



**Department Expenditures by Fund, Division, and Category**  
**First Quarter 2025\***

**\*Data collected on April 9, 2025. The figures are not final and have not been audited.**

## Table of Contents

Revenue by fund.....	3
Revenue by fund.....	4
Assessor.....	5
Board of County Commissioners .....	6
Business Innovation and Technology.....	7
Clerk & Recorder .....	9
Coroner.....	11
County Attorney .....	12
County Manager .....	13
District Attorney .....	14
Development & Transportation .....	15
Human Resources.....	19
Human Services.....	21
Library.....	25
Operations .....	26
Parks & Conservation .....	29
Public Affairs .....	31
Public Health.....	32
Sheriff.....	33
Strategy, Innovation & Finance .....	37
Surveyor.....	38
Treasurer .....	39
American Rescue Plan Act/Rescue Plan Project Fund.....	41
Debt Services and Other Funds.....	43

**2025 First Quarter Budget Snapshot - Revenue by Fund**  
(Jan-March)

Fund	Year-to-Date Activity	YTD % Spent
<b>General Funds</b>		
General		39.3%
Clerk & Recorder E-Filing		16.2%
District Attorney Bank Account		0.0%
Inmate Welfare		15.7%
Opioid Custodial		9.6%
Public Trustee Salary		22.6%
Rescue Plan Project Fund		0.0%
<b>Special Revenue Funds</b>		
American Rescue Plan Act Fund		1.7%
Community Development		8.8%
Conservation Trust		26.9%
Contingent		7.1%
Developmentally Disabled		26.9%
Forfeiture		21.9%
Head Start		41.6%
Open Space		20.7%
Open Space Cities Share		25.0%
Patrol		21.5%
Road & Bridge		15.7%
Social Services		26.4%
Solid Waste Emergency Reserve		14.1%
Traffic Impact Evergreen/Conifer		3.6%
Traffic Impact North		15.1%
Traffic Impact South		28.2%
Wildland Fire		20.8%
Workforce Development		7.5%
<b>Enterprise &amp; Internal Service Funds</b>		
Airport		10.6%
Benefits Plan		22.3%
Fleet Services		22.7%
Insurance		24.9%
Worker's Compensation		22.8%
<b>Debt Service Funds</b>		
Jeffco Finance Debt Service		6.0%
Open Space Debt Service 2013		0.0%
South East Sales Tax Debt		0.0%
<b>Capital Project Funds</b>		
Capital Expenditures		0.0%
Evergreen Local Improvement		0.0%
South East Sales Tax Capital Projects		18.4%
<b>Component Unit Funds</b>		
Library		42.0%
Public Health		18.0%
<b>TOTAL ALL FUNDS</b>		26.7%

■ 2024 Q1 ■ 2025 Q1 | YTD Mark

**2025 First Quarter Budget Snapshot - Expenditures by Fund  
(Jan-March)**

Fund	Year-to-Date Activity	YTD % Spent
<b>General Funds</b>		
General		17.3%
Clerk & Recorder E-Filing		1.0%
District Attorney Bank Account		0.0%
Inmate Welfare		12.8%
Opioid Custodial		4.9%
Public Trustee Salary		10.0%
Rescue Plan Project Fund		14.1%
<b>Special Revenue Funds</b>		
American Rescue Plan Act Fund		1.1%
Community Development		8.3%
Conservation Trust		2.4%
Contingent		25.0%
Developmentally Disabled		0.9%
Forfeiture		25.0%
Head Start		25.4%
Open Space		11.6%
Open Space Cities Share		7.1%
Patrol		23.0%
Road & Bridge		14.9%
Social Services		23.9%
Solid Waste Emergency Reserve		18.9%
Traffic Impact Evergreen/Conifer		19.0%
Traffic Impact North		25.0%
Traffic Impact South		25.0%
Wildland Fire		21.6%
Workforce Development		18.2%
<b>Enterprise &amp; Internal Service Funds</b>		
Airport		11.5%
Benefits Plan		24.1%
Fleet Services		13.5%
Insurance		66.0%
Worker's Compensation		42.8%
<b>Debt Service Funds</b>		
Jeffco Finance Debt Service		0.0%
Open Space Debt Service 2013		0.0%
South East Sales Tax Debt		0.0%
<b>Capital Project Funds</b>		
Capital Expenditures		0.0%
Evergreen Local Improvement		27.3%
South East Sales Tax Capital Projects		29.1%
<b>Component Unit Funds</b>		
Library		25.3%
Public Health		21.1%
<b>TOTAL ALL FUNDS</b>		17.0%

■ 2024 Q1 ■ 2025 Q1 | YTD Mark

## ASSESSOR

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Assessor - Revenue and Expenditures				
Revenue	2025 Budget	Q1 Actuals	Amount Remaining	Percent Remaining
Category	-	-	-	-
Taxes & Licenses	-	-	-	-
Charges For	31,372	11,116	20,256	65%
Intergovernmental		-	-	-
Investment Income		-	-	-
Other Revenue		-	-	
<b>Total Revenue</b>	<b>\$31,372</b>	<b>\$11,116</b>	<b>\$ 20,256</b>	<b>65%</b>
Expenditures	2025 Budget	Q1 Actuals	Amount Remaining	Percent Remaining
Category				
Salaries & Benefits	5,462,841	1,261,649	4,201,192	77%
Supplies	181,612	13,951	167,661	92%
Other Services &	881,311	152,239	729,072	83%
Intergovernmental	-	2,222	-	-
Interdepartmental	1,570,247	391,990	1,178,257	75%
<b>Total</b>	<b>\$8,096,011</b>	<b>\$1,822,051</b>	<b>\$6,273,960</b>	<b>77%</b>

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## ASSESSOR

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First-quarter revenue collection reached 35%, exceeding the current 25% trend and aligning with the first quarter of 2024. Most revenue is collected in the first half of the fiscal year.

Through the first quarter of 2025, the Assessor's General Fund salary budget has generally been expended as expected with 77% of the budget remaining. The exception to this is the "Supplies" category which shows a 92% of the budget remaining due to postage. Postage will be expended by the second quarter and is anticipated to be near full spend by the end of the year.

## BOARD OF COUNTY COMMISSIONERS

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Board of County Commissioners - General Fund Revenue and Expenditures				
Revenue	2025 Budget	Q1 Actuals	Amount Remaining	Percent Remaining
Taxes & Licenses	-	-	-	-
Charges For Services	-	-	-	-
Intergovernmental	-	-	-	-
Investment Income	-	-	-	-
Other Revenue	-	-	-	-
<b>Total Revenue</b>	-	-	-	-
Expenditures	2025 Budget	Q1 Actuals	Amount Remaining	Percent Remaining
Salaries & Benefits	765,168	129,117	636,051	83%
Supplies	8,917	2,129	6,788	76%
Other Services &	109,531	7,343	102,188	93%
Intergovernmental	-	-	-	-
Interdepartmental	782,821	197,075	585,746	75%
<b>Total Expenditures</b>	<b>\$1,666,437</b>	<b>\$335,663</b>	<b>\$1,330,774</b>	<b>80%</b>

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### BOARD OF COUNTY COMMISSIONERS

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The Board of County Commissioners budget is trending higher in salaries & benefits savings (83% remaining compared to 75%) due to salary for an open position that will not be back filled. The budget is also trending higher in Other Services & Charges savings (93% remaining compared to 75%) due to budget designated for consulting services that will not be utilized.

## BUSINESS INNOVATION & TECHNOLOGY

Business, Innovation & Technology - General Fund Revenue and Expenditures				
Revenue	2025 Budget	Q1 Actuals	Amount Remaining	Percent Remaining
Taxes & Licenses	-	-	-	-
Charges For Services	15,300	1,500	13,800	90%
Intergovernmental	-	-	-	-
Investment Income	-	-	-	-
Other Revenue	-	-	-	-
<b>Total Revenue</b>	<b>\$15,300</b>	<b>\$1,500</b>	<b>\$13,800</b>	<b>90%</b>
Expenditures	2025 Budget	Q1 Actuals	Amount Remaining	Percent Remaining
Salaries & Benefits	2,121,544	449,745	1,671,799	79%
Supplies	49,081	21,842	27,239	55%
Other Services &	967,984	193,417	774,567	80%
Intergovernmental	-	-	-	-
Interdepartmental	423,668	103,860	319,808	75%
<b>Total Expenditures</b>	<b>\$3,562,277</b>	<b>\$768,865</b>	<b>\$ 2,793,412</b>	<b>78%</b>

## BUSINESS INNOVATION & TECHNOLOGY

For the General Fund, the Business Innovation & Technology Department's total revenue-to-date is trending higher than their budget, 37% compared to 25% in the quarter. The main source of revenue for Business Innovation & Technology is charges to other county departments for IT related services. Charges may vary annually depending on grant activities and projects.

