



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 40 separate funds reported in its *Comprehensive Annual Financial Report (CAFR)*. 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 individual fund must balance - that is, total expenditures cannot 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 four-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 Funds

The General Fund accounts for all revenue and expenditures of the County which are not accounted for in other funds. Revenues are primarily derived from general property taxes, licenses and permit fees, and revenues received from grants. A significant part of the General Fund revenues is used to maintain and operate the general government; however, a portion is also transferred to other funds to support their functions. Expenditures include general government, public safety, and operating expenditures.

The General Fund includes the following sub funds: Boettcher Mansion, Clerk & Recorder Electronic Filing, Dog Licensing, and the District Attorney Services and Charges Account.

Special Revenue Funds

Special Revenue Funds account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. These funds account for the resources obtained and used relating to State and Federal Grant. The funds included are:

- | | |
|--|--|
| ◆ <i>Community Development Fund</i> | ◆ <i>Social Services Fund</i> |
| ◆ <i>Conservation Trust Fund</i> | ◆ <i>Solid Waste Emergency Response Fund</i> |
| ◆ <i>Contingent Fund</i> | ◆ <i>Solid Waste Management Fund</i> |
| ◆ <i>Developmentally Disabled Fund</i> | ◆ <i>Traffic Impact Central Fund</i> |
| ◆ <i>Forfeiture Fund</i> | ◆ <i>Traffic Impact Evergreen/Conifer Fund</i> |
| ◆ <i>Head Start Fund</i> | ◆ <i>Traffic Impact North Mountains Fund</i> |
| ◆ <i>Inmate Welfare Fund</i> | ◆ <i>Traffic Impact North Plains Fund</i> |
| ◆ <i>Open Space Fund</i> | ◆ <i>Traffic Impact South Plains Fund</i> |
| ◆ <i>Open Space Cities Share Fund</i> | ◆ <i>Wildland Fire Fund</i> |
| ◆ <i>Patrol Fund</i> | ◆ <i>Workforce Development Fund</i> |
| ◆ <i>Road & Bridge Fund</i> | |



Description of Fund Structure

Enterprise & Component Unit Funds

Enterprise Funds are used to account for operations provided to the public through user charges that makes the entity self-supporting. Enterprise Funds are business-type activities similar to those found in the private sector. Component Unit Funds are legally separate organizations for which the elected officials of the primary government are financially accountable for. The following are the funds:

- ◆ *Airport Fund*
- ◆ *Health & Environment Fund*
- ◆ *Library Fund*

Debt Service Funds

The Debt Service Funds account for the accumulation of financial resources for the payment of interest and principal on all governmental fund long-term debt except for accrued compensated absences and capital lease obligations which are paid by the fund incurring such expenditures. Debt Service Fund resources are derived from transfers from the General Fund. Jefferson County's Debt Service Funds are:

- ◆ *Jeffco Finance Corp Debt Service Fund*
- ◆ *Open Space Debt Service Funds- 2005*
- ◆ *Southeast Sales Tax Debt Service Fund*
- ◆ *Open Space Debt Service Funds- 2009*
- ◆ *Open Space Debt Service Funds- 2011*

Capital Project Funds

Capital Project Funds account for all general governmental and capital projects which are financed through a combination of proceeds from general obligation bonds and operating transfers.

- ◆ *Capital Expenditures Fund*
- ◆ *Jeffco Finance Corp Capital Project Fund*
- ◆ *Open Space Acquisition Fund*
- ◆ *Southeast Sales Tax Capital Projects Fund*

Internal Service Funds

Internal Service Funds account for the financing of goods or services provided by one department to other departments for the government on a cost-reimbursement basis. Note: starting January 1st, 2013, the Facilities & Construction Management and the Information Technology Services Funds are Divisions within the General Fund. The Internal Service Funds are:

- ◆ *Employee Benefits Fund*
- ◆ *Fleet Services Fund*
- ◆ *Insurance (Risk Management) Fund*
- ◆ *Workers Compensation Fund*

Separate Funds

The Separate Funds are used to account for assets held in trust by the government for the benefit of the public or other entities. The funds include:

- ◆ *Meadow Ranch Public Improvement District Fund*
- ◆ *Public Trustee Salary Fund*



Department Fund Matrix

General Fund *
Community Development
Conservation Trust
Contingent
Developmentally Disabled
Fortifure
Head Start
Inmate Welfare
Open Space
Open Space Cities Share
Patrol
Road & Bridge
Social Services
Solid Waste Emergency Response
Solid Waste Management
Traffic Impact Funds
Wildland Fire
Workforce Development
Airport
Health
Library
Jefferson County Finance Corp. Debt Service
Open Space Debt Service Funds
South East Sales Tax Debt Service
Capital Expenditures
Jefferson County Finance Corp. Capital Projects
Open Space Land Acquisition/Conservation
South East Sales Tax Capital Projects
Benefits Plan
Fleet Services
Insurance
Workers Compensation
Meadow Ranch Public Improvement District
Public Trustee Salary Fund **

Department	General Fund *	Community Development	Conservation Trust	Contingent	Developmentally Disabled	Fortifure	Head Start	Inmate Welfare	Open Space	Open Space Cities Share	Patrol	Road & Bridge	Social Services	Solid Waste Emergency Response	Solid Waste Management	Traffic Impact Funds	Wildland Fire	Workforce Development	Airport	Health	Library	Jefferson County Finance Corp. Debt Service	Open Space Debt Service Funds	South East Sales Tax Debt Service	Capital Expenditures	Jefferson County Finance Corp. Capital Projects	Open Space Land Acquisition/Conservation	South East Sales Tax Capital Projects	Benefits Plan	Fleet Services	Insurance	Workers Compensation	Meadow Ranch Public Improvement District	Public Trustee Salary Fund **		
Assessor																																				
Board of County Commissioners																																				
Clerk & Recorder																																				
Coroner																																				
County Administrator																																				
County Attorney																																				
Development & Transportation																																				
Dev & Trans - Traffic Funds																																				
District Attorney																																				
Finance & IT																																				
Library																																				
Parks																																				
Public Health																																				
Public Trustee																																				
Sheriff																																				
Surveyor																																				
Treasurer																																				
Other Divisions																																				
Meadow Ranch Public Improvement District																																				
Funds Not Budgeted																																				

Fund Key

General Governmental
Special Revenue
Enterprise & Component Units
Debt Service
Capital Project
Internal Service
Separate

*General Fund includes Clerk & Recorder Electronic Filing Fund, the Dog Licensing Fund, the DA Checking Accounts and the Boettcher Mansion Fund.
 **Per House Bill 12-1329, the Office of the Public Trustee must adopt its own budget. Meadow Ranch is adopted and reported on separately. They are rolled up with the County budget for ease of reporting.



