

Expenditures are defined as the cost incurred by the county for goods received and/or services rendered. Typically, expenditures may be classified into two basic categories: Operating (which includes Internal Transactions) and Capital. Operating expenditures include the following subcategories: Personnel Costs, Supplies, Other Services & Charges, Direct Assistance Payments, Intergovernmental, and Interdepartmental. In Colorado, a county may provide some services to all county residents regardless of where they live within the county. These services are called "county-wide." Some examples of county-wide services provided directly to the public include jail operations, assistance to indigent and low-income residents, health services to the indigent, and library services. Some services are provided to only unincorporated residents and may include law enforcement, road and bridge maintenance and construction, planning and zoning, building permits, and animal control.

In addition to services provided directly to the public, Jefferson County also has expenditures for a variety of administrative functions necessary in a large organization. These include purchasing, accounting, legal, fleet management, facilities maintenance, public information/web services, information technology, human resources, and budget services. The county strives to maintain a conservative approach to expenditures.

# SUMMARY OF FUND BALANCE

Fund Type / Name	Beginning Fund Balance 1/1/2021 <sup>1</sup>	2021 Revenues <sup>2</sup>	2021 Expenditures <sup>2</sup>	Estimated Ending Fund Balance 12/31/2021	% Change in Fund Balance
Workforce Development	1,200	6,078,900	5,799,300	280,800	>100%
<b>Enterprise &amp; Internal Service Funds</b>					
Airport	56,256,300	9,928,400	13,352,400	52,832,300	-6.09%
Benefits Plan	10,416,700	45,732,800	40,899,600	15,249,900	46.40%
Fleet Services	29,660,300	10,103,700	12,115,800	27,648,200	-6.78%
Insurance	1,138,100	3,259,500	3,107,600	1,290,000	13.35%
Workers' Compensation	2,116,700	2,304,300	2,102,700	2,318,300	9.52%
<b>Debt Service Funds</b>					
Jeffco Finance Debt Service	-	7,409,300	7,409,300	-	0.00%
Open Space Debt Service 2010	791,900	2,170,700	2,170,700	791,900	0.00%
Open Space Debt Service 2013	745,000	2,296,900	2,296,900	745,000	0.00%
South East Sales Tax Debt Service	15,165,000	63,000	1,393,400	13,834,600	-8.77%
<b>Capital Project Funds</b>					
Capital Expenditures	4,369,200	72,000	4,073,900	367,300	-91.59%
South East Sales Tax Capital Projects	6,503,000	5,018,000	7,884,200	3,636,800	-44.08%
<b>Component Unit Funds</b>					
Library	16,200,300	46,865,000	40,441,700	22,623,600	39.65%
Public Health	1,732,500	17,869,900	17,869,900	1,732,500	0.00%
<b>TOTAL</b>	<b>\$253,893,300</b>	<b>\$600,674,500</b>	<b>\$622,159,500</b>	<b>\$232,408,300</b>	<b>-8.46%</b>

<sup>1</sup> Estimated using 1/1/20 fund balance net of FY20 amended revenues and expenditures.

<sup>2</sup> Budgeted revenues and expenditures include interfund transfers.

ENTERPRISE & INTERNAL SERVICE FUNDS

**Airport Fund**

The Airport Fund is the county's single enterprise fund. It encompasses the Rocky Mountain Metropolitan Airport. This fund is managed by the *Development & Transportation* Department.

	2018 Actual	2019 Actual	2020 Amended	2021 Adopted
<b>REVENUE BY CATEGORY</b>				
Taxes & Special Assessments	372,300	362,800	350,000	105,000
Intergovernmental	8,100	13,700	1,149,400	5,650,000
Charges for Services	206,600	259,400	266,100	135,900
Investment Income	3,468,900	3,914,900	4,019,500	4,025,500
Miscellaneous	40,700	22,900	14,600	12,000
Claims & Judgements	1,000	-	-	-
Intra-County Transactions	20,900	10,000	-	-
Proceeds from Disposition	7,500	-46,700	-	-
Appropriated Reserves	3,620,800	2,898,400	5,082,100	3,424,000
<b>TOTAL</b>	<b>\$7,746,800</b>	<b>\$7,435,400</b>	<b>\$10,881,700</b>	<b>\$13,352,400</b>
<b>EXPENDITURES BY CATEGORY</b>				
Salaries & Benefits	1,721,100	1,894,300	2,238,100	2,107,200
Supplies	547,400	518,700	561,400	539,100
Other Services & Charges	4,680,200	4,519,400	4,371,400	4,227,000
Direct Assistance Payments	-	-	3,177,200	6,000,000
Intergovernmental	379,100	-	-	-
Interdepartmental	419,000	503,000	533,600	479,100
<b>TOTAL</b>	<b>\$7,746,800</b>	<b>\$7,435,400</b>	<b>\$10,881,700</b>	<b>\$13,352,400</b>