For the General Fund, the Business Innovation & Technology Department's total spending-to-date is trending in line with their budget, 16% compared to 25% of the quarter. Overall, the Business Innovation & Technology Department's spending-to-date of 16% is trending in line with the prior year's spending-to-date of 14%.

Salaries & Related Costs are slightly lower than the quarter mark and in line with the prior year's first quarter spending. Contributing to this consistent spending activity is vacancies within the department and these vacant positions are currently being recruited.

Other Services & Charges expenses are trending lower than the quarter marker and slightly higher than the prior year's quarter spending with 4% compared to 9%. Most expenditures in this category falls within maintenance agreements and software as a service, which can differ year to year based on the number of software subscriptions being used countywide.

Capital expenses are lower than the quarter mark and higher than the prior year's quarter spending with 2% compared to 0%. Projects vary annually, the expenditures in Q1 are attributable to a re-cable project on the 2<sup>nd</sup> floor of the District Attorney's Office and a technology replacement purchase.

#### American Rescue Plan Act Fund

For the American Rescue Plan Act (ARPA) Fund, there are no expenditures in the 1<sup>st</sup> quarter. The expenditures for the Business Innovation & Technology Department are for the cyber security project. The project was originally delayed, and the bid process was finalized later in 2023. The request for proposal was awarded late in 2024 and the remaining funds will be used to complete the project in 2025.



## CLERK & RECORDER

Clerk & Recorder - E-Filing Fund				
Revenue	2025 Budget	Q1 Actuals	Amount Remaining	Percent Remaining
Taxes & Licenses	-	-	-	-
Charges For Services	118,000	17,073	100,927	86%
Intergovernmental	-	-	-	-
Investment Income	30,325	(8,277)	38,602	127%
Other Revenue	-	-	-	-
<b>Total Revenue</b>	<b>\$148,325</b>	<b>\$ 8,796</b>	<b>\$139,529</b>	<b>94%</b>
Expenditures	2025 Budget	Q1 Actuals	Amount Remaining	Percent Remaining
Salaries & Benefits	-	-	-	-
Supplies	26,000	1,225	24,775	95%
Other Services &	99,000	-	99,000	100%
Capital Outlay	-	-	-	-
Intergovernmental	-	-	-	-
Interdepartmental	-	-	-	-
<b>Total Expenditures</b>	<b>\$125,000</b>	<b>\$1,225</b>	<b>\$123,775</b>	<b>99%</b>

Clerk & Recorder - General Fund				
Revenue	2025 Budget	Q1 Actuals	Amount Remaining	Percent Remaining
Taxes & Licenses	69,625	18,754	50,871	73%
Charges For Services	12,160,975	3,192,939	8,968,036	74%
Intergovernmental	-	-	-	-
Investment Income	-	-	-	-
Other Revenue	1,000	1,013	(13)	-1%
<b>Total Revenue</b>	<b>12,231,600</b>	<b>3,212,706</b>	<b>9,018,894</b>	<b>74%</b>
Expenditures	2025 Budget	Q1 Actuals	Amount Remaining	Percent Remaining
Salaries & Benefits	9,902,081	1,966,354	7,935,727	80%
Supplies	1,141,856	138,660	1,003,196	88%

Other Services &	3,708,942	206,833	3,502,109	94%
Capital Outlay	1,825	1,825	-	-
Intergovernmental	-	-	-	-
Interdepartmental	2,831,839	706,423	2,125,416	75%
<b>Total Expenditures</b>	<b>17,586,543</b>	<b>3,020,096</b>	<b>14,566,447</b>	<b>83%</b>

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## CLERK & RECORDER

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### **General Fund**

General Fund revenues are on track, with 74% remaining to be collected, and are consistent with 2024. The Secretary of State as well as participating in Intergovernmental Agreements (IGAs) are being billed for the November 2024 election at the beginning of Q2.

Unaccounted revenue for 2024 will be reported per accounting guidelines. The largest revenue source is Charge for Services which includes motor vehicle fees and records & licensing fees such as real estate recording and document fees.

General Fund Clerk & Recorder (C&R) expenses are aligned with budget at 17% compared to 25% for the quarter. Total spending-to-date for the Clerk & Recorder's Office is slightly lower than last year's 27%. 2025 is a one election cycle. Affecting expenses and timing of expenses compared to the three-election cycle in 2024. Elections use the one-election cycle to thoroughly vet and review suppliers and contracts for upcoming elections. As such higher encumbrances/expenditures should be expected in Q2 and Q3 of 2025.

### **E-Filing Fund**

All revenue for the E-Filing fund comes from the electronic surcharge filing fee. Revenue is based on historical projections and may fluctuate as the market changes. Some factors that contribute to market changes include the economy and interest rates.

For the Clerk & Recorder Electronic-Filing Fund, two types of expenses are charged to this fund, equipment and the annual maintenance and service contract. The service contract is paid annually in December and equipment is purchased as equipment nears the end of life. Please note that a carryforward request for a plotter has been submitted and approved and will be appropriated during quarter two.

## CORONER

Coroner - General Fund Revenue and Expenditures				
Revenue	2025 Budget	Q1 Actuals	Amount Remaining	Percent Remaining
Taxes & Licenses	-	-	-	-
Charges For Services	15,300	1,500	13,800	90%
Intergovernmental	-	-	-	-
Investment Income	-	-	-	-
Other Revenue	-	-	-	-
<b>Total Revenue</b>	<b>15,300</b>	<b>1,500</b>	<b>13,800</b>	<b>90%</b>
Expenditures	2025 Budget	Q1 Actuals	Amount Remaining	Percent Remaining
Salaries & Benefits	2,121,544	449,745	1,671,799	79%
Supplies	49,081	21,842	27,239	55%
Other Services &	967,984	193,417	774,567	80%
Intergovernmental	-	-	-	-
Interdepartmental	423,668	103,860	319,808	75%
<b>Total Expenditures</b>	<b>3,562,277</b>	<b>768,865</b>	<b>2,793,412</b>	<b>78%</b>

## CORONER

The Coroner's overall spending aligns with first-quarter targets; however, there is an area of overspending. Supplies are trending higher than expected, currently at 40% year-to-date compared to the 25% benchmark and exceeding last year's spending. This increase is driven by a 10% annual rise in deaths due to population growth, resulting in greater demand for medical supplies to meet operational needs.

## COUNTY ATTORNEY

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County Attorney - General Fund Revenue and Expenditures				
Revenue	2025 Budget	Q1 Actuals	Amount Remaining	Percent Remaining
Taxes & Licenses	-	-	-	-
Charges For Services	4,000	225	3,775	94%
Intergovernmental	-	-	-	-
Investment Income	-	-	-	-
Other Revenue	2,162,996	321,427	1,841,569	85%
<b>Total Revenue</b>	<b>2,166,996</b>	<b>321,652</b>	<b>1,845,344</b>	<b>85%</b>
Expenditures	2025 Budget	Q1 Actuals	Amount Remaining	Percent Remaining
Salaries & Benefits	5,993,256	1,254,822	4,738,435	79%
Supplies	30,600	8,263	22,337	73%
Other Services &	316,028	104,935	211,093	67%
Intergovernmental	-	-	-	-
Interdepartmental	935,317	233,829	701,488	75%
<b>Total Expenditures</b>	<b>7,275,201</b>	<b>1,601,850</b>	<b>5,673,352</b>	<b>78%</b>

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### COUNTY ATTORNEY

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At the end of the first quarter, revenues are lower than the expected 25%. Most of the revenue for this office is earned through interdepartmental direct charges. The office does not charge departments for services provided until the close of each month and revenue is not received until after the close of the following month. Revenue is therefore received two months or more after services are provided.

Most expenditures are mostly as expected at this point in the year and with 2024 year-to-date spending. The exception is contract payments for a software implementation project that started in the latter half of 2024.

## COUNTY MANAGER

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County Manager - General Fund Revenue and Expenditures				
Revenue	2025 Budget	Q1 Actuals	Amount Remaining	Percent Remaining
Taxes & Licenses	-	-	-	-
Charges For	-	-	-	-
Intergovernmental	-	-	-	-
Investment Income	-	-	-	-
Other Revenue	-	-	-	-
<b>Total Revenue</b>	-	-	-	-
Expenditures	2025 Budget	Q1 Actuals	Amount Remaining	Percent Remaining
Salaries & Benefits	769,813	152,127	617,686	80%
Supplies	17,080	178	16,902	99%
Other Services &	48,124	5,752	42,372	88%
Intergovernmental	-	-	-	-
Interdepartmental	204,563	51,141	153,422	75%
<b>Total</b>	<b>1,039,580</b>	<b>209,197</b>	<b>830,383</b>	<b>80%</b>

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## COUNTY MANAGER

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Low budget utilization was driven by supplies and other services & charges which is timing related, with expected supplies purchases to be made and consulting services to be provided in Q2.

