\$ 182,342,547	\$ 174,641,165	\$ (7,701,382)	-4.2%
Sales Tax	37,914,073	38,447,365	533,292	1.4%
Fuel Tax	13,045,000	13,075,000	30,000	0.2%
Auto Ownership Tax	14,009,914	14,279,914	270,000	1.9%
Subtotal	247,311,534	240,443,444	(6,868,090)	-2.8%
Licenses & Permits	3,865,209	3,987,370	122,161	3.2%
Intergovernmental	67,807,384	71,433,469	3,626,085	5.3%
Charges for Services	27,511,658	23,991,262	(3,520,396)	-12.8%
Fines & Forfeitures	2,088,600	1,890,100	(198,500)	-9.5%
Investment Income	6,385,724	6,385,270	(454)	0.0%
Contributions & Donations	7,681,276	7,874,040	192,764	2.5%
Miscellaneous	1,558,916	4,267,343	2,708,427	173.7%
Subtotal	116,898,767	119,828,854	2,930,087	2.5%
Subtotal	\$ 364,210,301	\$ 360,272,298	\$ (3,938,003)	-1.1%
Intra-County Transactions				
	94,003,781	98,107,196	4,103,415	4.4%
Subtotal	\$ 458,214,082	\$ 458,379,494	\$ 165,412	0.0%
Use of Fund Balance	18,668,767	17,898,202	(770,565)	-4.1%
Total Revenues & Transfer	\$ 476,882,849	\$ 476,277,696	\$ (605,153)	-0.1%

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Summary of Expenditures by Category



Category	2011 Adopted	2012 Adopted	Variance 2011 to 2012	% Inc / (Dec)
Salaries & Benefits				
Salaries	\$ 161,800,934	\$ 163,730,756	\$ 1,929,822	1.2%
Benefits	47,224,899	47,791,574	566,675	1.2%
Subtotal	209,025,833	211,522,330	2,496,497	1.2%
Supplies	27,620,507	27,332,685	(287,822)	-1.0%
Services & Charges	44,730,616	46,642,390	1,911,774	4.3%
Debt Service	26,023,264	25,410,943	(612,321)	-2.4%
Direct Assistance Payments	6,401,847	6,228,420	(173,427)	-2.7%
Intergovernmental	30,965,344	29,856,111	(1,109,233)	-3.6%
Operating Capital	299,508	652,193	352,685	117.8%
Subtotal	136,041,086	136,122,742	81,656	0.1%
Subtotal Operating	345,066,919	347,645,072	2,578,153	0.7%
Capital Projects & Equip	37,812,149	30,525,428	(7,286,721)	-19.3%
Subtotal	382,879,068	378,170,500	(4,708,568)	-1.2%
Interdepartmental	94,003,781	98,107,196	4,103,415	4.4%
Total Expenditures	\$ 476,882,849	\$ 476,277,696	\$ (605,153)	-0.1%

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Department Summary by Fund Type

