



Jefferson County

2009 Citizen Budget Review Panel

**Jefferson County Court and
Administration Building**

February 17, 2009

Meeting Agenda

- **Introduction:** Overview of Citizen Review Panel's Involvement
- **Section 1:** BCC Results/Prioritization Process
- **Section 2:** Citizen Review Panel Accomplishments
- **Section 3:** Operational Budget Review
- **Section 4:** Capital Infrastructure Needs

BCC Results / Prioritization Process

Jefferson County BCC Results

Fiscally Responsible Government
Quality Customer Service
Safe Communities
Predictable Growth & Development
Mobility Options

The Jefferson County
Board of County
Commissioners'
Result Statements

The BCC Results were developed in 2005 and have been a reflection of the priorities set forth by the Board of County Commissioners.

Currently, these Results are being re-evaluated based on priorities of the community and initiatives of the currently elected Board of County Commissioners.

Citizen Review Panel Accomplishments

- **Financial Reserve Policy Implementation**
- **Developed BCC Results**
- **Prioritization Process**
- **Organized the Citizen Review Panel**
- **Organizational Review Committee**

PM

ICMA
PUBLIC
MANAGEMENT

Celebrating 90 years!

JUNE 2008

Prioritization: The New Reality in Budgeting?



ICMA

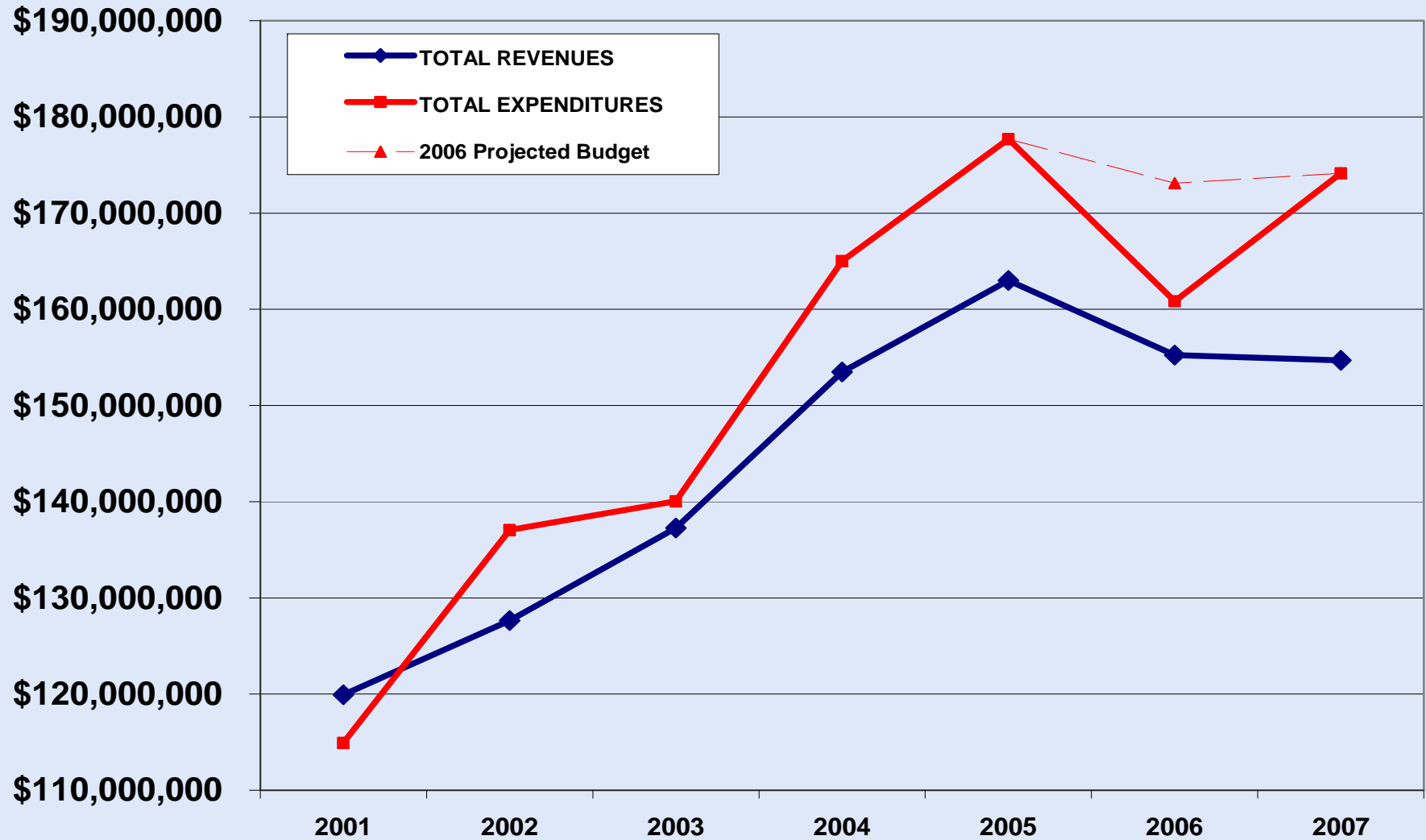
Jefferson County, Colorado



Historical Perspective

General Fund 2001 - 2007

Actual Revenue and Expenditure Trends

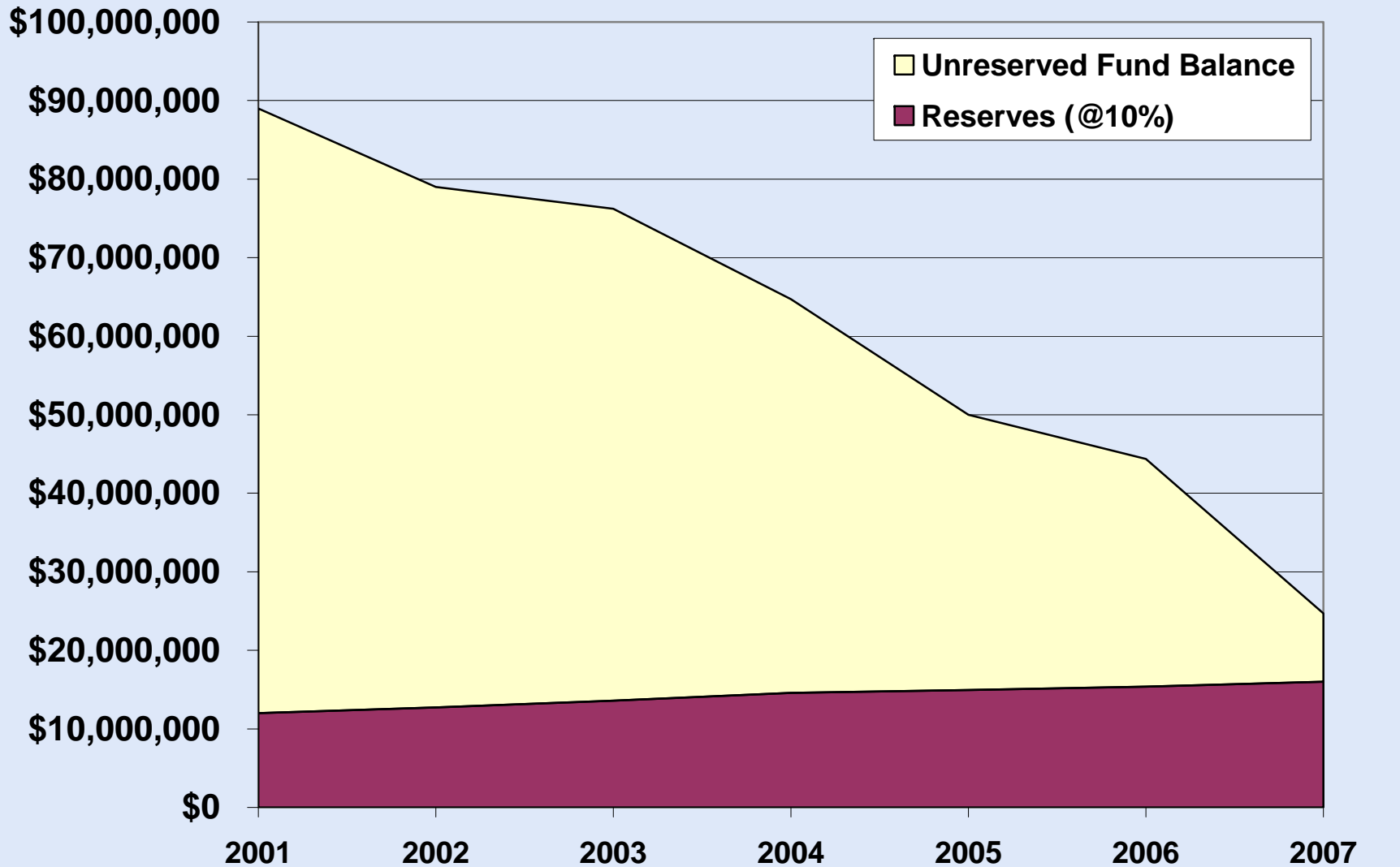


(Projected Budget)

Jefferson County, Colorado

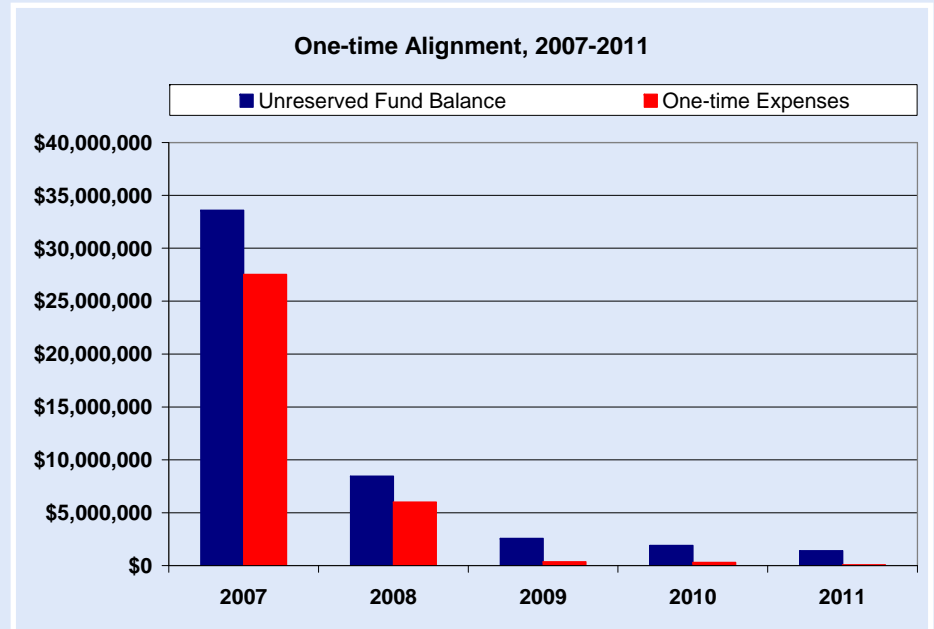
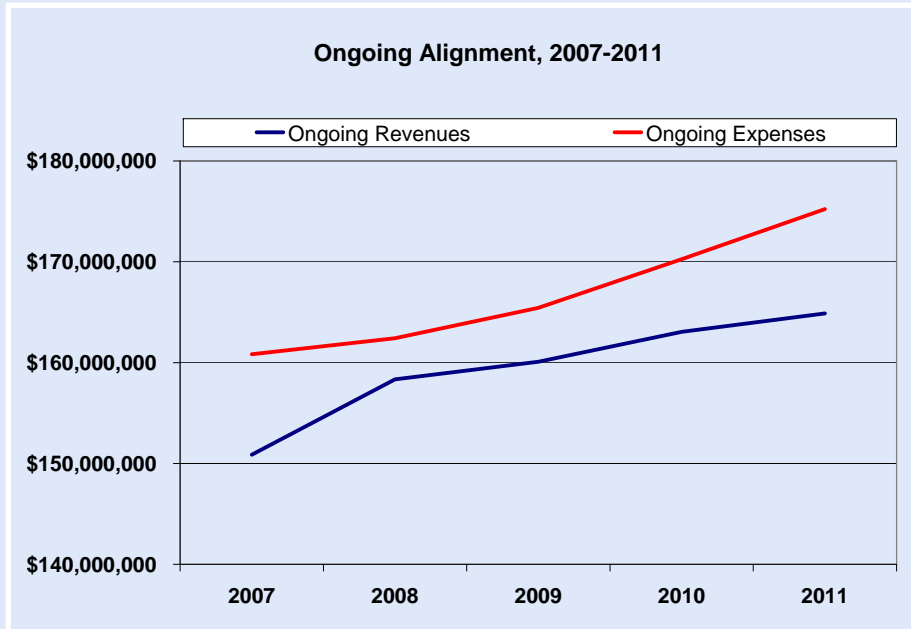
General Fund 2001 - 2007

