



Description of Fund Structure

Government entities follow basic fund accounting principles when structuring their financial systems. Each fund is considered to be a separate fiscal and accounting entity with a self-balancing set of accounts. This segregation allows for more accountability over special activities or revenues that are restricted in some fashion. Funds are established based on statutory, regulatory or policy restrictions and limitations imposed by the State of Colorado, the Board of County Commissioners, and/or generally accepted accounting standards.

As a result, the County budget is developed to accommodate its own fund structure. Jefferson County currently has 42 separate funds reported in its **Comprehensive Annual Financial Report (CAFR)**. Of these, the County is required to prepare and adopt an annual budget for 38 County funds. In addition, the Board of County Commissioners, acting as the Board of Directors, is required to prepare and adopt an annual budget for the Meadow Ranch Public Improvement District. As required by statute, each separate fund must balance - that is, total expenditures can not exceed the combined total of current revenues anticipated to be collected plus the amount of available and unrestricted fund balance - and each must be separately monitored to ensure that actual expenditures do not exceed approved appropriations. The County budget is adopted at the fund level each year by the Board of County Commissioners.

The following schedules provide a three-year summary of revenues, expenditures and fund balances for each individual fund along with a brief description of the purpose of each fund. Funds included are:

❖ GENERAL FUND

❖ SPECIAL REVENUE FUNDS

- ◆ *Boettcher Mansion Fund*
- ◆ *Conservation Trust Fund*
- ◆ *Developmentally Disabled Fund*
- ◆ *Head Start Fund*
- ◆ *Open Space Fund*
- ◆ *Patrol Fund*
- ◆ *Social Services Fund*
- ◆ *Solid Waste Management Fund*
- ◆ *Wildland Fire Fund*
- ◆ *Community Development Fund*
- ◆ *Contingent Fund*
- ◆ *Forfeiture Fund (no budget required)*
- ◆ *Inmate Welfare Fund*
- ◆ *Open Space – Cities Share Fund*
- ◆ *Road & Bridge Fund*
- ◆ *Solid Waste Emergency Response Fund*
- ◆ *Traffic Impact Funds (5 by region)*
- ◆ *Workforce Development Fund*

❖ ENTERPRISE FUNDS & COMPONENT UNIT FUNDS

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

❖ DEBT SERVICE FUNDS

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

❖ CAPITAL PROJECT FUNDS

- ◆ *Capital Expenditures Fund*
- ◆ *Southeast Sales Tax Capital Projects Fund*
- ◆ *Open Space Acquisition Fund*

❖ INTERNAL SERVICE FUNDS

- ◆ *Employee Benefits Fund*
- ◆ *Fleet Services Fund*
- ◆ *Insurance (Risk Management) Fund*
- ◆ *Facilities & Construction Mgmt. Fund*
- ◆ *Information Technology Services Fund*
- ◆ *Workers Compensation Fund*

❖ MEADOW RANCH PUBLIC IMPROVEMENT DISTRICT

**2009 Jefferson County Adopted Budget
Summary of Revenues and Expenditures by Fund**

GENERAL FUND

General Fund			
The General Fund accounts for all transactions not accounted for in other funds. As the County's major operating fund, the General Fund accounts for ordinary operating expenditures financed primarily by property taxes and charges for services. The General Fund also includes the Clerk & Recorder Electronic Filing Fee Fund, the Dog Licensing Fund and the Public Trustee Salary Fund.			
Revenue Category	2007 Actuals	2008 Amended Budget	2009 Adopted Budget
Taxes And Special Assessments	\$110,359,249	\$117,935,085	\$116,724,318
Licenses And Permits	\$2,947,947	\$3,448,500	\$2,703,000
Intergovernmental Revenue	\$5,494,263	\$5,570,497	\$4,861,766
Charges For Services	\$22,390,281	\$23,472,859	\$21,433,180
Fines & Forfeitures	\$161,870	\$246,000	\$456,500
Investment Income	\$4,347,446	\$2,555,000	\$3,355,000
Rental Income	\$246,143	\$291,140	\$306,900
Contributions & Donations	\$50,405	\$100,000	\$0
Miscellaneous	\$177,402	\$80,000	\$120,000
Claims & Judgements	\$102,946	\$0	\$0
Interfund Transfers	\$16,185,139	\$13,604,257	\$13,813,306
Proceeds From Disposition of Assets	\$296,751	\$50,000	\$0
Total Revenues and Transfers In:	\$162,759,842	\$167,353,338	\$163,773,970
Expenditure Category			
Salaries & Benefits	\$82,449,243	\$91,066,443	\$92,756,903
Supplies	\$6,353,742	\$7,871,665	\$6,152,070
Purchased Services	\$17,089,226	\$23,514,120	\$19,433,181
Capital Projects And Equipment	\$1,667,864	\$7,060,370	\$8,821,285
Intergovernmental Assistance	\$2,504,335	\$873,130	\$780,376
Interfund Transfers	\$50,365,058	\$41,482,428	\$40,368,810
Total Expenditures and Transfers Out:	\$160,429,468	\$171,868,156	\$168,312,625
Beginning Fund Balance	\$44,438,603	\$46,768,977	\$42,254,159
Ending Fund Balance	\$46,768,977	\$42,254,159	\$37,715,504

**2009 Jefferson County Adopted Budget
Summary of Revenues and Expenditures by Fund**

SPECIAL REVENUE FUNDS

Boettcher Mansion Fund			
The Boettcher Mansion Fund accounts for the revenues and expenditures associated with the operations of Boettcher Mansion. The historic facility is reserved for conferences, meetings, weddings and other special events.			
Revenue Category	2007 Actuals	2008 Amended Budget	2009 Adopted Budget
Charges For Services	\$349,343	\$460,400	\$475,000
Investment Income	\$14,489	\$8,000	\$8,000
Rental Income	\$3,375	\$6,000	\$6,000
Miscellaneous	\$9,510	\$0	\$0
Interfund Transfers	\$1,370,490	\$75,000	\$80,000
Total Revenues and Transfers In:	\$1,747,207	\$549,400	\$569,000
Expenditure Category			
Salaries & Benefits	\$302,985	\$363,929	\$375,767
Supplies	\$152,059	\$41,720	\$57,300
Purchased Services	\$57,277	\$56,390	\$59,600
Capital Projects And Equipment	\$1,227,050	\$15,450	\$0
Interfund Transfers	\$93,162	\$50,647	\$67,545
Total Expenditures and Transfers Out:	\$1,832,533	\$528,136	\$560,212
Beginning Fund Balance	\$117,407	\$32,081	\$53,345
Ending Fund Balance	\$32,081	\$53,345	\$62,133