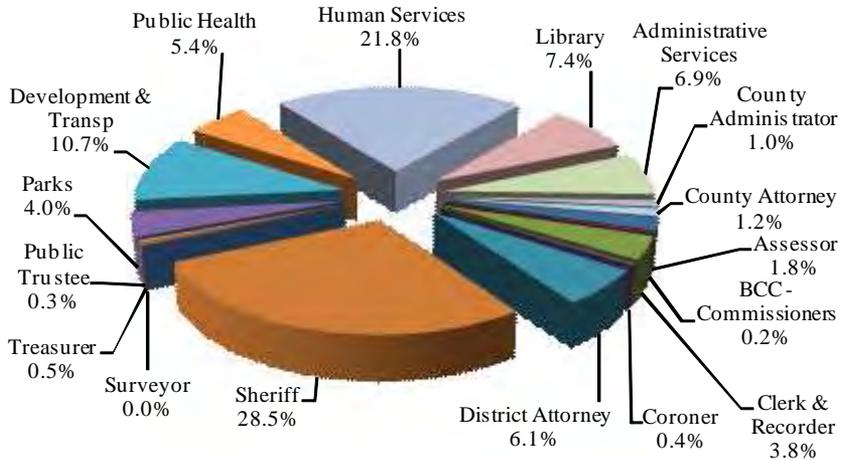
Department	General Fund	Special Revenue Funds	Enterprise & Component Funds		Capital Projects Funds		Debt Service Funds	Internal Service Funds	Total - All Funds
			Funds	Funds	Funds	Funds			
Administrative Services	\$ 6,910,751	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,643,685	\$ 43,349,436	
Assessor	4,802,618	-	-	-	-	-	-	4,802,618	
Board of County Commissioners	806,640	-	-	-	-	-	-	806,640	
Clerk and Recorder	13,940,047	-	-	-	-	-	-	13,940,047	
Coroner	1,774,440	-	-	-	-	-	-	1,774,440	
County Administrator	3,411,195	-	-	-	-	-	29,621,516	33,032,711	
County Attorney	4,854,339	-	-	-	-	-	-	4,854,339	
Development & Transportation	12,327,320	37,846,646	11,924,435	4,028,538	4,709,394	-	-	70,836,333	
District Attorney	19,572,963	-	-	-	-	-	-	19,572,963	
Human Services	7,207,938	65,018,057	-	-	-	-	-	72,225,995	
Library	-	-	25,715,970	-	-	-	-	25,715,970	
Parks	2,452,358	27,333,567	-	12,934,490	-	-	-	42,720,415	
Public Health	-	-	13,894,653	-	-	-	-	13,894,653	
Public Trustee	-	1,201,037	-	-	-	-	-	1,201,037	
Sheriff	63,482,566	26,737,671	-	-	-	-	-	90,220,237	
Surveyor	9,991	-	-	-	-	-	-	9,991	
Treasurer	1,900,814	-	-	-	-	-	-	1,900,814	
<i>Non-Departmental</i>									
Capital Expenditures	-	-	-	-	7,789,596	-	-	7,789,596	
Conservation Trust	-	533,000	-	-	-	-	-	533,000	
Contingency Fund	-	3,077	-	-	-	-	-	3,077	
Historical Commission	31,022	-	-	-	-	-	-	31,022	
Intergovernmental Projects	23,546,835	-	-	-	-	-	-	23,546,835	
Meadow Ranch Public Imp	-	-	161,863	-	-	-	-	161,863	
Non Departmental	2,875,548	-	-	-	-	-	-	2,875,548	
Solid Waste	-	466,681	-	-	-	-	-	466,681	
Wildland Fire	-	11,435	-	-	-	-	-	11,435	
Total Expenditures	\$ 169,907,385	\$ 159,151,171	\$ 51,696,921	\$ 16,963,028	\$ 12,498,990	\$ 66,060,201	\$ 476,277,696		

