



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**

**2010 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	2008 Actuals	2009 Amended Budget	2010 Adopted Budget
Taxes and Special Assessments	\$118,597,264	\$116,724,318	\$117,533,022
Licenses and Permits	\$3,026,366	\$2,703,000	\$2,197,465
Intra-governmental Revenue	\$5,983,320	\$5,201,766	\$5,313,284
Charges for Services	\$24,471,128	\$21,600,317	\$21,625,245
Fines and Forfeitures	\$120,700	\$456,500	\$212,500
Investment Income	\$4,283,992	\$3,355,000	\$974,282
Rental Income	\$305,496	\$306,900	\$332,000
Contributions and Donations	\$152,760	\$0	\$0
Miscellaneous	\$90,660	\$122,263	\$2,508,000
Claims and Judgements	\$6,516	\$0	\$900
Intra-County Transactions	\$13,572,298	\$19,991,983	\$10,938,113
Proceeds from Disposition	\$115,980	\$0	\$0
Total Revenues and Transfers In:	\$170,726,481	\$170,462,047	\$161,634,811
Expenditure Category			
Salaries and Benefits	\$88,367,588	\$92,817,760	\$92,085,333
Supplies	\$6,861,435	\$6,464,144	\$6,364,908
Services and Charges	\$21,141,124	\$20,330,639	\$22,980,802
Capital Projects and Equipment	\$2,928,477	\$9,036,511	\$7,814,602
Intergovernmental	\$1,099,471	\$1,230,376	\$820,458
Interdepartmental	\$40,457,119	\$46,713,722	\$39,119,888
Total Expenditures and Transfers Out:	\$160,855,213	\$176,593,152	\$169,185,991
Beginning Fund Balance	\$46,768,977	\$56,640,245	\$50,509,140
Ending Fund Balance	\$56,640,245	\$50,509,140	\$42,957,960

**2010 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	2008 Actuals	2009 Amended Budget	2010 Adopted Budget
Charges for Services	\$451,574	\$475,000	\$483,000
Investment Income	\$10,690	\$8,000	\$1,368
Rental Income	\$6,000	\$6,000	\$6,000
Miscellaneous	\$202	\$0	\$0
Intra-County Transactions	\$59,879	\$80,000	\$83,000
Proceeds from Disposition	\$37	\$0	\$0
Total Revenues and Transfers In:	\$528,383	\$569,000	\$573,368
Expenditure Category			
Salaries and Benefits	\$338,671	\$375,767	\$362,547
Supplies	\$41,924	\$57,300	\$57,750
Services and Charges	\$67,351	\$59,600	\$52,800
Interdepartmental	\$52,881	\$67,545	\$62,735
Total Expenditures and Transfers Out:	\$500,826	\$560,212	\$535,832
Beginning Fund Balance	\$32,081	\$59,637	\$68,424
Ending Fund Balance	\$59,637	\$68,425	\$105,960

Community Development Fund			
The Community Development Fund accounts for federal and state grant monies received and expended in accordance with grant requirements.			
Revenue Category	2008 Actuals	2009 Amended Budget	2010 Adopted Budget
Intergovernmental Revenue	\$2,023,520	\$1,947,172	\$10,976,110
Charges for Services	\$9,259	\$0	\$0
Total Revenues and Transfers In:	\$2,032,778	\$1,947,172	\$10,976,110
Expenditure Category			
Salaries and Benefits	\$297,620	\$232,943	\$242,771
Supplies	\$5,880	\$5,585	\$11,475
Services and Charges	\$27,825	\$37,568	\$64,490
Intergovernmental	\$1,485,026	\$1,609,723	\$10,587,198
Interdepartmental	\$187,013	\$61,353	\$70,176
Total Expenditures and Transfers Out:	\$2,003,365	\$1,947,172	\$10,976,110
Beginning Fund Balance	\$67,945	\$97,359	\$97,359
Ending Fund Balance	\$97,359	\$97,359	\$97,359

**2010 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	2008 Actuals	2009 Amended Budget	2010 Adopted Budget
Intergovernmental Revenue	\$1,112,798	\$1,100,000	\$1,100,000
Investment Income	\$50,923	\$20,000	\$2,353
Total Revenues and Transfers In:	\$1,163,720	\$1,120,000	\$1,102,353
Expenditure Category			
Intergovernmental	\$124,586	\$612,265	\$211,375
Interdepartmental	\$428,063	\$1,293,948	\$83,000
Total Expenditures and Transfers Out:	\$552,649	\$1,906,213	\$294,375
Beginning Fund Balance	\$392,802	\$1,003,873	\$217,660
Ending Fund Balance	\$1,003,873	\$217,660	\$1,025,638

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 31-25-107 C.R.S.) to maintain a contingency fund. Currently, no portion of the mill levy is being allocated to this fund.			
Revenue Category	2008 Actuals	2009 Amended Budget	2010 Adopted Budget
Investment Income	\$141,325	\$150,000	\$54,694
Total Revenues and Transfers In:	\$141,325	\$150,000	\$54,694
Expenditure Category			
Interdepartmental	\$30,215	\$2,592	\$2,639
Total Expenditures and Transfers Out:	\$30,215	\$2,592	\$2,639
Beginning Fund Balance	\$2,476,187	\$2,587,297	\$2,734,705
Ending Fund Balance	\$2,587,297	\$2,734,705	\$2,786,760

