



# Jefferson County Colorado

## 2010 Adopted Budget

December 8, 2009

# **2010 Adopted Budget**

***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, Trustee (Appointed by Governor)

Ted Mink, Sheriff

Diana Askew, Surveyor

Tim Kauffman, Treasurer

## ***County Administrator***

Jim Moore

## ***Administrative Services Department***

Todd Leopold, Director of Administrative Services

Christina Caputo, Acting Director of Budget & Management Analysis

Nancy Duncan, Senior Budget Analyst

Tim Nejedlo, Senior Budget Analyst

Carl Tippin, Budget Policy Analyst

Louise Milburn, Administrative Coordinator



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Jefferson County  
Colorado**

For the Fiscal Year Beginning

**January 1, 2009**

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Budget Presentation to Jefferson County, Colorado, for its annual budget for the fiscal year beginning January 1, 2009.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communication device. The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

# 2010 Adopted Budget Table of Contents

Page No.

<b>Section 1 - Budget Message</b> .....	1
---	---

## **Section 2 - Budget Overview**

County Profile .....	13
About Jefferson County.....	14
About the Budget .....	17
Budget Process .....	23
Budget Calendar .....	24

## **Section 3 - Budget Summaries**

Fund Balance Summary .....	25
Summary of Revenues by Category .....	26
Summary of Expenditures by Category .....	27
Expenditure Budget by Department .....	28
Summary of FTEs by Department.....	29
Department Expenditures by Fund Type.....	30
Business Cases by Fund .....	31
Approved Capital Projects by Fund .....	32

## **Section 4 – Budget by Fund**

Description of Fund Structure .....	35
Summary of Revenues and Expenditures by Fund.....	36
General Fund.....	36
Special Revenue Funds.....	37
Enterprise Funds and Component Funds .....	47
Debt Service Funds.....	49
Capital Project Funds.....	51
Internal Service Funds .....	53

## **Section 5 – Budget by Department**

Jefferson County Organization Chart.....	57
Summary of Expenditures by Department/Division .....	58
Summary of FTEs by Department/Division.....	60
Administrative Services.....	62
Assessor.....	64
Board of County Commissioners .....	66
Clerk & Recorder .....	68
Community Resources .....	70
Coroner.....	72
County Administrator.....	74
County Attorney.....	76
Development & Transportation.....	78
District Attorney.....	82
Public Health .....	84
Human Services.....	86
Library.....	88
Meadow Ranch Public Improvement Fund.....	90
Public Trustee.....	92
Sheriff.....	94

# 2010 Adopted Budget Table of Contents

Page No.

Surveyor .....	96
Treasurer.....	98
Internal Service Funds - Administrative Services .....	100
Other Divisions.....	102
<b>Section 6 - Capital Improvements Plan</b>	
About Capital Improvements .....	105
Five-Year Capital Improvement Plan Projects .....	107
Five-Year Plan Detail.....	111
<b>Section 7 – Performance Measures and Prioritization</b>	
Description of Performance Measures and Prioritization.....	131
Administrative Services.....	132
Assessor.....	140
Clerk and Recorder.....	142
Community Resources .....	148
Coroner.....	154
County Attorney.....	156
Development & Transportation.....	158
District Attorney.....	164
Human Services.....	166
Library.....	170
Public Trustee.....	172
Sheriff.....	174
Treasurer.....	178
<b>Section 7 – Appendices</b>	
Appendix A – 2010 Adopted Budget Resolutions .....	181
Appendix B	
Fiscal Guidelines.....	195
Adopted Reserve Policies .....	201
Budget Amendment Process .....	202
Budget Transfer Policy .....	204
Debt Lease Purchases .....	207
Appendix C – Reaching the County .....	211
Appendix D – Glossary .....	213