Jefferson County - 2012 Budget-in-Brief
Fund Balance Summary

Fund Name	Beginning Fund Balance	2012 Revenues	2012 Expenditures	Ending Fund Balance
General	\$ 61,585,573	\$ 161,685,741	\$ 171,108,422	\$ 52,162,892
Special Revenue Funds				
Community Development	89,663	4,831,463	4,831,463	89,663
Conservation Trust	146,094	1,009,912	533,000	623,006
Contingent	2,691,489	25,904	3,077	2,714,316
Developmentally Disabled	535,353	6,842,380	6,813,445	564,288
Forfeiture	146,501	-	-	146,501
Head Start	-	3,887,360	3,887,360	-
Inmate Welfare	1,442,578	690,264	788,064	1,344,778
Open Space	32,390,896	11,748,413	16,826,937	27,312,372
Open Space Cities Share	783,789	10,513,861	10,506,630	791,020
Patrol	-	25,949,607	25,949,607	-
Road and Bridge	9,609,749	32,850,353	35,895,038	6,565,064
Social Services	5,734,095	45,430,841	45,430,841	5,734,095
Solid Waste Emg Response	1,330,452	160,671	53,754	1,437,369
Solid Waste Management	383,079	353,771	412,927	323,923
Traffic Impact Central	2,271,766	100,152	744,476	1,627,442
Traffic Impact Evgrn/Cnfr	1,546,264	133,471	4,660	1,675,075
Traffic Impact North Mtns	89,946	25,115	98,758	16,303
Traffic Impact North Plains	1,512,913	71,594	2,644	1,581,863
Traffic Impact South Plains	4,885,768	1,516,070	1,101,070	5,300,768
Wildland Fire	149,750	11,332	11,435	149,647
Workforce Development	133	4,054,948	4,054,948	133
Enterprise Funds & Component Units				
Airport	678,442	12,073,640	11,924,435	827,647
Health	2,890,274	13,038,653	13,894,653	2,034,274
Library	9,453,924	24,627,711	25,715,970	8,365,665
Debt Service Funds				
Open Space Bonds Debt 2001	792,880	2,276,271	2,274,900	794,251
Open Space Bonds Debt 2005	738,553	2,217,217	2,215,990	739,780
Open Space Bonds Debt 2009	2,818,414	8,446,731	8,443,600	2,821,545
South East Sales Tax Debt	4,100,478	4,105,408	4,028,538	4,177,348
Capital Project Funds				
Capital Expenditures	1,763,068	10,463,068	7,789,596	4,436,540
Open Space Land Acq	2,586,778	12,846	-	2,599,624
South East Sales Tax Capital	4,905,616	2,528,040	4,709,394	2,724,262
Internal Service Funds				
Benefit Plan	197,794	29,807,235	29,621,516	383,513
Facilities Management	503,427	11,375,793	11,602,816	276,404
Fleet Services	8,732,005	9,897,260	8,682,459	9,946,806
Insurance	2,982,934	1,557,090	1,524,727	3,015,297
IT Services	917,688	12,797,717	13,163,652	551,753
Worker's Compensation	2,153,606	1,093,903	1,465,031	1,782,478
Fiduciary Funds				
Meadow Ranch	182,018	167,688	161,863	187,843
TOTAL	\$ 173,723,750	\$ 458,379,494	\$ 476,277,696	\$ 155,825,548

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Summary of FTE's by Department



Department / Division	2009 FTE Adopted	2010 FTE Adopted	2011 FTE Adopted	2012 FTE Adopted
Administrative Services	211.8	211.0	211.0	198.2
Assessor	57.0	57.0	57.0	53.0
BCC - Commissioners	5.0	5.0	5.0	5.0
Clerk & Recorder	118.1	118.1	118.1	109.5
Coroner	12.0	12.0	12.0	12.0
County Administrator	31.0	30.0	30.0	30.0
County Attorney	39.0	39.0	39.0	35.0
Development & Transp	319.8	314.8	314.8	308.4
District Attorney	167.8	171.3	171.3	175.3
Human Services	629.0	638.4	638.4	628.0
Library	215.0	215.0	215.0	215.0
Parks	115.4	117.4	117.4	116.6
Public Health	163.4	155.5	155.5	156.5
Public Trustee	5.0	6.0	9.0	9.0
Sheriff	815.5	816.5	817.5	821.5
Surveyor	1.0	1.0	1.0	1.0
Treasurer	17.5	17.5	17.5	13.0
Total	2,923.3	2,925.5	2,929.5	2,887.0