Community Development Fund			
The Community Development Fund accounts for federal and state grant monies received and expended in accordance with grant requirements.			
Revenue Category	2007 Actuals	2008 Amended Budget	2009 Adopted Budget
Intergovernmental Revenue	\$1,789,545	\$2,364,530	\$1,947,172
Charges For Services	\$4,777	\$3,000	\$0
Total Revenues and Transfers In:	\$1,794,322	\$2,367,530	\$1,947,172
Expenditure Category			
Salaries & Benefits	\$264,436	\$354,645	\$232,943
Supplies	\$5,121	\$3,700	\$5,585
Purchased Services	\$17,129	\$24,529	\$37,568
Intergovernmental Assistance	\$1,162,990	\$1,908,295	\$1,609,723
Interfund Transfers	\$313,894	\$76,361	\$61,353
Total Expenditures and Transfers Out:	\$1,763,570	\$2,367,530	\$1,947,172
Beginning Fund Balance	\$37,193	\$67,945	\$67,945
Ending Fund Balance	\$67,945	\$67,945	\$67,945

**2009 Jefferson County Adopted Budget
Summary of Revenues and Expenditures by Fund**

Conservation Trust Fund			
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.			
Revenue Category	2007 Actuals	2008 Amended Budget	2009 Adopted Budget
Intergovernmental Revenue	\$1,110,291	\$1,100,000	\$1,100,000
Investment Income	\$31,027	\$25,000	\$20,000
Total Revenues and Transfers In:	\$1,141,318	\$1,125,000	\$1,120,000
Expenditure Category			
Purchased Services	\$27,300	\$0	\$0
Intergovernmental Assistance	\$114,715	\$276,140	\$250,000
Interfund Transfers	\$1,148,185	\$1,175,000	\$433,132
Total Expenditures and Transfers Out:	\$1,290,200	\$1,451,140	\$683,132
Beginning Fund Balance	\$541,684	\$392,802	\$66,662
Ending Fund Balance	\$392,802	\$66,662	\$503,530

Contingent Fund			
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.			
Revenue Category	2007 Actuals	2008 Amended Budget	2009 Adopted Budget
Taxes And Special Assessments	\$0	\$0	\$0
Investment Income	\$172,534	\$0	\$150,000
Total Revenues and Transfers In:	\$172,534	\$0	\$150,000
Expenditure Category			
Interfund Transfers	\$0	\$960,545	\$2,592
Total Expenditures and Transfers Out:	\$0	\$960,545	\$2,592
Beginning Fund Balance	\$2,303,653	\$2,476,187	\$1,515,642
Ending Fund Balance	\$2,476,187	\$1,515,642	\$1,663,050

Developmentally Disabled Fund			
The Developmentally Disabled Fund accounts for property tax revenues collected and expended to provide services to the developmentally disabled.			
Revenue Category	2007 Actuals	2008 Amended Budget	2009 Adopted Budget
Taxes And Special Assessments	\$6,571,799	\$7,061,655	\$7,112,309
Investment Income	\$122,760	\$0	\$0
Total Revenues and Transfers In:	\$6,694,559	\$7,061,655	\$7,112,309
Expenditure Category			
Intergovernmental Assistance	\$6,500,902	\$6,500,902	\$6,500,902
Interfund Transfers	\$124,336	\$153,335	\$143,904
Total Expenditures and Transfers Out:	\$6,625,238	\$6,654,237	\$6,644,806
Beginning Fund Balance	\$712,076	\$781,397	\$1,188,815
Ending Fund Balance	\$781,397	\$1,188,815	\$1,656,318

**2009 Jefferson County Adopted Budget
Summary of Revenues and Expenditures by Fund**

Forfeiture Fund			
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.			
Revenue Category	2007 Actuals	2008 Amended Budget	2009 Adopted Budget
Fines & Forfeitures	\$139,659	\$0	\$0
Investment Income	\$200	\$0	\$0
Total Revenues and Transfers In:	\$139,859	\$0	\$0
Expenditure Category			
Purchased Services	\$91,019	\$0	\$0
Total Expenditures and Transfers Out:	\$91,019	\$0	\$0
Beginning Fund Balance	\$162,744	\$211,584	\$211,584
Ending Fund Balance	\$211,584	\$211,584	\$211,584

Head Start Fund			
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.			
Revenue Category	2007 Actuals	2008 Amended Budget	2009 Adopted Budget
Intergovernmental Revenue	\$3,036,660	\$3,072,561	\$3,249,854
Charges For Services	\$124,830	\$142,000	\$0
Contributions & Donations	\$18,561	\$0	\$0
Miscellaneous	\$30	\$0	\$0
Interfund Transfers	\$410,297	\$0	\$868,736
Proceeds From Disposition of Assets	\$6,148	\$0	\$0
Total Revenues and Transfers In:	\$3,596,526	\$3,214,561	\$4,118,590
Expenditure Category			
Salaries & Benefits	\$2,277,914	\$2,425,954	\$3,078,615
Supplies	\$285,269	\$299,006	\$151,353
Purchased Services	\$429,221	\$253,300	\$612,982
Capital Projects And Equipment	\$292,942	\$0	\$0
Interfund Transfers	\$337,217	\$238,884	\$359,537
Total Expenditures and Transfers Out:	\$3,622,563	\$3,217,144	\$4,202,487
Beginning Fund Balance	\$113,428	\$87,391	\$84,808
Ending Fund Balance	\$87,391	\$84,808	\$911

