



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. The Facilities Management and IT Service Internal funds were closed and moved to the General fund. The Traffic Impact Central and North Mtn funds are closing and funds remaining will transfer after the first of the year when the audit is completed.

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:

- ◆ *Community Development Fund*
- ◆ *Conservation Trust Fund*
- ◆ *Contingent Fund*
- ◆ *Developmentally Disabled Fund*
- ◆ *Forfeiture Fund*
- ◆ *Head Start Fund*
- ◆ *Inmate Welfare Fund*
- ◆ *Open Space Fund*
- ◆ *Open Space Cities Share Fund*
- ◆ *Patrol Fund*
- ◆ *Road & Bridge Fund*
- ◆ *Social Services Fund*
- ◆ *Solid Waste Emergency Response Fund*
- ◆ *Solid Waste Management Fund*
- ◆ *Traffic Impact Central Fund (closed)*
- ◆ *Traffic Impact Evergreen/Conifer Fund*
- ◆ *Traffic Impact North Mtns Fund (closed)*
- ◆ *Traffic Impact North Fund*
- ◆ *Traffic Impact South Fund*
- ◆ *Wildland Fire Fund*
- ◆ *Workforce Development Fund*



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 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 Fund- 2009*
- ◆ *Southeast Sales Tax Debt Service Fund*
- ◆ *Open Space Debt Service Fund- 2010*
- ◆ *Open Space Debt Service Fund- 2013*

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:

- ◆ *Benefit Fund*
- ◆ *Fleet Services Fund*
- ◆ *Insurance 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

Funds / Departments	Assessor	Board of County Commissioners	Clerk & Recorder	Coroner	County Administrator	County Attorney	Development & Transportation	District Attorney	Finance & IT	Human Services	Library	Parks	Public Health	Sheriff	Surveyor	Treasurer	Others	Meadow Ranch Public Imp	Public Trustee
General Fund																			
Special Revenue Funds																			
Community Development																			
Conservation Trust																			
Contingent																			
Developmentally Disabled																			
Forfeiture																			
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																			
Enterprise & Component Unit Funds																			
Airport																			
Health																			
Library																			
Debt Service Funds																			
Jeffco Finance Corporation																			
Open Space Debt Service																			
South East Sales Tax Debt																			
Capital Project Funds																			
Capital Expenditures																			
Jeffco Finance Corporation																			
Open Space Bonds Land Acq																			
South East Sales Tax Capital																			
Internal Service Funds																			
Benefit Plan																			
Fleet Services																			
Insurance																			
Worker's Compensation																			
Separate Funds																			
Meadow Ranch Public Imp																			
Public Trustee Salary																			

*General Fund includes Clerk & Recorder Electronic Filing, Dog Licensing, DA Checking Account, and Boettcher Mansion Funds.



Jefferson County - 2014 Adopted Budget

Fund Balance Summary

Budget by Fund

Fund	Fund Name	Estimated Beginning Fund Balance	2014 Revenues	2014 Expenditures	Interfund Transfers	Reservations Designations	Funds Available for Use 2015	Ending Fund Balance	% Change in Fund Balance
030	General*	\$57,612,759	\$155,702,281	\$152,066,552	(\$13,530,656)	\$17,932,493	\$29,785,339	\$47,717,832	-17.2%
Special Revenue Funds									
410	Community Development	\$52,658	\$2,041,481	\$1,938,687	(\$102,794)	\$0	\$52,658	\$52,658	0.0%
060	Conservation Trust	\$1,120,175	\$1,104,956	\$600,000	(\$198,161)	\$0	\$1,426,970	\$1,426,970	27.4%
140	Contingent	\$2,740,455	\$12,952	\$0	(\$2,235)	\$2,751,172	\$0	\$2,751,172	0.4%
080	Developmentally Disabled	\$275,441	\$6,824,545	\$6,689,779	(\$134,766)	\$204,736	\$70,705	\$275,441	0.0%
210	Forfeiture	\$103,349	\$0	\$0	\$0	\$0	\$103,349	\$103,349	0.0%
123	Head Start	\$0	\$3,520,487	\$3,940,873	\$420,386	\$0	\$0	\$0	0.0%
200	Inmate Welfare	\$1,683,983	\$878,132	\$1,173,764	(\$42,471)	\$87,813	\$1,258,067	\$1,345,880	-20.1%
050	Open Space	\$26,554,186	\$13,442,833	\$16,151,605	(\$1,719,724)	\$1,352,883	\$20,772,807	\$22,125,690	-16.7%
051	Open Space Cities Share	\$826,496	\$11,358,476	\$11,354,856	\$0	\$0	\$830,116	\$830,116	0.4%
190	Patrol	\$0	\$10,746,198	\$25,280,464	\$14,534,266	\$0	\$0	\$0	0.0%
110	Road and Bridge	\$5,168,429	\$34,409,333	\$23,835,438	(\$9,913,912)	\$1,050,580	\$4,777,832	\$5,828,412	12.8%
120	Social Services	\$5,019,182	\$41,444,143	\$39,924,895	(\$1,519,248)	\$4,386,160	\$633,022	\$5,019,182	0.0%
400	Solid Waste Emergency Response	\$314,483	\$145,335	\$52,000	(\$3,266)	\$4,360	\$400,192	\$404,552	28.6%
401	Solid Waste Management	\$111,282	\$314,385	\$326,547	(\$83,101)	\$9,432	\$6,587	\$16,019	-85.6%
102	Traffic Impact Central	\$2,605,290	\$0	\$0	\$0	\$0	\$2,605,290	\$2,605,290	0.0%
104	Traffic Impact Evergreen/Conifer	\$1,204,661	\$96,735	\$175,000	(\$3,919)	\$0	\$1,122,477	\$1,122,477	-6.8%
103	Traffic Impact North Mountains	\$3,438	\$0	\$0	\$0	\$0	\$3,438	\$3,438	0.0%
101	Traffic Impact North	\$1,313,768	\$263,430	\$1,465,000	(\$112,198)	\$0	\$0	\$0	-100.0%
100	Traffic Impact South	\$7,291,667	\$303,035	\$3,342,000	(\$59,953)	\$0	\$4,192,749	\$4,192,749	-42.5%
310	Wildland Fire	\$146,080	\$15,665	\$10,000	(\$1,414)	\$1,567	\$148,765	\$150,331	2.9%
121	Workforce Development	\$3,107	\$6,568,807	\$5,908,880	(\$659,927)	\$0	\$3,107	\$3,107	0.0%
Enterprise Funds & Component Units									
280	Airport	\$651,159	\$16,090,787	\$15,692,155	(\$335,082)	\$482,724	\$231,985	\$714,709	9.8%
220	Health	\$1,596,479	\$7,837,671	\$12,736,171	\$4,898,500	\$412,457	\$1,184,022	\$1,596,479	0.0%
160	Library	\$9,010,060	\$24,602,371	\$24,128,709	(\$1,339,152)	\$2,460,237	\$5,684,333	\$8,144,570	-9.6%
Debt Service Funds									
330	Jefferson County Finance Corporation	\$13	\$0	\$0	\$0	\$13	\$0	\$13	0.0%
053	Open Space Bonds Debt 2009	\$2,818,698	\$8,448,265	\$8,446,400	\$0	\$2,820,563	\$0	\$2,820,563	0.1%
055	Open Space Bonds Debt 2010	\$1,038,452	\$2,274,885	\$2,274,200	\$0	\$1,039,137	\$0	\$1,039,137	0.1%
057	Open Space Bonds Debt 2013	\$742,922	\$2,236,853	\$2,124,102	\$0	\$855,673	\$0	\$855,673	15.2%
380	South East Sales Tax Debt	\$7,407,638	\$4,552,703	\$1,322,600	(\$4,513,000)	\$1,983,900	\$4,140,841	\$6,124,741	-17.3%
Capital Project Funds									
130	Capital Expenditures	\$3,758,722	\$8,772,244	\$10,027,332	\$1,989,803	\$327,783	\$4,165,654	\$4,493,437	19.5%
331	Jefferson County Finance Corporation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
056	Open Space Bonds Land Acquisition/Cor	\$99,802	\$6,422	\$0	\$0	\$106,224	\$0	\$106,224	6.4%
381	South East Sales Tax Capital	\$1,242,427	\$414,020	\$4,513,000	\$3,751,512	\$0	\$894,959	\$894,959	-28.0%
Internal Service Funds									
170	Benefit Plan	\$2,363,078	\$7,509,138	\$6,794,461	(\$66,615)	\$3,011,140	\$0	\$3,011,140	27.4%
150	Fleet Services	\$11,022,424	\$766,336	\$8,941,699	\$8,092,457	\$10,939,518	\$0	\$10,939,518	-0.8%
040	Insurance	\$2,659,592	\$19,302	\$1,502,134	\$1,063,762	\$1,000,000	\$1,240,522	\$2,240,522	-15.8%
041	Worker's Compensation	\$1,158,860	\$20,333	\$440,027	(\$17,741)	\$500,000	\$221,425	\$721,425	-37.7%
Separate Funds									
230	Public Trustee Salary	\$161,193	\$900,518	\$596,083	(\$304,435)	\$0	\$161,193	\$161,193	0.0%
340	Meadow Ranch	\$202,259	\$158,368	\$144,840	(\$2,206)	\$213,581	\$0	\$213,581	5.6%
TOTAL JEFFERSON COUNTY		\$160,084,668	\$373,803,425	\$393,920,253	\$84,710	\$53,934,746	\$86,118,404	\$140,052,550	-12.5%

*General Fund includes the Clerk & Recorder Electronic Filing Fund, the Dog Licensing Fund, the District Attorney Checking Account Fund, and the Boettcher Mansion Fund.