Jefferson County - 2012 Budget-in-Brief
Operating Budgets by Department

Department / Division	2012 Adopted Budget				
	Operating Budget	Business Cases	Capital Projects	Interfund Transfers	Adopted Budget
Administrative Services					
Accounting	\$ 1,822,575	\$ -	\$ -	\$ 264,863	2,087,438
Administrative Services	221,660			28,508	250,168
Budget & Management	581,985			88,195	670,180
Facilities & Const Mgmt	8,768,435	303,500	1,674,328	2,530,881	13,277,144
Fleet Services	5,602,579		2,631,793	448,087	8,682,459
IT Services	11,425,949		921,050	2,176,157	14,523,156
Purchasing	728,815			140,318	869,133
Risk Management	1,405,656			119,071	1,524,727
Worker's Compensation	1,453,275			11,756	1,465,031
Subtotal	32,010,929	303,500	5,227,171	5,807,836	43,349,436
Assessor	3,914,585	-	-	888,033	4,802,618
Board of Commissioner	505,841	-	-	300,799	806,640
Clerk & Recorder					
Administration	866,134			294,015	1,160,149
Clerk to the Board	207,866			97,282	305,148
Elections	2,137,656	3,486,488		644,850	6,268,994
Motor Vehicle	4,187,674			753,058	4,940,732
Recording	1,085,896			179,128	1,265,024
Subtotal	8,485,226	3,486,488	-	1,968,333	13,940,047
Coroner	1,508,785	-	-	265,655	1,774,440
County Administrator					
County Administration	781,002			220,564	1,001,566
Employee Benefits	6,033,360			23,588,156	29,621,516
Human Resources	1,445,254			323,729	1,768,983
Public Information Office	593,266			47,380	640,646
Subtotal	8,852,882	-	-	24,179,829	33,032,711
County Attorney	3,500,471	-	-	1,353,868	4,854,339

Jefferson County - 2012 Budget-in-Brief
Operating Budgets by Department

Department / Division	2012 Adopted Budget				
	Operating Budget	Business Cases	Capital Projects	Interfund Transfers	Adopted Budget
Development & Transportation					
Administration	\$ 207,828	\$ -	\$ -	\$ 22,651	\$ 230,479
Airport	2,643,063		8,953,684	327,688	11,924,435
Building	2,535,940			685,092	3,221,032
Planning & Zoning	3,473,129			1,140,095	4,613,224
Road & Bridge	22,831,811		2,030,000	11,033,227	35,895,038
SE Sales Tax Debt Srvc	1,528,538			2,500,000	4,028,538
SE Sales Tax Capital Prjt			3,921,500	787,894	4,709,394
Traffic IF - Central			735,000	9,476	744,476
Traffic IF - Evrgm/Cnfr				4,660	4,660
Traffic IF - North Mtns			70,000	28,758	98,758
Traffic IF - North Plains				2,644	2,644
Traffic IF - South			1,041,000	60,070	1,101,070
Transp & Engineering	3,503,055		20,000	739,530	4,262,585
Subtotal	36,723,364	-	16,771,184	17,341,785	70,836,333
District Attorney	17,344,816	-	-	2,228,147	19,572,963
Human Services					
Business & Finance	4,626,751			1,768,873	6,395,624
Children, Youth & Families	14,755,107			3,614,510	18,369,617
Community Assistance	12,692,755			(1,124,452)	11,568,303
Career & Family Support	7,220,756			1,876,541	9,097,297
Community Development	4,688,135			143,328	4,831,463
Developmentally Disabled	6,678,026			135,419	6,813,445
Head Start	3,572,824			314,536	3,887,360
Justice Services	6,466,697	230,000		511,241	7,207,938
Workforce Development	3,373,527			681,421	4,054,948
Subtotal	64,074,578	230,000	-	7,921,417	72,225,995
Library	23,310,232	-	1,160,000	1,245,738	25,715,970
Parks					
Boettcher Mansion	483,568			66,172	549,740
CSU Extension	672,284			121,829	794,113
Fairgrounds	729,154			379,351	1,108,505
Open Space	33,169,226		5,200,000	1,898,831	40,268,057
Subtotal	35,054,232	-	5,200,000	2,466,183	42,720,415
Public Health	12,514,141	100,000	-	1,280,512	13,894,653