Developmentally Disabled Fund			
The Developmentally Disabled fund accounts for property tax revenues collected and expended to provide services to the developmentally disabled.			
Revenue Category	2008 Actuals	2009 Amended Budget	2010 Adopted Budget
Taxes and Special Assessments	\$7,113,401	\$7,112,309	\$7,171,651
Investment Income	\$139,024	\$0	\$19,998
Total Revenues and Transfers In:	\$7,252,425	\$7,112,309	\$7,191,649
Expenditure Category			
Intergovernmental	\$6,500,902	\$7,350,902	\$7,165,562
Interdepartmental	\$150,505	\$143,904	\$136,153
Total Expenditures and Transfers Out:	\$6,651,407	\$7,494,806	\$7,301,715
Beginning Fund Balance	\$781,397	\$1,382,415	\$999,918
Ending Fund Balance	\$1,382,415	\$999,918	\$889,852

**2010 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	2008 Actuals	2009 Amended Budget	2010 Adopted Budget
Fines and Forfeitures	\$20,773	\$0	\$0
Investment Income	\$145	\$0	\$0
Total Revenues and Transfers In:	\$20,917	\$0	\$0
Expenditure Category			
Services and Charges	\$12,146	\$0	\$0
Total Expenditures and Transfers Out:	\$12,146	\$0	\$0
Beginning Fund Balance	\$211,584	\$220,355	\$220,355
Ending Fund Balance	\$220,355	\$220,355	\$220,355

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	2008 Actuals	2009 Amended Budget	2010 Adopted Budget
Intergovernmental Revenue	\$2,989,405	\$3,249,854	\$3,116,532
Charges for Services	\$66,466	\$0	\$0
Miscellaneous	\$2,057	\$0	\$0
Intra-County Transactions	\$599,843	\$868,736	\$879,152
Total Revenues and Transfers In:	\$3,657,770	\$4,118,590	\$3,995,684
Expenditure Category			
Salaries and Benefits	\$2,589,892	\$3,078,615	\$2,600,897
Supplies	\$268,586	\$151,353	\$536,031
Services and Charges	\$498,171	\$612,982	\$515,630
Interdepartmental	\$304,987	\$359,537	\$343,126
Total Expenditures and Transfers Out:	\$3,661,636	\$4,202,487	\$3,995,684
Beginning Fund Balance	\$87,391	\$83,526	-\$371
Ending Fund Balance	\$83,526	-\$371	-\$371

**2010 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	2008 Actuals	2009 Amended Budget	2010 Adopted Budget
Taxes and Special Assessments	\$7,497,397	\$9,026,694	\$10,561,524
Intergovernmental Revenue	\$30,869,908	\$41,004,756	\$43,330,736
Investment Income	\$558,079	\$450,000	\$147,444
Contributions and Donations	\$1,225	\$0	\$0
Miscellaneous	\$5,977	\$0	\$0
Intra-County Transactions	\$1,665,391	\$700,000	\$0
Proceeds from Disposition	\$14	\$0	\$0
Total Revenues and Transfers In:	\$40,597,990	\$51,181,450	\$54,039,704
Expenditure Category			
Salaries and Benefits	\$25,412,000	\$26,990,411	\$29,767,827
Supplies	\$963,052	\$1,261,846	\$1,358,537
Services and Charges	\$3,067,914	\$8,108,105	\$7,367,756
Direct Assistance Payments	\$4,534,479	\$7,926,447	\$8,647,933
Capital Projects and Equipment	\$90,808	\$416,182	\$360,800
Intergovernmental	\$1,657,387	\$1,806,143	\$1,770,777
Interdepartmental	\$6,965,175	\$6,980,951	\$6,239,849
Total Expenditures and Transfers Out:	\$42,690,815	\$53,490,085	\$55,513,479
Beginning Fund Balance	\$11,773,662	\$9,680,838	\$7,372,203
Ending Fund Balance	\$9,680,838	\$7,372,203	\$5,898,428

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	2008 Actuals	2009 Amended Budget	2010 Adopted Budget
Charges for Services	\$742,133	\$615,000	\$690,000
Investment Income	\$87,165	\$75,000	\$30,476
Total Revenues and Transfers In:	\$829,298	\$690,000	\$720,476
Expenditure Category			
Salaries and Benefits	\$483,423	\$545,353	\$543,434
Supplies	\$131,521	\$162,508	\$162,508
Services and Charges	\$9,215	\$58,350	\$58,350
Interdepartmental	\$18,494	\$16,282	\$35,615
Total Expenditures and Transfers Out:	\$642,652	\$782,493	\$799,907
Beginning Fund Balance	\$1,429,636	\$1,616,282	\$1,523,789
Ending Fund Balance	\$1,616,282	\$1,523,789	\$1,444,358

**2010 Jefferson County Adopted Budget
Summary of Revenues and Expenditures by Fund**

Open Space Fund			
The Open Space Fund accounts for revenues generated from the 1/2 percent countywide sales tax, implemented in 1973 and expended for the acquisition, development and maintenance of Open Space land.			
Revenue Category	2008 Actuals	2009 Amended Budget	2010 Adopted Budget
Taxes and Special Assessments	\$10,075,705	\$10,695,964	\$13,053,512
Intergovernmental Revenue	\$5,000,000	\$0	\$0
Charges for Services	\$263,415	\$247,227	\$252,575
Fines and Forfeitures	\$14,700	\$8,000	\$8,500
Investment Income	\$1,612,999	\$990,513	\$547,487
Rental Income	\$16,504	\$19,112	\$19,112
Contributions and Donations	\$19,679	\$18,500	\$18,000
Miscellaneous	\$264,224	\$50,000	\$50,000
Intra-County Transactions	\$385,872	\$389,004	\$86,000
Proceeds from Disposition	\$276	\$2,500	\$2,500
Total Revenues and Transfers In:	\$17,653,374	\$12,420,820	\$14,037,686
Expenditure Category			
Salaries and Benefits	\$6,708,769	\$6,991,881	\$6,921,321
Supplies	\$498,472	\$592,960	\$590,170
Services and Charges	\$576,952	\$816,175	\$907,211
Capital Projects and Equipment	\$1,299,897	\$5,045,116	\$1,927,500
Intergovernmental	\$2,141,136	\$2,600,000	\$2,000,000
Interdepartmental	\$1,730,613	\$1,971,642	\$1,902,046
Total Expenditures and Transfers Out:	\$12,955,841	\$18,017,774	\$14,248,248
Beginning Fund Balance	\$28,039,099	\$32,736,632	\$27,139,678
Ending Fund Balance	\$32,736,632	\$27,139,678	\$26,929,116