Jefferson County - 2013 Adopted Budget

Budget by Fund

Fund Balance Summary

Fund	Fund Name	Estimated Beginning Fund Balance	2013 Revenues	2013 Expenditures	Interfund Transfers	Reservations Designations	Funds Available for Use 2014	Ending Fund Balance	% Change in Fund Balance
030	General**	\$56,412,130	\$145,905,496	\$145,834,313	(\$10,813,373)	\$17,036,319	\$28,633,622	\$45,669,940	-19.0%
Special Revenue Funds									
410	Community Development	\$61,138	\$5,686,386	\$5,550,209	(\$136,177)	\$0	\$61,138	\$61,138	0.0%
060	Conservation Trust	\$640,190	\$1,108,997	\$600,000	(\$113,250)	\$0	\$1,035,937	\$1,035,937	61.8%
140	Contingent	\$2,728,241	\$21,507	\$0	(\$2,251)	\$2,747,497	\$0	\$2,747,497	0.7%
080	Developmentally Disabled	\$543,061	\$6,747,734	\$6,912,713	(\$135,021)	\$202,432	\$40,629	\$243,061	-55.2%
210	Fortifuture	\$144,066	\$0	\$0	\$0	\$0	\$144,066	\$144,066	0.0%
123	Head Start	\$0	\$3,525,512	\$3,867,528	\$342,016	\$0	\$0	\$0	0.0%
200	Inmate Welfare	\$1,561,293	\$866,841	\$858,117	(\$12,477)	\$86,684	\$1,470,856	\$1,557,540	-0.2%
050	Open Space	\$26,052,832	\$12,132,108	\$13,663,990	(\$1,675,602)	\$1,221,811	\$21,623,537	\$22,845,348	-12.3%
051	Open Space Cities Share	\$806,742	\$10,728,351	\$10,721,667	\$0	\$0	\$813,426	\$813,426	0.8%
190	Patrol*	\$0	\$11,028,610	\$25,245,360	\$14,216,750	\$0	\$0	\$0	0.0%
110	Road and Bridge	\$5,880,833	\$34,345,319	\$23,043,212	(\$11,550,136)	\$1,041,910	\$4,790,894	\$5,832,804	-0.8%
120	Social Services	\$5,800,125	\$42,708,215	\$39,634,646	(\$3,455,580)	\$4,386,160	\$1,031,954	\$5,418,114	-6.6%
400	Solid Waste Emergency Response	\$1,463,235	\$160,013	\$677,000	(\$2,989)	\$4,800	\$938,459	\$943,259	-35.5%
401	Solid Waste Management	\$180,445	\$331,869	\$326,547	(\$82,808)	\$9,956	\$93,003	\$102,959	-42.9%
102	Traffic Impact Central	\$2,061,233	\$96,419	\$290,000	(\$35,122)	\$0	\$1,832,530	\$1,832,530	-11.1%
104	Traffic Impact Evergreen/Conifer	\$1,476,892	\$95,834	\$395,000	(\$2,745)	\$0	\$1,174,981	\$1,174,981	-20.4%
103	Traffic Impact North Mountains	\$10,928	\$17,437	\$0	(\$9,654)	\$0	\$18,711	\$18,711	71.2%
101	Traffic Impact North Plains	\$1,634,196	\$69,182	\$360,000	(\$7,561)	\$0	\$1,335,817	\$1,335,817	-18.3%
100	Traffic Impact South Plains	\$5,207,465	\$302,779	\$751,000	(\$85,330)	\$0	\$4,673,914	\$4,673,914	-10.2%
310	Wildland Fire	\$156,487	\$11,239	\$10,000	(\$1,378)	\$1,124	\$155,224	\$156,348	-0.1%
121	Workforce Development	\$323	\$5,346,396	\$4,564,450	(\$781,946)	\$0	\$323	\$323	0.0%
Enterprise Funds & Component Units									
280	Airport	\$1,418,683	\$13,323,587	\$12,906,248	(\$360,300)	\$666,179	\$809,543	\$1,475,722	4.0%
220	Health	\$2,071,252	\$7,557,556	\$12,372,350	\$4,065,526	\$385,520	\$936,464	\$1,321,984	-36.2%
160	Library	\$9,477,881	\$24,196,841	\$24,232,124	(\$1,567,198)	\$2,419,684	\$5,455,716	\$7,875,400	-16.9%
Debt Service Funds									
330	Jefferson County Finance Corporation	\$17	\$0	\$0	\$0	\$17	\$0	\$17	0.0%
053	Open Space Bonds Debt 2009	\$2,818,189	\$8,447,732	\$8,445,350	\$0	\$2,820,571	\$0	\$2,820,571	0.1%
055	Open Space Bonds Debt 2001	\$759,813	\$2,489,138	\$2,274,900	\$0	\$974,051	\$0	\$974,051	28.2%
057	Open Space Bonds Debt 2005	\$740,020	\$2,226,667	\$2,226,090	\$0	\$740,597	\$0	\$740,597	0.1%
380	South East Sales Tax Debt	\$6,069,522	\$4,046,626	\$1,322,576	(\$2,500,000)	\$1,983,864	\$4,309,708	\$6,293,572	3.7%
Capital Project Funds									
130	Capital Expenditures	\$5,751,303	\$9,122,234	\$15,000,423	\$3,135,370	\$372,955	\$2,635,529	\$3,008,484	-47.7%
331	Jefferson County Finance Corporation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
056	Open Space Bonds Land Acquisition/Conserv	\$5,027,161	\$12,487	\$0	\$0	\$5,039,648	\$0	\$5,039,648	0.2%
381	South East Sales Tax Capital	\$2,839,799	\$43,087	\$3,462,500	\$1,872,229	\$0	\$1,292,615	\$1,292,615	-54.5%
Internal Service Funds									
170	Benefit Plan	\$845,009	\$7,228,651	\$6,359,067	(\$62,729)	\$1,651,864	\$0	\$1,651,864	95.5%
600	Facilities Management	\$592,924	\$0	\$0	\$0	\$0	\$592,924	\$592,924	0.0%
150	Fleet Services	\$10,089,423	\$628,025	\$8,321,712	\$8,764,188	\$11,159,924	\$0	\$11,159,924	10.6%
040	Insurance	\$2,697,462	\$29,805	\$1,426,449	\$1,333,921	\$1,000,000	\$1,634,739	\$2,634,739	-2.3%
650	IT Services	\$1,061,186	\$0	\$0	\$0	\$0	\$1,061,186	\$1,061,186	0.0%
041	Worker's Compensation	\$1,573,889	\$29,378	\$425,870	(\$9,293)	\$1,000,000	\$168,104	\$1,168,104	-25.8%
Separate Funds***									
230	Public Trustee Salary	\$160,654	\$1,202,007	\$677,193	(\$524,814)	\$0	\$160,654	\$160,654	0.0%
340	Meadow Ranch	\$187,248	\$162,074	\$148,225	(\$2,266)	\$198,831	\$0	\$198,831	6.2%
TOTAL JEFFERSON COUNTY		\$167,003,291	\$361,982,139	\$382,906,829	\$0	\$57,152,398	\$88,926,203	\$146,078,601	-12.5%

*Designated Reserves are held in the General Fund.

**General Fund includes Clerk & Recorder Electronic Filing Fund, the Dog Licensing Fund, the DA Checking Accounts and the Beecher Mansion Fund.

***Per House Bill 12-1329, the Office of the Public Trustee must adopt its own budget. Meadow Ranch is adopted and reported on separately. They are rolled up with the County budget for ease of reporting.



Changes in Fund Balance

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

General Fund

- ◆ General Fund – (19.0%) – General Funds will be used for one-time, use appropriate, capital needs in the General Fund including a fleet and computer replacement. In addition, a preplanned use of fund balance will be used to sustain operations for 2013.

Special Revenue Funds

- ◆ Conservation Trust Fund – 61.8% – Conservation Trust Funds are received from the State of Colorado. For 2013, funding has increased for the park & recreation district.
- ◆ Developmentally Disabled Fund – (55.2%) – Developmental Disabilities Resource Center (DDRC) requested \$300,000 one-time draw down of fund balance to purchase vehicles for transportation needs.
- ◆ Open Space Fund – (12.3%) – The Open Space Fund will utilize fund balance for planned one-time expenditures, including Open Space park improvements and land acquisitions.
- ◆ Solid Waste Emergency Response Fund – (35.5%) – The Solid Waste Fund will utilize fund balance for environmental remediation and recycling facility charges.
- ◆ Solid Waste Management Fund – (42.9%) – The Solid Waste Fund is experiencing a reduction in user fees.
- ◆ Traffic Impact Funds – These funds generate revenues from traffic impact fees and must be expended within a limited ten-year time frame. The fund balances are allowed to grow until adequate funding is established to pay for these projects. The County's Five-Year Capital Improvement Plan reflects the planned usage of these funds.
 - ◆ Central Plains – (11.1%), Evergreen/Conifer – (20.4%), North Mountains – 71.2%, North Plains – (18.3%), and South Plains – (10.2%)

Enterprise Funds & Component Units

- ◆ Public Health Fund – (36.2%) – For 2013, the Board of County Commissioners has instructed Public Health to draw down its fund balance \$600,000 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 – (16.9%) – The Library will be using its fund balance for one-time capital projects including a new roof for the Lakewood Service Center. In addition, a preplanned use of fund balance will be used to sustain operations for 2013.

Debt Service Funds

- ◆ Open Space Bonds Debt 2001 – 28.2% – This fund is for the repayment of open space bonds from sales tax revenues. Revenues are anticipated to increase in 2013.

Capital Project Funds

- ◆ Capital Expenditures Fund – (47.7%) – In 2013, the budget includes capital projects and Certificates of Participation (COP) funded projects for the Clerk & Recorder Election equipment and Facilities Parfet Building remodel.
- ◆ South East Sales Tax Capital Fund – (54.5%) – The South East Sales Tax Capital Fund has a large capital project for roadway work in this area of the County.

Internal Service Funds

- ◆ Benefit Plan Fund – 95.5% – The fund is used to account for both the self-insured and self-funded employee benefit plans. The fund balance reflects payback in revenues for administrative costs expenses absorbed in prior year.
- ◆ Fleet Services Fund – 10.6% – The Fleet Fund receives transfers from other funds for the maintenance, fuel and replacement of the County's fleet service vehicles. A fund balance is grown to allow the purchase of capital equipment.
- ◆ Worker's Compensation Fund – (25.8%) – 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.



Summary of Revenues & Expenditures by Fund

GENERAL FUND

General Fund - 030, 031, 032, 033, 070				
<p>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 District Attorney Services and Charges Account. Per House Bill 12-1329, the Office of the Public Trustee must adopt its own budget. In budgets prior to 2013, the Public Trustee Salary Fund was included within the General Fund roll-up.</p>				
Categories	2010 Actuals	2011 Actuals	2012 Adopted	2013 Adopted
Revenues				
Taxes & Special Assessments	\$ 116,745,869	\$ 119,584,555	\$ 113,318,235	\$ 109,487,428
Licenses & Permits	3,850,218	2,857,868	2,617,370	2,179,165
Intergovernmentals	9,754,696	8,633,398	8,540,212	8,873,724
Charges for Services	19,787,502	20,308,607	18,324,477	19,589,961
Fines & Forfeitures	140,216	217,359	104,000	125,500
Investment Income	1,396,336	1,503,140	967,863	891,650
Rental Income	371,795	380,541	401,000	754,229
Contributions & Donations	28,894	15,826	-	25,000
Miscellaneous	129,213	96,978	80,500	227,839
Claims & Judgements	12,548	35,796	6,000	1,000
Intra-County Transfers	11,503,595	11,633,011	12,825,047	20,031,245
Proceeds from Disposition of Assets	-	296,317	3,300,000	3,750,000
Proceeds of General Long Term Debt	820,255	-	-	-
AMENDED REVENUE CURRENT FY	-	-	202,505	-
Total Revenues	\$ 164,541,137	\$ 165,563,396	\$ 160,687,209	\$ 165,936,741
Expenditures				
Salaries & Benefits	\$ 90,453,288	\$ 90,001,907	\$ 94,299,741	\$ 104,243,242
Supplies	5,355,267	5,937,756	5,943,441	8,432,647
Services & Charges	18,437,790	18,144,874	22,000,269	25,574,606
Operating Capital	1,055,743	920,839	-	-
Capital Projects & Equipment	7,122,052	6,097,025	3,861,401	5,008,454
Intergovernmental	924,557	1,584,298	1,407,347	2,575,364
Interdepartmental	38,550,921	38,962,480	42,395,186	30,844,618
AMENDED EXPENDITURE CURRENT FY	-	-	6,339,515	-
Total Expenditures	\$ 161,899,618	\$ 161,649,179	\$ 176,246,900	\$ 176,678,931
Net Change	\$ 2,641,519	\$ 3,914,217	\$ (15,559,691)	\$ (10,742,190)
Beginning Fund Balance	\$ 65,416,083	\$ 68,057,604	\$ 71,971,821	\$ 56,412,130
Ending Fund Balance	\$ 68,057,604	\$ 71,971,821	\$ 56,412,130	\$ 45,669,940