Changes in Fund Balance

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

General Fund

- ◆ General Fund – (17.2%) – General Funds will be used for one-time capital needs in the General Fund including fleet and computer replacements. The use of fund balance has decreased from prior year due to the increase in property tax revenues.

Special Revenue Funds

- ◆ Conservation Trust Fund – 27.4% – Conservation Trust Funds are received from the State of Colorado. The 2014 budget does not include pass through intergovernmental capital projects.
- ◆ Inmate Welfare Fund – (20.1%) – There is a onetime use of fund balance for a capital project of \$245,000 to install mezzanine meshing in the jails.
- ◆ Open Space Fund – (16.7%) – The Open Space Fund will receive more revenues and have less capital projects for park improvements and land acquisitions than prior year.
- ◆ Road & Bridge Fund – 12.8% - The Road & Bridge Fund programmed more dollars on capital projects in 2013 to spend down the fund balance.
- ◆ Solid Waste Emergency Response Fund – 28.6% – The Solid Waste Emergency Response Fund is for one time environmental remediation and recycling facility charges. There are none budgeted in 2014.
- ◆ Solid Waste Management Fund – (85.6%) – The Solid Waste Management Fund is experiencing a reduction in user fees. This is a small fund and reflects a bigger percentage decrease than other funds.
- ◆ 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. In 2013, some of the funds were merged and projects shifted accordingly.
 - ◆ North – (100.0%) and South – (42.5%)

Enterprise Funds & Component Units

- ◆ None

Debt Service Funds

- ◆ Open Space Debt Service Fund – 2013 Bond – 15.2% – This fund is for the repayment of 2013 open space bonds from sales tax revenues. Revenues are anticipated to increase in 2014.
- ◆ South East Sales Tax Debt Service Fund – (17.3%) – This fund holds the monies to pay for capital improvements in the southern area of the County. There is a planned transfer of funds to pay for a capital project.

Capital Project Funds

- ◆ Capital Expenditures Fund – 19.5% – The budget included using Certificates of Participation (COP) for the onetime capital project Sheriff’s Detention Center expansion.
- ◆ South East Sales Tax Capital Projects Fund – (28.0%) – The South East Sales Tax Capital Projects Fund has a large capital project for roadway work in this area of the County. Funds were transferred into this fund from the South East Sales Tax Debt Service Fund.

Internal Service Funds

- ◆ Benefit Plan Fund – 27.4% – This fund is used to account for both the self-insured and self-funded employee benefit plans. The fund balance reflects an increase in order to maintain adequate fund balance to manage the fund.
- ◆ Insurance Fund – (15.8%) – The Insurance fund covers the county’s deductible policies. The Intra-County transfer was reduced in order to manage the fund within audit recommendations.
- ◆ Worker’s Compensation Fund – (37.7%) – The Worker’s Compensation fund will manage its fund balance in an effort to keep this fund within audit recommendations.

Separate Funds

- ◆ None



Summary of Revenues & Expenditures by Fund

GENERAL FUND

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

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, Clerk & Recorder Electronic Filing Fee, Dog Licensing, 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.

Categories	2011 Actuals	2012 Actuals	2013 Adopted	2014 Adopted
Revenues				
Taxes & Special Assessments	\$ 119,584,555	\$ 112,344,526	\$ 109,487,428	\$ 121,433,523
Licenses & Permits	2,857,868	3,568,590	2,179,165	2,694,910
Intergovernmentals	8,633,398	9,479,526	8,873,724	8,342,921
Charges for Services	20,308,607	21,995,704	19,589,961	21,487,393
Fines & Forfeitures	217,359	245,120	125,500	126,500
Investment Income	1,503,140	834,011	891,650	639,290
Rental Income	380,541	435,055	754,229	794,500
Contributions & Donations	15,826	51,394	25,000	2,000
Miscellaneous	96,978	259,390	227,839	180,244
Claims & Judgements	35,796	9,856	1,000	1,000
Intra-County Transfers	11,633,011	19,022,708	20,031,245	19,121,036
Proceeds from Disposition of Assets	296,317	191,618	3,750,000	-
AMENDED REVENUE CURRENT FY	-	-	898,673	-
Total Revenues	\$ 165,563,396	\$ 168,437,498	\$ 166,835,414	\$ 174,823,317
Expenditures				
Salaries & Benefits	\$ 90,001,907	\$ 93,289,324	\$ 104,243,242	\$ 107,927,108
Supplies	5,937,756	5,983,399	8,432,647	8,780,620
Services & Charges	18,144,874	19,664,237	25,574,606	27,954,763
Operating Capital	920,839	105,301	-	75,000
Capital Projects & Equipment	6,097,025	3,685,067	5,008,454	5,019,647
Intergovernmental	1,584,298	3,130,158	2,575,364	2,309,414
Interdepartmental	38,962,480	42,238,602	30,844,618	32,651,692
AMENDED EXPENDITURE CURRENT FY	-	-	5,606,980	-
Total Expenditures	\$ 160,899,151	\$ 168,096,088	\$ 182,285,911	\$ 184,718,244
Net Change	\$ 4,664,245	\$ 341,410	\$ (15,450,497)	\$ (9,894,927)
Beginning Fund Balance	\$ 68,057,604	\$ 72,721,846	\$ 73,063,256	\$ 57,612,759
Ending Fund Balance	\$ 72,721,846	\$ 73,063,256	\$ 57,612,759	\$ 47,717,832



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	2011 Actuals	2012 Actuals	2013 Adopted	2014 Adopted
Revenues				
Intergovernmentals	\$ 3,182,043	\$ 1,840,614	\$ 5,666,386	\$ 2,041,481
Charges for Services	1,525,256	2,407,803	20,000	-
Intra-County Transactions	99,411	-	-	25,000
Proceeds from Disposition of Assets	12,291	-	-	-
Total Revenues and Transfers In:	\$ 4,819,001	\$ 4,248,417	\$ 5,686,386	\$ 2,066,481
Expenditures				
Salaries & Benefits	307,209	324,932	295,449	312,521
Supplies	1,835	4,368	4,317	1,200
Services & Charges	10,800	14,650	391,466	66,966
Direct Assistance Payments	98,830	884,063	-	-
Intergovernmental	4,315,587	2,758,355	4,858,977	1,558,000
Interdepartmental	113,264	270,529	136,177	127,794
Total Expenditures and Transfers Out:	\$ 4,847,525	\$ 4,256,897	\$ 5,686,386	\$ 2,066,481
Net Change	\$ (28,524)	\$ (8,480)	\$ -	\$ -
Beginning Fund Balance	\$ 89,663	\$ 61,138	\$ 52,658	\$ 52,658
Ending Fund Balance	\$ 61,138	\$ 52,658	\$ 52,658	\$ 52,658

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	2011 Actuals	2012 Actuals	2013 Adopted	2014 Adopted
Revenues				
Intergovernmentals	\$ 990,206	\$ 1,107,036	\$ 1,100,000	\$ 1,100,000
Investment Income	17,380	6,801	8,997	4,956
Total Revenues and Transfers In:	\$ 1,007,586	\$ 1,113,837	\$ 1,108,997	\$ 1,104,956
Expenditures				
Operating Capital	\$ 41,481	\$ -	\$ -	\$ -
Intergovernmental	191,503	362,342	600,000	600,000
Interdepartmental	804,242	83,000	113,250	198,161
AMENDED EXPENDITURE CURRENT FY	-	-	672,327	-
Total Expenditures and Transfers Out:	\$ 1,037,226	\$ 445,342	\$ 1,385,577	\$ 798,161
Net Change	\$ (29,640)	\$ 668,495	\$ (276,580)	\$ 306,795
Beginning Fund Balance	\$ 757,899	\$ 728,259	\$ 1,396,755	\$ 1,120,175
Ending Fund Balance	\$ 728,259	\$ 1,396,755	\$ 1,120,175	\$ 1,426,970