Reserve and Fund Balance Trends



Jefferson County, Colorado
(Projected Budget)

December 2006



**\$7M to 8M Imbalance in 2008 Ongoing Alignment
No Future Capital Projects Funded**

only projects included in 2007 Capital Improvement Program that had multi-year implementation

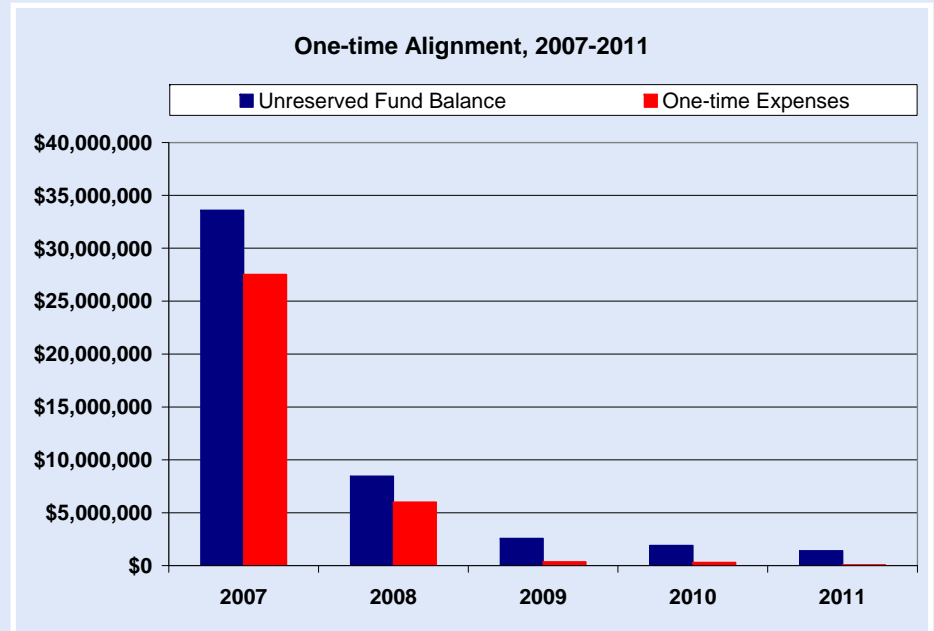
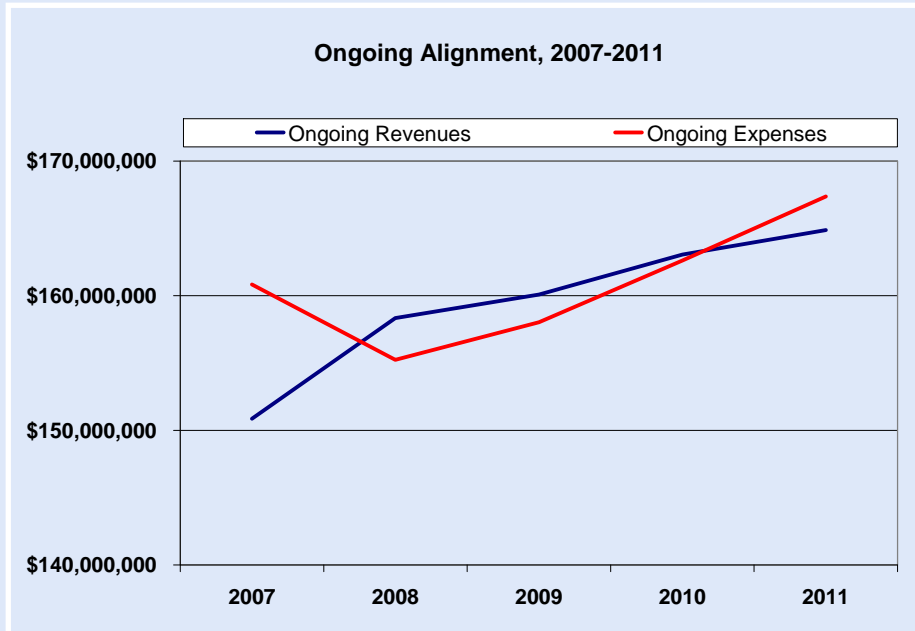
\$1M to 2M available fund balance for capital projects 2008-2011