## DISTRICT ATTORNEY

District Attorney - General Fund Revenue & Expenditures by Category				
Revenue	2025 Budget	Q1 Actuals	Amount Remaining	Percent Remaining
Category	-	-	-	-
Taxes & Licenses	-	-	-	-
Charges For Services	708,073	21,162	686,911	97%
Intergovernmental	2,181,892	893,424	1,288,468	59%
Investment Income	-	-	-	-
Other Revenue	-	-	-	-
<b>Total Revenue</b>	<b>2,889,965</b>	<b>914,585</b>	<b>1,975,380</b>	<b>68%</b>
Expenditures	2025 Budget	Q1 Actuals	Amount Remaining	Percent Remaining
Category				
Salaries & Benefits	26,229,049	5,616,682	20,612,367	79%
Supplies	299,552	33,095	266,457	89%
Other Services &	1,627,987	218,401	1,409,586	87%
Capital Outlay	221,722	4,837	216,885	98%
Intergovernmental	139,576	197,905	(58,329)	-42%
Interdepartmental	3,084,115	762,860	2,321,255	75%
<b>Total Expenditures</b>	<b>31,602,001</b>	<b>6,833,780</b>	<b>24,768,221</b>	<b>78%</b>

## DISTRICT ATTORNEY

The DA's expenditure tracking is just over 20% of the annual budget at the mid-year point. Much of the operating spend is backloaded into the second half of the year; items like CDAC (Colorado District Attorney Council), professional dues, and contract/consulting technology replacement (Axon, TRP, USC Blades) will all hit in Q3 and Q4.

The DA's office fully expects to expend the full budget by the end of the year and is managing expenditures to avoid over-spend.

## DEVELOPMENT & TRANSPORTATION

Development & Transportation - Revenue and Expenditures By Fund					
Fund	2025 Budget		Q1 Actuals	Amount Remaining	Percent Remaining
Airport Fund					
Revenue	16,392,463		3,473,755	12,918,708	79%
Expenditures	19,469,180		2,237,306	17,231,874	89%
General Fund					
Revenue	6,330,748		1,651,992	4,678,756	74%
Expenditures	17,112,512		3,700,434	13,412,078	78%
Rescue Plan					
Revenue	-	-	-		-
Expenditures	529,316		14,369	514,947	97%
American Rescue					
Revenue	-	-	-		-
Expenditures	23,860,974		27,033	23,833,941	100%
Road & Bridge					
Revenue	50,534,437		14,071,566	36,462,871	72%
Expenditures	56,373,066		8,408,290	47,964,776	85%
Evergreen Local					
Revenue	180,000		-	180,000	100%
Expenditures	43,558		11,875	31,683	73%
Southeast Sales					
Revenue	333,683		14,171	319,512	96%
Expenditures	1,671,948		486,431	1,185,517	71%
Evergreen Conifer					
Revenue	301,108		25,635	275,473	91%
Expenditures	65,720		12,457	53,263	81%
North Traffic					
Revenue	333,683		14,171	319,512	96%
Expenditures	-		-	-	-
South Traffic					
Revenue	796,372		349,773	446,599	56%
Expenditures	149,475		37,369	112,106	75%
Total Revenue	68,871,746		17,949,071	50,922,675	
Total Expenditures	119,275,749		14,935,564	104,340,186	

## Development & Transportation Expenditures By Cost Center

	2025 Budget	Q1 Actuals	Amount Remaining	Percent Remaining
Salaries &	4,426,570	667,454	3,759,116	85%
Supplies	842,500	161,048	681,452	81%
Other Services &	1,965,993	461,401	1,504,592	77%
Capital Outlay-	11,640,000	809,554	10,830,446	93%
Interdepartmental	594,117	137,850	456,267	77%
<b>Airport Division-</b>	<b>4,426,570</b>	<b>667,454</b>	<b>3,759,116</b>	<b>85%</b>
Salaries &	3,805,317	697,959	3,107,358	82%
Supplies-Building	67,500	6,577	60,923	90%
Other Services &	178,900	10,204	168,696	94%
Interdepartmental	1,622,215	393,127	1,229,088	76%
<b>Building Safety</b>	<b>5,673,932</b>	<b>1,107,867</b>	<b>4,566,065</b>	<b>80%</b>
Salaries &	270,779	84,912	185,867	69%
Supplies	1,050	44	1,006	96%
Other Services &	2,480	421	2,059	83%
Interdepartmental	32,258	8,065	24,193	75%
<b>Development &amp;</b>	<b>306,567</b>	<b>93,442</b>	<b>213,125</b>	<b>70%</b>
Salaries &	5,744,697	1,172,478	4,572,219	80%
Supplies	50,000	3,864	46,136	92%
Other Services &	606,678	89,787	516,891	85%
Intergovernmental	-	7,720	(7,720)	-
Interdepartmental	1,800,286	449,175	1,351,111	75%
<b>Planning &amp; Zoning</b>	<b>8,201,661</b>	<b>1,723,024</b>	<b>6,478,637</b>	<b>79%</b>
Salaries &	16,251,659	3,600,309	12,651,350	78%
Supplies	3,916,750	883,607	3,033,143	77%
Other Services &	24,421,074	212,226	24,208,849	99%
Capital Outlay	9,860,000	-	9,860,000	100%
Intergovernmental	4,609,837	-	4,609,837	100%
Interdepartmental	11,327,828	2,977,406	8,350,422	74%
<b>Road &amp; Bridge</b>	<b>70,387,148</b>	<b>7,673,548</b>	<b>62,713,600</b>	<b>89%</b>
Salaries &	3,677,861	809,549	2,868,312	78%
Supplies	240,680	113,376	127,304	53%
Other Services &	8,590,540	70,259	8,520,281	99%
Capital Outlay-	-	800,824	(800,824)	-
Intergovernmental	58,776	11,446	47,330	81%
Interdepartmental	58,776	11,446	47,330	81%
<b>Transportation &amp;</b>	<b>15,240,756</b>	<b>2,101,251</b>	<b>13,139,505</b>	<b>86%</b>
<b>Development &amp;</b>	<b>119,279,244</b>	<b>14,936,438</b>	<b>104,342,807</b>	<b>87%</b>



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## DEVELOPMENT & TRANSPORTATION

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### Airport

The Airport Fund is currently trending below year-to-date targets in both *Salaries* (10% compared to 25%) and *Capital Outlay* (7% compared to 25%). The underspending in salaries is due to several unfilled positions. Capital project delays—such as the RSS Slope Project and AIP 69 Taxiway K & D construction/reconstruction—are primarily attributed to the winter season and newly introduced FAA regulations, which have caused delays for the department.

### Building Safety

Building safety's overall spending aligns with first – quarter target; however, there are areas of underspend. Supplies are trending below year-to-date targets in both *Supplies* (10% compared to 25%) and *Other Services & Charges* (6% compared to 25%). In the coming quarters, it is anticipated that a higher spend rate for furniture, office supplies, building safety supplies, and computer hardware and software will be needed for new and existing staff and additional code books will be purchased. The spend rate for Other Services & Charges will also increase for telephone services, as Building Safety update their cellular technology, and training.

Development & Transportation Administration spending to date is consistent with last year's spending. However, *supplies* and *Other Services & Charges* are trending low due to the timing of professional and training opportunities. Computer equipment has recently been replaced and there will be no further need to do so for the remainder of the year.

### Planning & Zoning

Planning & Zonings overall spending aligns with first – quarter target; however, *Supplies* (8% compared to 25%) and *Other Services & Charges* (15% compared to 25%) are trending below year-to-date targets. Supplies spending varies throughout the year, and while there hasn't been a need in this quarter, it is anticipated that spending will align as the year goes on. The spend rate in other services and charges is low due to the following: conference and associated expenses being local, the transaction for credit card fees begin in May, professional dues and membership fees are paid at the end of the year and board meeting expenses are utilized throughout the year as hearings occur.

### Road & Bridge Fund

The Road & Bridge Fund is trending less than the first quarter target due to *Other Services & Charges* and *Capital Outlay*. All construction funds are fully encumbered, and seasonal work has started. Majority of Roads & Bridge services budget consists of concrete and asphalt replacement programs, which are just beginning to get underway as they enter construction season. The contracts for

concrete and asphalt are fully encumbered and will be spent by year end. Road & Bridge capitalizes construction expenses after the fiscal year end, so the Capital Outlay section will always show available funds in this report.

#### Transportation & Engineering

Transportation & Engineering is trending less than year-to-date as they're beginning their construction season and expect expenses to start posting to *Other Services* and *Capital Outlay* accounts during the second and third quarters. The projects and their related cost don't occur until Spring, however there are two currently under contract (JC 73, Deckers Bridge). Capital Outlay is absent from this quarter due to a systems error and has recently been approved to be supplemented into the 2025 budget.

#### Revenue

Transportation and Engineering funds are allocated as new developments arise, so it is common to see unutilized funds. South and North Impact Fund are generated from development within those regions and depending on how much development is coming in, is how much revenue comes into those funds. Funds vary throughout the year based on development. SE sales tax is generated by the amount of money citizens spend at business in that region. ELID is a voluntary one cents cell tax in the evergreen/conifer area and is dependent on the amount people spend within that region.