Open Space Cities Share Fund			
The Open Space Cities Share Fund accounts for the "Cities Available Portion" of revenues generated from the 1/2 percent countywide sales tax that is shared with participating cities within the county.			
Revenue Category	2008 Actuals	2009 Amended Budget	2010 Adopted Budget
Taxes and Special Assessments	\$10,045,476	\$10,461,934	\$10,504,350
Investment Income	\$40,377	\$15,782	\$14,817
Total Revenues and Transfers In:	\$10,085,853	\$10,477,716	\$10,519,167
Expenditure Category			
Services and Charges	\$200,910	\$209,238	\$210,088
Intergovernmental	\$9,831,590	\$10,252,697	\$10,294,264
Total Expenditures and Transfers Out:	\$10,032,499	\$10,461,935	\$10,504,352
Beginning Fund Balance	\$671,692	\$725,046	\$740,827
Ending Fund Balance	\$725,046	\$740,827	\$755,642

**2010 Jefferson County Adopted Budget
Summary of Revenues and Expenditures by Fund**

Patrol Fund			
The Patrol Fund accounts for the 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	2008 Actuals	2009 Amended Budget	2010 Adopted Budget
Taxes and Special Assessments	\$9,240,460	\$10,136,877	\$10,221,285
Intergovernmental Revenue	\$853,760	\$334,660	\$528,898
Charges for Services	\$252,984	\$62,000	\$22,000
Fines and Forfeitures	\$1,104,440	\$1,200,000	\$950,000
Investment Income	\$23,226	\$0	\$0
Miscellaneous	\$7,424	\$0	\$0
Intra-County Transactions	\$12,822,604	\$13,549,884	\$13,286,406
Total Revenues and Transfers In:	\$24,304,897	\$25,283,421	\$25,008,589
Expenditure Category			
Salaries and Benefits	\$23,089,821	\$24,098,951	\$23,869,638
Supplies	\$345,177	\$476,355	\$455,191
Services and Charges	\$277,922	\$362,321	\$362,321
Capital Projects and Equipment	\$22,204	\$0	\$0
Intergovernmental	\$132,410	\$0	\$0
Interdepartmental	\$437,363	\$345,794	\$321,439
Total Expenditures and Transfers Out:	\$24,304,897	\$25,283,421	\$25,008,589
Beginning Fund Balance	\$0	\$0	\$0
Ending Fund Balance	\$0	\$0	\$0

Road and Bridge Fund			
The Road and Bridge Fund accounts for monies generated by property taxes and other sources and expended for highway and street maintenance and repair.			
Revenue Category	2008 Actuals	2009 Amended Budget	2010 Adopted Budget
Taxes and Special Assessments	\$30,992,272	\$31,460,113	\$33,002,837
Licenses and Permits	\$775,600	\$750,000	\$775,000
Intergovernmental Revenue	\$742,936	\$200,000	\$0
Charges for Services	\$43,909	\$0	\$9,000
Investment Income	\$1,451,837	\$1,150,000	\$298,678
Contributions and Donations	\$0	\$65,000	\$0
Miscellaneous	\$16,533	\$0	\$10,000
Intra-County Transactions	\$1,187,578	\$1,020,000	\$385,000
Proceeds from Disposition	\$414	\$0	\$0
Total Revenues and Transfers In:	\$35,211,078	\$34,645,113	\$34,480,515
Expenditure Category			
Salaries and Benefits	\$9,559,760	\$11,533,172	\$9,890,854
Supplies	\$1,779,965	\$6,463,244	\$6,348,565
Services and Charges	\$916,609	\$5,316,326	\$5,087,218
Capital Projects and Equipment	\$8,452,247	\$3,142,949	\$745,506
Intergovernmental	\$15,393,250	\$5,000,000	\$5,000,000
Interdepartmental	\$7,842,180	\$9,454,082	\$9,568,101
Total Expenditures and Transfers Out:	\$43,944,012	\$40,909,773	\$36,640,244
Beginning Fund Balance	\$29,931,488	\$21,198,554	\$14,933,894
Ending Fund Balance	\$21,198,554	\$14,933,894	\$12,774,165

**2010 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	2008 Actuals	2009 Amended Budget	2010 Adopted Budget
Charges for Services	\$120,931	\$140,000	\$140,000
Investment Income	\$48,406	\$40,000	\$21,562
Total Revenues and Transfers In:	\$169,337	\$180,000	\$161,562
Expenditure Category			
Services and Charges	\$5,163	\$10,000	\$10,000
Intergovernmental	\$40,333	\$40,500	\$40,500
Interdepartmental	\$3,573	\$5,084	\$2,654
Total Expenditures and Transfers Out:	\$49,070	\$55,584	\$53,154
Beginning Fund Balance	\$833,417	\$953,684	\$1,078,100
Ending Fund Balance	\$953,684	\$1,078,100	\$1,186,508