Citizen Review Panel Recommendations

Ongoing and One-time Cost Savings

Initiatives	2007	2008	2009	2010	2011	2012
One-time General Fund Cost Recovery						
1) Authorize the transfer of funds from the Employee Benefit Plan Fund back to the General Fund	\$ 4,000,000	\$ 2,000,000	\$ 1,600,000			
2) Delay implementation of the market adjustments till January 1, 2008, except for Sheriff Office. Phase in market adjustments over a two year period.	\$ 1,500,000	\$ 500,000	\$ 500,000	\$ 500,000		
3) Delay construction of the Sheriff's Mountain Precinct.	\$ 4,800,000					
4) Include funds from FY06 estimated year-end savings back into funding projection	\$ 5,127,806	\$ 2,000,000	\$ 1,500,000	\$ 1,000,000	\$ 1,000,000	\$ 500,000
5) Approve a savings incentive plan that rewards departmental savings. County would receive a portion of the departmental savings.		\$ 1,500,000				
6) Sell the current land that TMAC is located on and reallocate to county capital infrastructure priorities		\$ 3,000,000				
7) Courtroom Remodel postponed	\$ 3,000,000	\$ -				
8) Facilities Management and the Assessor will provide recommendation on county-owned parcels to be marketed for sale.	Unknown	Unknown				
9) Sale of land to RTD for light-rail station on the government campus	Unknown					
On-going General Fund Cost Recovery						
1) Eliminate / Reduce Non-Profit grant funding to various requesting agencies.		\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
2) Reallocate specific ownership tax to the General Fund from the Library Fund.		Unknown	Unknown	Unknown	Unknown	Unknown
3) Increase Property Tax estimated projection from 2.5% to 4% in FY08	\$ 2,000,000	\$ -	\$ 1,500,000	\$ -	\$ 1,500,000	\$ -
4) Include debt obligation adjustments in on-going revenue financial projections	\$ -	\$ 7,800,000	\$ 7,800,000	\$ 7,800,000	\$ 7,800,000	\$ 7,800,000
5) Support the county negotiating cable franchise fees countywide	\$ 80,000	\$ 120,000	\$ 150,000	\$ 250,000	\$ 300,000	\$ 300,000
6) Eliminate 457 Plan employer match for all participants	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
7) Hold employer health and dental plan contributions flat (currently 3% increase in projections)	\$ 254,000	\$ -	\$ -	\$ -	\$ -	\$ -
8) Change Short Term Disability to a self-funded plan rather than fully insured	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
9) Move to only a single health care provider (self-funded health plan)	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
10) Fairgrounds and Coop Extension receive no general fund subsidy and function as enterprise	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000
11) Direct staff to work with other entities to develop countywide communication/dispatch operation	Unknown				\$ 500,000	\$ 500,000
12) Develop a cost recovery funding strategy for the Sheriff Office Academy	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
13) Highways & Transportation charge non-General Fund agencies for services provided	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
14) Eliminate the use of outside printing services and use all in-house services	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
15) Airport will pay for Sheriff's deputies at the Airport.	\$ 150,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
16) Increase GIS and Mapping user fees.	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
17) Change policy on overtime for hours worked versus hours earned for all Departments.	\$ 800,000	\$ 800,000	\$ 800,000	\$ 800,000	\$ 800,000	\$ 800,000
18) Regionalize C&R motor vehicle operations. Consolidate to Sheriff substation locations/ or close proximity. Invest in kiosks for non-personnel operations and house in other county or municipal buildings throughout county.		Unknown	Unknown	Unknown	Unknown	Unknown
19) Pro-rate share of benefit contribution from County to part-time employees	\$ 215,034	227,936	241,612	256,109	271,475	
20) Institute a vacancy savings 2% into the overall salary projections	\$ 1,000,000	Unknown	Unknown	Unknown	Unknown	Unknown