## HUMAN RESOURCES

Human Resources - Benefits Fund				
Revenue	2025 Budget	Q1 Actuals	Amount Remaining	Percent Remaining
Taxes & Licenses	-	-	-	-
Charges For Services	1,009,333	(587,495)	1,596,828	158%
Intergovernmental	-	-	-	-
Investment Income	1,010,044	(267,378)	1,277,422	126%
Other Revenue	44,925,591	9,263,968	35,661,623	79%
<b>Total Revenue</b>	<b>46,944,968</b>	<b>8,409,095</b>	<b>38,535,873</b>	<b>82%</b>
Expenditures	2025 Budget	Q1 Actuals	Amount Remaining	Percent Remaining
Salaries & Benefits	842,830	161,252	681,578	81%
Supplies	15,660	-	15,660	100%
Other Services &	46,878,908	11,208,050	35,670,858	76%
Capital Outlay	-	-	-	-
Intergovernmental	-	--	-	-
Interdepartmental	521,055	130,264	390,791	75%
<b>Total Expenditures</b>	<b>48,258,453</b>	<b>11,499,566</b>	<b>36,758,887</b>	<b>76%</b>

Human Resources - General Fund				
Revenue	2025 Budget	Q1 Actuals	Amount Remaining	Percent Remaining
Taxes & Licenses	-	-	-	-
Charges For Services	-	206	(206)	-
Intergovernmental	-	-	-	-
Investment Income	-	-	-	-
Other Revenue	-	-	-	-
<b>Total Revenue</b>	<b>-</b>	<b>206</b>	<b>(206)</b>	<b>-</b>
Expenditures	2025 Budget	Q1 Actuals	Amount Remaining	Percent Remaining
Salaries & Benefits	2,346,989	476,878	1,870,111	80%
Supplies	105,496	29,050	76,446	72%
Other Services &	393,795	58,625	335,170	85%
Capital Outlay	-	-	-	-
Intergovernmental	-	-	-	-
Interdepartmental	494,687	123,672	371,015	75%
<b>Total Expenditures</b>	<b>3,340,967</b>	<b>688,225</b>	<b>2,652,742</b>	<b>79%</b>

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## HUMAN RESOURCES

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### General Fund

Human Resources is on track with first-quarter spending, apart from "Other Services and Charges," which are trending low at 10% compared to the expected 25%. In Professional and Technical Services, Employee Relations does not require translation or interpretation services to date. Consultant services, which include countywide subscriptions and third-party investigations, have not incurred any expenses this quarter. Spending in equipment rental is also low, as printer invoices and employee excellence awards typically do not occur in the first quarter. Finally, the Academic Degree Program is reimbursed upon semester completion, so related spending will occur at the end of the second and third quarters.

### Benefits Administration Fund

Revenue in the Charges for Other Services and Interest Income category shows negative for revenue due to accounting accruals that will be reversed.

Expenditures are aligned with expectations for this point in the year. Other Services for this fund includes payments for claims which tend to be greater in the second half of the year once employees have met insurance deductibles and are more likely to use medical services.

## HUMAN SERVICES

Human Services - Revenue and Expenditures by Fund				
Social Services				
Fund	2025 Budget	Q1 Actuals	Amount Remaining	Percent Remaining
<b>Revenue</b>				
Taxes & Licenses	19,143,531	8,151,778	10,991,753	57%
Charges for Services	-	-	-	-
Intergovernmental	49,704,106	5,978,905	43,725,201	88%
Investment Income	574,551	(92,765)	667,316	116%
Other Revenue	(155,621)	22,147	(177,768)	114%
<b>Total Revenue</b>	<b>69,266,567</b>	<b>14,060,065</b>	<b>55,206,502</b>	<b>80%</b>
<b>Expenditures</b>				
Salaries & Benefits	48,631,911	10,926,466	37,705,445	78%
Supplies	708,342	132,504	575,838	81%
Other Services &	10,399,475	3,213,067	7,186,408	69%
Capital Outlay	46,700	-	46,700	100%
Intergovernmental	-	(6,805)	6,805	-
Interdepartmental	9,480,139	2,251,370	7,228,769	76%
<b>Total Revenue</b>	<b>69,266,567</b>	<b>16,516,603</b>	<b>52,749,964</b>	<b>76%</b>

Head Start				
	2025 Budget	Q1 Actuals	Amount Remaining	Percent Remaining
<b>Revenue</b>				
Charges for Services	-	-	-	-
Intergovernmental	5,528,776	1,497,158	4,031,618	73%
Other Revenue	2,064,975	115,270	1,949,705	94%
<b>Total Revenue</b>	<b>7,593,751</b>	<b>1,612,428</b>	<b>5,981,323</b>	<b>79%</b>
<b>Expenditures</b>				
Salaries & Benefits	5,749,351	1,461,304	4,288,047	75%
Supplies	247,392	24,573	222,819	90%
Other Services &	635,747	201,409	434,338	68%
Capital Outlay	-	-	-	-
Interdepartmental	961,261	237,926	723,335	75%
<b>Total Expenditures</b>	<b>7,593,751</b>	<b>1,925,211</b>	<b>5,668,540</b>	<b>75%</b>

<b>Community Development</b>	<b>2025 Budget</b>	<b>Q1 Actuals</b>	<b>Amount Remaining</b>	<b>Percent Remaining</b>
<b>Revenue</b>				
Charges for Services	-	1,199	(1,199)-	
Intergovernmental	5,981,260	420,440	5,560,820	93%
Other Revenue	-	-	-	-
<b>Total Revenue</b>	<b>5,981,260</b>	<b>421,640</b>	<b>5,559,620</b>	<b>93%</b>
<b>Expenditures</b>				
Salaries & Benefits	851,155	218,027	633,128	74%
Supplies	14,670	-	14,670	100%
Other Services &	5,005,809	253,605	4,752,204	95%
Capital Outlay	-	-	-	-
Intergovernmental	-	-	-	-
Interdepartmental	109,626	25,354	84,272	77%
<b>Total Expenditures</b>	<b>5,981,260</b>	<b>496,986</b>	<b>5,484,274</b>	<b>92%</b>

<b>Workforce Development</b>	<b>2025 Budget</b>	<b>Q1 Actuals</b>	<b>Amount Remaining</b>	<b>Percent Remaining</b>
<b>Revenue</b>				
Intergovernmental	8,106,655	689,506	7,417,149	91%
Other Revenue	-	-	-	-
<b>Total Revenue</b>	<b>8,106,655</b>	<b>689,506</b>	<b>7,417,149</b>	<b>91%</b>
<b>Expenditures</b>				
Salaries & Benefits	3,651,288	949,569	2,701,719	74%
Supplies	183,500	1,939	181,561	99%
Other Services &	3,600,540	356,320	3,244,220	90%
Capital Outlay	-	-	-	-
Interdepartmental	679,180	167,559	511,621	75%
<b>Total Expenditures</b>	<b>8,114,508</b>	<b>1,475,389</b>	<b>6,639,119</b>	<b>82%</b>

<b>Case Management Agency</b>	<b>2025 Budget</b>	<b>Q1 Actuals</b>	<b>Amount Remaining</b>	<b>Percent Remaining</b>
<b>Revenue</b>				
Intergovernmental	12,441,559	1,062,428	11,379,131	91%
Other Revenue	-	26,559	(26,559)	-
<b>Total Revenue</b>	<b>12,441,559</b>	<b>1,088,988</b>	<b>11,352,571</b>	<b>91%</b>
<b>Expenditures</b>				
Salaries & Benefits	9,897,586	2,058,632	7,838,954	79%
Supplies	239,779	2,768	237,011	99%
Other Services &	1,295,145	259,829	1,035,316	80%

Capital Outlay	-	-	-	
Interdepartmental	1,009,049	318,276	690,773	68%
<b>Total Expenditures</b>	<b>12,441,559</b>	<b>2,639,505</b>	<b>9,802,054</b>	<b>79%</b>
<b>Total Revenue</b>	<b>103,389,792</b>	<b>17,872,627</b>	<b>74,164,594</b>	<b>72%</b>
<b>Total Expenditures</b>	<b>103,397,645</b>	<b>23,053,694</b>	<b>70,541,898</b>	<b>68%</b>

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## HUMAN SERVICES

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### Social Services Fund

The Social Services Fund is the only fund in the Human Services Department that receives property tax revenue. This revenue is collected earlier in the year than other types of revenue, which is why the Social Services Fund revenue is so much higher than other Human Services funds.

Intergovernmental Revenue is low at this point in the year due to delay in payments from the federal and state governments.

Investment income is negative due to an accounting treatment that was later reversed.

Expenditures in the first quarter were largely in line with the expected 25%.

### Head Start

Intergovernmental Revenues was received as expected during the first quarter, while Other Revenue receipts are low. This revenue is largely comprised of "In Kind Contributions" and are not typically received on a monthly or quarterly basis.

