

Jefferson County Colorado
2010 Budget-in-Brief
December 8, 2009



Jefferson County Board of Commissioners

Faye Griffin, District No. 1
J. Kevin McCasky, District No. 2
Kathy Hartman, District No. 3

Jefferson County Elected Officials

Jim Everson - Assessor
Pam Anderson - Clerk and Recorder
Katherine Loughrey-Stemp - Coroner
Scott Storey - District Attorney
Margaret Chapman - Public Trustee (Appointed by Governor)
Ted Mink - Sheriff
Diana Askew Chambers - Surveyor
Tim Kauffman - Treasurer

County Administrator

Jim Moore

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

More details about Jefferson County's 2010 Adopted Budget are in the 2010 Adopted Budget book. For questions or to view this book, please visit our web site at <http://jeffco.us/budget> or contact the Budget and Management Analysis Office at 303-271-8520.

The **2010 Adopted Budget** represents the County's financial plan for the upcoming fiscal year beginning January 1, 2010 and serves as a guide for allocating available resources to those prioritized programs and services that provide for the needs and expectations of our citizens. The **2010 Adopted Budget** has been prepared in accordance with all applicable Colorado State Statutes, generally accepted accounting principles and the County's own budgetary and financial policies. This document reflects Jefferson County's continued focus on achieving the desired outcomes stated in its strategic results, with the primary objective focused on ensuring that, through sound fiscal planning, the County may achieve a desired level of fiscal health and wellness. This will lead to the long-term financial sustainability necessary to allow Jefferson County to continue to serve its citizens in the most effective, efficient and fiscally responsible manner possible given these uncertain economic times.

With the 2010 Budget Process, Jefferson County continues on a journey started in 2006: seeking to stabilize and foster the ongoing fiscal health of the organization. The Board of County Commissioners has been clear about the purpose and direction of this journey in being fiscally responsible in the way the County uses taxpayer dollars.

Strategic Financial Directives

In order to ensure financial strength and integrity, the County has addressed the long-term financial stabilization of expenses, while

ensuring that the revenue collected meets the service demands of citizens now and into the future. This has resulted in continually remaining focused on the core financial objectives:

- 1) Spending within our means
- 2) Establishing and maintaining appropriate resources
- 3) Understanding the variances (budget vs. actual) to make accurate assumptions
- 4) Being transparent about the “true cost of doing business”
- 5) Incorporating economic analysis and long-term planning into the decision-making process

The **2010 Adopted Budget** provides the appropriate funding level for County services, programs, and projects that are committed to supporting and accomplishing the Board of County Commissioners’ Goals.

Prioritization

In 2007, the County developed The Budgetary Prioritization process as an innovative budgetary decision-making approach to assess programs and their ability to meet the stated goals. The objective is for programs to be valued relative to one another and ultimately prioritized and funded based on their impact on the goals and results. Prioritization offers an objective process for resource allocation decisions to ensure programs of higher value to citizens, programs that achieve the County’s objectives most visibly and effectively, and programs that are essential to the success of the County can be sustained through adequate funding levels. Prioritization guides allocation towards programs that are highly valued by the County and, most importantly, the citizenry that depends on those programs for their well-being, comfort and expected quality of life.

The Right Valuation of Programs

Following an extensive strategic planning session in March, 2009, the Board of County Commissioners prepared a Vision statement, established core organizational Values, and refined the Goals based on current needs and future policy direction of the County. The Vision, Values and Goals are:

Vision: To enhance the Quality of Life for our Citizens.

Values: 1) Open and Transparent; 2) Fiscally Responsible; 3) Provide Excellent Customer Service; and 4) Communicate Effectively.

County Goals:

- Provide safe communities;
- Promoting economic opportunities;
- Maintaining and enhancing all modes of transportation;
- Enhancing our natural resources;
- Fostering predictable growth and development; and
- Encouraging maximum self-sufficiency for all our citizens.

The revised Goals were used by the departments in evaluating their programs relative to how closely they align with the organization’s objectives.

The Board’s objectives to clearly score and value programs included:

- Each program, service and project being funded should be identified by name, by cost, and then rated as to its believed influence on Results.
- Scoring criteria should be established to allow programs to be compared, one to another, based on overall value to the citizens.
- Scores should be reasonably assigned to programs based on measurable evidence.

The path to completing Program Prioritization incorporated the following steps:

Inventory of Programs

Departments were asked to identify all distinct programs they currently provide to the public, to other departments, and those that support their own department.

Grading Programs (and Grading Criteria)

Departments were then asked to grade their programs based on how they impact stated County Results as defined through the Organizational Review Committee process. A grading criterion was established as follows on a scale of 0 to 4 points:

- ◆ 0 = program has no influence on achieving the Result;
- ◆ 1 = program has some influence, though minimal, on achieving the Result
- ◆ 2 = program influences achieving the Result;
- ◆ 3 = program has a strong influence on achieving the Result
- ◆ 4 = program is essential in achieving the Result.

Programs were also evaluated on the following Basic Program Attributes:

1. **Demand for Service** – This criterion rates a program’s future demand for service. Programs demonstrating an increased demand will receive a higher score for this criterion compared to programs that show no growth in demand or demonstrate lowered demand for service.
2. **Self-sufficient** – This criterion rates the ability of a program to pay for itself through fees. Programs will be graded on their ability to cover their costs through program fees (*ex: Building permits fees are revenues that count towards Building Inspections*). Programs that pay for themselves will receive a higher score in this criterion compared to programs with limited to no program fees.

3. **Mandatory vs. Non-mandatory** – Programs that are mandated by the state or federal government will receive a higher score for this criterion compared to programs that are mandated solely by the County or have no mandate whatsoever.

Departments that do not offer programs to the public, but serve the County internally in achieving governance, were asked to grade their programs against the following effectiveness measures:

1. **Monitoring Regulatory Compliance** – In general, regulatory compliance refers to external organizations that oversee and set standards for a given local government function. There may also be some element of statutory compliance that becomes the responsibility of the Governance groups to oversee.
2. **Accountability** – How much does a governance program support the Commissioners, County Administrator, Elected Officials, and County leadership’s desire to maintain accountability to the citizens. This Result differs from Monitoring Regulatory Compliance, in that accountability is measured against the County’s own internal standards.
3. **Stewardship and Organizational Stability** – How effective is a governance program in protecting, preserving and managing the County’s physical, financial and human resources.
4. **Long Range Planning** – How much does a governance program impact long range County-wide planning – does the analysis and planning provided support and influence the decision making efforts of the Commissioners, County Administration, Elected Officials and other County leadership.
5. **Department / Program Support** – The extent to which a governance program supports other County departments and the programs they offer to the public to meet their respective business needs and Results.
6. **Quality Customer Service** - How a governance program enhances the level of customer satisfaction.