DECISION PACKAGES BY LINES OF EFFORT

Lines of Effort / Fund - Department - Division	Decision Package Description	FTE	LTE	One-Time	Ongoing	Total
<b>Stewardship</b>						
<b>General Fund</b>						
County Attorney - Board of Equalization	BOE Revaluation Year	-	-	-	37,000	37,000
Operations - Facilities Management	Combine Private Security	-	-	-	273,400	273,400
Strategy Innovation & Finance - Finance	Continuing LTE	-	1.00	-	-	-
Strategy Innovation & Finance - Administration	Internal Auditor Position	1.00	-	-	131,800	131,800
Strategy Innovation & Finance - Strategy Planning. & Analysis	Engagement Software	-	-	-	50,000	50,000
Treasurer - Treasurer	Increase in bank charges	-	-	-	125,000	125,000
<b>Total General Fund</b>		1.00	1.00	-	\$617,200	\$617,200
<b>Insurance Fund</b>						
Operations - Safety and Compliance	Compliance operations	-	-	-	43,700	43,700
<b>Total Insurance Fund</b>		-	-	-	\$43,700	\$43,700
<b>Road &amp; Bridge Fund</b>						
Development & Transportation - Road and Bridge	R&B Contract Overlay	-	-	-	2,750,000	2,750,000
Development & Transportation - Road and Bridge	R&B Fence Replacement	-	-	-	400,000	400,000
Development & Transportation - Road and Bridge	R&B Interns	-	4.00	-	57,500	57,500
Development & Transportation - Road and Bridge	R&B Limited FTE's	-	19.00	-	-	-
Development & Transportation - Road and Bridge	R&B Tanforan Circle Recon	-	-	250,000	-	250,000
<b>Total Road &amp; Bridge Fund</b>		-	23.00	\$250,000	\$3,207,500	\$3,457,500
<b>Fleet Services Fund</b>						
Operations - Fleet Services	Equipment Maintenance	-	-	-	600,000	600,000
Operations - Fleet Services	Fuel/Oil Tank Replacement	-	-	847,100	-	847,100
<b>Total Fleet Services Fund</b>		-	-	\$847,100	\$600,000	\$1,447,100
<b>Airport Fund</b>						
Development & Transportation - Airport	Taxiway A Reconstruction	-	-	6,000,000	-	6,000,000