Head Start spending is largely in line with expectations with any variances being due to a difference in spending cycles. Head Start spending follows the school year, rather than the calendar year.

### Community Development

Community Development has aligned spending with core functions of their federal funding, due to the recent uncertainty of its ongoing stability.

Community Development has attempted to mitigate any future funding concerns by focusing spending on core functions of their federal funding, due to the recent uncertainty of its ongoing stability.

### Workforce Development

Workforce Development has attempted to mitigate any future funding concerns by focusing spending on core functions of their federal funding, due to the recent uncertainty of its ongoing stability.

#### Case Management Agency

Actual revenue compared to budgeted revenue appears low due to accounting accruals back to 2024, which occur annually during the process of closing out the County Fiscal Year. Additionally, funding for the Human Services Department is subject to multiple fiscal years (county, state, and federal) which tends to obfuscate financial trends.

This revenue is associated with benefits and will be moved to the Benefits Plan Fund. This is due to the Human Services payroll and benefits reclassification process in Workday.

The spending rate through Q1 has been expectedly slower than in previous periods due to the large amounts expended in 2024 when the CMA began (July 1, 2024).



## JEFFERSON COUNTY PUBLIC LIBRARY

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Jefferson County Public Library - Library Fund Revenue and				
Revenue	2025 Budget	Q1 Actuals	Amount Remaining	Percent Remaining
Taxes & Licenses	59,744,973	25,349,033	34,395,940	58%
Charges For Services	35,000	33,844	1,156	3%
Intergovernmental	310,427	-	310,427	100%
Investment Income	2,009,000	(891,643)	2,900,643	144%
Other Revenue	250,000	47,127	202,873	81%
<b>Total Revenue</b>	<b>62,349,400</b>	<b>24,538,361</b>	<b>37,811,039</b>	<b>61%</b>
Expenditures	2025 Budget	Q1 Actuals	Amount Remaining	Percent Remaining
Salaries & Benefits	27,021,025	5,727,158	21,293,867	79%
Supplies	7,268,795	1,624,103	5,644,692	78%
Other Services &	8,299,121	1,761,074	6,538,047	79%
Intergovernmental	40,036,062	11,500,688	-	-
Interdepartmental	3,233,677	942,994	2,290,683	71%
<b>Total Expenditures</b>	<b>85,858,680</b>	<b>21,556,017</b>	<b>64,302,663</b>	<b>75%</b>

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### JEFFERSON COUNTY PUBLIC LIBRARY

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#### Revenue

Overall, total revenue levels exceeded the expected first-quarter trend of 75%, currently standing at 61%. This highlights an accelerated pace of revenue collection because Property Tax Revenue is front loaded with over 90% collected by the end of June each year. Total Revenue is also consistent compared to first quarter revenue for 2024. Property Taxes represent over 90-95% of the total Library revenue each year, with 40.5% of Tax revenue currently collected at the end of March.

#### Expenditure

For Total Expenditures, the Library has 75% of the budget remaining compared to 75% of the year remaining, which can be an indicator that spending is on track year-to-date. Similar to that, the Capital Outlay row for the Library has 71% of the budget remaining compared to 75% of the year remaining which can indicate that this area is slightly overspent by 4% for Q1. However, it should be noted that this Capital Outlay was planned for by the Library and caused by the 1-time purchase of a building for \$10.6M which represents a very large portion of the total \$11.5M spent in this category. As renovations occur for multiple library remodels and new construction projects, more of this budget will be consumed throughout the year.

## OPERATIONS

Operations Revenue & Expenditures by Fund				
Fund	2025 Budget	Q1 Actuals	Amount	Percent
<b>Fleet Services Fund</b>				
Revenue	11,663,679	2,415,364	9,248,315	79%
Expenditures	13,529,864	1,824,380	11,705,484	87%
<b>Insurance Fund</b>				
Revenue	3,853,028	882,312	2,970,716	77%
Expenditures	3,941,392	2,597,983	1,343,409	34%
<b>Worker's Compensation</b>				
Revenue	2,825,115	491,387	2,333,728	83%
Expenditures	2,592,907	1,108,907	1,484,000	57%
<b>General Fund Hierarchy</b>				
Revenue	6,678,798	1,822,155	4,856,643	73%
Expenditures	34,188,921	5,436,359	28,752,562	84%
Total Revenue	\$25,020,620	\$5,611,218	\$19,409,402	78%
Total Expenditures	\$54,253,084	\$10,967,629	\$43,285,455	80%

Operations Expenditures by Division/Cost Center				
Division/Cost Center	2025 Budget	Q1 Actuals	Amount	Percent
Salaries & Benefits	6,543,157	1,419,723	5,123,434	78%
Supplies	2,316,370	473,318	1,843,052	80%
Other Services & Charges	6,194,912	679,656	5,515,256	89%
Capital Outlay	4,462,612	143,024	4,319,588	97%
Intergovernmental	-	-	-	0%
Interdepartmental	1,406,969	338,571	1,068,398	76%
<b>Facilities Management Total</b>	<b>20,924,020</b>	<b>3,054,292</b>	<b>17,869,728</b>	<b>85%</b>
Salaries & Benefits	2,697,736	506,083	2,191,653	81%
Supplies	4,217,310	740,473	3,476,837	82%
Other Services & Charges	1,011,300	313,837	697,463	69%
Capital Outlay	4,890,985	115,032	4,775,953	98%
Interdepartmental	712,533	148,954	563,579	79%
<b>Fleet Division Total</b>	<b>13,529,864</b>	<b>1,824,380</b>	<b>11,705,484</b>	<b>87%</b>
Salaries & Benefits	4,245,607	830,073	3,415,534	80%
Supplies	112,867	3,582	109,285	97%
Other Services & Charges	5,419,348	776,714	4,642,634	86%

Capital Outlay	-	-	-	-
Interdepartmental	834,346	209,835	624,511	75%
<b>Justice Services Total</b>	<b>10,612,168</b>	<b>1,820,204</b>	<b>8,791,964</b>	<b>83%</b>
Other Services & Charges	2,299,651	467,789	1,831,862	80%
Interdepartmental	-	-	-	-
<b>Non-County Agencies &amp;</b>	<b>2,299,651</b>	<b>467,789</b>	<b>1,831,862</b>	<b>80%</b>
Salaries & Benefits	288,782	64,901	223,881	78%
Supplies	-	-	-	-
Other Services & Charges	63,200	10,800	52,400	83%
Interdepartmental	1,100	275	825	75%
<b>Operations Cost Center Total</b>	<b>353,082</b>	<b>75,976</b>	<b>277,106</b>	<b>78%</b>
Salaries & Related Costs-	771,898	175,624	596,274	77%
Supplies-Safety &	48,000	5,168	42,832	89%
Other Services & Charges-	5,296,897	3,459,474	1,837,423	35%
Interdepartmental	417,504	84,723	332,781	80%
<b>Safety &amp; Compliance</b>	<b>\$6,534,299</b>	<b>\$3,724,989</b>	<b>\$2,809,310</b>	<b>43%</b>
<b>Total Expenditures</b>	<b>\$54,253,084</b>	<b>\$10,967,629</b>	<b>\$43,285,455</b>	<b>80%</b>

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## OPERATIONS

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### Justice Services

Supplies are trending low at under 5% for the first quarter. Justice Services is currently gathering pricing and information for anticipated furniture and computer hardware needs in our Pretrial Services unit and equipment needs in the Community Service unit. These expenditures are expected in the coming quarters.

Other services & charges are trending around 14% due to the following: withdrawal management to be billed later in the year and the community corrections contract billing cycle does not align with our quarterly reports; however, all money will be spent by the end of the fiscal year.

### Facilities Management (FM)

With \$4.8M of Major Maintenance Repair and Replacement (MMRR), Facilities Master Plan, Security and Climate Action Plan Projects under contract, PO cut, requisitions entered and/or awaiting terms of contracts to be finalized; the FM 1<sup>st</sup> Quarter Budget encumbrance is right in-line with where it should be at this point in the year. The 1<sup>st</sup> Quarter is historically focused on finishing up multi-year projects and ramping up current year projects by developing Statements of Work (SOW), submitting requisitions, finalizing contracts and POs and kicking off projects. Looking at all of these

encumbrances, it places the FM 1<sup>st</sup> Quarter Budget “spend”, specifically the “Other Services and Charges” “Capital Outlay” line items where they should be at this point.

### Fleet Services

Vehicle supply chain issues have continued into 2025, and the pending carryforward supplemental impacts the current budget-to-actual percentages. Fleet Services anticipates receiving vehicles purchased in 2023 (\$71,500 carryforward) by June 2025 and those from 2024 (\$387,572 carryforward) by July 2025. 2025 includes significant replacements, such as \$1.27 million for new snowplows, alongside orders for two light-duty vehicles, one medium-duty vehicle, and a salt conveyor in new vehicles and equipment. Fleet Services budget components include rising costs for parts and equipment maintenance, which are within budget and manageable, and fuel expenses remain stable and fall within budgeted amounts.