Solid Waste Management Fund			
The Solid Waste Management Fund accounts 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	2008 Actuals	2009 Amended Budget	2010 Adopted Budget
Intergovernmental Revenue	\$1,420	\$0	\$0
Charges for Services	\$267,407	\$295,000	\$300,000
Investment Income	\$49,116	\$40,000	\$20,679
Total Revenues and Transfers In:	\$317,943	\$335,000	\$320,679
Expenditure Category			
Salaries and Benefits	\$5,119	\$0	\$0
Supplies	\$4,032	\$5,000	\$5,000
Services and Charges	\$160,241	\$204,814	\$204,814
Intergovernmental	\$113,733	\$0	\$0
Interdepartmental	\$88,553	\$91,810	\$83,433
Total Expenditures and Transfers Out:	\$371,679	\$301,624	\$293,247
Beginning Fund Balance	\$1,054,314	\$1,000,579	\$1,033,955
Ending Fund Balance	\$1,000,579	\$1,033,955	\$1,061,387

**2010 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	2008 Actuals	2009 Amended Budget	2010 Adopted Budget
Licenses and Permits	\$82,246	\$50,000	\$40,000
Investment Income	\$129,690	\$90,000	\$51,069
Total Revenues and Transfers In:	\$211,935	\$140,000	\$91,069
Expenditure Category			
Capital Projects and Equipment	\$0	\$0	\$150,000
Interdepartmental	\$2,018	\$7,196	\$3,212
Total Expenditures and Transfers Out:	\$2,018	\$7,196	\$153,212
Beginning Fund Balance	\$2,210,695	\$2,420,613	\$2,553,417
Ending Fund Balance	\$2,420,613	\$2,553,417	\$2,491,274

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	2008 Actuals	2009 Amended Budget	2010 Adopted Budget
Licenses and Permits	\$438,391	\$230,000	\$390,000
Charges for Services	\$675	\$0	\$0
Investment Income	\$141,835	\$125,000	\$36,619
Total Revenues and Transfers In:	\$580,901	\$355,000	\$426,619
Expenditure Category			
Services and Charges	\$7,774	\$8,000	\$11,000
Capital Projects and Equipment	\$2,075,292	\$87,000	\$0
Intergovernmental	\$0	\$0	\$270,000
Interdepartmental	\$7,940	\$170,519	\$176,546
Total Expenditures and Transfers Out:	\$2,091,006	\$265,519	\$457,546
Beginning Fund Balance	\$3,251,556	\$1,741,451	\$1,830,932
Ending Fund Balance	\$1,741,451	\$1,830,932	\$1,800,005

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	2008 Actuals	2009 Amended Budget	2010 Adopted Budget
Licenses and Permits	\$25,989	\$15,000	\$20,000
Investment Income	\$28,254	\$20,000	\$11,285
Total Revenues and Transfers In:	\$54,243	\$35,000	\$31,285
Expenditure Category			
Capital Projects and Equipment	\$0	\$0	\$500,000
Interdepartmental	\$1,924	\$1,905	\$1,837
Total Expenditures and Transfers Out:	\$1,924	\$1,905	\$501,837
Beginning Fund Balance	\$478,817	\$531,135	\$564,230
Ending Fund Balance	\$531,135	\$564,230	\$93,678

**2010 Jefferson County Adopted Budget
Summary of Revenues and Expenditures by Fund**

North 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	2008 Actuals	2009 Amended Budget	2010 Adopted Budget
Licenses and Permits	\$190,281	\$65,000	\$30,000
Investment Income	\$84,956	\$75,000	\$35,242
Total Revenues and Transfers In:	\$275,236	\$140,000	\$65,242
Expenditure Category			
Interdepartmental	\$3,285	\$3,678	\$2,830
Total Expenditures and Transfers Out:	\$3,285	\$3,678	\$2,830
Beginning Fund Balance	\$1,353,870	\$1,625,821	\$1,762,143
Ending Fund Balance	\$1,625,821	\$1,762,143	\$1,824,555

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	2008 Actuals	2009 Amended Budget	2010 Adopted Budget
Licenses and Permits	\$573,176	\$480,000	\$250,000
Investment Income	\$411,771	\$225,000	\$137,333
Miscellaneous	\$0	\$0	\$1,120,000
Total Revenues and Transfers In:	\$984,947	\$705,000	\$1,507,333
Expenditure Category			
Services and Charges	\$32,260	\$367,740	\$0
Capital Projects and Equipment	\$148,475	\$1,011,000	\$4,750,000
Interdepartmental	\$6,335	\$84,505	\$102,033
Total Expenditures and Transfers Out:	\$187,070	\$1,463,245	\$4,852,033
Beginning Fund Balance	\$6,826,993	\$7,624,871	\$6,866,626
Ending Fund Balance	\$7,624,871	\$6,866,626	\$3,521,926

Wildland Fire Fund			
The Wildland Fire Fund accounts for monies generated by fireworks stand permits and expended for wildland fire training grants.			
Revenue Category	2008 Actuals	2009 Amended Budget	2010 Adopted Budget
Licenses and Permits	\$10,000	\$10,000	\$10,000
Investment Income	\$6,243	\$3,000	\$2,412
Total Revenues and Transfers In:	\$16,243	\$13,000	\$12,412
Expenditure Category			
Services and Charges	\$0	\$5,000	\$5,000
Intergovernmental	\$0	\$5,000	\$5,000
Interdepartmental	\$1,351	\$1,403	\$1,395
Total Expenditures and Transfers Out:	\$1,351	\$11,403	\$11,395
Beginning Fund Balance	\$104,118	\$119,010	\$120,607
Ending Fund Balance	\$119,010	\$120,607	\$121,624