Programs designed to achieve governance are also graded on their mandated versus non-mandated status, and their fee generating ability.

Economic Assumptions

Although Jefferson County has experienced many of the economic constraints, the modest valuation growth for 2010, coupled with the diverse economic base, has created an environment where we are not anticipating any significant service level reductions or staffing layoffs in the near term. Nevertheless, the economy remains somewhat unstable and the County is mindful that we must remain fiscally conservative, while we assess the upcoming inflationary pressures that are projected to grow into 2010, and prepare for a projected leveling off and possible decline of assessed valuation growth in upcoming years.

Jefferson County residents have experienced a varied amount of job losses over the past year. This has resulted in a continued increase in demand for many of the core human service functions, such as food stamps, assistance payments and workforce development programs over the past year.

While revenues continue to exhibit minimal growth, many of the County's primary revenues remain flat while others are trending downward. Coupled with the collapse of the housing mortgage market and the fact that property valuations in the metro area are exhibiting mild levels of stagnation in terms of price increases, the prospect of an economic turnaround to fix the County's financial outlook will be delayed throughout 2010 and into 2011.

Budget Overview

The **2010 Adopted Budget** for Jefferson County recommends total combined operating and capital expenditures of **\$412.3 million**,

excluding interdepartmental and interfund transfers. This represents a 6.5% overall increase in expenditures as compared with the **2009 Adopted Budget**, which totaled \$387.0 million, excluding transfers. Also included in the proposed budget is **\$94.0 million** in appropriations for interdepartmental and interfund transfers that allow for monies to be moved between funds segregated for accounting purposes, but do not represent an actual cash outflow to the County.

Revenues

Forecasted revenues for the 2010 fiscal year are estimated to be **\$380.0 million**, excluding interfund transfers. This represents a very moderate increase of only 4.3% when compared with the \$364.1 million in revenues projected to be received in the 2009. To balance the budget, the County anticipates the net use of available and unrestricted fund balance in the amount of **\$32.4 million**. This use of fund balance does not impact any restrictions or designations of fund balance related to bond covenants, grant requirements or the County's working capital reserve policy. Because fund balance represents a one-time funding source, it is being appropriated only to pay for one-time or cyclical operating costs, the purchase or replacement of equipment, and projects included in the County's five-year capital improvements plan.

Property Taxes, the largest single source of revenue for Jefferson County is estimated at \$184.3 million for 2010. This represents a very minimal increase of .9% (*\$1.6 million*) over the prior year. Property valuations are re-assessed on a bi-annual basis, with the last reassessment occurring in 2008 for the 2010 fiscal year. Typically in the "off year" of the valuation cycle, revenue growth is anticipated to be minimal, especially when new construction activity has been low. With record-high property foreclosure rates, the continued leveling off or decline in residential market valuations, and the anticipation that new construction will continue to be less than what the County has experienced in the last decade, it is expected that valuation growth will be flat or even experience a slight decline for the foreseeable future. Current five-year revenue forecasts anticipate less

than 1% growth in reassessment years and no growth in the non-reassessment years.

Being consistent in a conservative approach to forecasting revenue collections, the **2010 Adopted Budget** projects that revenues from other tax sources will demonstrate signs of stabilization or minimal growth in 2010 and beyond. The County anticipates \$38.3 million from **Sales Tax** collections, an increase of \$200,000 (.6%) over 2009. These revenues are generated from a 0.5% county-wide sales tax dedicated to the preservation of open space as well as a 0.5% sales tax for infrastructure improvements assessed only in the southeast portion of the County. In comparison with 2000 projections, **Specific (Auto) Ownership Tax** for 2010 is estimated at \$14.0 million, \$300,000 (2.0%) lower than the previous year. Revenue from **Highway User Taxes**, which is dedicated to fund roadway maintenance and improvements, anticipates a 17% increase in collections over 2009 attributed to the passage of SB108 (“Faster Transportation Bill”) that imposed an additional increase on vehicle registrations and late fees beginning July 1, 2009.

Revenues from **Charges for Services, Fines and Permits** are expected to generate \$39.9 million in 2010, down \$900,000 or 2.2% from 2009. Most of these revenues are related to the decline in construction activity or declines in the housing market, such as fees for building permits and inspections traffic impact fees and recording fees. Other fees for services in the aggregate are expected to remain relatively flat when comparing 2010 with the prior year. **Earnings on Investments** are conservatively forecasted at \$4.4 million, a decrease of 57.2% from 2009. Because of their volatility, especially under current market conditions, these sources of funding are used for one-time expenditures that can be delayed or avoided in the event that estimates are not achievable. Federal and State **Intergovernmental Revenues** are projected to bring \$77.8 million to the County in 2010, up \$16.2 million (26.3%) over 2009. The Human Services Department has realized a large portion of that increase to support many of its programs in Social Services, Community Development, Justice Services and Workforce Development. Additional realized revenue will be associated with

Rocky Mountain Metropolitan Airport’s federal capital improvement projects scheduled in 2010.

The graph that follows on Page 16 provides a more detailed listing of all County revenue sources by category that are being projected as part of the **2010 Adopted Budget**. These projections are estimations based on current information and, as in prior years, may be impacted during the 2010 fiscal year by external factors such as, inflation, consumer confidence, interest rates, and changes in the housing market or commercial growth. These factors could impact revenue collections either positively or negatively throughout the year. Staff will continue to monitor these factors, update revenue projections as warranted, and keep the Board apprised of any changes that might require the County to adjust budget appropriations accordingly.

County Mill Levy

In response to the Board’s priority of encouraging fiscally responsible government, the **2010 Adopted Budget** does not include a recommended increase in the official mill levy for the 2009 tax year (*2010 fiscal year*). Revenues from property taxes will continue to be based on the current mill levy of 24.346 mills (below). This results in a continued temporary mill levy reduction of 1.632 mills from the County’s official mill levy of 25.978 mills. This temporary mill levy adjustment represents an overall tax reduction of approximately \$11.8 million when compared with revenues that would be generated from assessing the official mill levy.

2010 Adopted Mill Levy by Fund

Fund	2010 Official Mill Levy	Temporary Adjustment	2010 Adopted Mill Levy
General Fund	14.576	1.123	15.699
Developmentally Disabled Fund	1.000	0.000	1.000
Road & Bridge Fund	3.280	-1.380	1.900
Human Services Fund	1.710	-0.245	1.465
Capital Expenditure Fund	1.912	-0.855	1.057
Library Fund	3.500	-0.275	3.225
Mill Levy Total	25.978	-1.632	24.346

Expenditures

The *2010 Adopted Budget* for Jefferson County reflects total expenditures for operations and one-time capital needs of \$412.3 million. This is comprised of an operating budget of \$366.5 million, up \$22.6 million (6.6%) over the *2009 Adopted Budget*, and a capital improvements budget of \$45.8 million, up \$2.7 million (6.3%) over the prior year. (The highlights of the capital portion of the *2010 Adopted Budget* are discussed in a subsequent section of this message.) As was accomplished with the 2009 budget process, Departments and Elected Offices accounted for in the General Fund were able to achieve their target budgets by seeking efficiencies and absorbing anticipated cost increases within their 2010 budget limits.