Summary of Revenues & Expenditures by Fund

SPECIAL REVENUE FUNDS

Community Development Fund - 410				
The Community Development Fund accounts for federal and state grant monies received and expended in accordance with grant requirements.				
Categories	2010 Actuals	2011 Actuals	2012 Adopted	2013 Adopted
Revenues				
Intergovernmentals	\$ 5,725,175	\$ 3,182,043	\$ 4,831,463	\$ 5,666,386
Charges for Services	32,547	1,525,256	-	20,000
Intra-County Transactions	-	99,411	-	-
Proceeds from Disposition of Assets	-	12,291	-	-
Total Revenues and Transfers In:	\$ 5,757,722	\$ 4,819,001	\$ 4,831,463	\$ 5,686,386
Expenditures				
Salaries & Benefits	267,374	307,209	308,156	295,449
Supplies	14,788	1,835	2,106	4,317
Services & Charges	9,194	10,800	4,960	391,466
Direct Assistance Payments	-	98,830	-	-
Intergovernmental	4,791,850	4,315,587	4,372,913	4,858,977
Interdepartmental	675,304	113,264	143,328	136,177
Total Expenditures and Transfers Out:	\$ 5,758,510	\$ 4,847,525	\$ 4,831,463	\$ 5,686,386
Net Change	\$ (788)	\$ (28,524)	\$ -	\$ -
Beginning Fund Balance	\$ 90,451	\$ 89,663	\$ 61,138	\$ 61,138
Ending Fund Balance	\$ 89,663	\$ 61,138	\$ 61,138	\$ 61,138

Conservation Trust Fund - 060				
The Conservation Trust Fund was established as required by Section 31-25-220, Colorado Revised Statutes 1973, to account for monies received from the State of Colorado for Conservation Trust Fund purposes.				
Categories	2010 Actuals	2011 Actuals	2012 Adopted	2013 Adopted
Revenues				
Intergovernmentals	\$ 970,041	\$ 990,206	\$ 1,000,000	\$ 1,100,000
Investment Income	14,384	17,380	9,912	8,997
Total Revenues and Transfers In:	\$ 984,425	\$ 1,007,586	\$ 1,009,912	\$ 1,108,997
Expenditures				
Operating Capital	\$ -	\$ 41,481	\$ -	\$ -
Intergovernmental	305,591	191,503	450,000	600,000
Interdepartmental	692,007	804,242	83,000	113,250
AMENDED EXPENDITURE CURRENT FY	-	-	564,982	-
Total Expenditures and Transfers Out:	\$ 997,598	\$ 1,037,226	\$ 1,097,982	\$ 713,250
Net Change	\$ (13,173)	\$ (29,640)	\$ (88,070)	\$ 395,747
Beginning Fund Balance	\$ 771,072	\$ 757,899	\$ 728,259	\$ 640,190
Ending Fund Balance	\$ 757,899	\$ 728,259	\$ 640,190	\$ 1,035,937



Summary of Revenues & Expenditures by Fund

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	2010 Actuals	2011 Actuals	2012 Adopted	2013 Adopted
Revenues				
Investment Income	\$ 37,591	\$ 40,182	\$ 25,904	\$ 21,507
Total Revenues and Transfers In:	\$ 37,591	\$ 40,182	\$ 25,904	\$ 21,507
Expenditures				
Interdepartmental	\$ 2,639	\$ 3,053	\$ 3,077	\$ 2,251
Total Expenditures and Transfers Out:	\$ 2,639	\$ 3,053	\$ 3,077	\$ 2,251
Net Change	\$ 34,952	\$ 37,129	\$ 22,827	\$ 19,256
Beginning Fund Balance	\$ 2,633,333	\$ 2,668,285	\$ 2,705,414	\$ 2,728,241
Ending Fund Balance	\$ 2,668,285	\$ 2,705,414	\$ 2,728,241	\$ 2,747,497

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	2010 Actuals	2011 Actuals	2012 Adopted	2013 Adopted
Revenues				
Taxes & Special Assessments	\$ 7,159,032	\$ 7,164,262	\$ 6,815,319	\$ 6,729,934
Investment Income	39,270	29,760	27,061	17,800
AMENDED REVENUE CURRENT FY	-	-	(75,680)	-
Total Revenues and Transfers In:	\$ 7,198,302	\$ 7,194,022	\$ 6,766,700	\$ 6,747,734
Expenditures				
Intergovernmental	\$ 7,165,562	\$ 7,000,932	\$ 6,678,026	\$ 6,912,713
Interdepartmental	133,969	138,636	135,419	135,021
Total Expenditures and Transfers Out:	\$ 7,299,531	\$ 7,139,568	\$ 6,813,445	\$ 7,047,734
Net Change	\$ (101,229)	\$ 54,454	\$ (46,745)	\$ (300,000)
Beginning Fund Balance	\$ 636,582	\$ 535,353	\$ 589,807	\$ 543,061
Ending Fund Balance	\$ 535,353	\$ 589,807	\$ 543,061	\$ 243,061

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	2010 Actuals	2011 Actuals	2012 Adopted	2013 Adopted
Revenues				
Fines & Forfeitures	\$ 13,984	\$ 134,706	\$ -	\$ -
Investment Income	-	6	-	-
Total Revenues and Transfers In:	\$ 13,984	\$ 134,712	\$ -	\$ -
Expenditures				
Services & Charges	\$ 75,504	\$ 137,148	\$ -	\$ -
Total Expenditures and Transfers Out:	\$ 75,504	\$ 137,148	\$ -	\$ -
Net Change	\$ (61,520)	\$ (2,436)	\$ -	\$ -
Beginning Fund Balance	\$ 208,021	\$ 146,501	\$ 144,066	\$ 144,066
Ending Fund Balance	\$ 146,501	\$ 144,066	\$ 144,066	\$ 144,066



Summary of Revenues & Expenditures by Fund

Head Start Fund - 123				
The Head Start Fund is used to account for monies received from the U.S. Department of Health and Human Services to administer the Head Start program for Jefferson, Gilpin, Clear Creek and Park Counties.				
Categories	2010 Actuals	2011 Actuals	2012 Adopted	2013 Adopted
Revenues				
Intergovernmentals	\$ 3,173,880	\$ 3,166,702	\$ 3,146,408	\$ 3,106,488
Charges for Services	2,564	16,367	-	-
Investment Income	398	-	-	-
Contributions & Donations	350,314	446,723	198,917	419,024
Miscellaneous	2,003	892	-	-
Intra-County Transfers	350,493	713,543	542,035	761,599
Proceeds from Disposition of Assets	766	-	-	-
Total Revenues and Transfers In:	\$ 3,880,418	\$ 4,344,227	\$ 3,887,360	\$ 4,287,111
Expenditures				
Salaries & Benefits	\$ 2,651,320	\$ 2,677,174	\$ 2,714,119	\$ 2,977,155
Supplies	556,912	300,649	131,714	104,765
Services & Charges	684,713	1,070,404	717,673	782,041
Direct Assistance Payments	989	6,346	9,318	3,567
Operating Capital	-	16,329	-	-
Capital Projects & Equipment	105,099	-	-	-
Interdepartmental	293,894	273,325	314,536	419,583
Total Expenditures and Transfers Out:	\$ 4,292,927	\$ 4,344,227	\$ 3,887,360	\$ 4,287,111
Net Change	\$ (412,509)	\$ -	\$ -	\$ -
Beginning Fund Balance	\$ 412,509	\$ -	\$ -	\$ -
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -

Inmate Welfare Fund - 200				
The Inmate Welfare Fund accounts for monies received from commissions for telephone services and jail commissary sales. These monies are spent for the welfare of incarcerated inmates/detainees.				
Categories	2010 Actuals	2011 Actuals	2012 Adopted	2013 Adopted
Revenues				
Charges for Services	\$ 677,877	\$ 740,789	\$ 674,000	\$ 853,200
Investment Income	23,602	25,450	16,264	13,641
Total Revenues and Transfers In:	\$ 701,479	\$ 766,239	\$ 690,264	\$ 866,841
Expenditures				
Salaries & Benefits	\$ 509,347	\$ 591,559	\$ 551,971	\$ 637,259
Supplies	131,574	123,942	162,508	162,508
Services & Charges	5,894	13,756	58,350	58,350
Interdepartmental	35,615	18,346	15,235	12,477
Total Expenditures and Transfers Out:	\$ 682,430	\$ 747,603	\$ 788,064	\$ 870,594
Net Change	\$ 19,049	\$ 18,636	\$ (97,800)	\$ (3,753)
Beginning Fund Balance	\$ 1,621,407	\$ 1,640,456	\$ 1,659,093	\$ 1,561,293
Ending Fund Balance	\$ 1,640,456	\$ 1,659,093	\$ 1,561,293	\$ 1,557,540



Summary of Revenues & Expenditures by Fund

Open Space Fund - 050				
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	2010 Actuals	2011 Actuals	2012 Adopted	2013 Adopted
Revenues				
Taxes & Special Assessments	\$ 18,579,080	\$ 10,648,195	\$ 11,006,846	\$ 11,484,998
Intergovernmentals	29,920	70,851	-	-
Charges for Services	295,739	270,159	247,883	272,058
Fines & Forfeitures	16,315	15,687	9,500	9,500
Investment Income	445,413	534,055	309,012	290,380
Rental Income	16,439	18,220	20,672	20,672
Contributions & Donations	3,568	12,130	17,500	3,500
Miscellaneous	52,874	53,730	50,000	50,000
Claims & Judgements	6,387	33,000	-	-
Intra-County Transfers	86,000	86,000	86,000	86,000
Proceeds From Disposition of Assets	-	65	1,000	1,000
Total Revenues and Transfers In:	\$ 19,531,735	\$ 11,742,092	\$ 11,748,413	\$ 12,218,108
Expenditures				
Salaries & Benefits	\$ 7,002,263	\$ 7,101,097	\$ 7,229,979	\$ 7,303,988
Supplies	409,791	419,955	546,995	543,373
Services & Charges	628,759	571,232	649,132	654,129
Operating Capital	-	2,522,035	82,000	82,500
Capital Projects & Equipment	1,138,156	1,323,507	5,200,000	3,860,000
Intergovernmental	1,900,446	1,848,887	1,220,000	1,220,000
Interdepartmental	1,810,400	1,852,686	1,898,831	1,761,602
AMENDED EXPENDITURE CURRENT FY	-	-	2,698,144	-
Total Expenditures and Transfers Out:	\$ 12,889,815	\$ 15,639,399	\$ 19,525,081	\$ 15,425,592
Net Change	\$ 6,641,920	\$ (3,897,307)	\$ (7,776,668)	\$ (3,207,484)
Beginning Fund Balance	\$ 31,084,888	\$ 37,726,808	\$ 33,829,501	\$ 26,052,832
Ending Fund Balance	\$ 37,726,808	\$ 33,829,501	\$ 26,052,832	\$ 22,845,348