**2010 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	2008 Actuals	2009 Amended Budget	2010 Adopted Budget
Intergovernmental Revenue	\$4,526,041	\$5,561,751	\$4,162,035
Charges for Services	\$44,428	\$70,000	\$10,000
Miscellaneous	\$78	\$0	\$0
Intra-County Transactions	\$8,301	\$0	\$0
Total Revenues and Transfers In:	\$4,578,849	\$5,631,751	\$4,172,035
Expenditure Category			
Salaries and Benefits	\$1,786,867	\$2,599,359	\$2,214,965
Supplies	\$291,655	\$122,154	\$114,016
Services and Charges	\$1,711,830	\$1,508,363	\$505,804
Direct Assistance Payments	\$54,319	\$500,823	\$771,518
Intergovernmental	\$94,324	\$200,000	
Interdepartmental	\$639,855	\$699,934	\$565,732
Total Expenditures and Transfers Out:	\$4,578,849	\$5,630,633	\$4,172,035
Beginning Fund Balance	\$68	\$68	\$1,186
Ending Fund Balance	\$68	\$1,186	\$1,186

**2010 Jefferson County Adopted Budget
Summary of Revenues and Expenditures by Fund**

ENTERPRISE FUNDS & COMPONENT FUNDS

Airport Fund			
The Airport Fund is the County's single enterprise fund. It encompasses the Rocky Mountain Metropolitan Airport.			
Revenue Category	2008 Actuals	2009 Amended Budget	2010 Adopted Budget
Taxes and Special Assessments	\$428,942	\$385,500	\$265,000
Intergovernmental Revenue	\$4,570,308	\$2,653,589	\$593,750
Charges for Services	\$189,643	\$174,285	\$113,325
Investment Income	\$49,642	\$0	\$2,187
Rental Income	\$2,834,327	\$3,022,322	\$3,108,115
Miscellaneous	\$65,622	\$1,116	\$1,116
Claims and Judgements	\$1,103	\$0	\$0
Proceeds from Disposition	\$0	\$0	\$0
Total Revenues and Transfers In:	\$8,139,588	\$6,236,812	\$4,083,493
Expenditure Category			
Salaries and Benefits	\$1,223,010	\$1,331,860	\$1,277,571
Supplies	\$511,000	\$542,940	\$518,840
Services and Charges	\$2,648,857	\$620,097	\$568,023
Capital Projects and Equipment	\$0	\$3,613,637	\$1,060,000
Intergovernmental	\$555,421	\$0	\$0
Interdepartmental	\$413,384	\$476,217	\$501,930
Plus change in investments, net of related debt	\$2,351,764	\$0	\$0
Total Expenditures and Transfers Out:	\$7,703,435	\$6,584,751	\$3,926,364
Beginning Fund Balance	-\$2,356,466	-\$1,920,313	-\$2,268,252
Ending Fund Balance	-\$1,920,313	-\$2,268,252	-\$2,111,123

Health Fund			
The Health Fund is a budgetary fund that accounts for monies received from state and federal grants, licenses, permits, and other fees and funding from the General Fund, and expended for countywide public health programs.			
Revenue Category	2008 Actuals	2009 Amended Budget	2010 Adopted Budget
Intergovernmental Revenue	\$5,087,641	\$5,211,222	\$5,171,211
Charges for Services	\$2,162,401	\$2,672,420	\$2,655,765
Investment Income	\$164,739	\$65,000	\$50,157
Contributions and Donations	\$17,386	\$250	\$0
Miscellaneous	\$5,278	\$0	\$0
Intra-County Transactions	\$4,960,714	\$5,656,806	\$5,307,790
Total Revenues and Transfers In:	\$12,398,159	\$13,605,698	\$13,184,923
Expenditure Category			
Salaries and Benefits	\$8,858,064	\$10,073,059	\$9,782,895
Supplies	\$735,543	\$1,071,045	\$966,667
Services and Charges	\$1,260,244	\$1,429,437	\$1,321,442
Capital Projects and Equipment	\$6,976	\$8,000	\$1,800
Intergovernmental	\$86,951	\$97,500	\$131,700
Interdepartmental	\$1,450,381	\$1,385,326	\$988,519
Total Expenditures and Transfers Out:	\$12,398,159	\$14,064,367	\$13,193,023
Beginning Fund Balance	\$2,966,535	\$2,966,535	\$2,507,866
Ending Fund Balance	\$2,966,535	\$2,507,866	\$2,499,766

**2010 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	2008 Actuals	2009 Amended Budget	2010 Adopted Budget
Taxes and Special Assessments	\$25,887,943	\$25,746,355	\$24,526,980
Charges for Services	\$182,050	\$175,820	\$210,480
Fines and Forfeitures	\$745,682	\$686,500	\$701,100
Investment Income	\$894,017	\$600,000	\$236,700
Contributions and Donations	\$258,126	\$200,000	\$300,000
Miscellaneous	\$7,978	\$5,000	\$10,000
Proceeds from Disposition	\$15,250	\$0	\$0
Total Revenues and Transfers In:	\$27,991,045	\$27,413,675	\$25,985,260
Expenditure Category			
Salaries and Benefits	\$14,618,021	\$15,880,242	\$15,988,139
Supplies	\$5,889,777	\$6,430,504	\$5,575,089
Services and Charges	\$4,161,804	\$4,134,668	\$5,535,186
Capital Projects and Equipment	\$472,983	\$103,000	\$375,000
Interdepartmental	\$1,213,547	\$1,158,796	\$1,162,798
Total Expenditures and Transfers Out:	\$26,356,131	\$27,707,210	\$28,636,212
Beginning Fund Balance	\$10,493,599	\$12,128,514	\$11,834,979
Ending Fund Balance	\$12,128,514	\$11,834,979	\$9,184,027