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	2011 Actuals	2012 Actuals	2013 Adopted	2014 Adopted
Revenues				
Investment Income	\$ 40,182	\$ 18,862	\$ 21,507	\$ 12,952
Total Revenues and Transfers In:	\$ 40,182	\$ 18,862	\$ 21,507	\$ 12,952
Expenditures				
Interdepartmental	\$ 3,053	\$ 3,077	\$ 2,251	\$ 2,235
Total Expenditures and Transfers Out:	\$ 3,053	\$ 3,077	\$ 2,251	\$ 2,235
Net Change	\$ 37,129	\$ 15,785	\$ 19,256	\$ 10,717
Beginning Fund Balance	\$ 2,668,285	\$ 2,705,414	\$ 2,721,199	\$ 2,740,455
Ending Fund Balance	\$ 2,705,414	\$ 2,721,199	\$ 2,740,455	\$ 2,751,172



Summary of Revenues & Expenditures by Fund

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	2011 Actuals	2012 Actuals	2013 Adopted	2014 Adopted
Revenues				
Taxes & Special Assessments	\$ 7,164,262	\$ 6,780,190	\$ 6,729,934	\$ 6,811,015
Investment Income	29,760	16,839	17,800	13,530
Total Revenues and Transfers In:	\$ 7,194,022	\$ 6,797,029	\$ 6,747,734	\$ 6,824,545
Expenditures				
Intergovernmental	\$ 7,000,932	\$ 6,678,026	\$ 6,912,713	\$ 6,689,779
Interdepartmental	138,636	133,368	135,021	134,766
Total Expenditures and Transfers Out:	\$ 7,139,568	\$ 6,811,394	\$ 7,047,734	\$ 6,824,545
Net Change	\$ 54,454	\$ (14,365)	\$ (300,000)	\$ -
Beginning Fund Balance	\$ 535,353	\$ 589,807	\$ 575,441	\$ 275,441
Ending Fund Balance	\$ 589,807	\$ 575,441	\$ 275,441	\$ 275,441

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	2011 Actuals	2012 Actuals	2013 Adopted	2014 Adopted
Revenues				
Fines & Forfeitures	\$ 134,706	\$ 9,002	\$ -	\$ -
Investment Income	6	-	-	-
Total Revenues and Transfers In:	\$ 134,712	\$ 9,002	\$ -	\$ -
Expenditures				
Services & Charges	\$ 137,148	\$ 49,719	\$ -	\$ -
Total Expenditures and Transfers Out:	\$ 137,148	\$ 49,719	\$ -	\$ -
Net Change	\$ (2,436)	\$ (40,717)	\$ -	\$ -
Beginning Fund Balance	\$ 146,501	\$ 144,066	\$ 103,349	\$ 103,349
Ending Fund Balance	\$ 144,066	\$ 103,349	\$ 103,349	\$ 103,349

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	2011 Actuals	2012 Actuals	2013 Adopted	2014 Adopted
Revenues				
Intergovernmentals	\$ 3,166,702	\$ 3,249,346	\$ 3,106,488	\$ 3,092,568
Charges for Services	16,367	9,064	-	6,500
Contributions & Donations	446,723	524,966	419,024	421,419
Miscellaneous	892	12,899	-	-
Intra-County Transfers	713,543	566,584	761,599	807,763
Total Revenues and Transfers In:	\$ 4,344,227	\$ 4,362,859	\$ 4,287,111	\$ 4,328,250
Expenditures				
Salaries & Benefits	\$ 2,677,174	\$ 2,821,965	\$ 2,977,155	\$ 2,898,972
Supplies	300,649	130,407	104,765	155,587
Services & Charges	1,070,404	1,135,042	782,041	803,954
Direct Assistance Payments	6,346	1,062	3,567	4,000
Operating Capital	16,329	71,880	-	-
Capital Projects & Equipment	-	-	-	78,360
Interdepartmental	273,325	202,503	419,583	387,377
Total Expenditures and Transfers Out:	\$ 4,344,227	\$ 4,362,859	\$ 4,287,111	\$ 4,328,250
Net Change	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -



Summary of Revenues & Expenditures by Fund

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	2011 Actuals	2012 Actuals	2013 Adopted	2014 Adopted
Revenues				
Charges for Services	\$ 740,789	\$ 805,769	\$ 853,200	\$ 870,000
Investment Income	25,450	11,940	13,641	8,132
Total Revenues and Transfers In:	\$ 766,239	\$ 817,709	\$ 866,841	\$ 878,132
Expenditures				
Salaries & Benefits	\$ 591,559	\$ 617,662	\$ 637,259	\$ 611,906
Supplies	123,942	133,020	162,508	258,508
Services & Charges	13,756	23,149	58,350	58,350
Capital Projects & Equipment	-	-	-	245,000
Interdepartmental	18,346	15,235	12,477	42,471
Total Expenditures and Transfers Out:	\$ 747,603	\$ 789,066	\$ 870,594	\$ 1,216,235
Net Change	\$ 18,636	\$ 28,643	\$ (3,753)	\$ (338,103)
Beginning Fund Balance	\$ 1,640,456	\$ 1,659,093	\$ 1,687,736	\$ 1,683,983
Ending Fund Balance	\$ 1,659,093	\$ 1,687,736	\$ 1,683,983	\$ 1,345,880

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	2011 Actuals	2012 Actuals	2013 Adopted	2014 Adopted
Revenues				
Taxes & Special Assessments	\$ 10,648,195	\$ 11,719,823	\$ 11,484,998	\$ 12,917,346
Intergovernmentals	70,851	93,321	-	-
Charges for Services	270,159	324,318	272,058	285,472
Fines & Forfeitures	15,687	13,994	9,500	10,000
Investment Income	534,055	227,574	290,380	154,843
Rental Income	18,220	15,299	20,672	20,672
Contributions & Donations	12,130	4,219	3,500	3,500
Miscellaneous	53,730	57,109	50,000	50,000
Claims & Judgements	33,000	-	-	-
Intra-County Transfers	86,000	86,343	86,000	86,000
Proceeds From Disposition of Assets	65	1,229	1,000	1,000
AMENDED REVENUE CURRENT FY	-	-	40,305	-
Total Revenues and Transfers In:	\$ 11,742,092	\$ 12,543,229	\$ 12,258,413	\$ 13,528,833
Expenditures				
Salaries & Benefits	\$ 7,101,097	\$ 7,230,609	\$ 7,303,988	\$ 7,531,603
Supplies	419,955	472,571	543,373	520,640
Services & Charges	571,232	500,672	654,129	676,862
Operating Capital	2,522,035	13,250	82,500	82,500
Capital Projects & Equipment	1,323,507	2,231,391	3,860,000	6,120,000
Intergovernmental	1,848,887	1,819,441	1,220,000	1,220,000
Interdepartmental	1,852,686	1,882,943	1,761,602	1,805,724
AMENDED EXPENDITURE CURRENT FY	-	-	2,500,488	-
Total Expenditures and Transfers Out:	\$ 15,639,399	\$ 14,150,877	\$ 17,926,080	\$ 17,957,329
Net Change	\$ (3,897,307)	\$ (1,607,648)	\$ (5,667,667)	\$ (4,428,496)
Beginning Fund Balance	\$ 37,726,808	\$ 33,829,500	\$ 32,221,853	\$ 26,554,186
Ending Fund Balance	\$ 33,829,500	\$ 32,221,853	\$ 26,554,186	\$ 22,125,690



Summary of Revenues & Expenditures by Fund

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	2011 Actuals	2012 Actuals	2013 Adopted	2014 Adopted
Revenues				
Taxes & Special Assessments	\$ 10,247,892	\$ 10,786,713	\$ 10,721,666	\$ 11,354,860
Investment Income	12,460	6,410	6,685	3,616
Total Revenues and Transfers In:	\$ 10,260,352	\$ 10,793,123	\$ 10,728,351	\$ 11,358,476
Expenditures				
Services & Charges	\$ 204,958	\$ 215,734	\$ 214,434	\$ 227,095
Intergovernmental	10,033,000	10,557,088	10,507,233	11,127,761
Total Expenditures and Transfers Out:	\$ 10,237,958	\$ 10,772,822	\$ 10,721,667	\$ 11,354,856
Net Change	\$ 22,394	\$ 20,301	\$ 6,684	\$ 3,620
Beginning Fund Balance	\$ 777,118	\$ 799,512	\$ 819,812	\$ 826,496
Ending Fund Balance	\$ 799,512	\$ 819,812	\$ 826,496	\$ 830,116