### Safety & Compliance

#### Workers Comp Fund

A high budget utilization is due to costs for consulting, workers compensation excess insurance premium paid, and medical claims. Also impacted by higher doctor bills related to more surgeries performed than usual.

#### Insurance Fund

The Insurance Fund expends much of its budget early each year to pay for countywide premiums Property, Liability, Vehicle, Crime, and Cyber Insurances, and so on. Additionally, the premiums for both liability and property insurance increased for 2025. Spending trends will flatten out over the remainder of the year.

Operations Department (*Admin cost center ONLY as NCAP, Solid Waste and Opioid Settlement stripped out*)

The expenditure budget is tracking in-line with expectations (22% spent) after having just completed Q1 2025.

### Non-County Agency & Programs (NCAP)

Q1 expenditures align well (~20% spent) with having just completed Q1 2025. Payments are released to partner agencies each quarter and upon reaching specific milestones.

## PARKS & CONSERVATION

### Parks & Conservation Revenue & Expenditures by Fund

Fund	2025 Budget	Q1 Actuals	Amount Remaining	Percent Remaining
<b>General Fund</b>				
Revenue	516,310	202,349	313,961	61%
Expenditures	3,160,667	570,184	2,590,483	82%
<b>Conservation Trust</b>				
Revenue	1,652,705	216,332	1,436,373	87%
Expenditures	1,443,665	34,498	1,409,167	98%
<b>Open Space Fund</b>				
Revenue	56,023,371	1,211,708	54,811,663	98%
Expenditures	70,640,269	8,000,476	62,639,793	89%
Total Revenue	\$58,192,386	\$1,630,389	\$56,561,997	97%
Total Expenditures	\$75,244,601	\$8,605,159	\$66,639,442	89%

### Parks & Conservation by Division Expenditures by Division/Cost Center

Division/Cost	2025 Budget	Q1 Actuals	Amount Remaining	Percent Remaining
Salaries &	332,565	55,841	276,724	83%
Supplies	82,600	4,612	77,988	94%
Other Services &	452,367	82,012	370,355	82%
Interdepartmental	102,931	25,099	77,832	76%
<b>CSU Extension</b>	<b>970,463</b>	<b>167,564</b>	<b>802,899</b>	<b>83%</b>
Salaries &	436,798	114,361	322,437	74%
Supplies	22,200	3,315	18,885	85%
Other Services &	102,423	3,199	99,224	97%
Capital Outlay	-	-	-	-
Interdepartmental	585,521	147,399	438,122	75%
<b>Fairgrounds</b>	<b>1,146,942</b>	<b>268,274</b>	<b>878,668</b>	<b>77%</b>
Salaries &	791,865	89,500	702,365	89%
Supplies	36,355	377	35,978	99%
Other Services &	47,550	3,594	43,956	92%
Interdepartmental	167,492	40,875	126,617	76%
<b>Land Stewardship</b>	<b>1,043,262</b>	<b>134,346</b>	<b>908,916</b>	<b>87%</b>
Salaries & Related	19,366,413	3,594,596	15,771,817	81%
Supplies	1,793,550	203,219	1,590,331	89%
Other Services &	4,900,519	291,060	4,609,459	94%
Capital Outlay	37,780,700	3,190,651	34,590,049	92%
Intergovernmental	3,000,000	(102,862)	3,102,862	103%
Interdepartmental	3,799,087	823,813	2,975,274	78%
<b>Total Open Space</b>	<b>\$70,640,269</b>	<b>\$8,000,476</b>	<b>\$62,639,793</b>	<b>89%</b>
<b>Total Parks &amp;</b>	<b>\$75,244,601</b>	<b>\$8,605,159</b>	<b>\$66,639,442</b>	<b>89%</b>

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## PARKS & CONSERVATION

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### Conservation Trust Fund

This fund is used to support projects at Beaver Ranch (5%), Boettcher Mansion (6%), and the Community Partnership Program (7%). Most of these funds (82%) are being reserved for future County Park & Trail Projects.

### Open Space Fund

Open Space work varies by season and continues to experience delays in contracting and the timing of intergovernmental partnerships continues to impact budget utilization. A majority of the land acquisition projects are anticipated to close in Q3 and Q4. The Peaks to Plains Trail Construction continues to remain on schedule.

### Open Space Cities Share Fund

Quarter one budget utilization (<10%) is due to timing of recording sales tax revenue and payments to cities. Sales tax is received 60 days after each monthly financial period is closed.

### General Fund

The first quarter of 2025 was focused on three areas: working towards their goals, recovering from natural events, and planning for the future. In the recovery efforts of the Quarry Fire, a helicopter distributed 10,466 pounds of native seed and 60,000 pounds straw mulch over the most erosion-prone areas of the burn scar. The seed mix included native grass and wildflower species selected to stabilize the soil and speed up recovery. The Natural Resources Team helped CPW Wildlife Biologists with an elk survey covering Centennial Cone Park. As part of the development of the Conservation Greenprint, 2026-2030, the Planning Team has completed a series of five open houses requesting feedback from the community on the draft goals that will help shape the JCOS priorities for the next five years.

## PUBLIC AFFAIRS

Public Affairs - General Fund Revenue and Expenditures				
Revenue	2025 Budget	Q1 Actuals	Amount Remaining	Percent Remaining
Taxes & Licenses	-	257,894	(257,894)	-
Charges For Services	2,457,350	960,914	1,496,436	61%
Intergovernmental	9,518,979	2,131,862	7,387,117	78%
Investment Income	88,963	-	88,963	100%
Other Revenue	7,985,616	6,975	7,978,641	100%
<b>Total Revenue</b>	<b>20,050,908</b>	<b>3,357,645</b>	<b>16,693,263</b>	<b>83%</b>
Expenditures	2025 Budget	Q1 Actuals	Amount Remaining	Percent Remaining
Salaries & Benefits	16,076,816	3,280,857	12,795,959	80%
Supplies	498,564	108,796	389,768	78%
Other Services &	1,994,282	402,811	1,591,471	80%
Capital Outlay	70,000	979		
Intergovernmental	328,800	103,205 -		-
Interdepartmental	2,335,989	591,947	1,744,042	75%
<b>Total Expenditures</b>	<b>21,304,451</b>	<b>4,488,596</b>	<b>16,815,855</b>	<b>79%</b>

## PUBLIC AFFAIRS

Public affairs spending aligns with the first-quarter target; however, there is an area of underspend. Supplies are trending lower than expected, currently at 1% year-to-date compared to 25%. Recognition and appreciation funds are historically spent at the end of the third quarter, while the inventory for commemorative supplies isn't complete until the beginning of the third quarter. Computer hardware & software can expect spending in the fourth quarter when contracts are invoiced. There has not been as need for education and training materials or computer hardware purchases. Salaries are trending low due to employee leave.

## JEFFERSON COUNTY PUBLIC HEALTH

Jefferson County Public Health Fund Revenue and Expenditures				
Revenue	2025 Budget	Q1 Actuals	Amount Remaining	Percent Remaining
Taxes & Licenses	-	257,894	(257,894)	-
Charges For Services	2,457,350	960,914	1,496,436	61%
Intergovernmental	9,518,979	2,145,067	7,373,912	77%
Investment Income	88,963	-	88,963	100%
Other Revenue	7,985,616	6,975	7,978,641	100%
<b>Total Revenue</b>	<b>20,050,908</b>	<b>3,370,850</b>	<b>16,680,058</b>	<b>83%</b>
Expenditures	2025 Budget	Q1 Actuals	Amount Remaining	Percent Remaining
Salaries & Benefits	16,076,816	3,280,857	12,795,959	80%
Supplies	498,564	108,796	389,768	78%
Other Services &	1,994,282	402,811	1,591,471	80%
Capital Outlay	70,000	979	69,021	99%
Intergovernmental	328,800	103,205	225,595	69%
Interdepartmental	2,335,989	591,947	1,744,042	75%
<b>Total Expenditures</b>	<b>21,304,451</b>	<b>4,488,596</b>	<b>16,815,855</b>	<b>79%</b>

## JEFFERSON COUNTY PUBLIC HEALTH

While Intergovernmental Revenue is being received as expected, Public Health receives revenue for inspections early in the calendar year, so this revenue category is trending high. No disbursements have been made for Investment Income to date.

At the end of the first quarter, Jefferson County Public Health (JCPH) expenditures are largely in line with what would be expected at this point in the year. Most account categories show expenditures to be between 20-25% of the total budget except for Capital Outlay. This is due to a project start date planned for later this year.