**Development & Transportation**

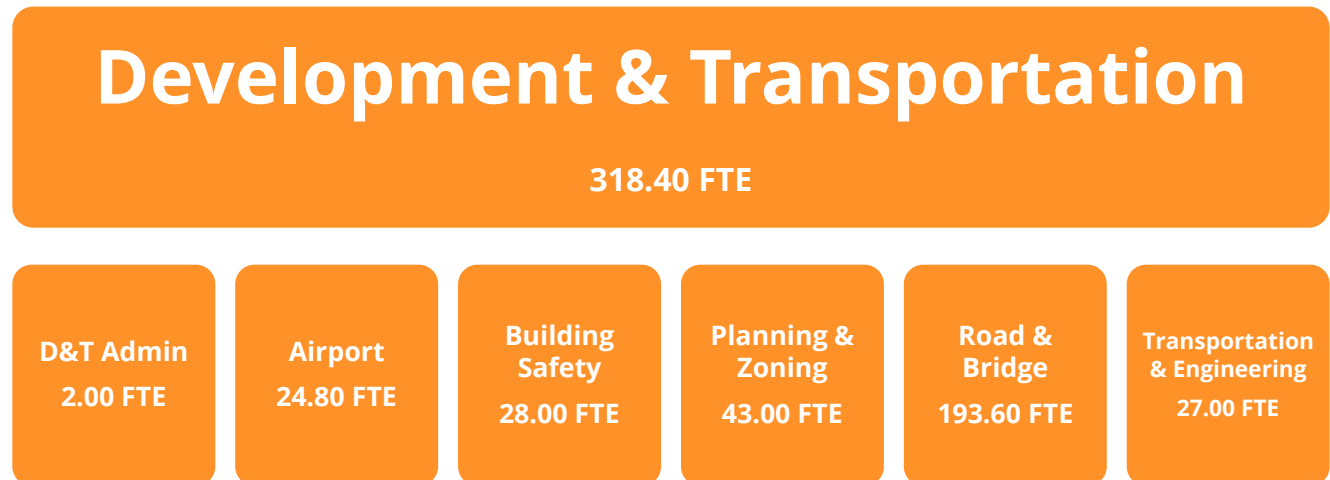
**Mission**

Investing in the future of Jefferson County by providing quality services in the areas of: planning and development, building safety, infrastructure design, construction, and maintenance, and airport operations and business opportunities.

**Goals**

- Work diligently to increase the development of the airport properties to increase revenues.
- Review and draft changes to land development regulations and processes to increase efficiency and customer service.
- Prioritize and implement infrastructure capital and maintenance projects.

**Organization Chart**



## Department Budget Summary

	2018 Actual	2019 Actual	2020 Amended	2021 Adopted
<b>REVENUE BY CATEGORY</b>				
Taxes & Special Assessments	50,865,600	51,540,000	47,871,600	46,993,600
Licenses & Permits	6,876,200	6,680,300	5,219,900	5,184,500
Intergovernmental	281,600	91,400	2,137,000	6,528,300
Charges for Services	2,910,000	3,917,100	2,826,000	2,514,100
Fines & Forfeitures	13,200	2,500	1,500	1,500
Investment Income	4,350,100	5,843,500	4,758,500	4,214,500
Miscellaneous	685,000	1,464,900	1,290,000	1,294,400
Claims & Judgements	3,400	758,800	-	-
Intra-County Transactions	4,386,200	1,621,300	1,950,000	2,910,000
Proceeds from Disposition	7,500	32,100	-	-
General Support*	3,883,000	3,427,900	25,236,900	25,617,300
<b>TOTAL</b>	<b>\$ 74,261,800</b>	<b>\$ 75,379,800</b>	<b>\$ 91,291,400</b>	<b>\$ 95,258,200</b>
<b>EXPENDITURES BY CATEGORY</b>				
Salaries & Benefits	23,013,200	23,748,700	25,306,600	24,798,800
Supplies	2,497,200	3,127,800	4,607,900	4,580,600
Other Services & Charges	9,659,700	8,743,800	11,936,700	12,691,700
Capital Projects & Equipment	18,736,200	23,335,300	34,237,300	33,680,000
Intergovernmental	3,916,000	3,480,500	3,644,800	3,798,900
Interdepartmental	16,439,500	12,943,700	11,558,100	15,708,200
<b>TOTAL</b>	<b>\$ 74,261,800</b>	<b>\$ 75,379,800</b>	<b>\$ 91,291,400</b>	<b>\$ 95,258,200</b>

\*General Support includes a combination of taxes, transfers, and use of fund balance

## Department Division Summary

	2018 Actual	2019 Actual	2020 Amended	2021 Adopted
Airport	7,746,900	7,435,400	10,464,300	13,352,400
Building	3,716,200	3,760,300	3,897,300	3,843,300
Development Transportation	302,400	288,300	263,600	281,100
Planning & Zoning	4,950,100	5,044,500	5,285,600	5,197,100
Road & Bridge	41,721,700	43,126,900	41,301,600	46,514,500
Southeast Jeffco Sales Tax LID	3,412,300	1,374,800	1,386,300	1,393,200
Transportation & Engineering	12,412,200	14,349,600	28,692,700	24,676,600
<b>TOTAL</b>	<b>\$74,261,800</b>	<b>\$75,379,800</b>	<b>\$91,291,400</b>	<b>\$95,258,200</b>

**Goals**

- Develop airport properties to increase revenue
- Increase employee engagement to increase productivity in-order-to continually achieve airport objectives
- Maintain safe & efficient operations
- Tighten budget during COVID pandemic