Financial Picture – May, 2007



Implement all One-time and Ongoing Cost Savings Initiatives

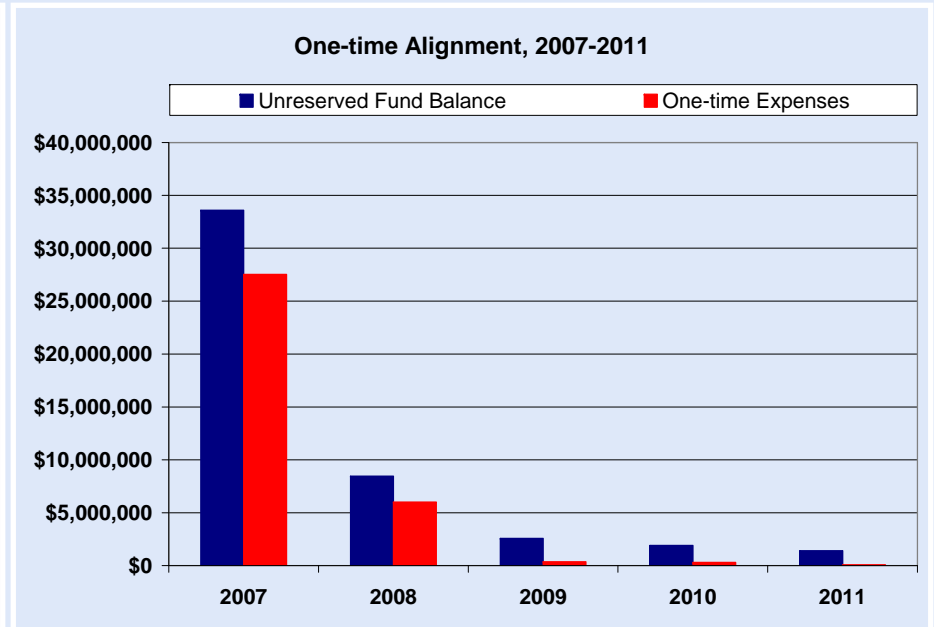
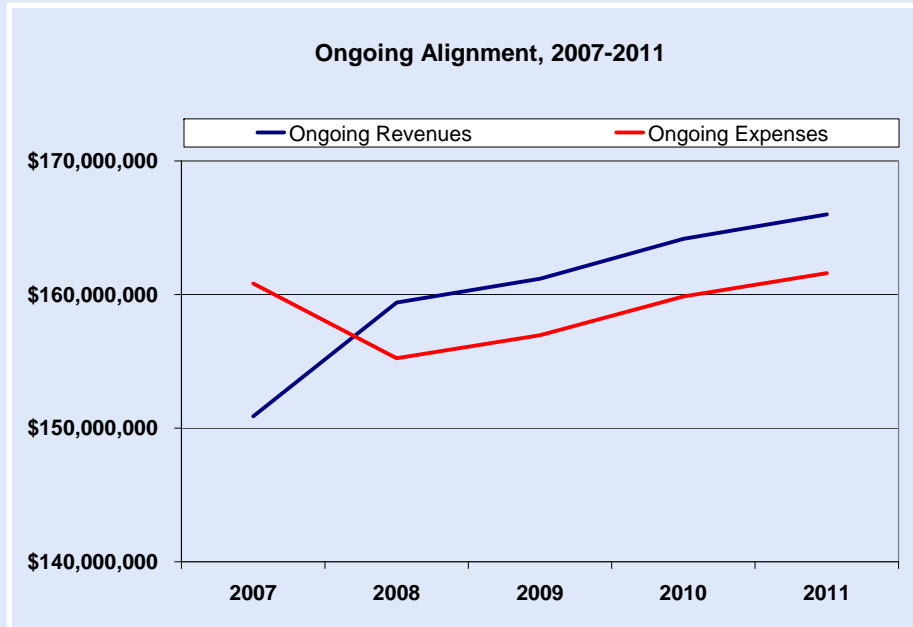
~\$3M Imbalance in Ongoing Alignment in 2011

No Future Capital Projects Funded

only projects included in 2007 Capital Improvement Program that had multi-year implementation

\$1M to 2M available fund balance for capital projects 2008-2011

Projected Financials thru 2011



**Expenditure Growth “Targeted” to Never Exceed Pace of Revenue Growth
(Ongoing Alignment Achieved)**

No Future Capital Projects Funded

only projects included in 2007 Capital Improvement Program that had multi-year implementation