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	2011 Actuals	2012 Actuals	2013 Adopted	2014 Adopted
Revenues				
Taxes & Special Assessments	\$ 9,777,137	\$ 9,479,568	\$ 9,271,247	\$ 9,485,660
Intergovernmentals	493,353	448,716	671,167	340,850
Charges for Services	276,861	221,361	133,500	163,463
Fines & Forfeitures	1,075,259	799,342	945,000	738,000
Investment Income	6,602	4,097	4,196	2,241
Miscellaneous	12,394	15,945	3,500	15,984
Intra-County Transfers	14,459,142	15,287,217	14,565,053	14,921,718
Total Revenues and Transfers In:	\$ 26,100,748	\$ 26,256,246	\$ 25,593,663	\$ 25,667,916
Expenditures				
Salaries & Benefits	\$ 24,889,992	\$ 25,200,117	\$ 24,500,310	\$ 24,533,414
Supplies	399,915	423,018	402,027	404,027
Services & Charges	305,276	246,616	343,023	343,023
Operating Capital	149,100	-	-	-
Intergovernmental	-	10,885	-	-
Interdepartmental	356,465	375,610	348,303	387,452
Total Expenditures and Transfers Out:	\$ 26,100,748	\$ 26,256,246	\$ 25,593,663	\$ 25,667,916
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	2011 Actuals	2012 Actuals	2013 Adopted	2014 Adopted
Revenues				
Taxes & Special Assessments	\$ 29,549,814	\$ 30,704,412	\$ 32,553,173	\$ 32,932,801
Licenses & Permits	733,443	811,433	850,000	850,000
Intergovernmentals	40,104	65,212	249,447	-
Charges for Services	555,934	85,893	10,000	10,000
Investment Income	269,871	109,183	152,199	111,532
Contributions & Donations	-	-	25,500	-
Miscellaneous	7,508	83,904	505,000	505,000
Claims & Judgements	5,564	-	-	-
Intra-County Transfers	1,651,696	1,730,086	385,000	610,000
Proceeds from Disposition of Assets	-	2,852	-	-
AMENDED REVENUE CURRENT FY	-	-	134,000	-
Total Revenues and Transfers In:	\$ 32,813,934	\$ 33,592,975	\$ 34,864,319	\$ 35,019,333
Expenditures				
Salaries & Benefits	\$ 9,962,528	\$ 10,758,820	\$ 10,800,460	\$ 11,032,214
Supplies	2,988,173	2,943,044	5,161,150	4,954,000
Services & Charges	633,072	775,562	1,900,500	2,107,650
Operating Capital	-	6,663,117	-	-
Capital Projects & Equipment	12,044,615	2,431,025	2,371,353	2,858,397
Intergovernmental	3,101,653	3,358,605	2,809,749	2,883,177
Interdepartmental	9,576,097	9,731,950	11,735,136	10,523,912
AMENDED EXPENDITURE CURRENT FY	-	-	5,479,000	-
Total Expenditures and Transfers Out:	\$ 38,306,138	\$ 36,662,123	\$ 40,257,348	\$ 34,359,350
Net Change	\$ (5,492,204)	\$ (3,069,148)	\$ (5,393,029)	\$ 659,983
Beginning Fund Balance	\$ 19,122,810	\$ 13,630,606	\$ 10,561,458	\$ 5,168,429
Ending Fund Balance	\$ 13,630,606	\$ 10,561,458	\$ 5,168,429	\$ 5,828,412

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	2011 Actuals	2012 Actuals	2013 Adopted	2014 Adopted
Revenues				
Taxes & Special Assessments	\$ 10,495,551	\$ 9,933,022	\$ 9,856,892	\$ 9,978,136
Intergovernmentals	31,563,075	33,751,088	32,786,170	31,427,969
Charges for Services	45,310	55,180	-	-
Investment Income	117,355	41,795	65,153	38,038
Contributions & Donations	1,351	2,077	-	-
Miscellaneous	3,645	8,846	-	-
Intra-County Transfers	-	2,677,601	3,400,000	4,800,000
Proceeds from Disposition of Assets	7,183	1,138	-	-
AMENDED REVENUE CURRENT FY	-	-	589,794	-
Total Revenues and Transfers In:	\$ 42,233,470	\$ 46,470,747	\$ 46,698,009	\$ 46,244,143
Expenditures				
Salaries & Benefits	\$ 27,145,077	\$ 29,037,259	\$ 28,687,270	\$ 30,452,789
Supplies	838,665	998,508	786,265	1,198,968
Services & Charges	2,403,941	2,701,699	2,409,565	3,096,917
Direct Assistance Payments	5,489,343	5,726,091	5,508,059	3,254,698
Operating Capital	207,232	63,210	34,000	-
Capital Projects & Equipment	-	28,831	227,534	287,780
Intergovernmental	1,818,061	1,700,372	1,981,953	1,633,743
Interdepartmental	5,648,805	6,214,777	6,855,580	6,319,248
AMENDED EXPENDITURE CURRENT FY	-	-	1,063,343	-
Total Expenditures and Transfers Out:	\$ 43,551,124	\$ 46,470,747	\$ 47,553,569	\$ 46,244,143
Net Change	\$ (1,317,655)	\$ -	\$ (855,560)	\$ -
Beginning Fund Balance	\$ 7,192,398	\$ 5,874,742	\$ 5,874,742	\$ 5,019,182
Ending Fund Balance	\$ 5,874,742	\$ 5,874,742	\$ 5,019,182	\$ 5,019,182



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	2011 Actuals	2012 Actuals	2013 Adopted	2014 Adopted
Revenues				
Charges for Services	\$ 151,708	\$ 144,461	\$ 150,000	\$ 140,000
Investment Income	18,850	9,303	10,013	5,335
Total Revenues and Transfers In:	\$ 170,558	\$ 153,764	\$ 160,013	\$ 145,335
Expenditures				
Services & Charges	\$ 4,487	\$ 6,116	\$ 10,000	\$ 10,000
Capital Projects & Equipment	-	-	625,000	-
Intergovernmental	41,543	41,543	42,000	42,000
Interdepartmental	3,125	3,254	2,989	3,266
AMENDED EXPENDITURE CURRENT FY	-	-	624,710	-
Total Expenditures and Transfers Out:	\$ 49,155	\$ 50,913	\$ 1,304,699	\$ 55,266
Net Change	\$ 121,403	\$ 102,851	\$ (1,144,686)	\$ 90,069
Beginning Fund Balance	\$ 1,234,916	\$ 1,356,319	\$ 1,459,169	\$ 314,483
Ending Fund Balance	\$ 1,356,319	\$ 1,459,169	\$ 314,483	\$ 404,552

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	2011 Actuals	2012 Actuals	2013 Adopted	2014 Adopted
Revenues				
Charges for Services	\$ 331,229	\$ 313,046	\$ 330,000	\$ 310,000
Investment Income	3,378	1,270	1,869	4,385
Total Revenues and Transfers In:	\$ 334,607	\$ 314,316	\$ 331,869	\$ 314,385
Expenditures				
Salaries & Benefits	\$ 3,687	\$ 938	\$ 3,000	\$ 3,000
Supplies	4,451	4,249	5,000	5,000
Services & Charges	242,785	162,849	204,814	204,814
Operating Capital	640,032	-	-	-
Intergovernmental	113,733	113,733	113,733	113,733
Interdepartmental	86,022	83,380	82,808	83,101
Total Expenditures and Transfers Out:	\$ 1,090,710	\$ 365,149	\$ 409,355	\$ 409,648
Net Change	\$ (756,103)	\$ (50,833)	\$ (77,486)	\$ (95,263)
Beginning Fund Balance	\$ 995,704	\$ 239,601	\$ 188,768	\$ 111,282
Ending Fund Balance	\$ 239,601	\$ 188,768	\$ 111,282	\$ 16,019



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. Combined with the Traffic Impact North Fund in 2013.				
Categories	2011 Actuals	2012 Actuals	2013 Adopted	2014 Adopted
Revenues				
Licenses & Permits	\$ 90,606	\$ 87,450	\$ 75,000	\$ -
Investment Income	40,060	18,993	21,419	-
AMENDED REVENUE CURRENT FY	-	-	(96,419)	-
Total Revenues and Transfers In:	\$ 130,666	\$ 106,443	\$ -	\$ -
Expenditures				
Capital Projects & Equipment	\$ 32,297	\$ 197,234	\$ 290,000	\$ -
Interdepartmental	3,330	9,476	35,122	-
AMENDED EXPENDITURE CURRENT FY	-	-	(325,122)	-
Total Expenditures and Transfers Out:	\$ 35,627	\$ 206,710	\$ -	\$ -
Net Change	\$ 95,039	\$ (100,267)	\$ -	\$ -
Beginning Fund Balance	\$ 2,610,518	\$ 2,705,557	\$ 2,605,290	\$ 2,605,290
Ending Fund Balance	\$ 2,705,557	\$ 2,605,290	\$ 2,605,290	\$ 2,605,290