**2009 Jefferson County Adopted Budget
Summary of Revenues and Expenditures by Fund**

Social Services Fund			
The Social Services Fund accounts for monies received from property taxes and state and federal grants expended for social welfare programs.			
Revenue Category	2007 Actuals	2008 Amended Budget	2009 Adopted Budget
Taxes And Special Assessments	\$6,926,730	\$7,445,765	\$9,026,694
Intergovernmental Revenue	\$30,229,099	\$30,903,372	\$40,909,451
Investment Income	\$833,993	\$463,500	\$450,000
Contributions & Donations	\$1,090	\$0	\$0
Miscellaneous	\$6,148	\$0	\$0
Interfund Transfers	\$0	\$1,631,885	\$0
Proceeds From Disposition of Assets	\$17,858	\$0	\$0
Total Revenues and Transfers In:	\$38,014,918	\$40,444,522	\$50,386,145
Expenditure Category			
Salaries & Benefits	\$23,149,292	\$25,151,702	\$26,918,075
Supplies	\$1,821,171	\$918,949	\$1,256,656
Purchased Services	\$1,771,255	\$2,454,254	\$8,090,326
Direct Assistance Payments	\$4,828,866	\$5,246,325	\$7,926,447
Capital Projects And Equipment	\$183,641	\$619,136	\$96,000
Intergovernmental Assistance	\$559,976	\$2,231,018	\$1,806,143
Interfund Transfers	\$7,151,569	\$6,728,279	\$6,980,951
Total Expenditures and Transfers Out:	\$39,465,770	\$43,349,663	\$53,074,598
Beginning Fund Balance	\$13,224,517	\$11,773,665	\$8,868,524
Ending Fund Balance	\$11,773,665	\$8,868,524	\$6,180,071

Inmate Welfare Fund			
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.			
Revenue Category	2007 Actuals	2008 Amended Budget	2009 Adopted Budget
Charges For Services	\$714,921	\$615,000	\$615,000
Investment Income	\$95,351	\$30,000	\$75,000
Total Revenues and Transfers In:	\$810,272	\$645,000	\$690,000
Expenditure Category			
Salaries & Benefits	\$379,107	\$584,072	\$545,353
Supplies	\$127,773	\$162,508	\$162,508
Purchased Services	\$7,999	\$58,350	\$58,350
Interfund Transfers	\$20,287	\$18,614	\$16,282
Total Expenditures and Transfers Out:	\$535,166	\$823,544	\$782,493
Beginning Fund Balance	\$1,154,530	\$1,429,636	\$1,251,092
Ending Fund Balance	\$1,429,636	\$1,251,092	\$1,158,599

**2009 Jefferson County Adopted Budget
Summary of Revenues and Expenditures by Fund**

Open Space Fund			
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.			
Revenue Category	2007 Actuals	2008 Amended Budget	2009 Adopted Budget
Taxes And Special Assessments	\$9,832,035	\$10,118,188	\$10,695,964
Intergovernmental Revenue	\$98,245	\$1,000,000	\$0
Charges For Services	\$265,601	\$242,155	\$247,227
Fines & Forfeitures	\$9,054	\$8,000	\$8,000
Investment Income	\$3,835,611	\$928,660	\$990,513
Rental Income	\$15,754	\$19,112	\$19,112
Contributions & Donations	\$17,158	\$20,000	\$18,500
Miscellaneous	\$53,843	\$263,080	\$50,000
Interfund Transfers	\$61,180	\$385,872	\$389,004
Proceeds From Disposition of Assets	\$760,000	\$2,500	\$2,500
Total Revenues and Transfers In:	\$14,948,481	\$12,987,567	\$12,420,820
Expenditure Category			
Salaries & Benefits	\$6,483,503	\$6,853,330	\$6,991,881
Supplies	\$448,516	\$605,845	\$592,960
Purchased Services	\$557,136	\$700,140	\$810,275
Capital Projects And Equipment	\$1,507,151	\$3,959,367	\$2,659,000
Intergovernmental Assistance	\$5,048,077	\$2,701,373	\$2,600,000
Interfund Transfers	\$1,799,208	\$1,712,278	\$2,321,642
Total Expenditures and Transfers Out:	\$15,843,591	\$16,532,333	\$15,975,758
Beginning Fund Balance	\$28,934,209	\$28,039,099	\$24,494,333
Ending Fund Balance	\$28,039,099	\$24,494,333	\$20,939,395

Open Space Cities Share Fund			
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.			
Revenue Category	2007 Actuals	2008 Amended Budget	2009 Adopted Budget
Taxes And Special Assessments	\$9,931,700	\$10,208,364	\$10,461,934
Investment Income	\$43,590	\$15,175	\$15,782
Total Revenues and Transfers In:	\$9,975,290	\$10,223,539	\$10,477,716
Expenditure Category			
Purchased Services	\$198,634	\$204,168	\$209,238
Intergovernmental Assistance	\$9,720,268	\$10,004,194	\$10,252,697
Total Expenditures and Transfers Out:	\$9,918,902	\$10,208,362	\$10,461,935
Beginning Fund Balance	\$615,305	\$671,693	\$686,870
Ending Fund Balance	\$671,693	\$686,870	\$702,651

**2009 Jefferson County Adopted Budget
Summary of Revenues and Expenditures by Fund**

Patrol Fund			
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.			
Revenue Category	2007 Actuals	2008 Amended Budget	2009 Adopted Budget
Taxes And Special Assessments	\$9,002,825	\$9,601,553	\$10,136,877
Intergovernmental Revenue	\$690,501	\$0	\$243,023
Charges For Services	\$219,746	\$62,000	\$40,000
Fines & Forfeitures	\$950,512	\$700,000	\$1,200,000
Investment Income	\$2,949	\$10,200	\$0
Miscellaneous	\$3,071	\$0	\$0
Interfund Transfers	\$18,933,240	\$14,429,776	\$13,549,884
Total Revenues and Transfers In:	\$29,802,844	\$24,803,529	\$25,169,784
Expenditure Category			
Salaries & Benefits	\$28,749,036	\$23,164,381	\$24,006,478
Supplies	\$429,013	\$830,191	\$455,191
Purchased Services	\$350,391	\$337,855	\$362,321
Capital Projects And Equipment	\$209,650	\$0	\$0
Intergovernmental Assistance	\$89,059	\$0	\$0
Interfund Transfers	\$616,803	\$436,128	\$345,794
Total Expenditures and Transfers Out:	\$30,443,952	\$24,768,555	\$25,169,784
Beginning Fund Balance	\$641,108	\$0	\$34,974
Ending Fund Balance	\$0	\$34,974	\$34,974