The largest expenditure category for the County, representing 50.8% of total expenditures, continues to be **Salaries and Benefits**, amounting to \$209.5 million for the 2010 fiscal year. The adopted budget does not reflect any merit increases in 2010. However, the County is currently engaged in developing a comprehensive pay and classification plan that will address market variations by position. The Board of County Commissioners will be evaluating the operational and financial impacts with regards to compensation for

2010. Expenditures for **Supplies and Services & Charges** are proposed to be \$83.9 million for 2010, an increase of \$3.9 million (4.9%) over 2009. While many operating divisions have been able to maintain current budget levels or even achieve reductions in these areas, the rising cost of Sheriff's detention center contracts, coroner services and mid-term election year costs have driven the projected expenditure increases seen in this category. Additionally, the remaining increase in expenditures for this category are found in the Human Services Fund, driven primarily by the increase in State grant revenues anticipated for the upcoming fiscal year. This is also the main factor causing the increase in expenditures for **Direct Assistance Payments** of \$1.4 million.

Debt Service expenditures for 2010 will be \$23.4 million, an increase of \$6.9 million (42.4%) over 2009. This is associated with debt payments for Certification of Participation (COP) issued in 2009 to be used for the construction of a new community correction facility, detention facility renovation, courtroom expansion needs, data center relocation, and various multi-purpose government "hub" centers throughout the County.

The graph on Page 17 illustrates the detailed allocation by category of all expenditures included in this proposed budget.

Personnel

This budget recommends the authorization of **2,926.30** total FTE for the 2010 fiscal year. This represents a net increase of 3 in the total number of authorized FTE for 2010 when compared with the number of positions currently authorized. The Open Space Division has requested 2.0 FTE to assist in managing the expansive open space parks throughout the County (addition of one park ranger and one park maintenance worker). The Public Trustee's Office has requested the conversion of 1.0 current temporary position to that of regular position due to the increased service level demands within the Office.

Five-year Capital Improvement Plan (CIP)

The **2010 Five Year Capital Improvement Plan**, included as part of the budget, strives to realistically address the necessary capital needs of the County while being aware of the limited resources available. Included in the **2010 Adopted Budget** are appropriations totaling \$45.8 million for various capital projects related to infrastructure improvements, facility improvements, technology enhancements, and equipment acquisitions and replacements. The proposed expenditure for CIP projects is \$2.7 million (6.3%) higher than what was recommended for funding in the **2009 Adopted Budget**.

Infrastructure improvement projects annually account for the largest portion of the County's capital investments. The **2010 Adopted Budget** includes \$17.9 million in various improvements related to roadways and bridges (\$20.2 million), open space (\$6.9 million) and airport projects (\$1.1 million). Significant projects include:

- \$5.0 million for anticipated Open Space land acquisitions
- \$4.7 million to widen Chatfield Avenue from Garrison to Wadsworth
- \$6.7 million to address the Bowles/Wadsworth Intersection
- \$3.3 million to improve the Quincy/Kipling Intersection
- \$1.5 million to improve the Waterton/Wadsworth section
- \$1.5 million for scheduled fleet replacement in the Sheriff's Office
- \$1.0 million to improve State Highway 93 (State Highway 58 to State Highway 128)
- \$950,000 for enterprise electronic storage upgrade and expansion
- \$850,000 for construction of an auxiliary maintenance shop for the Open Space Division
- \$600,000 for intersection improvements at Waterton and Wadsworth
- \$500,000 to improve Golden Gate Canyon Road
- \$400,000 upgrades to improve the County's GIS modernization program
- \$300,000 to incorporate an e-mail archive and retention system
- \$250,000 to address facility security needs in the Human Services Building
- \$450,000 for intersection improvements at Quincy-Simms to Kipling
- \$250,000 for updating of the Clerk & Recorder's e-filing system

Other significant capital related projects include \$1.5 million for the development and implementation of a new software system for the Treasurer's Office that will be integrated with the Assessor's and Clerk & Recorder's Offices; \$1.5 million for an upgrade to the District Attorney's Case Management System; \$1.2 million for the replacement of the Radio Microwave tower that supports radio services for the Sheriff's Office and other regional law enforcement services; \$1.8 million in various County-wide technology enhancements; and \$3.2 million in fleet replacement needs.