\$1M to 2M available fund balance for capital projects 2008-2011



2009 Budget Overview

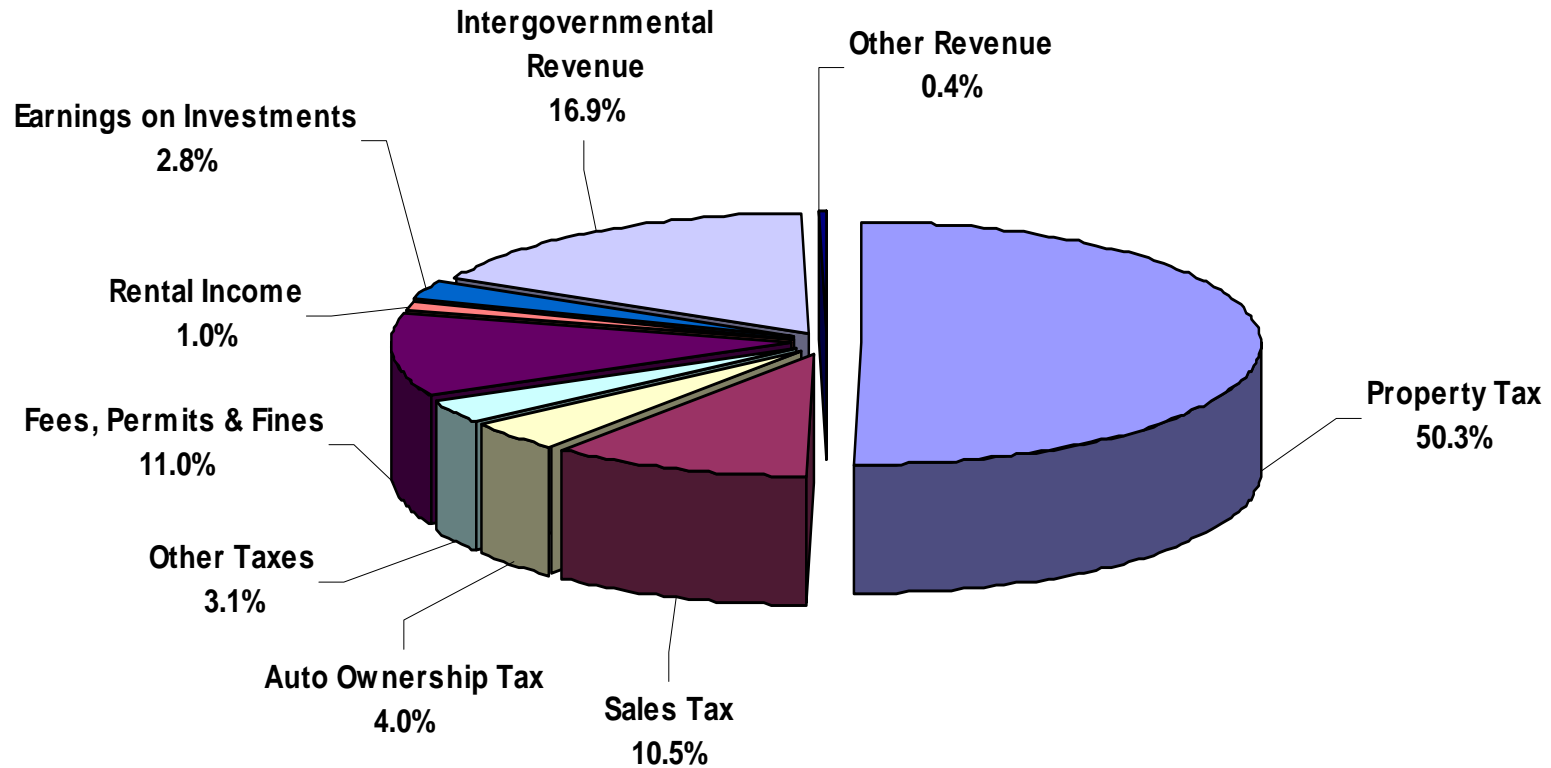
2009 Operational Budget Highlights

- Operational Budget totaled \$343.9 million
- Capital Budget totaled \$43.1 million
- 2,926 authorized positions