**2020 Year in Review**

- Two property sales at The Verve (QBP & Suncap)
- East Development Waterline completed
- Taxiway R2 connector completed
- AIP 62 Taxiway A Reconstruction design phase began
- AIP 62 Federal and State grants approved
- AIP 61 Federal Airport Cares grant approved
- New fuel farm access road completed
- New roof placed on building B2
- Community Noise Roundtable formed
- Sheltair grand opening of their terminal building
- New Oshkosh Airport Vehicle Blower delivered
- East Slope lawsuit settled
- TBone Construction lawsuit completed
- US Customs increased service fees
- Fuel flow & fuel tax revenue aided by increase in fire air tanker activity
- Airfield pavement rehabilitation
- Airport Advisory Board discussions on vision & development priorities

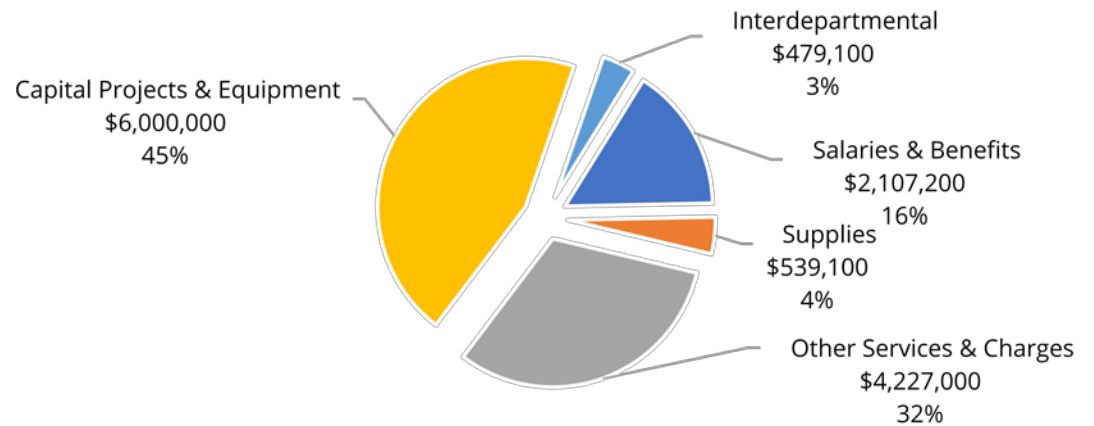
**2021 A Look Forward**

- Sheltair exercising their full first-right-of-refusal, and continuing their development on entire leasehold
- AIP 60 ARFF Vehicle due to arrive early in 2021
- Redefine airport vision & development priorities through strategic plan
- AIP 63 Taxiway A Reconstruction construction phase to begin
- 4<sup>th</sup> sale at The Verve to Suncap for 10 acres
- Possible East Wing development to start on NE15
- FTZ formation complete

**Airport**

The Airport seeks to provide safe and efficient operations while enhancing its financial, social, and environmental sustainability. Rocky Mountain Metropolitan Airport (KBJC) is the fourth busiest airport in Colorado. The airport runs 3 runways with more than 195,000 annual operations, on 1,700 acres of land. The airport provides regional air service along with large on-demand aircraft charter. KBJC is home to more than 40 aviation companies and flight departments. The airport generates more than \$730 million in annual economic impact.

**2021 Expenditures by Division**



**Performance Indicators**

	2018 Actual	2019 Actual	2020 Estimate	2021 Estimate
Gallons of fuel sold	3,747,253	4,119,051	3,850,000	3,850,000
Increase operating revenues for capital expenditures	4,127,365	\$4,596,110	4,643,147	\$4,260,350
Long term land leases developed	9	6	4	4
Rank in Nation for busiest airports	71 <sup>st</sup>	67 <sup>th</sup>	65 <sup>th</sup>	64 <sup>th</sup>
Total Number of Operations	174,731	195,762	187,000	199,600



**Goals**

- Continue staff development by maintaining and acquiring additional professional code certifications.
- Continue to explore enhancing the public interface for online plan submittals, payments, and reviews, to increase transparency and enhance customer service.
- Work with BIT on testing phones to possibly consolidate all users with the same vendor to save on usage costs.

**2020 Year in Review**

- Successfully implemented Appendix Z, Special Building Construction Regulations for Wildfire Zone 1.
- Developed an online resource for customers to find the two-hour window in which their inspector anticipates arriving.
- Modified the records retention schedule for residential plans.
- Due to budget reductions, reduced staff from 28 FTE's to 26.