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	2011 Actuals	2012 Actuals	2013 Adopted	2014 Adopted
Revenues				
Licenses & Permits	\$ 84,710	\$ 189,944	\$ 85,000	\$ 90,000
Investment Income	20,296	9,839	10,834	6,735
Total Revenues and Transfers In:	\$ 105,006	\$ 199,783	\$ 95,834	\$ 96,735
Expenditures				
Capital Projects & Equipment	\$ -	\$ -	\$ 360,000	\$ 140,000
Intergovernmental	20,633	71,632	35,000	35,000
Interdepartmental	19,729	4,660	2,745	3,919
AMENDED EXPENDITURE CURRENT FY	-	-	-	-
Total Expenditures and Transfers Out:	\$ 40,362	\$ 76,292	\$ 397,745	\$ 178,919
Net Change	\$ 64,644	\$ 123,491	\$ (301,911)	\$ (82,184)
Beginning Fund Balance	\$ 1,318,437	\$ 1,383,081	\$ 1,506,572	\$ 1,204,661
Ending Fund Balance	\$ 1,383,081	\$ 1,506,572	\$ 1,204,661	\$ 1,122,477

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. Combined with the Traffic Impact North Fund in 2013.				
Categories	2011 Actuals	2012 Actuals	2013 Adopted	2014 Adopted
Revenues				
Licenses & Permits	\$ 15,468	\$ -	\$ 15,000	\$ -
Investment Income	4,526	2,172	2,437	-
AMENDED REVENUE CURRENT FY	-	-	(17,437)	-
Total Revenues and Transfers In:	\$ 19,994	\$ 2,172	\$ -	\$ -
Expenditures				
Capital Projects & Equipment	\$ -	\$ 261,547	\$ -	\$ -
Interdepartmental	47,969	28,758	9,654	-
AMENDED EXPENDITURE CURRENT FY	-	-	(9,654)	-
Total Expenditures and Transfers Out:	\$ 47,969	\$ 290,305	\$ -	\$ -
Net Change	\$ (27,975)	\$ (288,133)	\$ -	\$ -
Beginning Fund Balance	\$ 319,546	\$ 291,571	\$ 3,438	\$ 3,438
Ending Fund Balance	\$ 291,571	\$ 3,438	\$ 3,438	\$ 3,438



Summary of Revenues & Expenditures by Fund

Traffic Impact North 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. Traffic Impact Central and Traffic Impact North Mountains combined with this fund in 2013.				
Categories	2011 Actuals	2012 Actuals	2013 Adopted	2014 Adopted
Revenues				
Licenses & Permits	\$ 63,990	\$ 242,173	\$ 55,000	\$ 240,000
Investment Income	26,500	11,374	14,182	23,430
AMENDED REVENUE CURRENT FY	-	-	277,771	-
Total Revenues and Transfers In:	\$ 90,490	\$ 253,547	\$ 346,953	\$ 263,430
Expenditures				
Capital Projects & Equipment	\$ 251,664	\$ -	\$ 360,000	\$ 1,465,000
Interdepartmental	2,689	2,644	7,561	112,198
AMENDED EXPENDITURE CURRENT FY	\$ -	\$ -	\$ 481,773	\$ -
Total Expenditures and Transfers Out:	\$ 254,353	\$ 2,644	\$ 849,334	\$ 1,577,198
Net Change	\$ (163,863)	\$ 250,903	\$ (502,381)	\$ (1,313,768)
Beginning Fund Balance	\$ 1,729,108	\$ 1,565,245	\$ 1,816,149	\$ 1,313,768
Ending Fund Balance	\$ 1,565,245	\$ 1,816,149	\$ 1,313,768	\$ -

Traffic Impact South 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	2011 Actuals	2012 Actuals	2013 Adopted	2014 Adopted
Revenues				
Licenses & Permits	\$ 271,928	\$ 587,493	\$ 240,000	\$ 265,000
Intergovernmentals	1,100,456	111,831	-	-
Charges for Services	41,187	-	-	-
Investment Income	116,258	51,028	62,779	38,035
Total Revenues and Transfers In:	\$ 1,529,829	\$ 750,352	\$ 302,779	\$ 303,035
Expenditures				
Services & Charges	\$ 34,338	\$ -	\$ -	\$ -
Capital Projects & Equipment	1,127,740	684,794	751,000	3,342,000
Intergovernmental	325,000	-	-	-
Interdepartmental	82,776	61,239	85,330	59,953
AMENDED EXPENDITURE CURRENT FY	-	-	40,000	-
Total Expenditures and Transfers Out:	\$ 1,569,854	\$ 746,033	\$ 876,330	\$ 3,401,953
Net Change	\$ (40,025)	\$ 4,319	\$ (573,551)	\$ (3,098,918)
Beginning Fund Balance	\$ 7,900,922	\$ 7,860,897	\$ 7,865,218	\$ 7,291,667
Ending Fund Balance	\$ 7,860,897	\$ 7,865,218	\$ 7,291,667	\$ 4,192,749

Wildland Fire Fund - 310				
The Wildland Fire Fund accounts for monies generated by fireworks stand permits and expended for wildland fire training grants.				
Categories	2011 Actuals	2012 Actuals	2013 Adopted	2014 Adopted
Revenues				
Licenses & Permits	\$ 16,000	\$ -	\$ 10,000	\$ 15,000
Investment Income	2,317	1,060	1,239	665
Total Revenues and Transfers In:	\$ 18,317	\$ 1,060	\$ 11,239	\$ 15,665
Expenditures				
Supplies	\$ 10,280	\$ 9,996	\$ 10,000	\$ 10,000
Interdepartmental	1,554	1,435	1,378	1,414
Total Expenditures and Transfers Out:	\$ 11,834	\$ 11,431	\$ 11,378	\$ 11,414
Net Change	\$ 6,483	\$ (10,371)	\$ (139)	\$ 4,251
Beginning Fund Balance	\$ 150,107	\$ 156,590	\$ 146,219	\$ 146,080
Ending Fund Balance	\$ 156,590	\$ 146,219	\$ 146,080	\$ 150,331



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	2011 Actuals	2012 Actuals	2013 Adopted	2014 Adopted
Revenues				
Intergovernmentals	\$ 4,368,264	\$ 4,903,361	\$ 5,336,396	\$ 6,568,807
Charges for Services	9,587	15,827	10,000	-
Miscellaneous	78	-	-	-
Intra-County Transfers	-	135,177	-	41,000
Total Revenues and Transfers In:	\$ 4,377,929	\$ 5,054,365	\$ 5,346,396	\$ 6,609,807
Expenditures				
Salaries & Benefits	\$ 2,269,387	\$ 2,594,508	\$ 2,552,512	\$ 2,746,012
Supplies	141,221	185,543	292,110	383,218
Services & Charges	350,430	353,574	272,152	424,962
Direct Assistance Payments	776,038	1,114,445	1,447,676	2,354,688
Interdepartmental	840,662	803,511	781,946	700,927
Total Expenditures and Transfers Out:	\$ 4,377,738	\$ 5,051,581	\$ 5,346,396	\$ 6,609,807
Net Change	\$ 190	\$ 2,784	\$ -	\$ -
Beginning Fund Balance	\$ 133	\$ 323	\$ 3,107	\$ 3,107
Ending Fund Balance	\$ 323	\$ 3,107	\$ 3,107	\$ 3,107



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	2011 Actuals	2012 Actuals	2013 Adopted	2014 Adopted
Revenues				
Taxes & Special Assessments	\$ 337,801	\$ 371,225	\$ 350,000	\$ 325,000
Intergovernmentals	1,074,539	4,013,772	9,555,350	12,269,560
Charges for Services	150,379	144,387	162,575	162,075
Investment Income	49,561	24,021	26,096	12,586
Rental Income	3,048,514	3,084,399	3,209,000	3,301,000
Miscellaneous	30,099	14,413	10,066	10,066
Proceeds from Disposition of Assets	10,895	6,624	10,500	10,500
AMENDED REVENUE CURRENT FY	-	-	3,716,912	-
Total Revenues and Transfers In:	\$ 4,701,788	\$ 7,658,841	\$ 17,040,499	\$ 16,090,787
Expenditures				
Salaries & Benefits	\$ 1,328,690	\$ 1,366,997	\$ 1,380,869	\$ 1,517,711
Supplies	509,933	558,931	549,875	584,475
Services & Charges	3,258,558	3,191,215	783,925	504,969
Capital Projects & Equipment	31,402	270,187	10,191,579	13,085,000
Interdepartmental	396,524	315,555	360,300	335,082
AMENDED EXPENDITURE CURRENT FY	-	-	3,912,539	-
Total Expenditures and Transfers Out:	\$ 5,525,107	\$ 5,702,885	\$ 17,179,087	\$ 16,027,237
Net Change	\$ (823,319)	\$ 1,955,956	\$ (138,588)	\$ 63,550
Beginning Fund Balance	\$ 966,377	\$ 1,681,822	\$ 789,747	\$ 651,159
Plus net change in investment, net of related debt	\$ (1,538,764)	\$ 2,848,030	\$ -	\$ -
Ending Fund Balance	\$ 1,681,822	\$ 789,747	\$ 651,159	\$ 714,709