## SHERIFF

Sheriff - Revenue and Expenditures By Fund				
Fund	2025 Budget	Q1 Actuals	Amount	Percent Remaining
<b>General Fund</b>				
Revenue	3,513,248	1,185,052	2,328,196	66%
Expenditures	97,865,966	20,663,025	77,202,941	79%
<b>American Rescue Plan</b>				
Revenue	3,513,248	1,185,052	2,328,196	66%
Expenditures	200,400	99,604	100,796	50%
<b>Rescue Plan Project Fund</b>				
Revenue	-	-	-	-
Expenditures	5,965,344	193,373	5,771,971	97%
<b>Forfeiture Fund</b>				
Revenue	22,602	288,124	(265,522)	-1175%
Expenditures	-	92,328	(92,328)	-
<b>Inmate Welfare Fund</b>				
Revenue	1,074,153	77,537	996,616	93%
Expenditures	1,333,968	170,773	1,163,195	87%
<b>Patrol Fund</b>				
Revenue	41,600,651	6,164,739	35,435,912	85%
Expenditures	41,600,651	9,568,835	32,031,816	77%
<b>Wildland Fire Fund</b>				
Revenue	168,213	(488)	168,701	100%
Expenditures	156,166	33,666	122,500	78%
<b>Total</b>				
Revenue	46,378,867	7,823,215	38,555,652	83%
Expenditures	147,122,495	30,821,604	116,300,892	79%

Sheriff Expenditures By Division				
Division	2025 Budget	Q1 Actuals	Amount	Percent Remaining
Salaries & Benefits	13,499,567	2,869,047	10,630,520	79%
Supplies	99,374	121,052	(21,678)	-22%
Other Services	173,190	336,744	(163,554)	-94%
Capital Outlay	-	-	-	-
Interdepartmental	56,800	14,200	42,600	75%
<b>Total Criminal</b>	<b>13,828,931</b>	<b>3,341,043</b>	<b>10,487,888</b>	<b>76%</b>
Salaries & Benefits	53,564,851	10,526,481	43,038,370	80%
Supplies	2,329,802	454,561	1,875,241	80%
Other Services	11,699,502	1,937,003	9,762,499	83%

Capital Outlay	11,661	582,667	(571,006)	-
Interdepartmental	297,688	74,422	223,266	75%
<b>Total Sheriff Detentions</b>	<b>67,903,504</b>	<b>13,575,134</b>	<b>54,328,370</b>	<b>80%</b>
Salaries & Benefits	2,894,880	667,094	2,227,786	77%
Supplies	117,560	25,624	91,936	78%
Other Services	106,662	69,371	37,291	35%
Capital Outlay	-	1,400	(1,400)	-
Interdepartmental	12,000	3,000	9,000	75%
<b>Total Executive Division</b>	<b>3,131,102</b>	<b>766,488</b>	<b>2,364,614</b>	<b>76%</b>
Salaries & Benefits	29,199,789	5,942,710	23,257,079	80%
Supplies	343,886	61,827	282,059	82%
Other Services	167,417	77,747	89,670	54%
Capital Outlay	-	13,500	(13,500)	-
Intergovernmental	162,335	129,650	32,685	20%
Interdepartmental	322,937	110,450	212,487	66%
<b>Total Patrol Division-</b>	<b>30,196,364</b>	<b>6,335,884</b>	<b>23,860,480</b>	<b>79%</b>
Salaries & Benefits	13,458,101	3,114,732	10,343,369	77%
Supplies	4,234,006	382,238	3,851,768	91%
Other Services	3,200,883	796,410	2,404,473	75%
Capital Outlay	1,857,265	256,029	1,601,236	86%
Intergovernmental	2,448,504	590,167	1,858,338	76%
Interdepartmental	6,863,835	1,663,479	5,200,356	76%
<b>Total Support Services</b>	<b>32,062,594</b>	<b>6,803,055</b>	<b>25,259,539</b>	<b>79%</b>
<b>Total Sheriff Expenditures</b>	<b>147,122,495</b>	<b>30,821,604</b>	<b>116,300,892</b>	<b>79%</b>

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## SHERIFF

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### American Rescue Plan Act Fund

For the American Rescue Plan Act (ARPA) Fund, the Sheriff's Office expenses are higher than their budget, 50% compared to 25% of the quarter. The ARPA project is currently under contract and in progress. The project includes licenses for project management technology through 2026.

Revenue for this project is from allocation of Jefferson County's direct American Rescue Plan Act Federal Award.

### Forfeiture Fund

The Sheriff's Office Forfeiture Fund does not require expenditure appropriations. By statute, the Forfeiture Fund budget is not annually appropriated (due to the unpredictability of eligible transactions).

Revenue to support this fund is from local, state, and federal property seizures.

#### Inmate Welfare Fund

The Sheriff's Office Inmate Welfare Fund spending is lower than the quarter spending-to-date, 13% compared to 25%. Personnel expenditures are the major activity in this fund. Contributing to the quarter underspend are supply spending activity.

Revenue to support this fund is received from commissions for telephone services and jail commissary sales.

#### Patrol Fund

The Sheriff's Office Patrol Fund total spending-to-date is in line with the quarter spending-to-date, 23% compared to 25%. Personnel-related expenditures account for the majority of the fund activities and are current on trend with the quarter at 22% if budget.

Revenue to support this fund is primarily from the General Fund at 68% with transfers being recorded at the end of each quarter. The other main source of funding is from the Law Enforcement Authority mill levy, which is assessed within unincorporated Jefferson County and accounts for approximately 29% of all revenue.

#### Rescue Plan Project Fund

The Sheriff's Office Rescue Plan Project spending is lower than the quarter spending-to-date, 3% compared to 25%. Activity is based on projects submitted through the 2025 budget process which includes; conference room audiovisual upgrades, detention staffing support, and the purchase of an emergency shelter mobile unit.

Revenue to support these projects is from previously identified General Fund underspend that is now part of the Rescue Plan Project Fund's unassigned fund balance.

#### Wildland Fire Fund

The Sheriff's Office Wildland Fire Fund spending is consistent with the quarter spending at 22% compared to 25%. The primary expenditure activity is personnel related for the Wildfire Program Manager.

Revenue to support this fund is generated by fireworks stand permits and a transfer from the Sheriff's Office General Fund appropriations.

## STRATEGY INNOVATION & FINANCE

Strategy Innovation & Finance - Revenue and Expenditures by Fund					
General Fund Hierarchy	2025 Budget	Q1 Actuals	Amount	Percent	
Revenue	-	(1,835)	1,835	-	
Expenditure	7,232,312	1,578,828	5,653,484	78%	
<b>Rescue Plan Project Fund Hierarchy</b>			-	-	
Revenue	-	-	-	-	
Expenditure	2,482,620	155,131	2,327,490	94%	
<b>American Rescue Plan Fund</b>			-	-	
Revenue	63,225,826	525,170	62,700,656	99%	
Expenditure	35,550,325	-	35,550,325	100%	
<b>Total SIF Revenue (Excluding Debt</b>	<b>63,225,826</b>	<b>523,335</b>	<b>62,702,491</b>	<b>99%</b>	
<b>Total SIF Expenditure (Excluding Debt</b>	<b>\$45,265,257</b>	<b>\$1,733,958</b>	<b>\$43,531,299</b>	<b>96%</b>	

Strategy Innovation & Finance - Expenditures by Division					
	2025 Budget	Q1 Actuals	Amount	Percent	
Salaries & Benefits	1,752,408	456,655	1,295,753	74%	
Supplies	18,750	15,430	3,320	18%	
Other Services & Charges	1,200,876	240,361	960,516	80%	
Interdepartmental Expenditure	489,247	122,312	366,935	75%	
<b>Total - SIF Finance-Accounting</b>	<b>3,461,281</b>	<b>834,757</b>	<b>2,626,524</b>	<b>76%</b>	
Salaries & Benefits	378,578	77,041	301,537	80%	
Supplies	2,950	61	2,889	98%	
Other Services & Charges	22,533	20,262	2,272	10%	
Interdepartmental Expenditure	56,887	14,222	42,665	75%	
<b>Total - SIF Admin</b>	<b>460,948</b>	<b>111,585</b>	<b>349,363</b>	<b>76%</b>	
Salaries & Benefits	998,100	220,049	778,051	78%	
Supplies	2,000	57	1,943	97%	
Other Services & Charges	917,704	1,901	915,803	100%	
Interdepartmental Expenditure	6,200	1,550	4,650	75%	
<b>Total - Grants Management</b>	<b>1,924,004</b>	<b>223,556</b>	<b>1,700,448</b>	<b>88%</b>	
Salaries & Benefits	1,102,860	222,293	880,567	80%	
Supplies	5,400	127	5,273	98%	
Other Services & Charges	55,470	1,718	53,752	97%	
Interdepartmental Expenditure	265,578	66,395	199,183	75%	
<b>Total - SIF, Purchasing</b>	<b>1,429,308</b>	<b>290,533</b>	<b>1,138,775</b>	<b>80%</b>	
Salaries & Benefits	1,142,426	212,896	929,530	81%	
Supplies	77,000	-	77,000	100%	

Other Services & Charges	22,404	3,328	19,076	85%
Interdepartmental Expenditure	206,565	51,641	154,924	75%
<b>Total - SIF, Strategy Planning &amp; Analysis</b>	<b>1,448,395</b>	<b>267,866</b>	<b>1,180,529</b>	<b>82%</b>
<b>Total SIF Expenditures</b>	<b>\$8,723,937</b>	<b>\$1,728,297</b>	<b>\$6,995,639</b>	<b>80%</b>

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## STRATEGY INNOVATION & FINANCE

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### General Fund

Salaries & Benefits – For each of the divisions, Salary & Benefits spending is largely on track for this point in the year. Other Services expenditures are typically low during the first quarter since these funds are generally spent on conferences that occur in the third quarter.