**2021 A Look Forward**

- Unknown construction material availability due to Coronavirus.
- Explore creating in-house training videos and 'how-to' snippets to provide customer information in additional formats.
- Increase usage of Blue Beam Technology to improve collaboration for plan review.

**Building Safety**

The purpose of the Building Safety Division is to deliver the best possible service while ensuring the safety and welfare of the public by inspecting and reviewing the design, construction, use, occupancy, location and maintenance of all buildings and structures within unincorporated Jefferson County.

**2021 Expenditures by Division**



**Performance Indicators**

	2018 Actual	2019 Actual	2020 Estimate	2021 Estimate
Number of permits issued	18,211	14,976	16,270	12,707
Number of commercial building plans reviewed	224	245	232	135
Number of residential building plans reviewed	1,778	1,598	1,588	1,525
Number of online permit requests	14,637	10,966	12,020	10,818
Next day inspections	99.4%	99.99	95%	95%
Residential plan review within three days	99%	99%	95%	95%
Commercial plan review within seven days	100%	100%	95%	95%
Percent of inspection requests made online	36.3%	32%	37%	40%
Percent of permit requests made online	80.4%	74%	70%	90%

\*2019-year end Actual numbers projected by monthly average

In 2015, changes in project status resulted in \$24 million in project cost savings. The Road & Bridge project on Golden Parkway was delayed due to ongoing negotiations, resulting in \$1.9 million of savings in 2015. The Clear Creek Canyon Trail was delayed due to an ongoing design build contract, resulting in savings of \$1.6 million in 2015. Phase I of the Air Handler Replacements in the Courts and Administration Building was completed in 2015, and a total of \$3.1 million was carried forward into 2016 for Phase II of the project.

In 2016, changes in project status resulted in \$23 million in project cost savings and required a total of \$10 million in projects to be re-appropriated in 2017. Phase II of the Air Handler Replacements in the Courts and Administration Building was delayed due to weather and a total of \$3 million was carried forward into 2017. The Road & Bridge project on Golden Parkway was delayed again, resulting in \$1.9 million of savings in 2016. The Clear Creek Canyon Trail construction project completed segments JC-1 & JC-2 and will proceed with planning and construction of segments JC-3 and JC-4.

In 2017, changes in project status resulted in \$6.5 million in project cost savings and required most of the unspent projects to be re-appropriated in 2018. The Open Space Parks' project Peaks to Plains Trail JCS through JC4 was delayed due to unanticipated change orders and a total of \$1.8 million was carried forward into 2018. The Road & Bridge project on Chatfield Road was delayed due to the contractor and the final overlay of the road was not completed, resulting in \$700 thousand in funds being re-appropriated in 2018.

In 2018, changes in project status resulted in \$8.1 million in project cost savings and required most of the unspent projects to be re-appropriated in 2019. The Facilities Master Plan project was delayed due to construction starting later than anticipated and a total of \$2.3 million was carried forward into 2019. The Airport Master Drainage Plan Project and Airport Rescue/Firefighting Vehicle Purchase were deferred due to subcontractor and Federal grant delays, resulting in \$400 thousand in funds being re-appropriated in 2019. The Library had several projects delayed including the Belmar Library Renovation, Edgewater Library Construction, and purchase of a new bookmobile, resulting in \$900 thousand in funds being re-appropriated in 2019.

In 2019, changes in project status resulted in \$17.9 million in project cost savings and required most of the unspent projects to be re-appropriated in 2020. The McIntyre Roadway Improvement Project's Phase 2 construction was completed late resulting in \$3 million of project budget to be carried forward into 2020. A project to replace the Administration and Courts Facility's fire lines began later in the year which caused \$3.9 million of budget to be re-appropriated in 2020. The Library had several projects delayed including the Belmar Library Renovation, South County Library Planning, purchase of a bookmobile, a document management system, and a book sorter replacement, resulting in \$5.9 million in funds being re-appropriated in 2020.

In 2020, planned projects totaled \$46.2 million. Projects included approximately \$16.8 million in various drainage and roadway improvements, \$8.5 million in Library projects which included the Golden Library remodel and construction of a south county library facility, and \$14.4 million for Open Space projects with \$11.7 million allocated to the Peaks to Plains Mouth of the Canyon trail.