Road & Bridge Fund			
The Road & Bridge Fund accounts for monies generated by property taxes and other sources and expended for highway and street maintenance and repair.			
Revenue Category	2007 Actuals	2008 Amended Budget	2009 Adopted Budget
Taxes And Special Assessments	\$30,907,705	\$31,405,240	\$31,460,113
Licenses And Permits	\$789,599	\$750,000	\$750,000
Intergovernmental Revenue	\$201,448	\$407,000	\$200,000
Charges For Services	\$487,362	\$17,270	\$0
Investment Income	\$2,531,899	\$1,150,000	\$1,150,000
Contributions & Donations	\$0	\$0	\$65,000
Miscellaneous	\$10,421	\$0	\$0
Interfund Transfers	\$3,477,338	\$375,000	\$1,270,000
Proceeds From Disposition of Assets	\$27	\$0	\$0
Total Revenues and Transfers In:	\$38,405,799	\$34,104,510	\$34,895,113
Expenditure Category			
Salaries & Benefits	\$9,747,530	\$11,420,294	\$11,533,172
Supplies	\$2,066,749	\$5,447,354	\$6,423,693
Purchased Services	\$2,006,763	\$2,980,631	\$3,743,590
Capital Projects And Equipment	\$10,677,772	\$1,589,076	\$2,626,000
Intergovernmental Assistance	\$10,928,475	\$17,936,500	\$5,500,000
Interfund Transfers	\$8,167,802	\$9,177,826	\$9,454,082
Total Expenditures and Transfers Out:	\$43,595,091	\$48,551,681	\$39,280,537
Beginning Fund Balance	\$35,120,780	\$29,931,488	\$15,484,317
Ending Fund Balance	\$29,931,488	\$15,484,317	\$11,098,893

**2009 Jefferson County Adopted Budget
Summary of Revenues and Expenditures by Fund**

Solid Waste Emergency Response Fund			
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.			
Revenue Category	2007 Actuals	2008 Amended Budget	2009 Adopted Budget
Charges For Services	\$139,650	\$140,000	\$140,000
Investment Income	\$62,166	\$25,000	\$40,000
Total Revenues and Transfers In:	\$201,816	\$165,000	\$180,000
Expenditure Category			
Supplies	\$56,117	\$0	\$0
Purchased Services	\$14,076	\$10,000	\$10,000
Capital Projects And Equipment	\$140,366	\$0	\$0
Intergovernmental Assistance	\$36,666	\$40,000	\$40,500
Interfund Transfers	\$3,176	\$3,573	\$5,084
Total Expenditures and Transfers Out:	\$250,401	\$53,573	\$55,584
Beginning Fund Balance	\$882,002	\$833,417	\$944,844
Ending Fund Balance	\$833,417	\$944,844	\$1,069,260

Solid Waste Management Fund			
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.			
Revenue Category	2007 Actuals	2008 Amended Budget	2009 Adopted Budget
Intergovernmental Revenue	\$159,443	\$0	\$0
Charges For Services	\$304,447	\$277,000	\$295,000
Investment Income	\$60,385	\$25,000	\$40,000
Total Revenues and Transfers In:	\$524,275	\$302,000	\$335,000
Expenditure Category			
Salaries & Benefits	\$827	\$0	\$0
Supplies	\$7,093	\$0	\$5,000
Purchased Services	\$323,661	\$429,814	\$204,814
Intergovernmental Assistance	\$113,733	\$0	\$0
Interfund Transfers	\$93,093	\$88,101	\$91,810
Total Expenditures and Transfers Out:	\$538,407	\$517,915	\$301,624
Beginning Fund Balance	\$1,068,446	\$1,054,314	\$838,399
Ending Fund Balance	\$1,054,314	\$838,399	\$871,775

**2009 Jefferson County Adopted Budget
Summary of Revenues and Expenditures by Fund**

Central Traffic Impact Fund			
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.			
Revenue Category	2007 Actuals	2008 Amended Budget	2009 Adopted Budget
Licenses And Permits	\$86,587	\$60,000	\$50,000
Investment Income	\$151,103	\$90,000	\$90,000
Total Revenues and Transfers In:	\$237,690	\$150,000	\$140,000
Expenditure Category			
Interfund Transfers	\$7,387	\$2,018	\$7,196
Total Expenditures and Transfers Out:	\$7,387	\$2,018	\$7,196
Beginning Fund Balance	\$1,980,392	\$2,210,695	\$2,358,677
Ending Fund Balance	\$2,210,695	\$2,358,677	\$2,491,481

Evergreen / Conifer Traffic Impact Fund			
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.			
Revenue Category	2007 Actuals	2008 Amended Budget	2009 Adopted Budget
Licenses And Permits	\$366,753	\$524,000	\$230,000
Charges For Services	\$75	\$0	\$0
Investment Income	\$225,583	\$140,000	\$125,000
Total Revenues and Transfers In:	\$592,411	\$664,000	\$355,000
Expenditure Category			
Purchased Services	\$25,175	\$10,800	\$8,000
Capital Projects And Equipment	\$227,163	\$2,683,000	\$87,000
Interfund Transfers	\$9,311	\$7,940	\$170,519
Total Expenditures and Transfers Out:	\$261,649	\$2,701,740	\$265,519
Beginning Fund Balance	\$2,920,795	\$3,251,557	\$1,213,817
Ending Fund Balance	\$3,251,557	\$1,213,817	\$1,303,298