Maintained Revenue and Expenditure Alignment

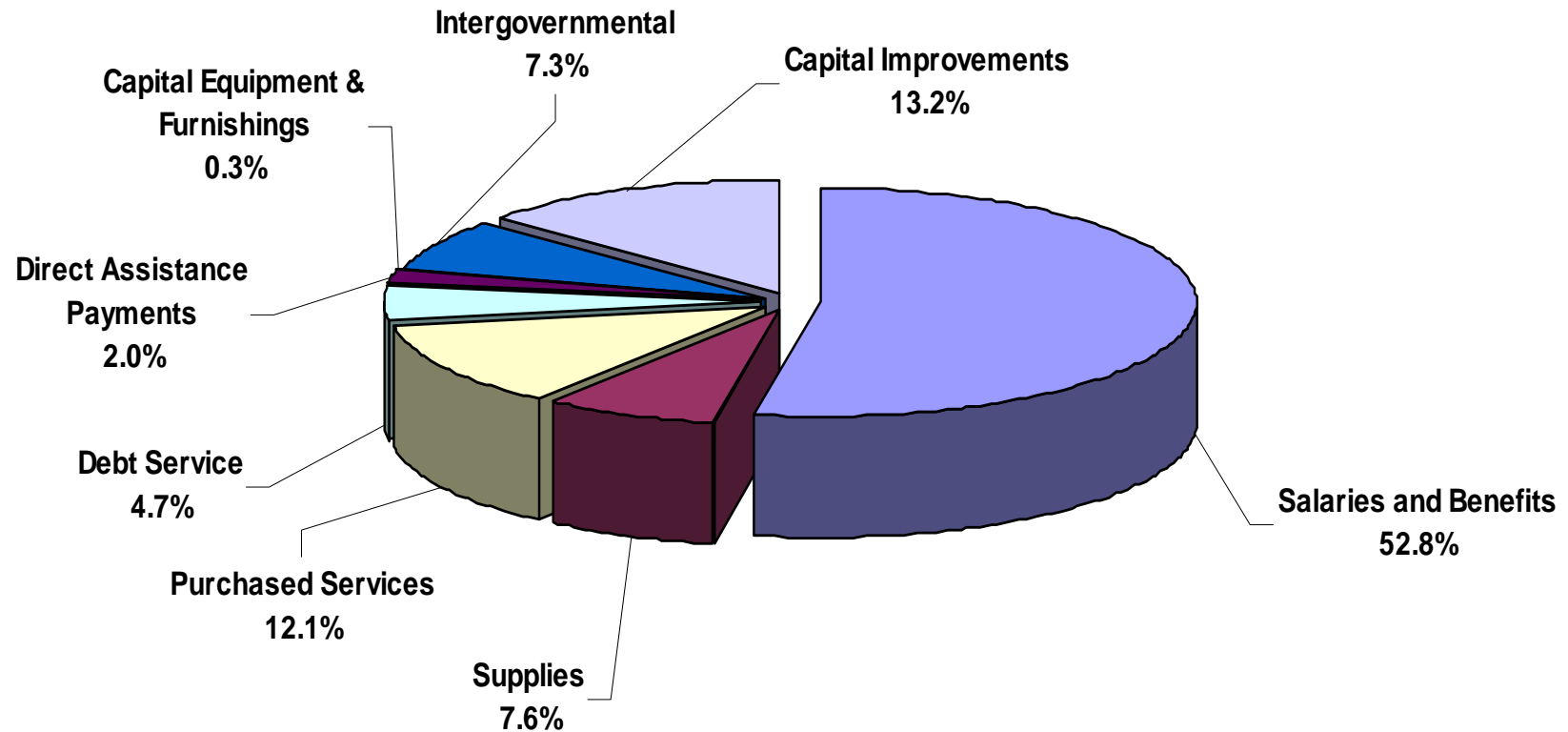
Budget Overview

2009 Summary of Revenues by Category



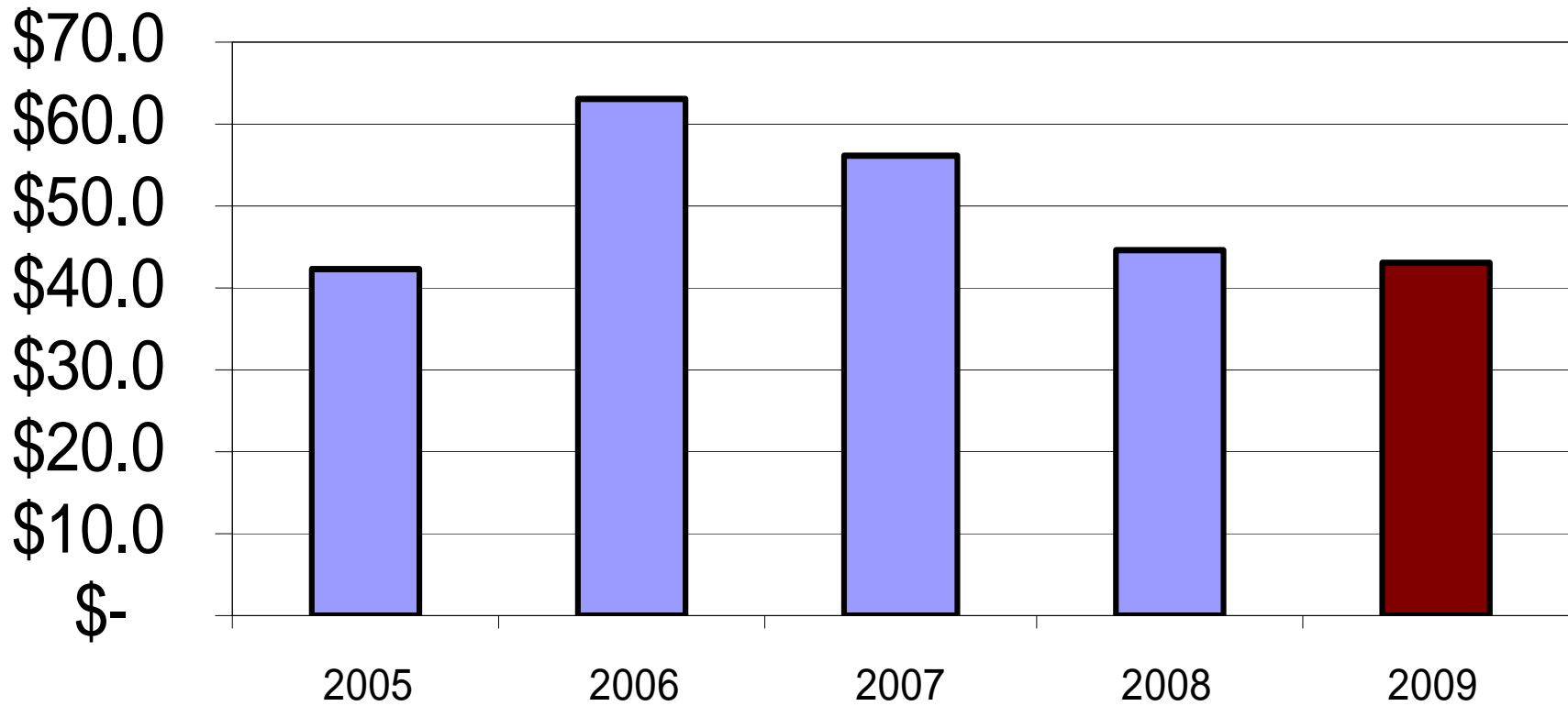
Budget Overview

2009 Summary of Expenditures by Category



Capital Infrastructure Overview

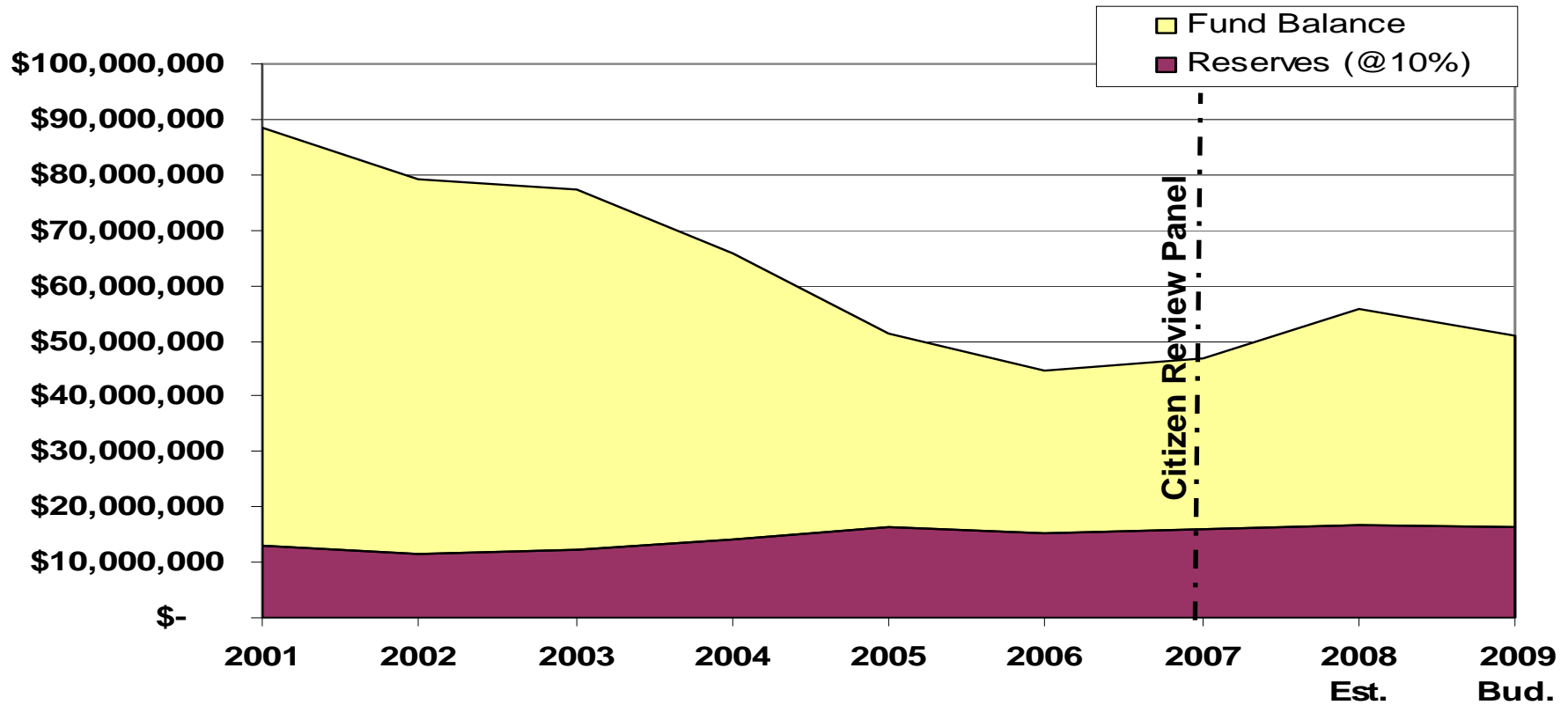
CIP Funding History FY2009 - \$43.1 Million