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	2010 Actuals	2011 Actuals	2012 Adopted	2013 Adopted
Revenues				
Taxes & Special Assessments	\$ 13,060,466	\$ 10,247,892	\$ 10,506,629	\$ 10,721,666
Investment Income	10,495	12,460	7,232	6,685
Total Revenues and Transfers In:	\$ 13,070,961	\$ 10,260,352	\$ 10,513,861	\$ 10,728,351
Expenditures				
Services & Charges	\$ 261,209	\$ 204,958	\$ 210,132	\$ 214,434
Intergovernmental	12,782,399	10,033,000	10,296,498	10,507,233
Total Expenditures and Transfers Out:	\$ 13,043,608	\$ 10,237,958	\$ 10,506,630	\$ 10,721,667
Net Change	\$ 27,353	\$ 22,394	\$ 7,231	\$ 6,684
Beginning Fund Balance	\$ 749,765	\$ 777,118	\$ 799,512	\$ 806,742
Ending Fund Balance	\$ 777,118	\$ 799,512	\$ 806,742	\$ 813,426



Summary of Revenues & Expenditures by Fund

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	2010 Actuals	2011 Actuals	2012 Adopted	2013 Adopted
Revenues				
Taxes & Special Assessments	\$ 9,607,179	\$ 9,777,137	\$ 9,446,901	\$ 9,271,247
Intergovernmentals	482,137	493,353	526,213	671,167
Charges for Services	310,548	276,861	123,500	133,500
Fines & Forfeitures	1,209,042	1,075,259	1,140,000	945,000
Investment Income	6,503	6,602	4,481	4,196
Miscellaneous	14,138	12,394	-	3,500
Intra-County Transfers	14,301,800	14,459,142	14,708,512	14,565,053
Proceeds from Disposition of Assets	650	-	-	-
Total Revenues and Transfers In:	\$ 25,931,997	\$ 26,100,748	\$ 25,949,607	\$ 25,593,663
Expenditures				
Salaries & Benefits	\$ 24,675,811	\$ 24,889,992	\$ 24,808,660	\$ 24,500,310
Supplies	442,560	399,915	395,027	402,027
Services & Charges	349,379	305,276	350,023	343,023
Operating Capital	142,107	149,100	-	-
Interdepartmental	322,140	356,465	395,897	348,303
Total Expenditures and Transfers Out:	\$ 25,931,997	\$ 26,100,748	\$ 25,949,607	\$ 25,593,663
Net Change	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -



Summary of Revenues & Expenditures by Fund

Road & Bridge Fund - 110				
The Road & Bridge Fund accounts for monies generated by property taxes and other sources and expended for highway and street maintenance and repair.				
Categories	2010 Actuals	2011 Actuals	2012 Adopted	2013 Adopted
Revenues				
Taxes & Special Assessments	\$ 32,578,950	\$ 29,549,814	\$ 31,363,289	\$ 32,553,173
Licenses & Permits	850,680	733,443	850,000	850,000
Intergovernmentals	240,533	40,104	-	249,447
Charges for Services	412,958	555,934	19,000	10,000
Investment Income	323,699	269,871	223,064	152,199
Contributions & Donations	49,247	-	-	25,500
Miscellaneous	122,722	7,508	10,000	505,000
Claims & Judgements	9,119	5,564	-	-
Intra-County Transfers	2,196,656	1,651,696	385,000	385,000
Proceeds from Disposition of Assets	1,012	-	-	-
AMENDED REVENUE CURRENT FY	-	-	500,000	-
Total Revenues and Transfers In:	\$ 36,785,574	\$ 32,813,934	\$ 33,350,353	\$ 34,730,319
Expenditures				
Salaries & Benefits	\$ 9,538,080	\$ 9,962,528	\$ 10,780,587	\$ 10,800,460
Supplies	3,226,578	2,988,173	6,171,456	5,161,150
Services & Charges	1,267,191	633,072	1,928,840	1,900,500
Operating Capital	-	-	502,887	-
Capital Projects & Equipment	10,922,328	12,044,615	2,030,000	2,371,353
Intergovernmental	3,957,174	3,101,653	3,448,041	2,809,749
Interdepartmental	8,401,610	9,576,097	11,033,227	11,735,136
AMENDED EXPENDITURE CURRENT FY	-	-	5,205,088	-
Total Expenditures and Transfers Out:	\$ 37,312,961	\$ 38,306,138	\$ 41,100,126	\$ 34,778,348
Net Change	\$ (527,387)	\$ (5,492,204)	\$ (7,749,773)	\$ (48,029)
Beginning Fund Balance	\$ 19,650,197	\$ 19,122,810	\$ 13,630,606	\$ 5,880,833
Ending Fund Balance	\$ 19,122,810	\$ 13,630,606	\$ 5,880,833	\$ 5,832,804



Summary of Revenues & Expenditures by Fund

Social Services Fund - 120				
The Social Services Fund accounts for monies received from property taxes and state and federal grants expended for social welfare programs.				
Categories	2010 Actuals	2011 Actuals	2012 Adopted	2013 Adopted
Revenues				
Taxes & Special Assessments	\$ 10,488,065	\$ 10,495,551	\$ 9,995,043	\$ 9,856,892
Intergovernmentals	31,860,302	31,563,075	32,550,998	32,786,170
Charges for Services	55,564	45,310	-	-
Investment Income	110,399	117,355	76,077	65,153
Contributions & Donations	-	1,351	-	-
Miscellaneous	1,655	3,645	76,077	-
Intra-County Transfers	-	-	2,732,646	3,400,000
Proceeds from Disposition of Assets	2,250	7,183	-	-
Total Revenues and Transfers In:	\$ 42,518,235	\$ 42,233,470	\$ 45,430,841	\$ 46,108,215
Expenditures				
Salaries & Benefits	\$ 26,345,202	\$ 27,145,077	\$ 28,220,630	\$ 28,687,270
Supplies	434,350	838,665	992,772	786,265
Services & Charges	3,290,268	2,403,941	2,798,497	2,409,565
Direct Assistance Payments	5,405,779	5,489,343	5,516,611	5,508,059
Operating Capital	-	207,232	67,306	34,000
Capital Projects & Equipment	77,991	-	-	227,534
Intergovernmental	1,701,844	1,818,061	1,699,553	1,981,953
Interdepartmental	5,895,270	5,648,805	6,135,472	6,855,580
AMENDED EXPENDITURE CURRENT FY	-	-	74,618	-
Total Expenditures and Transfers Out:	\$ 43,150,704	\$ 43,551,124	\$ 45,505,459	\$ 46,490,226
Net Change	\$ (632,469)	\$ (1,317,655)	\$ (74,618)	\$ (382,011)
Beginning Fund Balance	\$ 7,824,867	\$ 7,192,398	\$ 5,874,744	\$ 5,800,125
Ending Fund Balance	\$ 7,192,398	\$ 5,874,744	\$ 5,800,125	\$ 5,418,114



Summary of Revenues & Expenditures by Fund

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	2010 Actuals	2011 Actuals	2012 Adopted	2013 Adopted
Revenues				
Charges for Services	\$ 172,279	\$ 151,708	\$ 150,000	\$ 150,000
Investment Income	15,485	18,850	10,671	10,013
Total Revenues and Transfers In:	\$ 187,764	\$ 170,558	\$ 160,671	\$ 160,013
Expenditures				
Services & Charges	\$ 6,249	\$ 4,487	\$ 10,000	\$ 10,000
Capital Projects & Equipment	-	-	-	625,000
Intergovernmental	41,543	41,543	40,500	42,000
Interdepartmental	2,654	3,125	3,254	2,989
Total Expenditures and Transfers Out:	\$ 50,446	\$ 49,155	\$ 53,754	\$ 679,989
Net Change	\$ 137,318	\$ 121,403	\$ 106,917	\$ (519,976)
Beginning Fund Balance	\$ 1,097,598	\$ 1,234,916	\$ 1,356,319	\$ 1,463,235
Ending Fund Balance	\$ 1,234,916	\$ 1,356,319	\$ 1,463,235	\$ 943,259

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	2010 Actuals	2011 Actuals	2012 Adopted	2013 Adopted
Revenues				
Charges for Services	\$ 368,711	\$ 331,229	\$ 345,000	\$ 330,000
Investment Income	12,728	3,378	8,771	1,869
Total Revenues and Transfers In:	\$ 381,439	\$ 334,607	\$ 353,771	\$ 331,869
Expenditures				
Salaries & Benefits	\$ 3,341	\$ 3,687	\$ 6,000	\$ 3,000
Supplies	4,784	4,451	5,000	5,000
Services & Charges	142,949	242,785	204,814	204,814
Operating Capital	-	640,032	-	-
Intergovernmental	113,733	113,733	113,733	113,733
Interdepartmental	83,433	86,022	83,380	82,808
Total Expenditures and Transfers Out:	\$ 348,240	\$ 1,090,710	\$ 412,927	\$ 409,355
Net Change	\$ 33,199	\$ (756,103)	\$ (59,156)	\$ (77,486)
Beginning Fund Balance	\$ 962,505	\$ 995,704	\$ 239,601	\$ 180,445
Ending Fund Balance	\$ 995,704	\$ 239,601	\$ 180,445	\$ 102,959