Elected Officials

Assessor
Jim Everson

Clerk & Recorder
Pam Anderson

Coroner
Katherine Loughrey-Stemp

District Attorney
Scott Storey

Sheriff
Ted Mink

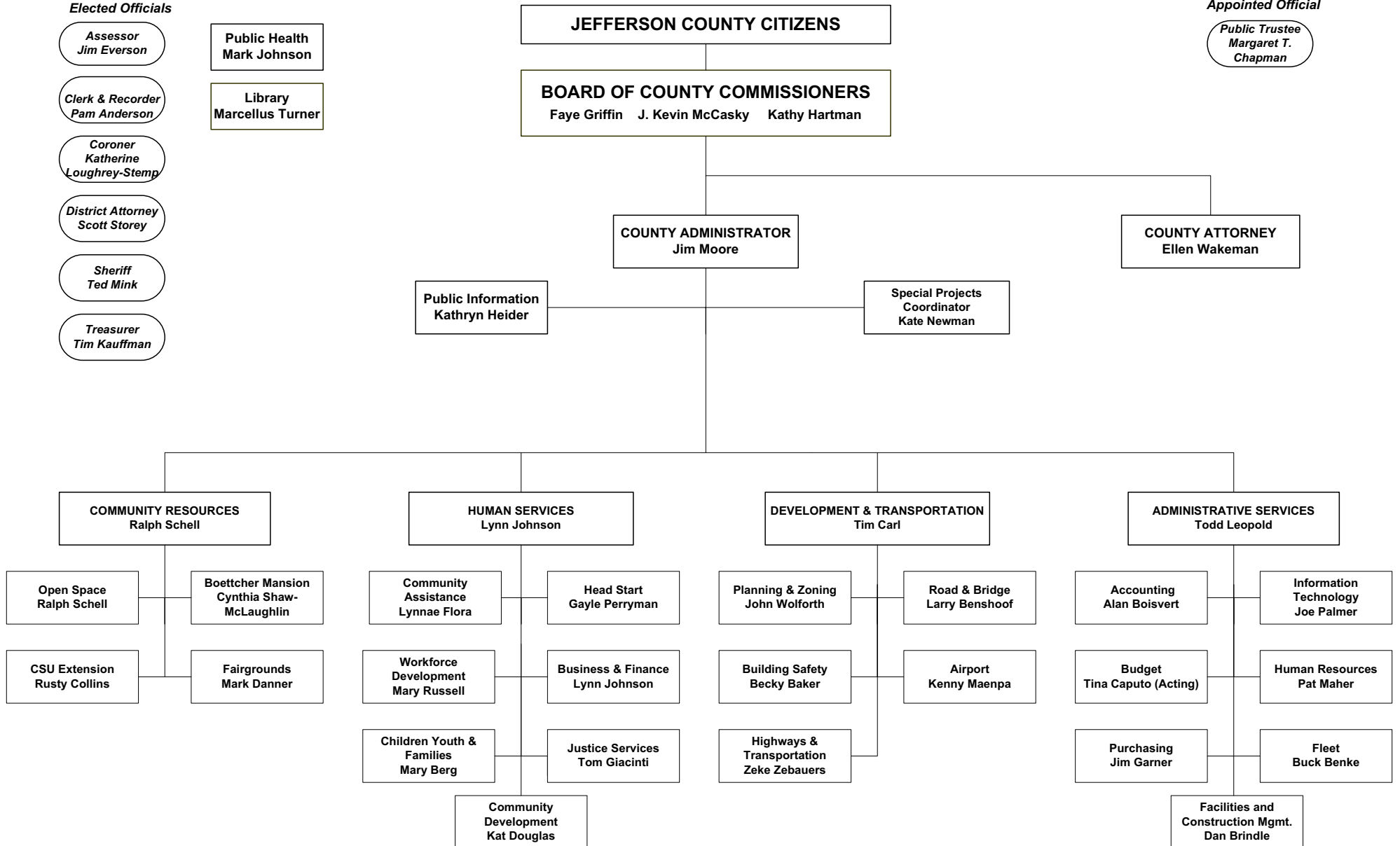
Treasurer
Tim Kauffman

Public Health
Mark Johnson

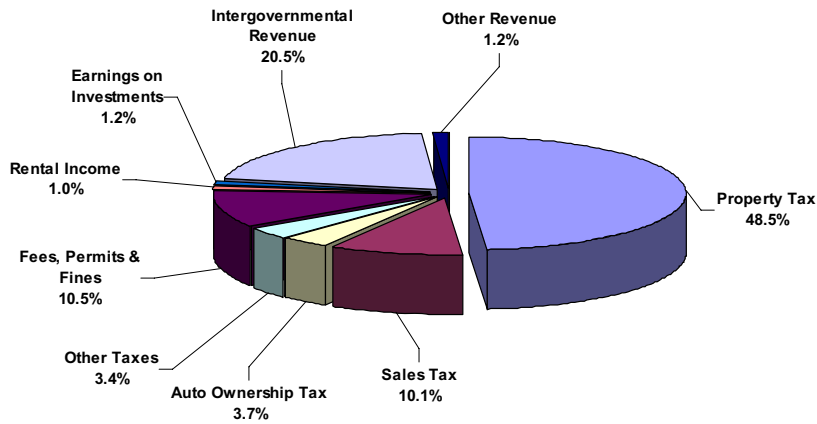
Library
Marcellus Turner

Appointed Official

Public Trustee
Margaret T. Chapman

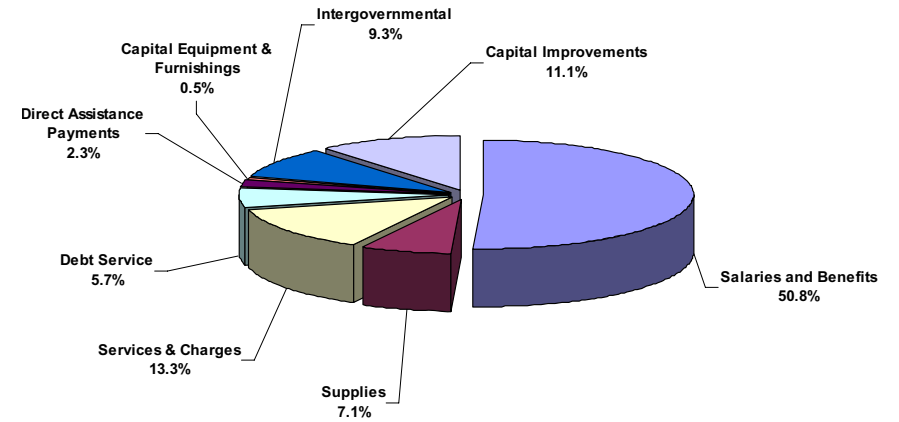


**2010 Jefferson County Budget-in-Brief
Summary of Revenues by Category**



Revenue Category	2009 Est. Revenue	2010 Est. Revenue	Variance	Percent Change
Property Tax	\$182,672,733	\$184,294,104	\$1,621,371	0.9%
Sales Tax	38,101,425	38,335,495	234,070	0.6%
Auto Ownership Tax	14,285,627	13,999,915	(285,712)	-2.0%
Other Taxes	11,350,925	12,765,000	1,414,075	12.5%
Subtotal Taxes	\$246,410,710	\$249,394,514	\$2,983,804	1.2%
Fees, Permits & Fines	\$40,835,881	\$39,927,483	(\$908,398)	-2.2%
Rental Income	3,683,402	3,694,044	10,642	0.3%
Earnings on Investments	10,236,802	4,386,427	(5,850,375)	-57.2%
Intergovernmental Revenue	61,618,236	77,826,725	16,208,489	26.3%
Other Revenue	1,336,225	4,647,435	3,311,210	247.8%
Sub-total Other Revenue	\$117,710,546	\$130,482,114	\$12,771,568	10.8%
Total Revenue	\$364,121,256	\$379,876,628	\$15,755,372	4.3%
Use of Fund Balance	\$22,860,095	\$32,404,016	\$9,543,921	41.7%
Total Resources	\$386,981,351	\$412,280,644	\$25,299,293	6.5%
Interfund Transfers	\$93,021,185	\$94,088,254	\$1,067,069	1.1%
Total Estimated Resources & Transfers	\$480,002,536	\$506,368,898	\$26,366,362	5.5%