North Mountains Traffic Impact Fund			
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.			
Revenue Category	2007 Actuals	2008 Amended Budget	2009 Adopted Budget
Licenses And Permits	\$25,581	\$20,000	\$15,000
Investment Income	\$32,444	\$20,000	\$20,000
Total Revenues and Transfers In:	\$58,025	\$40,000	\$35,000
Expenditure Category			
Interfund Transfers	\$0	\$1,924	\$1,905
Total Expenditures and Transfers Out:	\$0	\$1,924	\$1,905
Beginning Fund Balance	\$420,792	\$478,817	\$516,893
Ending Fund Balance	\$478,817	\$516,893	\$549,988

**2009 Jefferson County Adopted Budget
Summary of Revenues and Expenditures by Fund**

Northern Plains Traffic Impact Fund			
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.			
Revenue Category	2007 Actuals	2008 Amended Budget	2009 Adopted Budget
Licenses And Permits	\$301,753	\$200,000	\$65,000
Investment Income	\$98,346	\$75,000	\$75,000
Total Revenues and Transfers In:	\$400,099	\$275,000	\$140,000
Expenditure Category			
Interfund Transfers	\$0	\$3,285	\$3,678
Total Expenditures and Transfers Out:	\$0	\$3,285	\$3,678
Beginning Fund Balance	\$953,770	\$1,353,869	\$1,625,584
Ending Fund Balance	\$1,353,869	\$1,625,584	\$1,761,906

Southern Plains Traffic Impact Fund			
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.			
Revenue Category	2007 Actuals	2008 Amended Budget	2009 Adopted Budget
Licenses And Permits	\$1,154,490	\$810,000	\$480,000
Investment Income	\$442,373	\$200,000	\$225,000
Total Revenues and Transfers In:	\$1,596,863	\$1,010,000	\$705,000
Expenditure Category			
Purchased Services	\$13,395	\$300,000	\$100,000
Capital Projects And Equipment	\$0	\$550,000	\$950,000
Interfund Transfers	\$3,449	\$6,335	\$84,505
Total Expenditures and Transfers Out:	\$16,844	\$856,335	\$1,134,505
Beginning Fund Balance	\$5,246,975	\$6,826,994	\$6,980,659
Ending Fund Balance	\$6,826,994	\$6,980,659	\$6,551,154

Wildland Fire Fund			
The Wildland Fire Fund accounts for monies generated by fireworks stand permits and expended for wildland fire training grants.			
Revenue Category	2007 Actuals	2008 Amended Budget	2009 Adopted Budget
Licenses And Permits	\$10,000	\$10,000	\$10,000
Investment Income	\$6,940	\$3,000	\$3,000
Total Revenues and Transfers In:	\$16,940	\$13,000	\$13,000
Expenditure Category			
Purchased Services	\$0	\$5,000	\$5,000
Intergovernmental Assistance	\$0	\$5,000	\$5,000
Interfund Transfers	\$0	\$1,351	\$1,403
Total Expenditures and Transfers Out:	\$0	\$11,351	\$11,403
Beginning Fund Balance	\$87,177	\$104,117	\$105,766
Ending Fund Balance	\$104,117	\$105,766	\$107,363

**2009 Jefferson County Adopted Budget
Summary of Revenues and Expenditures by Fund**

Workforce Development Fund			
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.			
Revenue Category	2007 Actuals	2008 Amended Budget	2009 Adopted Budget
Intergovernmental Revenue	\$3,214,540	\$3,722,001	\$3,904,995
Charges For Services	\$28,403	\$60,000	\$70,000
Miscellaneous	\$189	\$0	\$0
Interfund Transfers	\$9,800	\$0	\$0
Total Revenues and Transfers In:	\$3,252,932	\$3,782,001	\$3,974,995
Expenditure Category			
Salaries & Benefits	\$1,602,451	\$1,699,257	\$1,904,592
Supplies	\$65,322	\$194,639	\$81,623
Purchased Services	\$1,073,134	\$1,325,489	\$1,014,365
Direct Assistance Payments	\$0	\$0	\$73,363
Intergovernmental Assistance	\$0	\$0	\$200,000
Interfund Transfers	\$567,797	\$562,616	\$699,934
Total Expenditures and Transfers Out:	\$3,308,704	\$3,782,001	\$3,973,877
Beginning Fund Balance	\$55,840	\$68	\$68
Ending Fund Balance	\$68	\$68	\$1,186

**2009 Jefferson County Adopted Budget
Summary of Revenues and Expenditures by Fund**

ENTERPRISE FUNDS & COMPONENT UNITS

Airport Fund			
The Airport Fund is the County's single enterprise fund. It encompasses the Rocky Mountain Metropolitan Airport.			
Revenue Category	2007 Actuals	2008 Amended Budget	2009 Adopted Budget
Taxes And Special Assessments	\$372,046	\$402,000	\$385,500
Intergovernmental Revenue	\$6,078,460	\$7,172,092	\$220,000
Charges For Services	\$186,023	\$194,825	\$174,285
Investment Income	\$25,626	\$0	\$0
Rental Income	\$2,786,368	\$2,936,127	\$3,022,322
Miscellaneous	\$7,343	\$1,020	\$1,116
Interfund Transfers	\$28,951	\$0	\$0
Proceeds From Disposition of Assets	\$2,351	\$2,046,100	\$0
Total Revenues and Transfers In:	\$9,487,168	\$12,752,164	\$3,803,223
Expenditure Category			
Salaries & Benefits	\$1,208,497	\$1,320,768	\$1,331,860
Supplies	\$473,069	\$518,540	\$542,940
Purchased Services	\$2,511,039	\$567,842	\$605,097
Capital Projects And Equipment	\$0	\$9,614,070	\$250,000
Interfund Transfers	\$437,224	\$454,147	\$476,217
Plus change in investments, net of related debt	\$5,719,719	\$0	\$0
Total Expenditures and Transfers Out:	\$10,349,548	\$12,475,367	\$3,206,114
Beginning Fund Balance	-\$1,517,633	-\$2,380,013	-\$2,103,216
Ending Fund Balance	-\$2,380,013	-\$2,103,216	-\$1,506,107