Summary of Revenues & Expenditures by Fund

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	2010 Actuals	2011 Actuals	2012 Adopted	2013 Adopted
Revenues				
Licenses & Permits	\$ 44,437	\$ 90,606	\$ 75,000	\$ 75,000
Investment Income	36,499	40,060	25,152	21,419
Total Revenues and Transfers In:	\$ 80,936	\$ 130,666	\$ 100,152	\$ 96,419
Expenditures				
Capital Projects & Equipment	\$ 4,410	\$ 32,297	\$ 735,000	\$ 290,000
Interdepartmental	3,212	3,330	9,476	35,122
Total Expenditures and Transfers Out:	\$ 7,622	\$ 35,627	\$ 744,476	\$ 325,122
Net Change	\$ 73,314	\$ 95,039	\$ (644,324)	\$ (228,703)
Beginning Fund Balance	\$ 2,537,204	\$ 2,610,518	\$ 2,705,557	\$ 2,061,233
Ending Fund Balance	\$ 2,610,518	\$ 2,705,557	\$ 2,061,233	\$ 1,832,530

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	2010 Actuals	2011 Actuals	2012 Adopted	2013 Adopted
Revenues				
Licenses & Permits	\$ 137,939	\$ 84,710	\$ 120,000	\$ 85,000
Investment Income	19,548	20,296	13,471	10,834
Total Revenues and Transfers In:	\$ 157,487	\$ 105,006	\$ 133,471	\$ 95,834
Expenditures				
Capital Projects & Equipment	\$ 6,210	\$ -	\$ -	\$ 360,000
Intergovernmental	29,909	20,633	-	35,000
Interdepartmental	176,546	19,729	4,660	2,745
AMENDED EXPENDITURE CURRENT FY	-	-	35,000	-
Total Expenditures and Transfers Out:	\$ 212,665	\$ 40,362	\$ 39,660	\$ 397,745
Net Change	\$ (55,178)	\$ 64,644	\$ 93,811	\$ (301,911)
Beginning Fund Balance	\$ 1,373,615	\$ 1,318,437	\$ 1,383,081	\$ 1,476,892
Ending Fund Balance	\$ 1,318,437	\$ 1,383,081	\$ 1,476,892	\$ 1,174,981

Traffic Impact North Mountains Fund - 103				
The Traffic Impact Funds, accounted for separately by geographic region, account for monies generated by traffic impact fees on new development and expenditures relative to road improvements in various districts throughout the County.				
Categories	2010 Actuals	2011 Actuals	2012 Adopted	2013 Adopted
Revenues				
Licenses & Permits	\$ 12,192	\$ 15,468	\$ 20,000	\$ 15,000
Investment Income	7,422	4,526	5,115	2,437
Total Revenues and Transfers In:	\$ 19,614	\$ 19,994	\$ 25,115	\$ 17,437
Expenditures				
Capital Projects & Equipment	\$ 255,468	\$ -	\$ 70,000	\$ -
Interdepartmental	1,837	47,969	28,758	9,654
AMENDED EXPENDITURE CURRENT FY	-	-	207,000	-
Total Expenditures and Transfers Out:	\$ 257,305	\$ 47,969	\$ 305,758	\$ 9,654
Net Change	\$ (237,691)	\$ (27,975)	\$ (280,643)	\$ 7,783
Beginning Fund Balance	\$ 557,237	\$ 319,546	\$ 291,571	\$ 10,928
Ending Fund Balance	\$ 319,546	\$ 291,571	\$ 10,928	\$ 18,711



Summary of Revenues & Expenditures by Fund

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	2010 Actuals	2011 Actuals	2012 Adopted	2013 Adopted
Revenues				
Licenses & Permits	\$ 24,699	\$ 63,990	\$ 55,000	\$ 55,000
Investment Income	24,081	26,500	16,594	14,182
Total Revenues and Transfers In:	\$ 48,780	\$ 90,490	\$ 71,594	\$ 69,182
Expenditures				
Capital Projects & Equipment	\$ -	\$ 251,664	\$ -	\$ 360,000
Interdepartmental	2,830	2,689	2,644	7,561
Total Expenditures and Transfers Out:	\$ 2,830	\$ 254,353	\$ 2,644	\$ 367,561
Net Change	\$ 45,950	\$ (163,863)	\$ 68,950	\$ (298,379)
Beginning Fund Balance	\$ 1,683,158	\$ 1,729,108	\$ 1,565,245	\$ 1,634,196
Ending Fund Balance	\$ 1,729,108	\$ 1,565,245	\$ 1,634,196	\$ 1,335,817

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	2010 Actuals	2011 Actuals	2012 Adopted	2013 Adopted
Revenues				
Licenses & Permits	\$ 369,766	\$ 271,928	\$ 240,000	\$ 240,000
Intergovernmentals	151,027	1,100,456	1,200,000	-
Charges for Services	153,499	41,187	-	-
Investment Income	110,389	116,258	76,070	62,779
AMENDED REVENUE CURRENT FY	-	-	(800,000)	-
Total Revenues and Transfers In:	\$ 784,681	\$ 1,529,829	\$ 716,070	\$ 302,779
Expenditures				
Services & Charges	\$ -	\$ 34,338	\$ -	\$ -
Capital Projects & Equipment	631,168	1,127,740	1,041,000	751,000
Intergovernmental	-	325,000	-	-
Interdepartmental	102,033	82,776	60,070	85,330
AMENDED EXPENDITURE CURRENT FY	-	-	2,268,434	-
Total Expenditures and Transfers Out:	\$ 733,201	\$ 1,569,854	\$ 3,369,504	\$ 836,330
Net Change	\$ 51,480	\$ (40,025)	\$ (2,653,434)	\$ (533,551)
Beginning Fund Balance	\$ 7,849,442	\$ 7,900,922	\$ 7,860,897	\$ 5,207,465
Ending Fund Balance	\$ 7,900,922	\$ 7,860,897	\$ 5,207,465	\$ 4,673,914

Wildland Fire Fund - 310				
The Wildland Fire Fund accounts for monies generated by fireworks stand permits and expended for wildland fire training grants.				
Categories	2010 Actuals	2011 Actuals	2012 Adopted	2013 Adopted
Revenues				
Licenses & Permits	\$ 18,744	\$ 16,000	\$ 10,000	\$ 10,000
Investment Income	1,933	2,317	1,332	1,239
Total Revenues and Transfers In:	\$ 20,677	\$ 18,317	\$ 11,332	\$ 11,239
Expenditures				
Supplies	\$ -	\$ 10,280	\$ 10,000	\$ 10,000
Interdepartmental	1,395	1,554	1,435	1,378
Total Expenditures and Transfers Out:	\$ 1,395	\$ 11,834	\$ 11,435	\$ 11,378
Net Change	\$ 19,282	\$ 6,483	\$ (103)	\$ (139)
Beginning Fund Balance	\$ 130,825	\$ 150,107	\$ 156,590	\$ 156,487
Ending Fund Balance	\$ 150,107	\$ 156,590	\$ 156,487	\$ 156,348



Summary of Revenues & Expenditures by Fund

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	2010 Actuals	2011 Actuals	2012 Adopted	2013 Adopted
Revenues				
Intergovernmentals	\$ 5,237,786	\$ 4,368,264	\$ 4,044,948	\$ 5,336,396
Charges for Services	10,804	9,587	10,000	10,000
Miscellaneous	1,145	78	-	-
Intra-County Transfers	564,462	-	-	-
Total Revenues and Transfers In:	\$ 5,814,197	\$ 4,377,929	\$ 4,054,948	\$ 5,346,396
Expenditures				
Salaries & Benefits	\$ 3,385,563	\$ 2,269,387	\$ 2,449,370	\$ 2,552,512
Supplies	47,583	141,221	82,685	292,110
Services & Charges	456,925	350,430	138,981	272,152
Direct Assistance Payments	1,318,207	776,038	702,491	1,447,676
Interdepartmental	605,919	840,662	681,421	781,946
Total Expenditures and Transfers Out:	\$ 5,814,197	\$ 4,377,738	\$ 4,054,948	\$ 5,346,396
Net Change	\$ -	\$ 190	\$ -	\$ -
Beginning Fund Balance	\$ 133	\$ 133	\$ 323	\$ 323
Ending Fund Balance	\$ 133	\$ 323	\$ 323	\$ 323



Summary of Revenues & Expenditures by Fund

ENTERPRISE FUNDS & COMPONENT UNITS

Airport Fund - 280				
The Airport Fund is the County's single enterprise fund. It encompasses the Rocky Mountain Metropolitan Airport.				
Categories	2010 Actuals	2011 Actuals	2012 Adopted	2013 Adopted
Revenues				
Taxes & Special Assessments	\$ 333,302	\$ 337,801	\$ 300,000	\$ 350,000
Intergovernmentals	1,078,064	1,074,539	8,463,902	9,555,350
Charges for Services	132,783	150,379	137,200	162,575
Investment Income	36,528	49,561	25,172	26,096
Rental Income	3,040,405	3,048,514	3,103,000	3,209,000
Miscellaneous	10,050	30,099	4,366	10,066
Claims & Judgements	949	-	-	-
Proceeds from Disposition of Assets	12,241	10,895	40,000	10,500
AMENDED REVENUE CURRENT FY	-	-	589,774	-
Total Revenues and Transfers In:	\$ 4,644,322	\$ 4,701,788	\$ 12,663,414	\$ 13,323,587
Expenditures				
Salaries & Benefits	\$ 1,270,283	\$ 1,328,690	\$ 1,373,021	\$ 1,380,869
Supplies	464,097	509,933	515,900	549,875
Services & Charges	2,592,381	3,258,558	754,142	783,925
Capital Projects & Equipment	381,913	31,402	8,953,684	10,191,579
Interdepartmental	375,230	396,524	327,688	360,300
AMENDED EXPENDITURE CURRENT FY	-	-	1,002,117	-
Total Expenditures and Transfers Out:	\$ 5,083,904	\$ 5,525,107	\$ 12,926,552	\$ 13,266,548
Net Change	\$ (439,582)	\$ (823,319)	\$ (263,138)	\$ 57,039
Beginning Fund Balance	\$ 174,910	\$ 966,377	\$ 1,681,822	\$ 1,418,683
Plus net change in investment, net of related debt	\$ (1,231,049)	\$ (1,538,764)	\$ -	\$ -
Ending Fund Balance	\$ 966,377	\$ 1,681,822	\$ 1,418,683	\$ 1,475,722