**2010 Jefferson County Budget-in-Brief
Summary of Expenditures by Category**



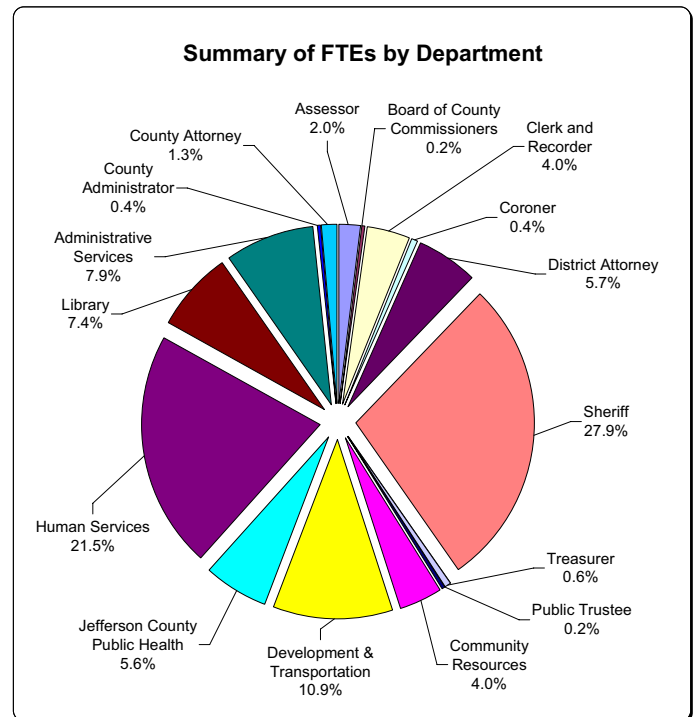
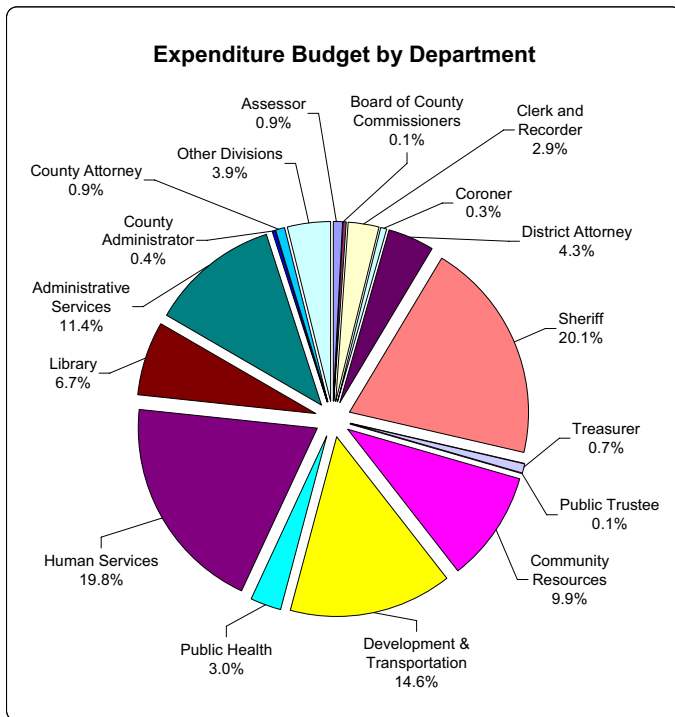
Expenditure Category	2009 Adopted Budget	2010 Adopted Budget	Variance	Percent Change
Salaries and Benefits	\$ 209,350,899	\$ 209,548,544	197,645	0.1%
Supplies	30,108,597	29,137,559	(971,038)	-3.2%
Services & Charges	49,903,363	54,801,724	4,898,361	9.8%
Debt Service	16,403,097	23,362,494	6,959,397	42.4%
Direct Assistance Payments	7,999,810	9,419,451	1,419,641	17.7%
Capital Equipment & Furnishings	1,081,000	1,908,100	827,100	76.5%
Intergovernmental	29,042,841	38,296,834	9,253,993	31.9%
Sub-Total Base Operating Budget	\$ 343,889,607	\$ 366,474,706	\$ 22,585,099	6.6%
Capital Improvements	\$ 43,091,744	\$ 45,805,938	2,714,194	6.3%
Total Uses	\$ 386,981,351	\$ 412,280,644	25,299,293	6.5%
Interfund Transfers	\$93,021,185	\$94,088,254	1,067,069	1.1%
Total Appropriated Expenditures & Transfers	\$ 480,002,536	\$ 506,368,898	26,366,362	5.5%

**2010 Jefferson County Budget-in-Brief
Fund Balance Summary by Fund Type**

	General Fund	Special Revenue Funds	Enterprise & Component Funds	Debt Service Funds	Capital Projects Funds	Internal Service Funds	All Funds
2010 Beginning Fund Balance	\$ 50,509,141	\$ 71,859,635	\$ 12,251,897	\$ 16,132,472	\$ 88,137,415	\$ 17,679,446	\$ 256,570,006
Revenues							
Taxes & Special Assessments	\$ 117,533,022	\$ 84,515,159	\$ 24,975,026	\$ 14,777,633	\$ 7,593,674	\$ -	\$ 249,394,514
Fees, Charges, Permits & Fines	24,035,210	4,380,075	3,680,670	-	(\$0)	7,830,528	39,926,483
Earnings on Investments	974,282	1,433,515	289,044	274,848	1,061,149	353,589	4,386,427
Rental Income	332,000	25,112	3,108,115	-	-	228,817	3,694,044
Intergovernmental Revenue	5,313,284	63,214,311	5,764,961	-	3,534,169	-	77,826,725
Other Revenue	2,508,900	1,200,500	311,116	-	-	627,919	4,648,435
Total Revenues	\$ 150,696,698	\$ 154,768,672	\$ 38,128,932	\$ 15,052,481	\$ 12,188,992	\$ 9,040,853	\$ 379,876,628
Expenditures							
Salaries & Benefits	\$ (92,085,333)	\$ (76,414,254)	\$ (27,048,605)	\$ -	\$ -	\$ (14,000,352)	\$ (209,548,544)
Supplies	(6,230,802)	(9,141,743)	(6,771,296)	-	-	(6,993,718)	(29,137,559)
Services & Charges	(21,294,971)	(13,778,674)	(5,922,966)	-	-	(15,709,417)	(56,706,028)
Debt Service	-	-	-	(12,407,871)	(9,050,319)	-	(21,458,190)
Direct Assistance Payments	-	(9,419,451)	-	-	-	-	(9,419,451)
Capital Equipment & Furnishings	(1,398,000)	(413,300)	(76,800)	-	-	(20,000)	(1,908,100)
Intergovernmental	(820,458)	(37,344,676)	(131,700)	-	-	-	(38,296,834)
Total Operating Expenditures	\$ (121,829,564)	\$ (146,512,098)	\$ (39,951,367)	\$ (12,407,871)	\$ (9,050,319)	\$ (36,723,487)	\$ (366,474,706)
Capital Improvements	(8,236,539)	(10,101,814)	(3,309,900)	-	(19,769,467)	(4,388,218)	(45,805,938)
Total Expenditures	\$ (130,066,103)	\$ (156,613,912)	\$ (43,261,267)	\$ (12,407,871)	\$ (28,819,786)	\$ (41,111,705)	\$ (412,280,644)
Interfund Transfers	(28,181,776)	(4,984,993)	2,651,043	(9,500,000)	10,604,141	29,411,585	-
2010 Ending Fund Balance	\$ 42,957,960	\$ 65,029,402	\$ 9,770,605	\$ 9,277,082	\$ 82,110,761	\$ 15,020,179	\$ 224,165,990
Designated Reserves	(25,778,476)	(13,664,950)	(4,523,303)	(9,277,082)	(3,826,726)	(10,351,683)	(67,422,220)
2010 Funds Available for Use	\$ 17,179,484	\$ 51,364,452	\$ 5,247,302	\$ 0	\$ 78,284,035	\$ 4,668,496	\$ 156,743,770