Meadow Ranch Public Improvement Fund			
The Meadow Ranch Public Improvement Fund is a district that 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	2008 Actuals	2009 Amended Budget	2010 Adopted Budget
Taxes and Special Assessments	\$187,416	\$185,738	\$183,046
Total Revenues and Transfers In:	\$187,416	\$185,738	\$183,046
Expenditure Category			
Services and Charges	\$164,809	\$170,075	\$158,915
Interdepartmental	\$2,610	\$3,500	\$3,500
Total Expenditures and Transfers Out:	\$167,419	\$173,575	\$162,415
Beginning Fund Balance	\$145,144	\$165,141	\$177,304
Ending Fund Balance	\$165,141	\$177,304	\$197,935

**2010 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	2008 Actuals	2009 Amended Budget	2010 Adopted Budget
Taxes and Special Assessments	\$8,351,423	\$8,457,694	\$6,193,100
Investment Income	\$86,022	\$82,576	\$58,310
Total Revenues and Transfers In:	\$8,437,445	\$8,540,270	\$6,251,410
Expenditure Category			
Services and Charges	\$8,455,669	\$8,457,694	\$6,193,100
Total Expenditures and Transfers Out:	\$8,455,669	\$8,457,694	\$6,193,100
Beginning Fund Balance	\$2,851,124	\$2,832,900	\$2,915,476
Ending Fund Balance	\$2,832,900	\$2,915,476	\$2,973,786

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	2008 Actuals	2009 Amended Budget	2010 Adopted Budget
Taxes and Special Assessments	\$2,458,998	\$2,488,093	\$2,487,793
Investment Income	\$24,287	\$22,271	\$17,114
Total Revenues and Transfers In:	\$2,483,286	\$2,510,364	\$2,504,907
Expenditure Category			
Services and Charges	\$2,489,073	\$2,488,093	\$2,487,793
Total Expenditures and Transfers Out:	\$2,489,073	\$2,488,093	\$2,487,793
Beginning Fund Balance	\$839,210	\$833,422	\$855,693
Ending Fund Balance	\$833,422	\$855,693	\$872,807

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	2008 Actuals	2009 Amended Budget	2010 Adopted Budget
Taxes and Special Assessments	\$2,171,528	\$2,197,740	\$2,201,740
Investment Income	\$21,648	\$10,000	\$14,924
Total Revenues and Transfers In:	\$2,193,176	\$2,207,740	\$2,216,664
Expenditure Category			
Services and Charges	\$2,197,477	\$2,197,740	\$2,201,740
Total Expenditures and Transfers Out:	\$2,197,477	\$2,197,740	\$2,201,740
Beginning Fund Balance	\$740,513	\$736,211	\$746,211
Ending Fund Balance	\$736,211	\$746,211	\$761,135

**2010 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 hold the monies used to pay for the 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	2008 Actuals	2009 Amended Budget	2010 Adopted Budget
Taxes and Special Assessments	\$4,140,513	\$3,800,000	\$3,895,000
Investment Income	\$253,030	\$450,000	\$184,500
Total Revenues and Transfers In:	\$4,393,543	\$4,250,000	\$4,079,500
Expenditure Category			
Services and Charges	\$1,525,953	\$1,528,050	\$1,525,238
Interdepartmental	\$0	\$0	\$9,500,000
Total Expenditures and Transfers Out:	\$1,525,953	\$1,528,050	\$11,025,238
Beginning Fund Balance	\$3,635,470	\$6,503,060	\$9,225,010
Ending Fund Balance	\$6,503,060	\$9,225,010	\$2,279,272

Jefferson County Finance Corporation			
This 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.			
Revenue Category	2008 Actuals	2009 Amended Budget	2010 Adopted Budget
No recorded revenues	\$0	\$0	\$0
Total Revenues and Transfers In:	\$0	\$0	\$0
Expenditure Category			
No recorded expenditures	\$0	\$0	\$0
Total Expenditures and Transfers Out:	\$0	\$0	\$0
Beginning Fund Balance	\$2,390,082	\$2,390,082	\$2,390,082
Ending Fund Balance	\$2,390,082	\$2,390,082	\$2,390,082

**2010 Jefferson County Adopted Budget
Summary of Revenues and Expenditures by Fund**

CAPITAL PROJECTS FUNDS

Capital Expenditures Fund			
The Capital Expenditures Fund provides and accumulates monies for major capital expenditures and lease payments of the County.			
Revenue Category	2008 Actuals	2009 Amended Budget	2010 Adopted Budget
Taxes and Special Assessments	\$7,518,744	\$7,531,381	\$7,593,674
Intergovernmental Revenue	\$0	\$0	\$1,344,169
Investment Income	\$335,086	\$300,000	\$857,510
Intra-County Transactions	\$5,487,439	\$10,586,296	\$2,020,306
Receipt of COP issuance in 2009	\$0	\$76,400,000	\$0
Total Revenues and Transfers In:	\$13,341,269	\$94,817,677	\$11,815,659
Expenditure Category			
Salaries and Benefits	\$47,366	\$0	\$0
Supplies	\$11,674	\$0	\$0
Services and Charges	\$8,376,279	\$2,015,267	\$9,902,239
Capital Projects and Equipment	\$5,503,441	\$17,246,604	\$1,695,547
Interdepartmental	\$215,799	\$423,789	\$182,385
Total Expenditures and Transfers Out:	\$14,154,558	\$19,685,660	\$11,780,171
Beginning Fund Balance	\$3,636,771	\$2,823,482	\$77,955,499
Ending Fund Balance	\$2,823,482	\$77,955,499	\$77,990,987