Summary of Revenues & Expenditures by Fund

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.				
Categories	2010 Actuals	2011 Actuals	2012 Adopted	2013 Adopted
Revenues				
Intergovernmentals	\$ 7,172,136	\$ 6,046,909	\$ 5,875,696	\$ 5,312,808
Charges for Services	2,515,916	2,098,182	2,219,227	2,222,225
Investment Income	36,883	42,390	25,416	22,523
Contributions & Donations	2,233	-	-	-
Miscellaneous	5,069	4,617	-	-
Intra-County Transfers	5,260,584	4,937,429	4,918,314	5,293,122
Proceeds from Disposition of Assets	-	43	-	-
AMENDED REVENUE CURRENT FY	-	-	210,178	-
Total Revenues and Transfers In:	\$ 14,992,821	\$ 13,129,570	\$ 13,248,831	\$ 12,850,678
Expenditures				
Salaries & Benefits	\$ 10,542,796	\$ 9,948,920	\$ 10,404,426	\$ 10,355,038
Supplies	1,223,579	637,750	842,500	698,878
Services & Charges	1,672,595	1,215,551	1,244,215	1,044,166
Operating Capital	429,482	35,804	-	-
Capital Projects & Equipment	5,674	-	-	149,268
Intergovernmental	125,600	125,851	123,000	125,000
Interdepartmental	993,096	1,165,694	1,280,512	1,227,596
AMENDED EXPENDITURE CURRENT FY	-	-	249,459	-
Total Expenditures and Transfers Out:	\$ 14,992,822	\$ 13,129,570	\$ 14,144,112	\$ 13,599,946
Net Change	\$ (1)	\$ -	\$ (895,281)	\$ (749,268)
Beginning Fund Balance	\$ 2,966,535	\$ 2,966,534	\$ 2,966,534	\$ 2,071,252
Ending Fund Balance	\$ 2,966,534	\$ 2,966,534	\$ 2,071,252	\$ 1,321,984



Summary of Revenues & Expenditures by Fund

Library Fund - 160				
The Library Fund is a budgetary fund that accounts for the monies received from property taxes and other sources and expended to provide library services countywide.				
Categories	2010 Actuals	2011 Actuals	2012 Adopted	2013 Adopted
Revenues				
Taxes & Special Assessments	\$ 24,332,836	\$ 24,295,984	\$ 23,385,811	\$ 23,063,822
Intergovernmental Revenue	-	11,939	-	-
Charges for Services	197,749	168,613	190,655	164,710
Fines & Forfeitures	668,760	600,237	636,600	565,100
Investment Income	246,181	236,649	169,645	132,509
Rental Income	-	-	-	16,600
Contributions & Donations	164,591	206,347	167,500	150,000
Miscellaneous	82,616	116,957	77,500	104,100
Intra-County Transfers	-	34,543	-	-
Proceeds from Disposition of Assets	4,396	324	-	-
Total Revenues and Transfers In:	\$ 25,697,129	\$ 25,671,593	\$ 24,627,711	\$ 24,196,841
Expenditures				
Salaries & Benefits	\$ 16,051,231	\$ 14,708,176	\$ 13,847,724	\$ 13,915,675
Supplies	5,471,446	5,144,535	4,784,894	4,765,750
Services & Charges	3,827,210	4,574,839	4,671,114	4,535,999
Operating Capital	93,146	123,759	-	6,500
Capital Projects & Equipment	178,279	496,929	1,160,000	1,001,700
Intergovernmental	6,357	4,566	6,500	6,500
Interdepartmental	1,123,769	1,217,817	1,245,738	1,567,198
AMENDED EXPENDITURE CURRENT FY	-	-	259,695	-
Total Expenditures and Transfers Out:	\$ 26,751,438	\$ 26,270,621	\$ 25,975,665	\$ 25,799,322
Net Change	\$ (1,054,309)	\$ (599,028)	\$ (1,347,954)	\$ (1,602,481)
Beginning Fund Balance	\$ 12,479,169	\$ 11,424,860	\$ 10,825,832	\$ 9,477,881
Ending Fund Balance	\$ 11,424,860	\$ 10,825,832	\$ 9,477,881	\$ 7,875,400



Summary of Revenues & Expenditures by Fund

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 construction, acquisition and equipping of government facilities.				
Categories	2010 Actuals	2011 Actuals	2012 Adopted	2013 Adopted
Revenues				
Investment Income	\$ 7,777	\$ 21	\$ -	\$ -
Intra-County Transfers	2,209,439	2,652,498	-	-
Total Revenues and Transfers In:	\$ 2,217,216	\$ 2,652,519	\$ -	\$ -
Expenditures				
Services & Charges	\$ 2,646,008	\$ 2,652,508	\$ -	\$ -
Total Expenditures and Transfers Out:	\$ 2,646,008	\$ 2,652,508	\$ -	\$ -
Net Change	\$ (428,792)	\$ 11	\$ -	\$ -
Beginning Fund Balance	\$ 428,798	\$ 6	\$ 17	\$ 17
Ending Fund Balance	\$ 6	\$ 17	\$ 17	\$ 17

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	2010 Actuals	2011 Actuals	2012 Adopted	2013 Adopted
Revenues				
Taxes & Special Assessments	\$ 2,225,116	\$ 2,242,950	\$ 2,274,900	\$ 2,488,488
Investment Income	1,990	1,003	1,371	650
Proceeds of General Long Term Debt	22,162,091	-	-	-
Total Revenues and Transfers In:	\$ 24,389,197	\$ 2,243,953	\$ 2,276,271	\$ 2,489,138
Expenditures				
Services & Charges	\$ 24,428,131	\$ 2,276,375	\$ 2,274,900	\$ 2,274,900
Total Expenditures and Transfers Out:	\$ 24,428,131	\$ 2,276,375	\$ 2,274,900	\$ 2,274,900
Net Change	\$ (38,934)	\$ (32,422)	\$ 1,371	\$ 214,238
Beginning Fund Balance	\$ 829,798	\$ 790,864	\$ 758,442	\$ 759,813
Ending Fund Balance	\$ 790,864	\$ 758,442	\$ 759,813	\$ 974,051

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	2010 Actuals	2011 Actuals	2012 Adopted	2013 Adopted
Revenues				
Taxes & Special Assessments	\$ 2,202,313	\$ 2,210,699	\$ 2,215,990	\$ 2,226,090
Investment Income	1,780	891	1,227	577
Total Revenues and Transfers In:	\$ 2,204,093	\$ 2,211,590	\$ 2,217,217	\$ 2,226,667
Expenditures				
Services & Charges	\$ 2,201,740	\$ 2,209,540	\$ 2,215,990	\$ 2,226,090
Total Expenditures and Transfers Out:	\$ 2,201,740	\$ 2,209,540	\$ 2,215,990	\$ 2,226,090
Net Change	\$ 2,353	\$ 2,050	\$ 1,227	\$ 577
Beginning Fund Balance	\$ 734,390	\$ 736,743	\$ 738,793	\$ 740,020
Ending Fund Balance	\$ 736,743	\$ 738,793	\$ 740,020	\$ 740,597



Summary of Revenues & Expenditures by Fund

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	2010 Actuals	2011 Actuals	2012 Adopted	2013 Adopted
Revenues				
Taxes & Special Assessments	\$ 6,937,523	\$ 8,438,235	\$ 8,443,000	\$ 8,445,350
Investment Income	5,414	3,681	3,731	2,382
Total Revenues and Transfers In:	\$ 6,942,937	\$ 8,441,916	\$ 8,446,731	\$ 8,447,732
Expenditures				
Services & Charges	\$ 6,193,100	\$ 8,441,600	\$ 8,443,600	\$ 8,445,350
Total Expenditures and Transfers Out:	\$ 6,193,100	\$ 8,441,600	\$ 8,443,600	\$ 8,445,350
Net Change	\$ 749,837	\$ 316	\$ 3,131	\$ 2,382
Beginning Fund Balance	\$ 2,064,905	\$ 2,814,742	\$ 2,815,058	\$ 2,818,189
Ending Fund Balance	\$ 2,814,742	\$ 2,815,058	\$ 2,818,189	\$ 2,820,571

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.				
Categories	2010 Actuals	2011 Actuals	2012 Adopted	2013 Adopted
Revenues				
Taxes & Special Assessments	\$ 6,746,141	\$ 4,865,799	\$ 4,000,000	\$ 4,000,000
Investment Income	152,963	84,668	105,408	46,626
Total Revenues and Transfers In:	\$ 6,899,104	\$ 4,950,467	\$ 4,105,408	\$ 4,046,626
Expenditures				
Services & Charges	\$ 1,525,587	\$ 1,525,806	\$ 1,528,538	\$ 1,322,576
Interdepartmental	9,500,000	3,000,000	2,500,000	2,500,000
Total Expenditures and Transfers Out:	\$ 11,025,587	\$ 4,525,806	\$ 4,028,538	\$ 3,822,576
Net Change	\$ (4,126,483)	\$ 424,661	\$ 76,870	\$ 224,050
Beginning Fund Balance	\$ 9,694,474	\$ 5,567,991	\$ 5,992,652	\$ 6,069,522
Ending Fund Balance	\$ 5,567,991	\$ 5,992,652	\$ 6,069,522	\$ 6,293,572