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2010 Jefferson County Budget-in-Brief



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**2010 Jefferson County Budget-in-Brief
Operating Budgets by Department**

Department / Division	Revenues	Expenditures	FTE
Assessor's Office*	\$ 120,463	\$ 3,858,570	57.00
Board of County Commissioners*	\$ -	\$ 520,105	5.00
Clerk and Recorder's Office*			
Administration	\$ -	\$ 864,860	8.60
Clerk to the Board	90,200	214,389	3.00
Elections	414,180	5,166,801	16.00
Motor Vehicle	5,227,206	4,085,978	68.50
Recording	3,311,300	1,493,984	22.00
Total	\$ 9,042,886	\$ 11,826,012	118.10
Coroner's Office*	\$ 9,000	\$ 1,440,890	12.00
District Attorney's Office*	\$ 1,434,379	\$ 16,097,593	167.80
Sheriff's Office*			
Criminal Investigations	\$ 22,000	6,752,587	74.00
Detentions	4,465,000	34,761,153	361.00
Emergency Management	112,000	364,638	4.00
Executive	-	1,580,267	17.00
Inmate Welfare	720,476	764,292	9.00
Law Enforcement	11,480,323	19,113,013	210.00
Support Services	2,192,000	15,767,989	140.50
Total	\$ 18,991,799	\$ 79,103,939	815.50
Surveyor's Office*	\$ -	\$ 6,469	1.00
Treasurer's Office*	\$ 3,516,600	\$ 1,462,509	17.50
Public Trustee's Office**	\$ 939,000	\$ 524,254	6.00
Community Resources Department			
Boettcher Mansion	\$ 490,368	\$ 473,097	6.00
CSU Extension	110,000	665,025	5.50
Fairgrounds	351,000	760,884	9.00
Open Space	35,616,907	31,815,291	96.90
Total	\$ 36,568,275	\$ 33,714,297	117.40

**2010 Jefferson County Budget-in-Brief
Operating Budgets by Department**

Department / Division	Revenues	Expenditures	FTE
Development & Transportation Department			
Administration	\$ -	\$ 222,593	2.00
Airport	4,083,493	2,364,434	21.80
Building Safety	1,667,000	2,808,966	32.00
Transportation & Engineering	257,000	3,443,589	36.00
Planning & Zoning	285,447	3,504,516	46.00
Road & Bridge	34,095,515	24,794,137	182.00
SE Sales Tax Debt Service Fund	4,079,500	1,525,238	
SE Sales Tax Capital Project Fund	2,220,565	-	
Traffic Impact Fund - Central	91,069	-	
Traffic Impact Fund - Evergreen / Conifer	426,619	270,000	
Traffic Impact Fund - North Mountains	31,285	-	
Traffic Impact Fund - North Plains	65,242	-	
Traffic Impact Fund - South	1,507,333	-	
Total	\$ 48,810,068	\$ 38,933,473	319.80
Jefferson County Public Health	\$ 7,877,133	\$ 12,196,404	163.40
Human Services Department			
Business & Finance	\$ 12,480,159	\$ 7,376,939	76.75
Children, Youth and Families	15,198,569	16,273,298	188.30
Community Assistance	25,659,400	24,426,905	211.25
Community Development	10,976,110	10,905,934	4.00
Developmentally Disabled Fund	7,191,649	7,165,562	-
Head Start	3,116,532	3,652,558	55.70
Justice Services	4,674,686	7,081,222	36.50
Workforce Development	4,873,611	4,307,879	56.50
Total	\$ 84,170,716	\$ 81,190,297	629.00
Library	\$ 25,985,260	\$ 25,231,614	215.00
Administrative Services Department			
Accounting	\$ -	\$ 1,833,861	21.00
Administration	-	259,408	2.00
Budget and Management Analysis	-	575,175	6.00
Human Resources	-	1,346,329	15.00
Employee Benefits	7,564,038	8,595,843	4.00
Facilities & Construction Mgmt.	569,516	8,747,243	57.80
Fleet Services	684,539	5,853,879	30.00
Information Technology Services	85,696	11,845,115	82.00
Purchasing	-	789,058	10.00
Risk Management	75,699	1,415,844	2.00
Worker's Compensation	61,365	550,158	1.00
Total	\$ 9,040,853	\$ 41,811,913	230.80

**2010 Jefferson County Budget-in-Brief
Operating Budgets by Department**

Department / Division	Revenues	Expenditures	FTE
County Administrator's Office			
County Administration	\$ -	\$ 961,243	6.00
Public Information Office	-	561,743	6.00
Total	\$ -	\$ 1,522,986	12.00
County Attorney's Office	\$ -	\$ 3,662,242	39.00
Other Divisions			
Capital Expenditure Fund	\$ 9,795,353	\$ 9,050,319	
Conservation Trust Fund	1,102,353	211,375	
Contingency Fund	54,694	-	
Meadow Ranch Public Improvement Fund	183,046	158,915	
General Fund - Historical Commission	500	11,000	
General Fund - Intergovernmental Projects	-	1,011,716	
General Fund - Non Departmental	121,739,597	2,657,500	
Solid Waste Emergency Reserve Fund	161,562	50,500	
Solid Waste Management Fund	320,679	209,814	
Wildland Fire Fund	12,412	10,000	
Total	\$ 133,370,196	\$ 13,371,139	-
2010 Approved Operating Budget	\$ 379,876,628	\$ 366,474,706	\$ 2,926.30