Jefferson County - 2012 Budget-in-Brief Operating Budgets by Department

Department / Division	2012 Adopted Budget				
	Operating Budget	Business Cases	Capital Projects	Interfund Transfers	Adopted Budget
Sheriff					
Criminal Investigations	7,320,296				7,320,296
Detentions	37,460,218	190,085			37,650,303
Emergency Management	439,419			10,708	450,127
Executive	1,644,604				1,644,604
Inmate Welfare	772,829			15,235	788,064
Law Enforcement	19,155,073			135,467	19,290,540
Support Services	15,541,547	141,852	2,167,073	5,225,831	23,076,303
Subtotal	82,333,986	331,937	2,167,073	5,387,241	90,220,237
Surveyor	6,669	-	-	3,322	9,991
Treasurer	1,450,190	-	-	450,624	1,900,814
Others					
Capital Expenditure	7,557,974			231,622	7,789,596
Conservation Trust	150,000	300,000		83,000	533,000
Contingency Fund				3,077	3,077
Historical Commission	10,775			20,247	31,022
Intergovt Projects	1,041,375			22,505,460	23,546,835
Meadow Ranch Public	159,550			2,313	161,863
Non Departmental	1,373,000			1,502,548	2,875,548
Solid Waste Emg Rsrve	50,500			3,254	53,754
Solid Waste Mgmt	329,547			83,380	412,927
Wildland Fire	10,000			1,435	11,435
Subtotal	10,682,721	300,000	-	24,436,336	35,419,057
Total	\$342,893,147	\$ 4,751,925	\$30,525,428	\$ 98,107,196	\$ 476,277,696

Jefferson County - 2012 Budget-in-Brief
Approved Business Cases by Fund / Department

2012 ADOPTED BUSINESS CASES					
Division	Description	One-Time Costs	Ongoing Costs	Total Costs	FTE
Clerk & Recorder	2012 Presidential Election	\$ 3,486,488	\$ -	\$ 3,486,488	0.0
Justice Services	4 Pretrial Officers	-	230,000	230,000	4.0
Sheriff	JCSO Medical/Mental Health	-	140,210	140,210	0.0
	JCSO Food Service Contract	-	49,875	49,875	0.0
	JCSO FTEs for Dispatch	-	119,206	119,206	2.0
	JCSO Range Supplies	-	22,646	22,646	0.0
General Fund		\$ 3,486,488	\$ 561,937	\$ 4,048,425	6.0
Conservation					
Trust	OS-Local P&R Grant Funding	\$ -	\$ 300,000	\$ 300,000	0.0
Conservation Trust Fund		\$ -	\$ 300,000	\$ 300,000	0.0
Public Health	CHA/CHIP	\$ 100,000	\$ -	\$ 100,000	1.0
Public Health Fund		\$ 100,000	\$ -	\$ 100,000	1.0
Facilities & Construction	FACM-Increase Utility Funding	\$ -	\$ 300,000	\$ 300,000	0.0
	FACM-Operations Utility Van	-	3,500	3,500	0.0
Facilities & Construction Mgmt Fund		\$ -	\$ 303,500	\$ 303,500	0.0
Total		\$ 3,586,488	\$ 1,165,437	\$ 4,751,925	7.0