Summary of Revenues & Expenditures by Fund

CAPITAL PROJECT FUNDS

Capital Expenditures Fund - 130				
The Capital Expenditures Fund provides and accumulates monies for major capital expenditures and lease payments of the County.				
Categories	2010 Actuals	2011 Actuals	2012 Adopted	2013 Adopted
Revenues				
Taxes & Special Assessments	\$ 7,567,122	\$ 7,572,564	\$ 7,203,793	\$ 7,113,541
Intergovernmentals	1,422,609	1,252,329	1,253,629	1,633,629
Investment Income	133,209	52,397	91,795	25,064
Contributions & Donations	-	369,248	-	-
Contributions & Donations	531	-	350,000	350,000
Intra-County Transfers	1,890,226	2,755,215	1,563,851	3,309,584
Total Revenues and Transfers In:	\$ 11,013,697	\$ 12,001,753	\$ 10,463,068	\$ 12,431,818
Expenditures				
Supplies	\$ 13,692	\$ -	\$ -	\$ -
Services & Charges	10,626,475	8,732,071	7,557,974	7,858,919
Capital Projects & Equipment	16,157,881	15,048,849	-	7,141,504
Interdepartmental	211,270	194,859	231,622	174,214
AMENDED EXPENDITURE CURRENT FY	-	-	49,350,128	-
Total Expenditures and Transfers Out:	\$ 27,009,318	\$ 23,975,779	\$ 57,139,724	\$ 15,174,637
Net Change	\$ (15,995,621)	\$ (11,974,026)	\$ (46,676,656)	\$ (2,742,819)
Beginning Fund Balance	\$ 80,397,607	\$ 64,401,986	\$ 52,427,960	\$ 5,751,303
Ending Fund Balance	\$ 64,401,986	\$ 52,427,960	\$ 5,751,303	\$ 3,008,484

Open Space Land Acquisition / Conservation Fund - 056				
The Open Space Land Acquisition / Conservation Fund accounts for the financial resources used for the acquisition and preservation of Open Space land.				
Categories	2010 Actuals	2011 Actuals	2012 Adopted	2013 Adopted
Revenues				
Investment Income	\$ 18,641	\$ 19,291	\$ 12,846	\$ 12,487
Total Revenues and Transfers In:	\$ 18,641	\$ 19,291	\$ 12,846	\$ 12,487
Expenditures				
Capital Projects & Equipment	\$ 2,659,734	\$ 2,563,998	\$ -	\$ -
Total Expenditures and Transfers Out:	\$ 2,659,734	\$ 2,563,998	\$ -	\$ -
Net Change	\$ (2,641,093)	\$ (2,544,707)	\$ 12,846	\$ 12,487
Beginning Fund Balance	\$ 10,200,115	\$ 7,559,022	\$ 5,014,315	\$ 5,027,161
Ending Fund Balance	\$ 7,559,022	\$ 5,014,315	\$ 5,027,161	\$ 5,039,648



Summary of Revenues & Expenditures by Fund

South East Sales Tax-Capital Projects Fund - 381				
The South East Sales Tax - Capital Projects Fund accounts for the financial resources used for the construction of street improvements within a portion of the southern unincorporated boundaries of the County.				
Categories	2010 Actuals	2011 Actuals	2012 Adopted	2013 Adopted
Revenues				
Intergovernmentals	\$ 312,253	\$ 4,164,784	\$ -	\$ -
Charges for Services	3,515	350	-	-
Investment Income	40,690	79,878	28,040	43,087
Intra-County Transfers	9,500,000	3,000,000	2,500,000	2,500,000
Total Revenues and Transfers In:	\$ 9,856,458	\$ 7,245,012	\$ 2,528,040	\$ 2,543,087
Expenditures				
Services & Charges	\$ 18,470	\$ -	\$ -	\$ -
Capital Projects & Equipment	4,053,580	7,852,239	3,921,500	3,462,500
Intergovernmental	1,278,594	-	-	-
Interdepartmental	875,190	700,493	787,894	627,771
AMENDED EXPENDITURE CURRENT FY	-	-	1,430,885	-
Total Expenditures and Transfers Out:	\$ 6,225,834	\$ 8,552,732	\$ 6,140,279	\$ 4,090,271
Net Change	\$ 3,630,624	\$ (1,307,720)	\$ (3,612,239)	\$ (1,547,184)
Beginning Fund Balance	\$ 4,129,135	\$ 7,759,759	\$ 6,452,039	\$ 2,839,799
Ending Fund Balance	\$ 7,759,759	\$ 6,452,039	\$ 2,839,799	\$ 1,292,615



Summary of Revenues & Expenditures by Fund

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	2010 Actuals	2011 Actuals	2012 Adopted	2013 Adopted
Revenues				
Intergovernmentals	\$ 126,214	\$ 32,421	\$ -	\$ -
Charges for Services	119,598	126,862	100,000	100,000
Investment Income	53,860	47,241	37,115	25,355
Contributions & Donations	8,010,510	6,738,175	7,140,123	7,053,296
Miscellaneous	55,001	214,378	50,000	50,000
Claims & Judgements	309,521	-	-	-
Intra-County Transfers	17,689,911	21,220,434	22,479,997	23,297,162
Total Revenues and Transfers In:	\$ 26,364,615	\$ 28,379,511	\$ 29,807,235	\$ 30,525,813
Expenditures				
Salaries & Benefits	\$ 311,096	\$ 318,441	\$ 334,748	\$ 328,124
Supplies	36	1	-	-
Services & Charges	27,148,836	28,083,952	29,231,844	29,328,105
Interdepartmental	63,599	50,843	54,924	62,729
Total Expenditures and Transfers Out:	\$ 27,523,567	\$ 28,453,237	\$ 29,621,516	\$ 29,718,958
Net Change	\$ (1,158,952)	\$ (73,726)	\$ 185,719	\$ 806,855
Beginning Fund Balance	\$ 1,891,970	\$ 733,018	\$ 659,292	\$ 845,009
Ending Fund Balance	\$ 733,018	\$ 659,292	\$ 845,009	\$ 1,651,864

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. Moved to General Fund beginning in 2013.				
Categories	2010 Actuals	2011 Actuals	2012 Adopted	2013 Adopted
Revenues				
Intergovernmentals	\$ 1,797,644	\$ 269,886	\$ -	
Charges for Services	(2,451)	44,863	-	
Investment Income	38,070	33,414	26,234	
Rental Income	358,524	359,229	358,524	
Contributions & Donations	1,853,914	333,181	-	
Miscellaneous	10,837	41,543	275,000	
Intra-County Transfers	10,696,606	11,253,567	10,716,035	
AMENDED REVENUE CURRENT FY	-	-	24,418	
Total Revenues and Transfers In:	\$ 14,753,144	\$ 12,335,683	\$ 11,400,211	\$ -
Expenditures				
Salaries & Benefits	\$ 3,922,875	\$ 3,813,933	\$ 4,065,863	
Supplies	2,345,662	2,280,502	2,505,522	
Services & Charges	2,390,516	2,183,161	2,500,550	
Capital Projects & Equipment	-	1,174,786	-	
Interdepartmental	2,383,029	2,547,088	2,530,881	
AMENDED EXPENDITURE CURRENT FY	-	-	888,653	
Total Expenditures and Transfers Out:	\$ 11,042,082	\$ 11,999,470	\$ 12,491,469	\$ -
Net Change	\$ 3,711,062	\$ 336,213	\$ (1,091,258)	\$ -
Beginning Fund Balance	\$ 2,059,507	\$ 2,117,873	\$ 1,684,183	\$ 592,924
Plus net change in investment, net of related debt	\$ 3,652,697	\$ 769,905		
Ending Fund Balance	\$ 2,117,873	\$ 1,684,183	\$ 592,924	\$ 592,924



Summary of Revenues & Expenditures by Fund

Fleet Services Fund - 150				
The Fleet Services Fund was established to account for revenues generated from interdepartmental charges to be used for regular vehicle maintenance, fuel and replacement of the County's fleet service vehicles.				
Categories	2010 Actuals	2011 Actuals	2012 Adopted	2013 Adopted
Revenues				
Charges for Services	\$ 120,696	\$ 173,244	\$ 240,320	\$ 262,972
Investment Income	72,471	126,563	49,940	66,574
Miscellaneous	4,046	148	-	-
Intra-County Transfers	9,140,139	9,962,788	9,310,100	9,267,117
Proceeds from Disposition of Assets	707,311	364,938	296,900	298,479
Total Revenues and Transfers In:	\$ 10,044,663	\$ 10,627,681	\$ 9,897,260	\$ 9,895,142
Expenditures				
Salaries & Benefits	\$ 1,742,279	\$ 1,658,725	\$ 1,721,711	\$ 1,698,682
Supplies	2,945,972	3,659,825	3,632,668	3,791,038
Services & Charges	2,944,857	3,044,474	248,200	241,200
Capital Projects & Equipment	-	-	2,631,793	2,590,792
Interdepartmental	365,811	421,562	448,087	502,929
AMENDED EXPENDITURE CURRENT FY	-	-	364,248	-
Total Expenditures and Transfers Out:	\$ 7,998,919	\$ 8,784,586	\$ 9,046,707	\$ 8,824,641
Net Change	\$ 2,045,744	\$ 1,843,095	\$ 850,553	\$ 1,070,501
Beginning Fund Balance	\$ 6,052,376	\$ 7,205,911	\$ 9,238,871	\$ 10,089,423
Plus net change in investment, net of related debt	\$ (892,209)	\$ 189,865	\$ -	\$ -
Ending Fund Balance	\$ 7,205,911	\$ 9,238,871	\$ 10,089,423	\$ 11,159,924