SIF admin is the exception to this due to payment for a multi-week course that started in February. Supplies are typically bought in bulk later in the year.

### American Rescue Plan Act and Rescue Plan Project Fund

Expenditures for both the American Rescue Plan Act Fund and the Rescue Plan Project Fund will grow later in the year when the larger projects begin.

## SURVEYOR

Surveyor - General Fund Revenue and Expenditures				
Revenue	2025 Budget	2025 Actuals	Amount Remaining	Percent Remaining
Taxes & Licenses	-	-	-	-
Charges For Services	-	-	-	-
Intergovernmental	-	-	-	-
Investment Income	-	-	-	-
Other Revenue	-	-	-	-
<b>Total Revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Expenditures	2025 Actuals	Amount Remaining	Percent Remaining	Percent Remaining
Salaries & Benefits	6,120	1,209	4,911	80%
Supplies	-	-	-	-
Other Services &	-	-	-	-
Intergovernmental	-	-	-	-
Interdepartmental	6,773	1,693	5,080	75%
<b>Total Expenditures</b>	<b>12,893</b>	<b>2,902</b>	<b>9,991</b>	<b>77%</b>

## SURVEYOR

Surveyor budget salary reflects the legislatively approved salary. First quarter expenditures reflect salary payments as of March 31, 2025.

This office rarely receives revenue.

## TREASURER

Treasurer - Public Trustee Salary Fund				
Revenue	2025 Budget	2025 Actuals	Amount Remaining	Percent Remaining
Taxes & Licenses	-	-	-	-
Charges For Services	770,000	173,218	596,782	78%
Intergovernmental	-	-	-	-
Investment Income	25,903	5,590	20,313	78%
Other Revenue	-	-	-	-
<b>Total Revenue</b>	<b>795,903</b>	<b>178,808</b>	<b>617,095</b>	<b>78%</b>
Expenditures	2025 Actuals	Amount Remaining	Percent Remaining	Percent Remaining
Salaries & Benefits	719,744	78,388	641,356	89%
Supplies	-	-	-	-
Other Services &	-	4,950	(4,950)	-
Intergovernmental	-	-	-	-
Interdepartmental	110,000	-	110,000	100%
<b>Total Expenditures</b>	<b>829,744</b>	<b>83,338</b>	<b>746,406</b>	<b>90%</b>

Treasurer - General Fund				
Revenue	2025 Budget	Q1 Actuals	Amount Remaining	Percent Remaining
Taxes & Licenses	-	-	-	-
Charges For Services	5,797,119	2,497,937	3,299,182	57%
Intergovernmental	-	-	-	-
Investment Income	-	-	-	-
Other Revenue	4,491,300	2,185,855	2,305,445	51%
<b>Total Revenue</b>	<b>10,288,419</b>	<b>4,683,792</b>	<b>5,604,627</b>	<b>54%</b>
Expenditures	2025 Budget	Q1 Actuals	Amount Remaining	Percent Remaining
Salaries & Benefits	1,599,410	346,451	1,252,959	78%
Supplies	152,600	116,002	36,598	24%
Other Services &	464,451	34,134	430,317	93%
Intergovernmental	-	-	-	-
Interdepartmental	807,122	198,224	608,898	75%
<b>Total Expenditures</b>	<b>3,023,583</b>	<b>694,812</b>	<b>2,328,771</b>	<b>77%</b>

## TREASURER

### General Fund

First-quarter revenue collection reached 46%, exceeding the current 25% trend and aligning

with the first quarter of 2024. The majority of revenue is collected in the first half of the fiscal year, with most payments completed by April 30.

Spending is on track overall, except for Supplies and Other Services. Supplies expenditures are higher early in the year due to costs for January's Property Tax Bill mailing and one-time purchases like replacement printers and drop boxes. Postage costs continue to rise annually, with another increase expected in 2025, prompting the department to request additional budget to cover these expenses.

For Other Services and Charges, only 7% has been spent compared to the 25% trend. No bank charges occurred in the first quarter due to Earnings Credits, which offset these charges. Bank charges are anticipated in future quarters.

#### Public Trustee Salary Fund

First-quarter revenue aligns with expectations at 22%, trending higher than the same period in 2024. Revenue has increased partly due to House Bill 24-1443, *Public Trustee Fees*, which increased fees related to foreclosures and releases. Fees increased around 50%. Expenditures are below the projected 25% rate, with less than 10% spent. This is due to cost savings from the Public Trustee position remaining vacant.



## American Rescue Plan Act Fund and Rescue Plan Project Fund

Total Revenue and Expenditures By Fund				
	2025 Budget	Q1 Actuals	Amount Remaining	Percent Remaining
American Rescue Plan Act Fund				
Revenue	63,225,826	1,104,064	62,121,762	98%
Expenditures	63,225,826	670,261	62,555,565	99%
Rescue Plan Project Fund				
Revenue	-	1,278	(1,278)	-
Expenditures	15,515,723	845,772	14,669,951	95%

American Rescue Plan Act Fund and Rescue Plan Project Fund				
Expenditures	2025 Budget	Q1 Actuals	Amount Remaining	Percent Remaining
Assessor Department	1,669,277	231,346	1,437,931	86%
Clerk and Recorder	245,351	7,775	237,576	97%
Coroner	127,050	(1,535)	128,585	101%
County Attorney	802,522	185,786	616,736	77%
Business Innovation & Technology	610,952	-	610,952	100%
Development & Transportation	24,390,290	41,402	24,348,889	100%
Human Resources	1,469,873	147,689	1,322,184	90%
Human Service	1,746,358	175,175	1,571,183	90%
Non-Departmental	-	-	-	-
Operations Department-Total	-	-	-	-
Parks and Conservation	2,716,942	18,380	2,698,562	99%
Public Affairs	-	-	-	-
Strategy Innovation & Finance	38,032,945	330,801	37,702,145	99%
District Attorney	-	(4,172)	4,172	-
Library	240,969	86,531	154,438	64%
Public Health	523,275	3,880	519,395	99%
Sheriff	6,165,744	292,977	5,872,767	95%
<b>Total Expenses</b>	<b>78,741,549</b>	<b>1,516,033</b>	<b>77,225,516</b>	<b>98%</b>

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## AMERICAN RESCUE PLAN ACT AND RESCUE PLAN PROJECT FUND

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The American Rescue Plan Act (ARPA) had a federally mandated spending deadline of December 24, 2024, except for projects that were under contract or for ARPA support staff. Budget for ARPA projects was moved to the Rescue Plan Project Fund. The charts above show revenue and expenditures broken out by fund in one chart, but the more detailed chart of expenditures by department combines the two funds due to the continuation of these projects between the two funds.

Since spending through 2024 was unknown at the time of 2025 budget development, budget for these projects was not in place at the beginning of the year causing a delay in expenditures.

Some projects included in the budgeted amount will continue beyond 2025, but most are expected to be completed by the end of 2025.

## Debt Services and Other Funds

Debt Services Funds				
Total Revenue and Expenditures	2025 Budget	Q1 Actuals	Amount Remaining	Percent Remaining
<b>Jefferson County Finance</b>				
Revenue	4,890,000	294,104	4,595,896	94%
Expenditures	4,887,750	-	4,887,750	100%
<b>Southeast Sales Tax</b>				
Revenue	592,787	-	592,787	100%
Expenditures	1,000	-	1,000	100%

Other Funds				
Total Revenue and Expenditures	2025 Budget	Q1 Actuals	Amount Remaining	Percent Remaining
<b>Opioid Settlement</b>				
Revenue	1,163,070	(39,795)	1,202,865	103%
Expenditures	2,605,423	127,316	2,478,107	95%
<b>Solid Waste</b>				
Revenue	702,463	(57,591)	760,054	108%
Expenditures	555,589	104,931	450,658	81%

### Debt Services Funds

Most revenue and expenditures for the debt services funds occur in the last quarter of the year.

### Opioid Settlement

Jefferson County acts as a fiscal agent only for this funding. The program manager is facilitating the application and allocation process per guidance from the GROC board.

### Solid Waste Fund

Expenditures in this fund vary depending on receipt of invoices from the Rooney Road Recycling Center and Hazardous Substance Response Authority as well as the occurrence of damage and subsidence to closed county landfills. Q1 expenditures align well (~19% spent) with having just completed Q1 2025.