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	2008 Actuals	2009 Amended Budget	2010 Adopted Budget
Investment Income	\$382,677	\$856,960	\$173,073
Total Revenues and Transfers In:	\$382,677	\$856,960	\$173,073
Expenditure Category			
Services and Charges	\$10,650	\$0	\$0
Capital Projects and Equipment	\$3,321,096	\$5,000,000	\$5,000,000
Total Expenditures and Transfers Out:	\$3,331,746	\$5,000,000	\$5,000,000
Beginning Fund Balance	\$15,745,762	\$12,796,693	\$8,653,653
Ending Fund Balance	\$12,796,693	\$8,653,653	\$3,826,726

**2010 Jefferson County Adopted Budget
Summary of Revenues and Expenditures by Fund**

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	2008 Actuals	2009 Amended Budget	2010 Adopted Budget
Intergovernmental Revenue	\$171,266	\$0	\$2,190,000
Charges for Services	\$11,283	\$0	\$0
Investment Income	\$456,790	\$375,000	\$30,565
Intra-County Transactions	\$0	\$0	\$9,500,000
Total Revenues and Transfers In:	\$639,338	\$375,000	\$11,720,565
Expenditure Category			
Services and Charges	\$164	\$16,000	\$22,000
Capital Projects and Equipment	\$1,393,873	\$4,563,462	\$12,200,000
Intergovernmental	\$171,965	\$0	\$0
Interdepartmental	\$383,167	\$1,355,431	\$733,780
Total Expenditures and Transfers Out:	\$1,949,169	\$5,934,893	\$12,955,780
Beginning Fund Balance	\$8,397,985	\$7,088,156	\$1,528,263
Ending Fund Balance	\$7,088,156	\$1,528,263	\$293,048

**2010 Jefferson County Adopted Budget
Summary of Revenues and Expenditures by Fund**

INTERNAL SERVICE 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	2008 Actuals	2009 Amended Budget	2010 Adopted Budget
Charges for Services	\$155,106	\$141,371	\$284,493
Investment Income	\$274,432	\$250,000	\$100,046
Contributions and Donations	\$27,249	\$0	\$0
Miscellaneous	\$2,912	\$128,000	\$0
Intra-County Transactions	\$8,584,380	\$9,602,750	\$9,204,552
Proceeds from Disposition	\$546,025	\$380,000	\$300,000
Total Revenues and Transfers In:	\$9,590,105	\$10,502,121	\$9,889,091
Expenditure Category			
Salaries and Benefits	\$1,760,830	\$2,043,327	\$1,737,279
Supplies	\$3,462,621	\$5,543,966	\$3,885,600
Services and Charges	\$2,633,669	\$223,000	\$231,000
Capital Projects and Equipment	\$0	\$2,438,207	\$3,919,607
Interdepartmental	\$534,922	\$528,214	\$366,215
Plus change in investments, net of related debt	\$1,274,101	\$0	\$0
Total Expenditures and Transfers Out:	\$9,666,142	\$10,776,714	\$10,139,701
Beginning Fund Balance	\$5,352,920	\$5,276,886	\$5,002,293
Ending Fund Balance	\$5,276,886	\$5,002,293	\$4,751,683

Benefit Plan Fund			
The Employee Benefits Fund was established in 2001 to account for the new self-insured employee benefits plans including a self-funding health plan, dental plan, flexible spending for medical and dependent care, life insurance, accidental death and long-term disability.			
Revenue Category	2008 Actuals	2009 Amended Budget	2010 Adopted Budget
Charges for Services	\$135,728	\$100,000	\$100,000
Fines and Forfeitures	\$30	\$0	\$0
Investment Income	\$415,651	\$290,000	\$98,580
Contributions and Donations	\$7,343,360	\$7,906,785	\$7,365,458
Miscellaneous	\$63,236	\$0	\$0
Intra-County Transactions	\$17,515,136	\$18,862,772	\$17,643,980
Total Revenues and Transfers In:	\$25,473,140	\$27,159,557	\$25,208,018
Expenditure Category			
Salaries and Benefits	\$227,938	\$249,738	\$295,498
Services and Charges	\$24,023,978	\$24,920,754	\$25,944,325
Interdepartmental	\$2,062,651	\$3,079,497	\$63,599
Total Expenditures and Transfers Out:	\$26,314,567	\$28,249,989	\$26,303,422
Beginning Fund Balance	\$6,860,841	\$6,019,413	\$4,928,981
Ending Fund Balance	\$6,019,413	\$4,928,981	\$3,833,577

**2010 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	2008 Actuals	2009 Amended Budget	2010 Adopted Budget
Investment Income	\$253,829	\$0	\$75,699
Miscellaneous	\$1,555	\$0	\$0
Claims and Judgements	\$61,315	\$0	\$0
Intra-County Transactions	\$1,281,551	\$1,385,322	\$1,272,718
Total Revenues and Transfers In:	\$1,598,250	\$1,385,322	\$1,348,417
Expenditure Category			
Salaries and Benefits	\$246,024	\$132,541	\$234,253
Supplies	\$3,276	\$1,800	\$850
Services and Charges	\$1,163,898	\$1,075,450	\$1,180,741
Interdepartmental	\$75,800	\$159,084	\$225,756
Total Expenditures and Transfers Out:	\$1,488,999	\$1,368,875	\$1,641,600
Beginning Fund Balance	\$3,659,271	\$3,768,522	\$3,784,969
Ending Fund Balance	\$3,768,522	\$3,784,969	\$3,491,786