* Elected Official's Office
** Governor Appointed Office

**2010 Jefferson County Budget-in-Brief
Approved Business Cases by Fund**

Department / Division	Description	2010 Costs	FTEs
Accounting	Audit Services	\$ 32,000	-
	Administrative Services Total	\$ 32,000	-
Assessor's Office	Postage and Supplies	\$ 23,200	-
	Assessor Total	\$ 23,200	-
Elections	Mid-term Election Year Costs	\$ 2,929,480	-
	Clerk & Recorder Total	\$ 2,929,480	-
Coroner	Contracted Autopsy Services	\$ 30,000	-
	Toxicology & Medical	18,040	-
	Coroner Total	\$ 48,040	-
Public Information	Joint Video News Show	\$ 5,000	-
	Flat screen TVs and DVD player	3,000	-
	Video Streaming/Citizen Involvement	54,000	-
	Sesquicentennial Celebration	10,000	-
	County Administrator Total	\$ 72,000	-
Non-Departmental	Audit Services	\$ 109,500	-
	Non-Departmental Total	\$ 109,500	-
Detentions	Equipment Maintenance Contract	\$ 6,745	-
	Medical Contract	5,135	-
	Food Service Contract	46,283	-
Support Services	Office Supplies	15,000	-
	Credit Card Fees	5,000	-
	Sheriff Total	\$ 78,163	-
General Fund Total		\$ 3,292,383	-
Open Space	OS Park Ranger	\$ 57,113	1.0
	OS Park Maintenance Workers	55,116	1.0
	Forestry Equipment	220,000	-
Open Space Fund Total		\$ 332,229	2.0
Road & Bridge	Pavement Management Contracts	\$ 1,000,000	-
	Contract Services	299,000	-
Road & Bridge Fund Total		\$ 1,299,000	-

**2010 Jefferson County Budget-in-Brief
Approved Business Cases by Fund**

Department / Division		Description	2010 Costs	FTEs
Public Trustee	FTE for Public Trustee		\$ 13,000	1.0
Public Trustee Salary Fund Total			\$ 13,000	1.0
IT Services	HR and Payroll App Specialist		\$ 110,434	-
IT Services Fund Total			\$ 110,434	-
Total Approved Business Cases			\$ 5,047,046	3.0

**2010 Jefferson County Budget-in-Brief
Approved Capital Projects by Fund**

Department / Division		Project Description	2010 Costs
District Attorney's Office	DA CMS Upgrade		\$ 1,500,000
		District Attorney Total	\$ 1,500,000
Transportation & Engineering	N. Branch Coon Creek @ Miller		\$ 200,000
	Dutch Creek at Estes		\$ 50,000
	Fairmount Outfall		\$ 100,000
	Marston Lake North MDP Update		\$ 20,000
			Development & Transportation Total
Facilities & Construction Management	FACM-01CAB CHILLER MAINT		\$ 27,830
	FACM-02FRR - Upgrade Heat Unit		\$ 32,483
	FACM-01CAB Conf Rm Furniture		\$ 40,000
	FACM-01CAB Hardscape Repair		\$ 484,000
	FACM-01CAB Repair Atrium Floor		\$ 33,000
	FACM-01CAB Tree Ring Grates		\$ 94,190
	FACM-01CAB Caulking/Sealants		\$ 93,524
	FACM-01CAB Ext Glass Replace		\$ 60,500
		Administrative Services Total	\$ 865,527
Sheriff	JCSO Fleet Replacement Schedul		\$ 1,216,880
	JCSO PC Replacement Schedule		\$ 440,400
	JCSO Detention Cell Plumbing		\$ 98,822
	JCSO HMI Workstation Replacmnt		\$ 134,106
	JCSO Detention Floor Repair		\$ 69,000
	JCSO Elevator Drive Replacemnt		\$ 183,000
	JCSO Radio Microwave Replacmnt		\$ 1,225,509
	JCSO HVAC Roof Top Units		\$ 198,000
	JCSO Detention Module Paint		\$ 185,295
		Sheriff Total	\$ 3,751,012
Treasurer	Treasurer System Integration		\$ 1,500,000
		Treasurer Total	\$ 1,500,000
Recording	Anthem System Replacement		\$ 250,000
		Clerk & Recorder Total	\$ 250,000
General Fund Total			\$ 8,236,539

**2010 Jefferson County Budget-in-Brief
Approved Capital Projects by Fund**

Department / Division	Project Description	2010 Costs	
Open Space	OS Park Upgrades	\$ 150,000	
	OS - Pine Valley Lodge	\$ 50,000	
	OS - Natural Surface Trails	\$ 250,000	
	OS - North Table Mountain	\$ 200,000	
	OS - Interp Wayside Exhibits	\$ 30,000	
	OS - South Table Mountain	\$ 10,000	
	OS - Crown Hill Park Improve	\$ 50,000	
	OS - Apex Park	\$ 50,000	
	OS - Scheduled Capital Repairs	\$ 30,000	
	OS - Auxiliary Shop	\$ 850,000	
	OS-Hildebrand Ranch Park	\$ 100,000	
	OS-Clear Creek Canyon Park	\$ 80,000	
	OS Bond Land Acquisitions	\$ 5,000,000	
	Open Space Total		\$ 6,850,000
Facilities & Construction Management	FACM-01OSB-Caulking/Sealant	\$ 67,896	
Administrative Services Total		\$ 67,896	
Open Space Fund Total		\$ 6,917,896	
Transportation & Engineering	Waterton/Wadsworth	\$ 1,500,000	
	Quincy/Kipling Intersection	\$ 3,250,000	
	S. Golden Rd-Quaker to Mt Vern	\$ 150,000	
	Golden Gate Canyon Road	\$ 500,000	
	JC73-Thimbleberry to N Turkey	\$ 11,000	
Traffic Impact Funds Total		\$ 5,411,000	
Transportation & Engineering	Minor Structure Replacement	\$ 70,000	
	Traffic Signal Bulb Conversion	\$ 56,000	
	Miscellaneous Safety Projects	\$ 438,000	
	Epoxy Paint Roadway Striping	\$ 75,000	
	Thermoplastic Pavement Marking	\$ 60,000	
	Traffic Sign Replacement Prog.	\$ 10,000	
	JC73 Buffalo Pk to Brook Fores	\$ 130,000	
	SH93 - SH58 to SH128	\$ 1,000,000	
	Road & Bridge	RB Recon Paving & Improvement	\$ 331,500
	Development & Transportation Total		\$ 2,170,500