Health Fund			
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.			
Revenue Category	2007 Actuals	2008 Amended Budget	2009 Adopted Budget
Intergovernmental Revenue	\$4,588,481	\$4,585,556	\$4,981,975
Charges For Services	\$2,261,261	\$2,218,159	\$2,293,636
Investment Income	\$203,953	\$75,000	\$65,000
Contributions & Donations	\$17,606	\$0	\$250
Miscellaneous	\$4,376	\$0	\$0
Interfund Transfers	\$5,922,956	\$5,502,545	\$5,656,806
Proceeds From Disposition of Assets	\$506	\$0	\$0
Total Revenues and Transfers In:	\$12,999,139	\$12,381,260	\$12,997,667
Expenditure Category			
Salaries & Benefits	\$9,169,050	\$9,012,150	\$9,606,101
Supplies	\$938,588	\$948,932	\$1,058,011
Purchased Services	\$1,317,879	\$1,362,946	\$1,301,398
Capital Projects And Equipment	\$28,443	\$0	\$8,000
Intergovernmental Assistance	\$96,447	\$92,500	\$97,500
Interfund Transfers	\$1,448,733	\$1,453,357	\$1,385,326
Total Expenditures and Transfers Out:	\$12,999,140	\$12,869,885	\$13,456,336
Beginning Fund Balance	\$2,966,536	\$2,966,535	\$2,477,910
Ending Fund Balance	\$2,966,535	\$2,477,910	\$2,019,241

**2009 Jefferson County Adopted Budget
Summary of Revenues and Expenditures by Fund**

Library Fund			
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.			
Revenue Category	2007 Actuals	2008 Amended Budget	2009 Adopted Budget
Taxes And Special Assessments	\$24,110,918	\$25,765,945	\$25,746,355
Intergovernmental Revenue	\$28,266	\$0	\$0
Charges For Services	\$156,010	\$108,500	\$175,820
Fines & Forfeitures	\$582,893	\$600,000	\$686,500
Investment Income	\$963,987	\$400,000	\$600,000
Contributions & Donations	\$269,962	\$150,000	\$200,000
Miscellaneous	\$27,384	\$0	\$5,000
Proceeds From Disposition of Assets	\$46	\$0	\$0
Total Revenues and Transfers In:	\$26,139,466	\$27,024,445	\$27,413,675
Expenditure Category			
Salaries & Benefits	\$14,559,170	\$15,592,309	\$15,880,242
Supplies	\$5,675,529	\$6,301,200	\$6,200,504
Purchased Services	\$4,344,210	\$3,647,909	\$3,768,068
Capital Projects And Equipment	\$406,444	\$1,110,500	\$75,000
Interfund Transfers	\$1,378,717	\$1,217,552	\$1,158,796
Total Expenditures and Transfers Out:	\$26,364,070	\$27,869,470	\$27,082,610
Beginning Fund Balance	\$10,718,204	\$10,493,600	\$9,648,575
Ending Fund Balance	\$10,493,600	\$9,648,575	\$9,979,640

Meadow Ranch Public Improvement Fund			
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.			
Revenue Category	2007 Actuals	2008 Amended Budget	2009 Adopted Budget
Taxes And Special Assessments	\$181,758	\$188,404	\$185,738
Total Revenues and Transfers In:	\$181,758	\$188,404	\$185,738
Expenditure Category			
Purchased Services	\$160,185	\$168,900	\$170,075
Interfund Transfers	\$2,505	\$3,000	\$3,500
Total Expenditures and Transfers Out:	\$162,690	\$171,900	\$173,575
Beginning Fund Balance	\$126,075	\$145,143	\$161,647
Ending Fund Balance	\$145,143	\$161,647	\$173,810

**2009 Jefferson County Adopted Budget
Summary of Revenues and Expenditures by Fund**

DEBT SERVICE FUNDS

Open Space Debt Service - 1999 Fund			
The Open Space Debt Service Funds (1999, 2001, and 2005) hold the monies used to pay for the debt service of the bonds issued for land acquisitions for the purpose of open space preservation based on the Open Space Master Plan.			
Revenue Category	2007 Actuals	2008 Amended Budget	2009 Adopted Budget
Taxes And Special Assessments	\$8,285,087	\$8,456,494	\$8,457,694
Investment Income	\$171,666	\$79,400	\$82,576
Total Revenues and Transfers In:	\$8,456,753	\$8,535,894	\$8,540,270
Expenditure Category			
Purchased Services	\$8,456,069	\$8,456,494	\$8,457,694
Total Expenditures and Transfers Out:	\$8,456,069	\$8,456,494	\$8,457,694
Beginning Fund Balance	\$2,850,439	\$2,851,123	\$2,930,523
Ending Fund Balance	\$2,851,123	\$2,930,523	\$3,013,099

Open Space Debt Service - 2001 Fund			
The Open Space Debt Service Funds (1999, 2001, and 2005) hold the monies used to pay for the debt service of the bonds issued for land acquisitions for the purpose of open space preservation based on the Open Space Master Plan.			
Revenue Category	2007 Actuals	2008 Amended Budget	2009 Adopted Budget
Taxes And Special Assessments	\$2,442,619	\$2,489,311	\$2,488,093
Investment Income	\$48,223	\$22,271	\$22,271
Total Revenues and Transfers In:	\$2,490,842	\$2,511,582	\$2,510,364
Total Expenditures and Transfers Out:			
Purchased Services	\$2,491,546	\$2,489,311	\$2,488,093
Total Expenditures and Transfers Out:	\$2,491,546	\$2,489,311	\$2,488,093
Beginning Fund Balance	\$839,914	\$839,210	\$861,481
Ending Fund Balance	\$839,210	\$861,481	\$883,752