Public 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	2011 Actuals	2012 Actuals	2013 Adopted	2014 Adopted
Revenues				
Intergovernmentals	\$ 6,046,909	\$ 5,684,971	\$ 5,312,808	\$ 5,975,303
Charges for Services	2,098,182	2,245,425	2,222,225	1,849,661
Investment Income	42,390	20,209	22,523	12,707
Miscellaneous	4,617	2,151	-	-
Intra-County Transfers	4,937,429	4,403,689	5,293,122	5,910,891
Proceeds from Disposition of Assets	43	199	-	-
Total Revenues and Transfers In:	\$ 13,129,570	\$ 12,356,644	\$ 12,850,678	\$ 13,748,562
Expenditures				
Salaries & Benefits	\$ 9,948,920	\$ 9,665,041	\$ 10,355,038	\$ 10,626,609
Supplies	637,750	662,734	698,878	676,431
Services & Charges	1,215,551	1,206,935	1,044,166	1,250,131
Operating Capital	35,804	-	-	-
Capital Projects & Equipment	-	-	149,268	-
Intergovernmental	125,851	168,095	125,000	183,000
Interdepartmental	1,165,694	1,253,839	1,227,596	1,012,391
AMENDED EXPENDITURE CURRENT FY	-	-	20,786	-
Total Expenditures and Transfers Out:	\$ 13,129,570	\$ 12,956,644	\$ 13,620,732	\$ 13,748,562
Net Change	\$ -	\$ (600,000)	\$ (770,054)	\$ -
Beginning Fund Balance	\$ 2,966,534	\$ 2,966,534	\$ 2,366,533	\$ 1,596,479
Ending Fund Balance	\$ 2,966,534	\$ 2,366,533	\$ 1,596,479	\$ 1,596,479



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	2011 Actuals	2012 Actuals	2013 Adopted	2014 Adopted
Revenues				
Taxes & Special Assessments	\$ 24,295,984	\$ 23,111,117	\$ 23,063,822	\$ 23,327,726
Intergovernmental Revenue	11,939	7,015	-	107,173
Charges for Services	168,613	184,034	164,710	172,650
Fines & Forfeitures	600,237	650,602	565,100	643,500
Investment Income	236,649	121,707	132,509	84,822
Rental Income	-	-	16,600	12,400
Contributions & Donations	206,347	195,672	150,000	150,000
Miscellaneous	116,957	89,426	104,100	104,100
Intra-County Transfers	34,543	100,305	-	-
Proceeds from Disposition of Assets	324	1,321	-	-
Total Revenues and Transfers In:	\$ 25,671,593	\$ 24,461,199	\$ 24,196,841	\$ 24,602,371
Expenditures				
Salaries & Benefits	\$ 14,708,176	\$ 14,069,082	\$ 13,915,675	\$ 13,780,278
Supplies	5,144,535	4,419,208	4,765,750	4,892,226
Services & Charges	4,574,839	4,174,845	4,535,999	4,475,705
Operating Capital	123,759	6,245	6,500	12,000
Capital Projects & Equipment	496,929	783,504	1,001,700	962,000
Intergovernmental	4,566	-	6,500	6,500
Interdepartmental	1,217,817	1,221,609	1,567,198	1,339,152
Total Expenditures and Transfers Out:	\$ 26,270,621	\$ 24,674,493	\$ 25,799,322	\$ 25,467,861
Net Change	\$ (599,028)	\$ (213,294)	\$ (1,602,481)	\$ (865,490)
Beginning Fund Balance	\$ 11,424,860	\$ 10,825,832	\$ 10,612,541	\$ 9,010,060
Ending Fund Balance	\$ 10,825,832	\$ 10,612,541	\$ 9,010,060	\$ 8,144,570



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	2011 Actuals	2012 Actuals	2013 Adopted	2014 Adopted
Revenues				
Investment Income	\$ 21	\$ 17	\$ -	\$ -
Intra-County Transfers	2,652,498	2,655,236	-	-
Total Revenues and Transfers In:	\$ 2,652,519	\$ 2,655,253	\$ -	\$ -
Expenditures				
Services & Charges	\$ 2,652,508	\$ 2,655,257	\$ -	\$ -
Total Expenditures and Transfers Out:	\$ 2,652,508	\$ 2,655,257	\$ -	\$ -
Net Change	\$ 11	\$ (4)	\$ -	\$ -
Beginning Fund Balance	\$ 6	\$ 17	\$ 13	\$ 13
Ending Fund Balance	\$ 17	\$ 13	\$ 13	\$ 13

Open Space Debt Service Fund - 2010 Bond - 055

The Open Space Debt Service Funds (2011) 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	2011 Actuals	2012 Actuals	2013 Adopted	2014 Adopted
Revenues				
Taxes & Special Assessments	\$ 2,242,950	\$ 2,273,280	\$ 2,488,488	\$ 2,274,200
Investment Income	1,003	1,807	650	685
Claims & Judgements	-	65,583	-	-
Proceeds of General Long Term Debt	-	-	-	-
Total Revenues and Transfers In:	\$ 2,243,953	\$ 2,340,670	\$ 2,489,138	\$ 2,274,885
Expenditures				
Services & Charges	\$ 2,276,375	\$ 2,274,898	\$ 2,274,900	\$ 2,274,200
Total Expenditures and Transfers Out:	\$ 2,276,375	\$ 2,274,898	\$ 2,274,900	\$ 2,274,200
Net Change	\$ (32,422)	\$ 65,772	\$ 214,238	\$ 685
Beginning Fund Balance	\$ 790,864	\$ 758,442	\$ 824,214	\$ 1,038,452
Ending Fund Balance	\$ 758,442	\$ 824,214	\$ 1,038,452	\$ 1,039,137

Open Space Debt Service Fund - 2013 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	2011 Actuals	2012 Actuals	2013 Adopted	2014 Adopted
Revenues				
Taxes & Special Assessments	\$ 2,210,699	\$ 2,217,901	\$ 2,226,090	\$ 2,236,240
Investment Income	891	1,640	577	613
Total Revenues and Transfers In:	\$ 2,211,590	\$ 2,219,541	\$ 2,226,667	\$ 2,236,853
Expenditures				
Services & Charges	\$ 2,209,540	\$ 2,215,989	\$ 2,226,090	\$ 2,124,102
Total Expenditures and Transfers Out:	\$ 2,209,540	\$ 2,215,989	\$ 2,226,090	\$ 2,124,102
Net Change	\$ 2,050	\$ 3,552	\$ 577	\$ 112,751
Beginning Fund Balance	\$ 736,743	\$ 738,793	\$ 742,345	\$ 742,922
Ending Fund Balance	\$ 738,793	\$ 742,345	\$ 742,922	\$ 855,673



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	2011 Actuals	2012 Actuals	2013 Adopted	2014 Adopted
Revenues				
Taxes & Special Assessments	\$ 8,438,235	\$ 8,438,265	\$ 8,445,350	\$ 8,446,400
Investment Income	3,681	6,591	2,382	1,865
Total Revenues and Transfers In:	\$ 8,441,916	\$ 8,444,856	\$ 8,447,732	\$ 8,448,265
Expenditures				
Services & Charges	\$ 8,441,600	\$ 8,443,598	\$ 8,445,350	\$ 8,446,400
Total Expenditures and Transfers Out:	\$ 8,441,600	\$ 8,443,598	\$ 8,445,350	\$ 8,446,400
Net Change	\$ 316	\$ 1,258	\$ 2,382	\$ 1,865
Beginning Fund Balance	\$ 2,814,742	\$ 2,815,058	\$ 2,816,316	\$ 2,818,698
Ending Fund Balance	\$ 2,815,058	\$ 2,816,316	\$ 2,818,698	\$ 2,820,563

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	2011 Actuals	2012 Actuals	2013 Adopted	2014 Adopted
Revenues				
Taxes & Special Assessments	\$ 4,865,799	\$ 5,064,013	\$ 4,000,000	\$ 4,500,000
Investment Income	84,668	44,052	46,626	52,703
Proceeds of General LT Debt	-	11,760,000	-	-
Total Revenues and Transfers In:	\$ 4,950,467	\$ 16,868,065	\$ 4,046,626	\$ 4,552,703
Expenditures				
Services & Charges	\$ 1,525,806	\$ 13,177,129	\$ 1,322,576	\$ 1,322,600
Interdepartmental	3,000,000	2,500,000	2,500,000	4,513,000
Total Expenditures and Transfers Out:	\$ 4,525,806	\$ 15,677,129	\$ 3,822,576	\$ 5,835,600
Net Change	\$ 424,661	\$ 1,190,936	\$ 224,050	\$ (1,282,897)
Beginning Fund Balance	\$ 5,567,991	\$ 5,992,652	\$ 7,183,588	\$ 7,407,638
Ending Fund Balance	\$ 5,992,652	\$ 7,183,588	\$ 7,407,638	\$ 6,124,741