**2010 Jefferson County Budget-in-Brief
Approved Capital Projects by Fund**

Department / Division	Project Description	2010 Costs
IT Services	Multi-Loc Network Reliability	\$ 65,000
Facilities & Construction Management	FACM-R&B Shop-Roof Repair	\$ 42,506
Administrative Services Total		\$ 107,506
Road & Bridge Fund Total		\$ 2,278,006
Facilities & Construction Management	FACM-01HSB Transformer Rep	\$ 10,000
	FACM-01HSB UPS Replacement	\$ 78,144
	FACM-01HSB Hardscape Repair	\$ 63,250
	FACM 01HSB Caulking/Sealants	\$ 93,518
Administrative Services Total		\$ 244,912
HS Business, Finance & Admin	Human Services - Security Remodel	\$ 250,000
Human Services Total		\$ 250,000
Social Services Fund Total		\$ 494,912
IT Services	Enterprise Storage Upgrde/Repl	\$ 950,000
	JDE MSS and Position Control	\$ 135,000
	Info Security/Recovery Tools	\$ 200,000
	GIS Modernization	\$ 400,000
	Data Center Hdwre Upg/Consolid	\$ 131,000
Facilities & Construction Management	FACM-01CAB Kitchen Equip.	\$ 81,467
	FACM-County Carpet Replace	\$ 100,000
Administrative Services Total		\$ 1,997,467
Countywide	E-mail Archive Retention	\$ 300,000
	Security Card System Repl	\$ 250,000
Countywide Total		\$ 550,000
Capital Expenditures Fund Total		\$ 2,547,467
Fleet Management	Road & Bridge Fleet Replacement Schedule	\$ 3,238,773
	County Vehicle Replacement Schedule	\$ 680,834
Fleet Management Fund Total		\$ 3,919,607

**2010 Jefferson County Budget-in-Brief
Approved Capital Projects by Fund**

Department / Division	Project Description	2010 Costs
Library	Programmed Maintenance	\$ 250,000
	Computer Upgrades	\$ 75,000
	ILS Software Upgrade	\$ 163,000
	Project Development	\$ 51,300
	Golden Roof Replacement	\$ 50,000
	Lakewood Bldg HVAC	\$ 1,200,000
	Lakewood Library Parking Lot	\$ 77,500
	Smart Book Drops	\$ 75,000
Surveillance System	\$ 300,000	
Library Fund Total		\$ 2,241,800
Facilities & Construction Management	FACM-15HDX Roof Top Units Rep	\$ 8,100
Health Fund Total		\$ 8,100
Airport	Security/Wildlife Fencing-Apt	\$ 80,000
	Building Improvements-Apt	\$ 85,000
	Safety Area 11L/29R-Airport	\$ 450,000
	Seal Coat-Airport	\$ 150,000
	Airport Equipment	\$ 295,000
Airport Fund Total		\$ 1,060,000
Transportation & Engineering	Bowles/Wadsworth Intersection	\$ 6,700,000
	Chatfield-Garrison to Wadswort	\$ 4,700,000
	Belleview Quincy to Simms	\$ 22,000
	Quincy-Simms to Kipling	\$ 400,000
	S. Deer Creek Canyon Rd	\$ 400,000
Southeast Sales Tax Fund Total		\$ 12,222,000
Facilities & Construction Management	FACM-Integ Work Mgmt Software	\$ 350,000
	FACM-01OSB Building Caulking	\$ 38,611
	FACM-Genie Lift	\$ 30,000
	FACM-01GCC Campus Signage	\$ 50,000
Facilities & Construction Management Fund Total		\$ 468,611
Total Adopted Capital Projects - All Funds		\$ 45,805,938

Glossary

- Adopted Budget** Refers to budget amounts originally approved by the Board of County Commissioners for the fiscal year.
- Appropriated Reserves** An authorized reserve used to supplement the budget for unanticipated expenditures.
- Appropriation** The legal authorization granted by the Board of County Commissioners, which allows the departments, offices and agencies of the county to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.
- Assessed Valuation** A value established by multiplying market values by factors determined by the State of Colorado. Assessed value times the mill levy equals property tax revenue.
- Balanced Budget** The state of Colorado requires that all funds are balanced, that is, resources must equal or exceed expenditures.
- Capital Budget** A Capital Budget is a plan of proposed capital outlays and the means of financing them for the current fiscal period.
- Capital Improvements** Infrastructure, plant and equipment having a value over \$50,000, an asset life greater than two years, and is considered a depreciable asset for accounting purposes.
- Capital Improvement Plan** A planning tool used by management to chart future growth and determine its impact on the County's fund balance.
- Capital Outlay** Any item purchased by the county that has a value of \$5000 or more and has an anticipated life of more than one year.
- Capital Projects Fund** A fund used to account for the financial resources used to acquire or construct major public capital facilities and improvements.

Certificate of Participation (COP)	A type of financing where an investor purchases a share of the lease revenues of a program rather than the bond being secured by those revenues. (The authority usually uses the proceeds to construct a facility that is leased to the county, releasing the county from debt restrictions.)
Debt Service Fund	A fund used to account for the payment of principal and interest related to long-term debt used to finance capital construction of buildings and roads as well as the debt used to acquire land and open space.
Department	A top-level organizational unit within Jefferson County Government consisting of one or more divisions.
Division	A division represents a specific business function within a department of Jefferson County Government.
Enterprise Fund	A fund established to finance and account for the acquisition, operation and maintenance of governmental facilities and services, which are entirely or predominantly self-supporting by user charges. (Example: the Rocky Mountain Metropolitan Airport operates as an Enterprise Fund.)
FTE (Full-time Equivalent)	Numeric equivalent of one person occupying one employment position for one year (equivalent of 2,080 hours or 52 forty-hour weeks.)
Fund	A fund is a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, that are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Balance	The difference between the total inflows and outflows is called "fund balance", which represents available, spendable resources.
General Fund	A fund used to account for all resources associated with traditional government functions that are not required legally or by sound financial management practices to be accounted for in another fund.
Interfund Activities (or Internal Transactions)	These are charges between funds that are used to account for goods or services provided by one department or agency to other departments or agencies of the county on a cost reimbursement basis. These internal or interfund transaction balances are netted or eliminated from the County's financial totals.
Intergovernmental Expenditures	Grants, entitlements and cost reimbursements from the county to agencies, authorities and other organizations.
Internal Transactions	See Interfund Activities
Internal Service Fund	Internal Service Funds are proprietary-type funds that are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the county on a cost reimbursement basis.
Mill Levy (Tax Rate)	Rate applied to assessed valuation to determine property taxes. A mill is 1/10 th of a penny, or \$1.00 of tax for each \$1,000 of assessed value.
Non-Departmental	A category established to account for expenses not associated with any specific department, but all departments or many, within a fund.
Operating Budget	Budget that accounts for the costs of carrying on activities that do not meet the criteria for capitalization.

Operating Capital Vehicle equipment or furniture costing more than \$5,000 but less than \$50,000 with a life of more than one year. more than one year.

Personal Services Costs related to employee compensation, including salaries, wages, health insurance, payroll taxes and retirement contributions.

Special Revenue Fund A fund used to account for the proceeds derived from sources that are legally restricted to be expended for a designated program or specific purpose.

TABOR Tax Payer Bill of Rights