FIVE-YEAR PROJECTS PLAN SUMMARY

Line of Effort - Fund - Department - Division	Decision Package Description	2021	2022	2023	2024	2025	Total
<b>Stewardship</b>							
<b>Airport Fund</b>							
D&T - Airport	Taxiway A Reconstruction	6,000,000	-	-	-	-	6,000,000
<b>Total Airport Fund</b>		<b>\$6,000,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$6,000,000</b>
<b>Fleet Services Fund</b>							
Operations - Fleet Services	Fuel/Oil Tank Replaceme	847,100	-	-	-	-	847,100
<b>Total Fleet Fund</b>		<b>\$847,100</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$847,100</b>
<b>Total Stewardship</b>		<b>\$6,847,100</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$6,847,100</b>

Line of Effort - Fund - Department - Division	Decision Package Description	2021	2022	2023	2024	2025	Total
<b>Safety</b>							
<b>Evergreen/Conifer Traffic Impact Fund</b>							
D&T - Transport and Engineering	JC73-N Turkey to Fly J	355,000	355,000	20,000	-	-	730,000
<b>Total North Traffic Impact Fund</b>		<b>\$355,000</b>	<b>\$355,000</b>	<b>\$20,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$730,000</b>
<b>General Fund</b>							
D&T - Transport and Engineering	Dutch Crk at Estes	-	150,000	-	-	750,000	900,000
D&T - Transport and Engineering	Dutch Crk Culvert	-	-	125,000	750,000	-	875,000
D&T - Transport and Engineering	Weaver Crk at Belleview	250,000	-	700,000	-	-	950,000
D&T - Transport and Engineering	Weaver Crk Drainage	-	500,000	-	-	-	500,000
Sheriff - Support Services	IP Camera System Install	247,500	247,500	-	-	-	495,000
Sheriff - Support Services	Radio Amplification Syst	230,000	27,600	-	-	-	257,600
<b>Total General Fund</b>		<b>\$727,500</b>	<b>\$925,100</b>	<b>\$825,000</b>	<b>\$750,000</b>	<b>\$750,000</b>	<b>\$3,977,600</b>

**Project: Taxiway A Reconstruction**

Expenditures	2021	2022	2023	2024	2025	Total
Airfield	6,000,000	-	-	-	-	6,000,000
<b>Total Expenditures</b>	<b>\$ 6,000,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,000,000</b>

**Fund:** Airport Fund

**Department/Division:** Development & Transportation - Airport

**Project Description:** The Taxiway A Reconstruction decision package provides for the design and re-construction of an airport taxiway to meet safety requirements set by the Federal Aviation Administration.

**Impact on Operating Budget:** This project will have minimal ongoing operating budget impacts because it will become part of the regularly funded inventory of infrastructure requiring routine maintenance.

Committed Fund Balance	A GAAP Fund Balance designation that includes financial resources that have self-imposed limitations on their use, such as those established by Board of County Commissioner resolution. See Unrestricted Fund Balance.
Cost	Budgeted expenditure or outlay of cash by the county, or a commitment to do so.
Cost Allocation Plan	Identification, accumulation and distribution of costs relative to the provision of those services, along with the methods used.
C.R.S	Colorado Revised Statutes
Debt Service Fund	Used to account for the payment of principal and interest on revenue bonds and certificates of participation financed by property and sales taxes.
Decision Package	A budget request submitted by each department or office which identifies needs or desires for the following year.
Deficit	The excess of expenditures over revenues during an accounting period.
Department	An organizational unit within the county government.
Depreciation	The process of estimating and recording the portion of the cost of property, plant and equipment assets that is properly allocable as expense to the accounting period in which the assets are used.
Designated Fund Balance (Reserves)	Portions of fund balance that are set aside for a specific purpose and which are not available for future appropriation (except for that specific purpose).
Division	A functional sub-unit of a department.
Direct Costs	Costs that have a clearly identifiable beneficial or causal relationship to the services performed.
Discretionary	Available for use with approval and within certain limitations.
Encumbrance	Obligations in the form of purchase orders, contracts or salary commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid or when the actual liability is set up.
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. The Rocky Mountain Metropolitan Airport operates as an Enterprise Fund.