Budgetary Outcome

General Fund 2001 - 2009

Reserve and Fund Balance Trend

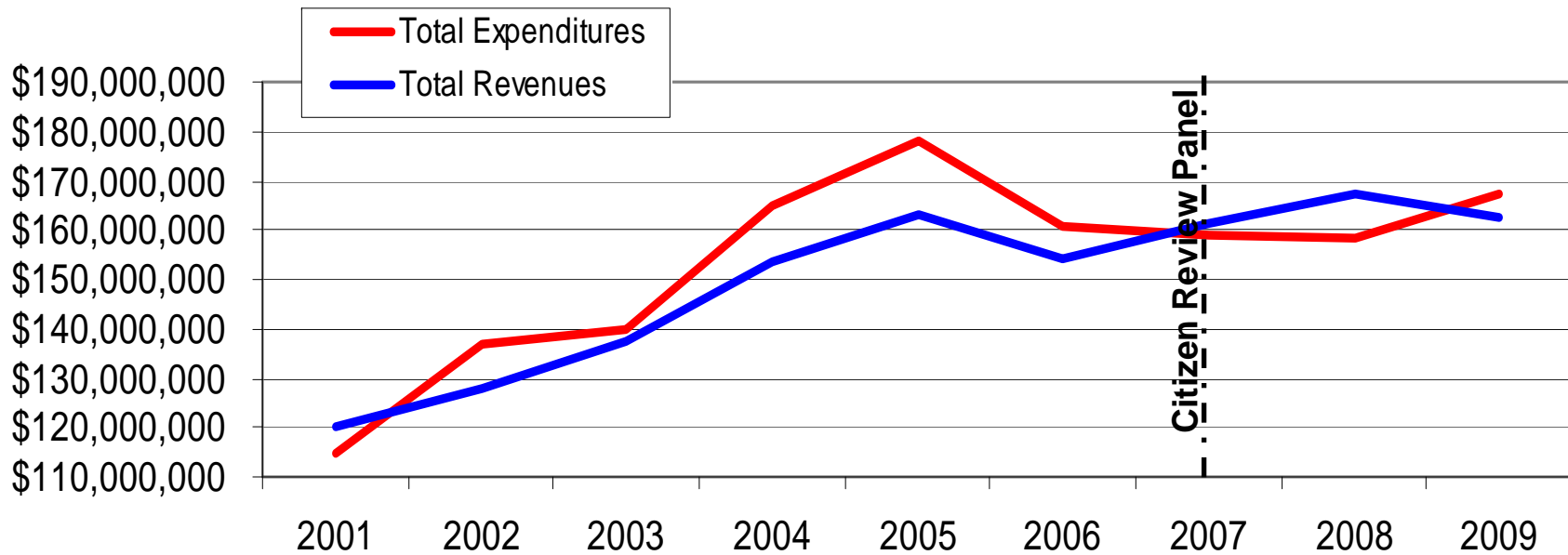


Achieved the stabilization of Unreserved Fund balance.

Budgetary Outcome

General Fund 2001 - 2009

Revenue and Expense Trends



Maintained Revenue and Expenditure Alignment

Capital Improvement Plan

The County's current *Five Year Capital Improvement Plan* totals *approximately \$300 million*. Although various funding sources are relied upon to fund these projects, the vast majority are funded by means of the various property tax revenue funds.

This does not include on-going operational expenses associated with any of the Capital Improvement Projects.

Capital Infrastructure - Facilities



- Health Department facility
- Court Space Expansion / Remodel
- Data Center Consolidation /
Relocation
- C&A Mechanical Replacements
- C&A Parking Lot Expansion

Capital Infrastructure - Facilities includes all the facilities or leased infrastructure that the County owns, excluding the Detention Facility.

Capital Infrastructure – Internal Operations



- Assessor System Upgrade
- Technology / PC Replacement Plan
- Treasurer system Upgrade
- District Attorney CMS System Upgrade
- Web Portal Implementation
- County Fleet Vehicle Replacement Plan

Capital Infrastructure – Internal Operational projects include projects that support the internal operations of the organization such as technology investments and vehicle replacements.

Capital Infrastructure – Road Infrastructure



- Quincy / Kipling Intersection Improv.
- Waterton / Wadsworth Intersection Improv.
- Bowles & Wadsworth Intersection Improv.
- Widening of Quincy Ave.
- Widening of Chatfield Ave.

Capital Infrastructure – Road Infrastructure projects include a variety of expansions or maintenance projects related to County-owned roadways, intersections and/or drainage areas.

Capital Infrastructure – Judicial / Law Enforcement



- Expand and Redesign Detention Facility
- Construct new Mountain Sub-Station
- Construct South Sheriff Sub-Station
- Construct Community Correction Facility
- Remodel Admin Building to construct Courtroom Additions

Capital Infrastructure – Judicial / Law Enforcement includes capital needs associated with public safety and court-related needs of the County.

Next Steps

Panel Discussion