Open Space Debt Service - 2005 Fund			
The Open Space Debt Service Funds (1999, 2001, and 2005) hold the monies used to pay for the debt service of the bonds issued for land acquisitions for the purpose of open space preservation based on the Open Space Master Plan.			
Revenue Category	2007 Actuals	2008 Amended Budget	2009 Adopted Budget
Taxes And Special Assessments	\$2,157,145	\$2,197,690	\$2,197,740
Investment Income	\$42,479	\$10,000	\$10,000
Total Revenues and Transfers In:	\$2,199,624	\$2,207,690	\$2,207,740
Expenditure Category			
Purchased Services	\$2,201,359	\$2,197,690	\$2,197,740
Total Expenditures and Transfers Out:	\$2,201,359	\$2,197,690	\$2,197,740
Beginning Fund Balance	\$742,247	\$740,512	\$750,512
Ending Fund Balance	\$740,512	\$750,512	\$760,512

**2009 Jefferson County Adopted Budget
Summary of Revenues and Expenditures by Fund**

South East Sales Tax-Debt Service Fund			
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.			
Revenue Category	2007 Actuals	2008 Amended Budget	2009 Adopted Budget
Taxes And Special Assessments	\$4,144,904	\$3,600,000	\$3,800,000
Investment Income	\$589,611	\$450,000	\$450,000
Total Revenues and Transfers In:	\$4,734,515	\$4,050,000	\$4,250,000
Expenditure Category			
Purchased Services	\$1,526,275	\$1,526,200	\$1,528,050
Interfund Transfers	\$9,500,000	\$0	\$0
Total Expenditures and Transfers Out:	\$11,026,275	\$1,526,200	\$1,528,050
Beginning Fund Balance	\$9,927,231	\$3,635,471	\$6,159,271
Ending Fund Balance	\$3,635,471	\$6,159,271	\$8,881,221

**2009 Jefferson County Adopted Budget
Summary of Revenues and Expenditures by Fund**

CAPITAL PROJECT FUNDS

Capital Expenditures Fund			
The Capital Expenditures Fund provides and accumulates monies for major capital expenditures and lease payments of the County.			
Revenue Category	2007 Actuals	2008 Amended Budget	2009 Adopted Budget
Taxes And Special Assessments	\$6,946,461	\$7,462,270	\$7,531,381
Investment Income	\$448,334	\$0	\$300,000
Interfund Transfers	\$6,477,576	\$4,998,998	\$4,299,357
Total Revenues and Transfers In:	\$13,872,371	\$12,461,268	\$12,130,738
Expenditure Category			
Supplies	\$16,984	\$0	\$0
Purchased Services	\$9,858,166	\$10,558,156	\$1,071,547
Capital Projects And Equipment	\$4,281,011	\$3,190,093	\$11,625,563
Interfund Transfers	\$104,275	\$166,852	\$173,789
Total Expenditures and Transfers Out:	\$14,260,436	\$13,915,101	\$12,870,899
Beginning Fund Balance	\$4,024,836	\$3,636,771	\$2,182,938
Ending Fund Balance	\$3,636,771	\$2,182,938	\$1,442,777

Open Space Land Acquisition / Conservation Fund			
The Open Space Land Acquisition / Conservation Fund accounts for the financial resources used for the acquisition and preservation of Open Space land.			
Revenue Category	2007 Actuals	2008 Amended Budget	2009 Adopted Budget
Investment Income	\$1,128,960	\$824,000	\$856,960
Total Revenues and Transfers In:	\$1,128,960	\$824,000	\$856,960
Expenditure Category			
Capital Projects And Equipment	\$8,370,758	\$5,000,000	\$5,000,000
Total Expenditures and Transfers Out:	\$8,370,758	\$5,000,000	\$5,000,000
Beginning Fund Balance	\$22,987,560	\$15,745,762	\$11,569,762
Ending Fund Balance	\$15,745,762	\$11,569,762	\$7,426,722

South East Sales Tax-Capital Projects Fund			
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.			
Revenue Category	2007 Actuals	2008 Amended Budget	2009 Adopted Budget
Intergovernmental Revenue	\$58,251	\$325,000	\$0
Charges For Services	\$112,391	\$0	\$0
Investment Income	\$511,390	\$375,000	\$375,000
Interfund Transfers	\$9,500,000	\$0	\$0
Total Revenues and Transfers In:	\$10,182,032	\$700,000	\$375,000
Expenditure Category			
Supplies	\$1,480	\$0	\$0
Purchased Services	\$12,449	\$0	\$10,000
Capital Projects And Equipment	\$8,326,013	\$3,363,000	\$4,150,000
Interfund Transfers	\$357,176	\$383,167	\$1,355,431
Total Expenditures and Transfers Out:	\$8,697,118	\$3,746,167	\$5,515,431
Beginning Fund Balance	\$6,913,072	\$8,397,986	\$5,351,819
Ending Fund Balance	\$8,397,986	\$5,351,819	\$211,388

**2009 Jefferson County Adopted Budget
Summary of Revenues and Expenditures by Fund**

INTERNAL SERVICES FUNDS

Fleet Services Fund			
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.			
Revenue Category	2007 Actuals	2008 Amended Budget	2009 Adopted Budget
Charges For Services	\$83,030	\$300,000	\$141,371
Investment Income	\$435,558	\$184,000	\$250,000
Contributions & Donations	\$157,476	\$0	\$0
Miscellaneous	\$987	\$0	\$128,000
Interfund Transfers	\$8,488,949	\$9,269,421	\$9,602,750
Proceeds From Disposition of Assets	\$582,875	\$678,000	\$380,000
Total Revenues and Transfers In:	\$9,748,875	\$10,431,421	\$10,502,121
Expenditure Category			
Salaries & Benefits	\$1,978,222	\$2,071,768	\$2,043,327
Supplies	\$3,063,312	\$3,834,230	\$5,539,600
Purchased Services	\$2,553,293	\$239,050	\$223,000
Capital Projects And Equipment	\$0	\$4,101,559	\$2,347,472
Interfund Transfers	\$3,601,929	\$535,928	\$528,214
Plus change in investments, net of related debt	\$1,104,533	\$0	\$0
Total Expenditures and Transfers Out:	\$12,301,289	\$10,782,535	\$10,681,613
Beginning Fund Balance	\$7,905,335	\$5,352,921	\$5,001,807
Ending Fund Balance	\$5,352,921	\$5,001,807	\$4,822,315