Insurance Fund - 040				
The Insurance Fund was established for property and automobile physical damage, surety and other liability coverage deductibles.				
Categories	2010 Actuals	2011 Actuals	2012 Adopted	2013 Adopted
Revenues				
Charges For Services	\$ -	\$ 26	\$ -	\$ -
Investment Income	\$ 56,020	\$ 54,519	\$ 38,604	\$ 29,805
Miscellaneous	1,119	-	-	-
Claims & Judgements	15,824	1,087,655	-	-
Intra-County Transfers	1,272,718	1,489,004	1,518,486	1,451,462
Total Revenues and Transfers In:	\$ 1,345,681	\$ 2,631,204	\$ 1,557,090	\$ 1,481,267
Expenditures				
Salaries & Benefits	\$ 220,509	\$ 281,304	\$ 260,544	\$ 239,564
Supplies	2,448	2,871	1,505	6,867
Services & Charges	930,526	2,561,388	1,143,607	1,180,018
Interdepartmental	228,981	95,396	119,071	117,541
AMENDED EXPENDITURE CURRENT FY	\$ -	\$ -	\$ 15,500	\$ -
Total Expenditures and Transfers Out:	\$ 1,382,464	\$ 2,940,959	\$ 1,540,227	\$ 1,543,990
Net Change	\$ (36,783)	\$ (309,755)	\$ 16,863	\$ (62,723)
Beginning Fund Balance	\$ 3,027,138	\$ 2,990,355	\$ 2,680,600	\$ 2,697,462
Ending Fund Balance	\$ 2,990,355	\$ 2,680,600	\$ 2,697,462	\$ 2,634,739



Summary of Revenues & Expenditures by Fund

IT Services Fund - 650				
The IT Services Fund was established to account for revenues generated from interdepartmental charges to be used for information technology services and projects. Moved to General Fund beginning in 2013.				
Categories	2010 Actuals	2011 Actuals	2012 Adopted	2013 Adopted
Revenues				
Charges for Services	\$ 114,725	\$ 195,664	\$ 10,000	
Investment Income	28,702	32,011	19,779	
Contributions & Donations	3,850,485	458,000	-	
Miscellaneous	35,258	13,789	-	
Intra-County Transfers	12,440,284	12,726,640	12,767,938	
Proceeds from Disposition of Assets	(13,449)	-	-	
Total Revenues and Transfers In:	\$ 16,456,005	\$ 13,426,104	\$ 12,797,717	\$ -
Expenditures				
Salaries & Benefits	\$ 6,401,345	\$ 6,286,161	\$ 7,503,210	
Supplies	460,054	427,967	546,449	
Services & Charges	3,835,350	4,604,399	3,169,309	
Capital Projects & Equipment	-	9,867	921,050	
Interdepartmental	873,483	894,376	1,023,634	
AMENDED EXPENDITURE CURRENT FY	-	-	270,418	
Total Expenditures and Transfers Out:	\$ 11,570,232	\$ 12,222,770	\$ 13,434,070	\$ -
Net Change	\$ 4,885,773	\$ 1,203,334	\$ (636,353)	\$ -
Beginning Fund Balance	\$ 1,297,156	\$ 2,623,942	\$ 1,697,538	\$ 1,061,186
Plus net change in investment, net of related debt	\$ 3,558,987	\$ 2,129,738	\$ -	\$ -
Ending Fund Balance	\$ 2,623,942	\$ 1,697,538	\$ 1,061,186	\$ 1,061,186

Worker's Compensation Fund - 041				
The Worker's Compensation Fund was established to account for specific expenditures of work-related injuries.				
Categories	2010 Actuals	2011 Actuals	2012 Adopted	2013 Adopted
Revenues				
Investment Income	\$ 59,015	\$ 54,527	\$ 40,668	\$ 29,378
Miscellaneous	-	14,100	-	-
Claims & Judgements	18,339	11,637	-	-
Intra-County Transfers	892,949	839,934	1,053,235	1,056,434
Total Revenues and Transfers In:	\$ 970,303	\$ 920,198	\$ 1,093,903	\$ 1,085,812
Expenditures				
Salaries & Benefits	\$ 72,519	\$ 83,802	\$ 95,125	\$ 126,330
Supplies	2,243	1,612	1,000	1,500
Services & Charges	1,091,459	1,437,796	1,357,150	1,354,474
Interdepartmental	42,827	35,827	11,756	9,293
Total Expenditures and Transfers Out:	\$ 1,209,048	\$ 1,559,037	\$ 1,465,031	\$ 1,491,597
Net Change	\$ (238,745)	\$ (638,839)	\$ (371,128)	\$ (405,785)
Beginning Fund Balance	\$ 2,822,601	\$ 2,583,856	\$ 1,945,017	\$ 1,573,889
Ending Fund Balance	\$ 2,583,856	\$ 1,945,017	\$ 1,573,889	\$ 1,168,104



Summary of Revenues & Expenditures by Fund

SEPARATE FUNDS

Public Trustee Fund - 230				
The Public Trustee Salary Fund was established pursuant to C.R.S. 38-37-104 to account for fee revenue and operating expenses, including contracting with Jefferson County for goods and services. Per House Bill 12-1329, the Office of the Public Trustee must adopt its own budget. It is rolled up with the County budget for ease of reporting.				
Categories	2010 Actuals	2011 Actuals	2012 Adopted	2013 Adopted
Revenues				
Charges for Services	\$ 1,382,958	\$ 1,161,016	\$ 1,200,000	\$ 1,200,000
Investment Income	1,505	3,100	1,037	2,007
Total Revenues and Transfers In:	\$ 1,384,463	\$ 1,164,116	\$ 1,201,037	\$ 1,202,007
Expenditures				
Salaries & Benefits	\$ 520,690	\$ 547,921	\$ 546,745	\$ 554,079
Supplies	62,539	48,978	58,543	58,543
Services & Charges	7,330	12,315	14,211	64,571
Interdepartmental	759,117	514,770	581,538	524,814
Total Expenditures and Transfers Out:	\$ 1,349,676	\$ 1,123,984	\$ 1,201,037	\$ 1,202,007
Net Change	\$ 34,787	\$ 40,132	\$ -	\$ -
Beginning Fund Balance	\$ 85,737	\$ 120,524	\$ 160,654	\$ 160,654
Ending Fund Balance	\$ 120,524	\$ 160,654	\$ 160,654	\$ 160,654

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	2010 Actuals	2011 Actuals	2012 Adopted	2013 Adopted
Revenues				
Taxes & Special Assessments	\$ 170,306	\$ 178,820	\$ 167,688	\$ 162,074
Total Revenues and Transfers In:	\$ 170,306	\$ 178,820	\$ 167,688	\$ 162,074
Expenditures				
Services & Charges	\$ 169,145	\$ 169,545	\$ 159,550	\$ 148,225
Interdepartmental	2,518	2,520	2,313	2,266
Total Expenditures and Transfers Out:	\$ 171,663	\$ 172,065	\$ 161,863	\$ 150,491
Net Change	\$ (1,357)	\$ 6,755	\$ 5,825	\$ 11,583
Beginning Fund Balance	\$ 176,025	\$ 174,667	\$ 181,422	\$ 187,248
Ending Fund Balance	\$ 174,667	\$ 181,422	\$ 187,248	\$ 198,831



Summary of Revenues & Expenditures by Fund

JEFFERSON COUNTY ALL FUNDS - COUNTYWIDE TOTAL*				
Categories	2010 Actuals	2011 Actuals	2012 Adopted	2013 Adopted
Revenues				
Taxes & Special Assessments	\$ 258,733,300	\$ 247,610,258	\$ 240,443,444	\$ 237,954,703
Licenses & Permits	5,308,675	4,134,013	3,987,370	3,509,165
Intergovernmentals	69,534,417	66,461,259	71,433,469	74,291,565
Charges for Services	26,866,081	28,392,193	23,991,262	25,481,201
Fines & Forfeitures	2,048,317	2,043,248	1,890,100	1,645,100
Investment Income	3,627,874	3,710,251	2,502,074	2,062,100
Rental Income	3,787,163	3,806,504	3,883,196	4,000,501
Contributions & Donations	14,314,287	8,580,981	7,874,040	8,026,320
Miscellaneous	527,746	610,856	623,443	950,505
Claims & Judgements	372,687	1,173,652	6,000	1,000
Intra-County Transfers	99,995,862	99,514,855	98,107,196	85,403,778
Proceeds from Disposition of Assets	715,177	692,056	3,637,900	4,059,979
Proceeds of General Long Term Debt	22,982,346		-	-
Proceeds of 2009 COP Bond Issuance	-	-	-	-
AMENDED REVENUE CURRENT FY	-	-	651,195	-
Total Revenues and Transfers In:	\$ 508,813,932	\$ 466,730,127	\$ 459,030,689	\$ 447,385,917
Expenditures				
Salaries & Benefits	\$ 205,887,212	\$ 203,925,690	\$ 211,522,330	\$ 210,599,006
Supplies	23,615,955	23,880,816	27,332,685	25,776,613
Services & Charges	99,995,815	78,929,744	72,053,333	69,270,002
Direct Assistance Payments	6,724,975	6,370,557	6,228,420	6,959,302
Operating Capital	1,720,478	4,656,611	652,193	123,000
Capital Projects & Equipment	43,699,943	48,054,918	30,525,428	38,390,684
Intergovernmental	35,125,159	30,525,247	29,856,111	31,788,222
Interdepartmental	95,461,473	92,254,659	98,107,196	85,403,778
AMENDED EXPENDITURE CURRENT FY	-	-	71,223,884	-
Total Expenditures and Transfers Out:	\$ 512,231,004	\$ 488,598,246	\$ 547,501,580	\$ 468,310,607
Net Change	\$ (3,417,068)	\$ (21,868,119)	\$ (88,470,891)	\$ (20,924,690)
Beginning Fund Balance	\$ 288,803,238	\$ 278,513,310	\$ 255,474,178	\$ 167,003,291
Plus net change in investment, net of related debt	\$ 5,980,635	\$ 1,550,744	\$ -	\$ -
Ending Fund Balance	\$ 278,513,319	\$ 255,474,182	\$ 167,003,291	\$ 146,078,601

*Per House Bill 12-1329, the Office of the Public Trustee must adopt its own budget. Meadow Ranch is adopted and reported separately. They are rolled up with the County budget for ease of reporting.