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	2011 Actuals	2012 Actuals	2013 Adopted	2014 Adopted
Revenues				
Taxes & Special Assessments	\$ 7,572,564	\$ 7,166,713	\$ 7,113,541	\$ 7,199,242
Intergovernmentals	1,252,329	1,253,629	1,633,629	1,515,105
Investment Income	52,397	53,211	25,064	45,897
Contributions & Donations	369,248	192,738	350,000	12,000
Miscellaneous	-	384,947	-	-
Intra-County Transfers	2,755,215	2,700,103	3,309,584	2,153,858
Total Revenues and Transfers In:	\$ 12,001,753	\$ 11,751,341	\$ 12,431,818	\$ 10,926,102
Expenditures				
Services & Charges	\$ 8,732,071	\$ 8,701,946	\$ 7,858,919	\$ 7,733,866
Capital Projects & Equipment	15,048,849	5,540,547	7,141,504	2,293,466
Interdepartmental	194,859	229,454	174,214	164,055
AMENDED EXPENDITURE CURRENT FY	-	-	43,205,811	-
Total Expenditures and Transfers Out:	\$ 23,975,779	\$ 14,471,947	\$ 58,380,448	\$ 10,191,387
Net Change	\$ (11,974,026)	\$ (2,720,606)	\$ (45,948,630)	\$ 734,715
Beginning Fund Balance	\$ 64,401,986	\$ 52,427,960	\$ 49,707,353	\$ 3,758,722
Ending Fund Balance	\$ 52,427,960	\$ 49,707,353	\$ 3,758,722	\$ 4,493,437

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	2011 Actuals	2012 Actuals	2013 Adopted	2014 Adopted
Revenues				
Intergovernmental Revenue	\$ -	\$ 187,500		\$ -
Investment Income	\$ 19,291	\$ 20,962	\$ 12,487	\$ 6,422
Total Revenues and Transfers In:	\$ 19,291	\$ 208,462	\$ 12,487	\$ 6,422
Expenditures				
Services & Charges	\$ -	\$ 52,531	\$ -	\$ -
Capital Projects & Equipment	2,563,998	-	-	-
Intergovernmental	-	5,082,931	-	-
Total Expenditures and Transfers Out:	\$ 2,563,998	\$ 5,135,462	\$ -	\$ -
Net Change	\$ (2,544,707)	\$ (4,927,000)	\$ 12,487	\$ 6,422
Beginning Fund Balance	\$ 7,559,022	\$ 5,014,315	\$ 87,315	\$ 99,802
Ending Fund Balance	\$ 5,014,315	\$ 87,315	\$ 99,802	\$ 106,224

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	2011 Actuals	2012 Actuals	2013 Adopted	2014 Adopted
Revenues				
Intergovernmentals	\$ 4,164,784	\$ -	\$ -	\$ 400,000
Charges for Services	350	1,900	-	-
Investment Income	79,878	33,248	43,087	14,020
Intra-County Transfers	3,000,000	2,500,000	2,500,000	4,513,000
Total Revenues and Transfers In:	\$ 7,245,012	\$ 2,535,148	\$ 2,543,087	\$ 4,927,020
Expenditures				
Services & Charges	\$ -	\$ 18,768	\$ -	\$ -
Capital Projects & Equipment	7,852,239	4,236,012	3,462,500	4,513,000
Interdepartmental	700,493	767,513	627,771	761,488
AMENDED EXPENDITURE CURRENT FY	-	-	1,175,281	-
Total Expenditures and Transfers Out:	\$ 8,552,732	\$ 5,022,293	\$ 5,265,552	\$ 5,274,488
Net Change	\$ (1,307,720)	\$ (2,487,145)	\$ (2,722,465)	\$ (347,468)
Beginning Fund Balance	\$ 7,759,759	\$ 6,452,039	\$ 3,964,893	\$ 1,242,427
Ending Fund Balance	\$ 6,452,039	\$ 3,964,893	\$ 1,242,427	\$ 894,959



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	2011 Actuals	2012 Actuals	2013 Adopted	2014 Adopted
Revenues				
Intergovernmentals	\$ 32,421	\$ -	\$ -	\$ -
Charges for Services	126,862	90,356	100,000	202,000
Investment Income	47,241	23,380	25,355	18,557
Contributions & Donations	6,738,175	6,276,574	7,053,296	7,288,581
Miscellaneous	214,378	146,737	50,000	-
Claims & Judgements	-	-	-	-
Intra-County Transfers	21,220,434	21,873,507	23,297,162	23,825,093
Total Revenues and Transfers In:	\$ 28,379,511	\$ 28,410,554	\$ 30,525,813	\$ 31,334,231
Expenditures				
Salaries & Benefits	\$ 318,441	\$ 338,684	\$ 328,124	\$ 337,463
Supplies	1	-	-	-
Services & Charges	28,083,952	27,124,682	29,328,105	30,282,091
Interdepartmental	50,843	50,255	62,729	66,615
Total Expenditures and Transfers Out:	\$ 28,453,237	\$ 27,513,621	\$ 29,718,958	\$ 30,686,169
Net Change	\$ (73,726)	\$ 896,933	\$ 806,855	\$ 648,062
Beginning Fund Balance	\$ 733,018	\$ 659,292	\$ 1,556,223	\$ 2,363,078
Ending Fund Balance	\$ 659,292	\$ 1,556,223	\$ 2,363,078	\$ 3,011,140

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	2011 Actuals	2012 Actuals	2013 Adopted	2014 Adopted
Revenues				
Intergovernmentals	\$ 269,886	\$ 234,569		
Charges for Services	44,863	228		
Investment Income	33,414	15,976		
Rental Income	359,229	335,409		
Contributions & Donations	333,181	-		
Miscellaneous	41,543	122,134		
Intra-County Transfers	11,253,567	11,172,827		
Proceeds From Disposition of Assets	-	(4,843,734)		
Total Revenues and Transfers In:	\$ 12,335,683	\$ 7,037,409		
Expenditures				
Salaries & Benefits	\$ 3,813,933	\$ 4,026,741		
Supplies	2,280,502	2,106,855		
Services & Charges	2,183,161	2,176,459		
Capital Projects & Equipment	1,174,786	594,800		
Interdepartmental	2,547,088	5,106,751		
Total Expenditures and Transfers Out:	\$ 11,999,470	\$ 14,011,606		
Net Change	\$ 336,213	\$ (6,974,197)		
Beginning Fund Balance	\$ 2,117,873	\$ 1,684,181		
Plus net change in investment, net of related debt	\$ 769,905	\$ (5,290,015)		
Ending Fund Balance	\$ 1,684,181	\$ -		



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	2011 Actuals	2012 Actuals	2013 Adopted	2014 Adopted
Revenues				
Charges for Services	\$ 173,244	\$ 177,072	\$ 262,972	\$ 285,566
Investment Income	126,563	67,336	66,574	24,970
Miscellaneous	148	6,704	-	-
Intra-County Transfers	9,962,788	8,958,701	9,267,117	8,381,645
Proceeds from Disposition of Assets	364,938	502,255	298,479	455,800
Total Revenues and Transfers In:	\$ 10,627,681	\$ 9,712,068	\$ 9,895,142	\$ 9,147,981
Expenditures				
Salaries & Benefits	\$ 1,658,725	\$ 1,688,629	\$ 1,698,682	\$ 1,754,437
Supplies	3,659,825	3,660,100	3,791,038	3,906,386
Services & Charges	3,044,474	3,217,408	241,200	241,700
Capital Projects & Equipment	-	-	2,590,792	3,039,176
Interdepartmental	421,562	445,719	502,929	289,188
Total Expenditures and Transfers Out:	\$ 8,784,586	\$ 9,011,856	\$ 8,824,641	\$ 9,230,887
Net Change	\$ 1,843,095	\$ 700,212	\$ 1,070,501	\$ (82,906)
Beginning Fund Balance	\$ 7,205,911	\$ 9,238,871	\$ 9,951,923	\$ 11,022,424
Plus net change in investment, net of related debt	\$ 189,865	\$ 12,842	\$ -	\$ -
Ending Fund Balance	\$ 9,238,871	\$ 9,951,923	\$ 11,022,424	\$ 10,939,518