Jefferson County - 2012 Budget-in-Brief
Approved Capital Projects by Fund

2012 ADOPTED CAPITAL PROJECTS		
Department/Division	Project Description	2012 Adopted
Transportation & Engineering	N. Coon Creek at Miller Street	\$ 20,000
Facilities & Construction Management	FACM-01CAB Plaza Repairs	400,000
	FACM-01DAB Roof Replacement	274,328
	FACM-Parfet Building Remodel	1,000,000
Sheriff	JCSO Vehicle Replacement	1,398,800
	JCSO PC Replacement	396,400
	JCSO Major Maint and Repair	321,873
	JCSO Mountain Precinct Parking	50,000
General Fund		\$ 3,861,401
Open Space	OS-Park Upgrades	\$ 100,000
	OS-Reynolds Park Improvements	300,000
	OS-Interpretive Wayside Exhbts	20,000
	OS-Pine Valley Lodge	50,000
	OS - South Table Mountain	260,000
	OS-Crown Hill Park Improvement	600,000
	OS-Van Bibber Park	120,000
	OS-Apex Park	250,000
	OS-Scheduled Capital Repairs	200,000
	OS-Natural Surface Trails	50,000
	OS-Elk Meadow	30,000
	OS-Clear Creek Canyon Park	20,000
	Open Space Land Acquisitions	3,200,000
	Open Space Fund	
Transportation & Engineering	Quincy/Kipling Intersection	\$ 406,000
	Waterton/Wadsworth Intersectio	635,000
So. Traffic Impact Fund		\$ 1,041,000
Transportation & Engineering	S Golden Rd Quaker to Moss	\$ 575,000
	S Golden Rd Ulysses to Indiana	160,000
Central Traffic Impact Fund		\$ 735,000
Transportation & Engineering	Golden Gate Canyon Rd Improvem	\$ 70,000
North Mtns Traffic Impact Fund		\$ 70,000
Transportation & Engineering	T&E FASTER Fund Projects	\$ 265,000
	Meyers Gulch Bridge over BC	425,000
Road & Bridge	RB Recon, Paving & Improvement	340,000
	RB FASTER Funds	1,000,000
Road & Bridge Fund		\$ 2,030,000

Jefferson County - 2012 Budget-in-Brief
Approved Business Cases by Fund

2012 ADOPTED CAPITAL PROJECTS		
Department/Division	Project Description	2012 Adopted
Fleet Services	2012 Vehicle Replacement Schedule	\$ 2,631,793
	Fleet Services Fund	\$ 2,631,793
Library	Lakewood Library Roof	\$ 610,000
	Library Programmed Maintenance	250,000
	Stanley Lake Library Improvements	300,000
	Library Fund	\$ 1,160,000
Airport	Airport - Safety Area 11L/29R	\$ 8,473,684
	Airport - Building Improvement	50,000
	Airport - NE Development	200,000
	Airport - Vehicle and Equipment	230,000
	Airport Fund	\$ 8,953,684
Transportation & Engineering	Bowles/Wadsworth Intersection	\$ 4,500
	Chatfield Garrison to Wadsworth	7,000
	Quincy Simms to Kipling	3,475,000
	Quincy Iris to Wadsworth	435,000
	SE Sales Tax-Capital Proj Fund	\$ 3,921,500
IT Services	ITS-ERP (JDE) Upgrade	\$ 191,050
	ITS-Infrastructure Management	330,000
	ITS-Bandwidth Upgrades	400,000
	IT Services Fund	\$ 921,050
Total		\$ 30,525,428

Jefferson County - 2012 Budget-in-Brief

Glossary

Adopted Budget

Budget amounts as originally approved by the Board of County Commissioners at the beginning of the year and also the budget document which consolidates all beginning-of-the-year appropriations.

Appropriated Reserves

The amount of fund balance used to supplement revenues required to fund appropriate expenditures.

Appropriation

The legal authorization granted by the Board of County Commissioners which allows the departments, officers and agencies of the county to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.

Assessed Valuation

A value established by multiplying market values by factors determined by the State of Colorado. Assessed value times the mill levy equals the property tax revenue.

Authorized Position

A position that is authorized by the Board of County Commissioners as part of the annual budget process. Sometimes referred as FTE.

Balanced Budget

As statutorily required the financial plan for operations and for capital projects submitted to the Board of County Commissioners must reflect that projected expenditures do not exceed the combined total of projected revenues plus unreserved and available fund balance for each individual fund subject to appropriations.

Capital Budget

A plan of proposed capital outlays and the means of financing them for the current fiscal period.

Capital Improvement Plan

A formal schedule of capital projects including a means of financing them covering a period of at least five years.