Worker's Compensation Fund			
The Worker's Compensation Fund was established to account for specific expenditures of work-related injuries.			
Revenue Category	2008 Actuals	2009 Amended Budget	2010 Adopted Budget
Investment Income	\$284,714	\$0	\$61,365
Miscellaneous	\$156	\$0	\$0
Claims and Judgements	\$15,018	\$0	\$0
Intra-County Transactions	\$756,223	\$758,481	\$749,080
Total Revenues and Transfers In:	\$1,056,111	\$758,481	\$810,445
Expenditure Category			
Salaries and Benefits	\$95,145	\$72,978	\$72,190
Supplies	\$1,075	\$500	\$1,000
Services and Charges	\$1,156,300	\$1,289,000	\$1,226,048
Interdepartmental	\$30,346	\$32,842	\$38,358
Total Expenditures and Transfers Out:	\$1,282,865	\$1,395,320	\$1,337,596
Beginning Fund Balance	\$3,931,856	\$3,705,102	\$3,068,263
Ending Fund Balance	\$3,705,102	\$3,068,263	\$2,541,112

**2010 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	2008 Actuals	2009 Amended Budget	2010 Adopted Budget
Intergovernmental Revenue	\$0	\$24,363	\$0
Charges for Services	\$3,257	\$0	\$0
Investment Income	\$133,911	\$50,000	\$17,880
Rental Income	\$346,857	\$329,068	\$228,817
Miscellaneous	\$4,216	\$361,759	\$322,819
Intra-County Transactions	\$10,443,042	\$10,946,462	\$10,430,792
Total Revenues and Transfers In:	\$10,931,282	\$11,711,652	\$11,000,308
Expenditure Category			
Salaries and Benefits	\$3,470,151	\$3,971,072	\$3,853,820
Supplies	\$2,404,257	\$2,606,982	\$2,502,540
Services and Charges	\$2,493,334	\$2,909,775	\$2,353,687
Capital Projects and Equipment	\$0	\$23,000	\$488,611
Interdepartmental	\$2,521,864	\$3,040,234	\$2,365,794
Plus change in investments, net of related debt	\$19,735	\$0	\$0
Total Expenditures and Transfers Out:	\$10,909,341	\$12,551,063	\$11,564,452
Beginning Fund Balance	\$1,711,460	\$1,733,400	\$893,989
Ending Fund Balance	\$1,733,400	\$893,989	\$329,845

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	2008 Actuals	2009 Amended Budget	2010 Adopted Budget
Charges for Services	\$36,815	\$74,577	\$80,577
Investment Income	\$88,191	\$52,700	\$19
Miscellaneous	\$4,094	\$4,100	\$5,100
Intra-County Transactions	\$12,282,757	\$11,818,323	\$12,301,365
Proceeds from Disposition	-\$634	\$0	\$0
Plus change in investments, net of related debt	\$352,144	\$0	\$0
Total Revenues and Transfers In:	\$12,763,367	\$11,949,700	\$12,387,061
Expenditure Category			
Salaries and Benefits	\$7,221,002	\$7,787,611	\$7,807,312
Supplies	\$214,109	\$609,000	\$603,728
Services and Charges	\$2,533,960	\$3,174,775	\$3,166,676
Capital Projects and Equipment	\$0	\$7,300	\$0
Interdepartmental	\$2,012,760	\$1,057,389	\$738,121
Total Expenditures and Transfers Out:	\$11,981,832	\$12,636,075	\$12,315,837
Beginning Fund Balance	-\$94,207	\$687,326	\$951
Ending Fund Balance	\$687,326	\$951	\$72,175

**2010 Jefferson County Adopted Budget
Summary of Revenues and Expenditures by Fund**

Jefferson County-Countywide			
Revenue Category	2008 Actuals	2009 Amended Budget	2010 Adopted Budget
Taxes and Special Assessments	\$244,707,481	\$246,410,710	\$249,394,514
Licenses and Permits	\$5,122,049	\$4,303,000	\$3,712,465
Intergovernmental Revenue	\$63,932,322	\$66,489,133	\$77,826,725
Charges for Services	\$29,610,590	\$26,843,017	\$26,976,460
Fines and Forfeitures	\$2,006,325	\$2,351,000	\$1,872,100
Investment Income	\$13,418,717	\$10,236,802	\$4,386,427
Rental Income	\$3,509,183	\$3,683,402	\$3,694,044
Contributions and Donations	\$7,819,784	\$8,190,535	\$7,683,458
Miscellaneous	\$542,203	\$672,238	\$4,027,035
Claims and Judgements	\$83,953	\$0	\$900
Intra-County Transactions	\$91,613,005	\$106,216,819	\$94,088,254
Proceeds from Disposition	\$677,362	\$382,500	\$302,500
Receipt of COP issuance in 2009	\$0	\$76,400,000	\$0
Plus change in investments, net of related debt	\$352,144	\$0	\$0
Total Revenues and Transfers In:	\$463,395,119	\$552,179,156	\$473,964,882
Expenditure Category			
Salaries and Benefits	\$196,407,080	\$210,806,640	\$209,548,544
Supplies	\$24,425,030	\$32,569,186	\$30,058,465
Services and Charges	\$94,009,527	\$94,665,096	\$102,361,437
Direct Assistance Payments	\$4,588,798	\$8,427,270	\$9,419,451
Capital Projects and Equipment	\$25,715,770	\$51,741,968	\$40,988,973
Intergovernmental	\$39,428,484	\$30,805,106	\$38,296,834
Interdepartmental	\$70,276,671	\$81,177,705	\$75,695,194
Plus change in investments, net of related debt	\$3,645,600	\$0	\$0
Total Expenditures and Transfers Out:	\$458,496,960	\$510,192,971	\$506,368,898
Beginning Fund Balance	\$209,685,659	\$214,583,822	\$256,570,006
Ending Fund Balance	\$214,583,822	\$256,570,007	\$224,165,990