Insurance Fund - 040				
The Insurance Fund was established for property and automobile physical damage, surety and other liability coverage deductibles.				
Categories	2011 Actuals	2012 Actuals	2013 Adopted	2014 Adopted
Revenues				
Charges For Services	\$ 26	\$ -	\$ -	\$ -
Investment Income	54,519	22,818	29,805	19,302
Claims & Judgements	1,087,655	236,306	-	-
Intra-County Transfers	1,489,004	1,518,486	1,451,462	1,161,426
Total Revenues and Transfers In:	\$ 2,631,204	\$ 1,777,610	\$ 1,481,267	\$ 1,180,728
Expenditures				
Salaries & Benefits	\$ 281,304	\$ 278,407	\$ 239,564	\$ 248,126
Supplies	2,871	1,880	6,867	3,867
Services & Charges	2,561,388	1,333,508	1,180,018	1,250,141
Interdepartmental	95,396	122,098	117,541	97,664
Total Expenditures and Transfers Out:	\$ 2,940,959	\$ 1,735,893	\$ 1,543,990	\$ 1,599,798
Net Change	\$ (309,755)	\$ 41,717	\$ (62,723)	\$ (419,070)
Beginning Fund Balance	\$ 2,990,355	\$ 2,680,600	\$ 2,722,316	\$ 2,659,592
Ending Fund Balance	\$ 2,680,600	\$ 2,722,316	\$ 2,659,592	\$ 2,240,522



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	2011 Actuals	2012 Actuals	2013 Adopted	2014 Adopted
Revenues				
Charges for Services	\$ 195,664	\$ 195,250		
Investment Income	32,011	12,987		
Contributions & Donations	458,000	165,103		
Miscellaneous	13,789	16,449		
Intra-County Transfers	12,726,640	12,502,608		
Proceeds from Disposition of Assets	-	(9,667,392)		
Total Revenues and Transfers In:	\$ 13,426,104	\$ 3,225,005		
Expenditures				
Salaries & Benefits	\$ 6,286,161	\$ 6,445,923		
Supplies	427,967	572,751		
Services & Charges	4,604,399	2,899,789		
Capital Projects & Equipment	9,867	588,894		
Interdepartmental	894,376	3,964,776		
Total Expenditures and Transfers Out:	\$ 12,222,770	\$ 14,472,133		
Net Change	\$ 1,203,334	\$ (11,247,128)		
Beginning Fund Balance	\$ 2,623,942	\$ 1,697,538		
Plus net change in investment, net of related debt	\$ 2,129,738	\$ (9,549,590)		
Ending Fund Balance	\$ 1,697,538	\$ -		

Worker's Compensation Fund - 041				
The Worker's Compensation Fund was established to account for specific expenditures of work-related injuries.				
Categories	2011 Actuals	2012 Actuals	2013 Adopted	2014 Adopted
Revenues				
Investment Income	\$ 54,527	\$ 24,045	\$ 29,378	\$ 20,333
Miscellaneous	14,100	-	-	-
Claims & Judgements	11,637	8,753	-	-
Intra-County Transfers	839,934	886,879	1,056,434	1,054,369
Total Revenues and Transfers In:	\$ 920,198	\$ 919,677	\$ 1,085,812	\$ 1,074,702
Expenditures				
Salaries & Benefits	\$ 83,802	\$ 72,536	\$ 126,330	\$ 147,348
Supplies	1,612	1,707	1,500	1,500
Services & Charges	1,437,796	1,214,050	1,354,474	1,345,548
Interdepartmental	35,827	11,756	9,293	17,741
Total Expenditures and Transfers Out:	\$ 1,559,037	\$ 1,300,049	\$ 1,491,597	\$ 1,512,137
Net Change	\$ (638,839)	\$ (380,372)	\$ (405,785)	\$ (437,435)
Beginning Fund Balance	\$ 2,583,856	\$ 1,945,017	\$ 1,564,645	\$ 1,158,860
Ending Fund Balance	\$ 1,945,017	\$ 1,564,645	\$ 1,158,860	\$ 721,425



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	2011 Actuals	2012 Actuals	2013 Adopted	2014 Adopted
Revenues				
Charges for Services	\$ 1,161,016	\$ 1,189,687	\$ 1,200,000	\$ 900,000
Investment Income	3,100	2,280	2,007	518
Total Revenues and Transfers In:	\$ 1,164,116	\$ 1,191,967	\$ 1,202,007	\$ 900,518
Expenditures				
Salaries & Benefits	\$ 547,921	\$ 545,154	\$ 554,079	\$ 472,969
Supplies	48,978	44,205	58,543	58,543
Services & Charges	12,315	32,439	64,571	64,571
Interdepartmental	514,770	569,630	524,814	304,435
Total Expenditures and Transfers Out:	\$ 1,123,984	\$ 1,191,428	\$ 1,202,007	\$ 900,518
Net Change	\$ 40,132	\$ 539	\$ -	\$ -
Beginning Fund Balance	\$ 120,524	\$ 160,654	\$ 161,193	\$ 161,193
Ending Fund Balance	\$ 160,654	\$ 161,193	\$ 161,193	\$ 161,193

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	2011 Actuals	2012 Actuals	2013 Adopted	2014 Adopted
Revenues				
Taxes & Special Assessments	\$ 178,820	\$ 158,790	\$ 162,074	\$ 158,368
Proceeds of General LT Debt	-	990,000	-	-
Total Revenues and Transfers In:	\$ 178,820	\$ 1,148,790	\$ 162,074	\$ 158,368
Expenditures				
Services & Charges	\$ 169,545	\$ 1,137,288	\$ 148,225	\$ 144,840
Interdepartmental	2,520	2,248	2,266	2,206
Total Expenditures and Transfers Out:	\$ 172,065	\$ 1,139,536	\$ 150,491	\$ 147,046
Net Change	\$ 6,755	\$ 9,254	\$ 11,583	\$ 11,322
Beginning Fund Balance	\$ 174,667	\$ 181,422	\$ 190,676	\$ 202,259
Ending Fund Balance	\$ 181,422	\$ 190,676	\$ 202,259	\$ 213,581



Summary of Revenues & Expenditures by Fund

SUMMARY

JEFFERSON COUNTY ALL FUNDS - COUNTYWIDE TOTAL				
Categories	2011 Actuals	2012 Actuals	2013 Adopted	2014 Adopted
Revenues				
Taxes & Special Assessments	\$ 247,610,258	\$ 240,549,558	\$ 237,954,703	\$ 253,380,517
Licenses & Permits	4,134,013	5,487,083	3,509,165	4,154,910
Intergovernmentals	66,461,259	66,431,507	74,291,565	73,181,737
Charges for Services	28,392,193	30,606,765	25,481,201	26,844,780
Fines & Forfeitures	2,043,248	1,718,060	1,645,100	1,518,000
Investment Income	3,710,251	1,878,838	2,062,100	1,383,715
Rental Income	3,806,504	3,870,162	4,000,501	4,128,572
Contributions & Donations	8,580,981	7,412,743	8,026,320	7,877,500
Miscellaneous	610,856	1,221,057	950,505	865,394
Claims & Judgements	1,173,652	320,498	1,000	1,000
Intra-County Transfers	99,514,855	108,778,057	85,403,778	87,412,799
Proceeds from Disposition of Assets	692,056	(13,803,890)	4,059,979	467,300
Proceeds of General Long Term Debt	-	12,750,000	-	-
AMENDED REVENUE CURRENT FY	-	-	5,543,599	-
Total Revenues and Transfers In:	\$ 466,730,127	\$ 467,220,439	\$ 452,929,516	\$ 461,216,224
Expenditures				
Salaries & Benefits	\$ 203,925,690	\$ 210,373,328	\$ 210,599,006	\$ 216,934,480
Supplies	23,880,816	23,316,494	25,776,613	26,795,196
Services & Charges	78,929,744	111,098,357	93,623,598	72,556,758
Direct Assistance Payments	6,370,557	7,725,661	6,959,302	5,613,386
Operating Capital	4,656,611	6,923,003	123,000	169,500
Capital Projects & Equipment	48,054,918	26,617,934	38,390,684	43,448,826
Intergovernmental	30,525,247	30,770,275	31,788,222	28,402,107
Interdepartmental	92,254,659	78,709,987	61,050,182	87,328,089
AMENDED EXPENDITURE CURRENT FY	-	-	64,448,262	-
Total Expenditures and Transfers Out:	\$ 488,598,246	\$ 495,535,040	\$ 532,758,869	\$ 481,248,342
Net Change	\$ (21,868,119)	\$ (28,314,601)	\$ (79,829,353)	\$ (20,032,118)
Beginning Fund Balance	\$ 278,513,310	\$ 256,224,198	\$ 239,914,019	\$ 160,084,663
Plus net change in investment, net of related debt	\$ 1,550,744	\$ (11,978,733)	\$ -	\$ -
Ending Fund Balance	\$ 256,224,202	\$ 239,914,021	\$ 160,084,668	\$ 140,052,550