Benefit Plan Fund			
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.			
Revenue Category	2007 Actuals	2008 Amended Budget	2009 Adopted Budget
Charges For Services	\$159,561	\$170,000	\$100,000
Fines & Forfeitures	\$66,967	\$0	\$0
Investment Income	\$683,280	\$0	\$290,000
Contributions & Donations	\$6,887,040	\$6,206,578	\$7,906,785
Miscellaneous	\$238,592	\$0	\$0
Interfund Transfers	\$17,601,021	\$19,727,748	\$18,834,524
Total Revenues and Transfers In:	\$25,636,461	\$26,104,326	\$27,131,309
Expenditure Category			
Salaries & Benefits	\$266,948	\$224,506	\$249,738
Purchased Services	\$23,883,961	\$28,402,957	\$24,920,754
Interfund Transfers	\$4,061,063	\$2,095,508	\$3,079,497
Total Expenditures and Transfers Out:	\$28,211,972	\$30,722,971	\$28,249,989
Beginning Fund Balance	\$9,436,352	\$6,860,841	\$2,242,196
Ending Fund Balance	\$6,860,841	\$2,242,196	\$1,123,516

**2009 Jefferson County Adopted Budget
Summary of Revenues and Expenditures by Fund**

Insurance Fund			
The Insurance Fund was established for property and automobile physical damage, surety and other liability coverage deductibles.			
Revenue Category	2007 Actuals	2008 Amended Budget	2009 Adopted Budget
Charges For Services	\$48	\$0	\$0
Investment Income	\$302,732	\$0	\$0
Claims & Judgements	\$71,360	\$0	\$0
Interfund Transfers	\$1,526,888	\$1,387,961	\$1,385,322
Total Revenues and Transfers In:	\$1,901,028	\$1,387,961	\$1,385,322
Expenditure Category			
Salaries & Benefits	\$151,683	\$192,257	\$132,541
Supplies	\$9,864	\$5,000	\$2,550
Purchased Services	\$1,066,888	\$1,109,837	\$1,074,700
Interfund Transfers	\$82,325	\$183,205	\$159,084
Total Expenditures and Transfers Out:	\$1,310,760	\$1,490,299	\$1,368,875
Beginning Fund Balance	\$3,069,004	\$3,659,272	\$3,556,934
Ending Fund Balance	\$3,659,272	\$3,556,934	\$3,573,381

Worker's Compensation Fund			
The Worker's Compensation Fund was established to account for specific expenditures of work-related injuries.			
Revenue Category	2007 Actuals	2008 Amended Budget	2009 Adopted Budget
Charges For Services	\$2,886	\$0	\$0
Investment Income	\$385,686	\$0	\$0
Miscellaneous	\$8,688	\$0	\$0
Claims & Judgements	\$70,007	\$0	\$0
Interfund Transfers	\$633,988	\$622,830	\$757,012
Total Revenues and Transfers In:	\$1,101,255	\$622,830	\$757,012
Expenditure Category			
Salaries & Benefits	\$117,104	\$70,475	\$72,978
Supplies	\$714	\$0	\$500
Purchased Services	\$1,202,538	\$1,449,088	\$1,289,000
Interfund Transfers	\$37,091	\$55,733	\$32,842
Total Expenditures and Transfers Out:	\$1,357,447	\$1,575,296	\$1,395,320
Beginning Fund Balance	\$4,188,048	\$3,931,856	\$2,979,390
Ending Fund Balance	\$3,931,856	\$2,979,390	\$2,341,082

**2009 Jefferson County Adopted Budget
Summary of Revenues and Expenditures by Fund**

Facilities Management Fund			
The Facilities Management Fund was established to account for revenues generated from interdepartmental charges to be used for county facility maintenance and improvement.			
Revenue Category	2007 Actuals	2008 Amended Budget	2009 Adopted Budget
Charges For Services	\$13,136	\$0	\$0
Investment Income	\$141,652	\$0	\$50,000
Rental Income	\$332,333	\$339,095	\$329,068
Miscellaneous	\$3,154	\$0	\$361,759
Interfund Transfers	\$12,021,304	\$10,181,333	\$10,946,161
Total Revenues and Transfers In:	\$12,511,579	\$10,520,428	\$11,686,988
Expenditure Category			
Salaries & Benefits	\$3,564,203	\$3,411,988	\$3,902,722
Supplies	\$2,203,708	\$2,269,410	\$2,606,982
Purchased Services	\$2,308,384	\$2,579,331	\$2,716,125
Capital Projects And Equipment	\$0	\$0	\$23,000
Interfund Transfers	\$2,303,062	\$2,542,859	\$2,524,234
Prior year's compensated absences	\$420,762	\$0	\$0
Total Expenditures and Transfers Out:	\$10,800,119	\$10,803,588	\$11,773,063
Beginning Fund Balance	\$0	\$1,711,460	\$1,428,300
Ending Fund Balance	\$1,711,460	\$1,428,300	\$1,342,225

IT Services Fund			
The IT Services Fund was established to account for revenues generated from interdepartmental charges to be used for information technology services and projects.			
Revenue Category	2007 Actuals	2008 Amended Budget	2009 Adopted Budget
Charges For Services	\$206,077	\$169,115	\$74,577
Investment Income	\$76,136	\$0	\$52,700
Miscellaneous	\$1,383	\$0	\$4,100
Interfund Transfers	\$13,470,003	\$11,270,584	\$11,568,323
Total Revenues and Transfers In:	\$13,753,599	\$11,439,699	\$11,699,700
Expenditure Category			
Salaries & Benefits	\$7,644,730	\$7,334,621	\$7,787,611
Supplies	\$165,600	\$180,958	\$169,000
Purchased Services	\$3,183,829	\$2,660,421	\$2,816,040
Interfund Transfers	\$2,268,409	\$1,165,448	\$931,061
Plus change in investments, net of related debt	\$364,632		
Prior year's compensated absences	\$949,871		
Total Expenditures and Transfers Out:	\$13,847,807	\$11,341,448	\$11,703,712
Beginning Fund Balance	\$0	-\$94,208	\$4,043
Ending Fund Balance	-\$94,208	\$4,043	\$31