Capital Projects

Expenditures for the purpose of purchasing or constructing capital assets.

Jefferson County - 2012 Budget-in-Brief
Glossary

Certificate of Participation (COP)

A type of financing where an investor purchases a share of the lease revenues of a program rather than the bond being secured by those revenues. The authority usually uses the proceeds to construct a facility that is leased to the County.

Contingency

A possible future event or condition arising from causes unknown or at present indeterminable.

Debt Service Fund

A fund used to account for the payment of principal and interest related to long-term debt used to finance capital construction of buildings and roads as well as the debt used to acquire land and open space.

Department

An organizational unit within the county government.

Division

A functional subunit of a department.

Enterprise Fund

A fund established to finance and account for the acquisition, operation and maintenance of governmental facilities and services which are entirely or predominantly self-supporting by user charges.

Fiscal Year

A period of any 12 consecutive months to which the budget applies. Jefferson County's fiscal year is January 1 through December 31.

FTE (Full-Time Equivalent)

Numeric equivalent of one person occupying one employment position for one year (equivalent of 2,080 hours or 52 forty-hour weeks).

Fund

An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves and equities, which are segregated for the purposes of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Balance

The excess of assets over liabilities. Fund balance is accumulated when revenues exceed expenditures and is a deficit when revenues are less than expenditures.

Jefferson County - 2012 Budget-in-Brief

Glossary

General Fund

A fund used to account for all the transactions of a governmental unit which are not accounted for in another fund. The General Fund is used to account for the ordinary operations of a governmental unit which are financed from taxes and other general revenues.

Interdepartmental Transfer

A transfer between departments. If it is within the same fund, it is then an intra-fund transfer and eliminated for financial reporting, but not budgetary reporting.

Intergovernmental Expenditures

Grants, entitlements and cost reimbursements from the county to agencies, authorities and other organizations.

Internal Service Funds (ISF)

A fund that accounts for financing of goods or services provided by one department to other departments within the county on a cost-reimbursement basis.

Authorized Position

A position that is authorized by the Board of County Commissioners as part of the annual budget process. Sometimes referred as FTE.

Mill Levy (Property Tax Rate)

Rate applied to assessed valuation to determine property taxes. A mill is 1/10th of a penny or \$1.00 of tax for each \$1,000 of assessed valuation.

Non-Departmental

A category established to account for expenses not associated with any specific department, but all departments or many, within a fund.

Operating Budget

Budget that accounts for the costs of carrying on activities that do not meet the criteria for capitalizations.

Other Services & Charges

Amounts paid for services, including utilities, rendered by organizations or personnel not on the payroll of the County. Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

Property Tax

Taxes levied on all real and personal property according to the property's valuation and tax rate, in compliance with state and local statutes.

Jefferson County - 2012 Budget-in-Brief

Glossary

Proposed Budget

A budget recommended by the County Administrator to the Board of County Commissioners.

Public Hearing

A meeting to which citizens of the county are invited for the purposes of providing input and comments.

Revenue

Revenue comprises all amounts of money received by a governmental unit from external sources, not of refunds and other correcting transactions, other than from the issuance of debt, liquidation of investments, and agency and private trust transactions. Revenue excludes any amounts transferred between funds or agencies for all funds or agencies of the same government.

Revenue Bond

A bond on which the debt service is payable solely from the revenue generated from the operation of the project being financed or a category of facilities, or from other on-tax sources.

Supplies

Amounts paid for items that are consumed or deteriorated through use or that lose their identity through fabrication or incorporation into different or more complex units or substances.

TABOR

Taxpayer's Bill of Rights - an amendment to the Colorado Constitution that establishes limits on revenue growth for State political subdivisions.

Transfers

Flow of assets between funds without regard to repayment of an equivalent exchange of value.

Unappropriated Reserves

Fund balances available at the close of the preceding year which are not included as resources in the annual budget. Unappropriated fund balances are designated by the Board of County Commissioners.

