

**The 1998 priorities for the County are:**

- A Commitment to Serving the Public
- Provision of Human Services
- Preservation of Open Space
- Improvement of Municipal/County Regional Interaction
- Productivity Improvement

**Major changes between 1997 and 1998 include:**

- The Recycling Fund, a part of the category Land Use/Parks & Open Space/Recycling, has been increased approximately \$3.5 million (from \$8 million to \$11.5 million) in anticipation of the construction of the new regional recycling facility. Approximately \$8 million of the total has accumulated in the fund balance from the .10% sales/use tax collected since January 1, 1995, and the balance is expected to be collected from the sales/use tax and other sources during 1998.
- The Social Services Fund, a part of the category Health & Human Services, has been decreased from \$25.8 million to \$19.7 million because the State of Colorado has assumed direct payment of benefits to some clients previously paid by the County. At the same time, under the new Federal Welfare Reform Act, the County's local support in the form of property taxes and other revenues has increased about 5 percent to \$5.15 million. About \$1.5 million of this amount will come from excess revenues accumulated in the fund balance.
- The Sheriff's budget, a part of the category "Public Safety & Judicial," was increased \$1,033,000. The increase included funds for seven new employees and the continuation of the jail alternatives program to mitigate overcrowding at the County jail.
- The addition of 17.63 new full time employees, seven of whom were added to the Sheriff's staff and five of whom were specialized positions related to computing. The balance were distributed throughout County departments and offices.
- The allocations to non-profit agencies, the Mental Health Center and the Board for Developmental Disabilities, part of the category "Health & Human Services," were increased \$152.7 thousand for 1998.
- The Capital Expenditure Fund, part of the category "County Infrastructure & Roads," was increased approximately \$1.8 million for 1998 to purchase land or pursue other options for moving some County offices out of downtown Boulder.

**Other Items of Interest:**

- The salary and benefit package for County employees for 1998 includes salary survey adjustments, a 3% merit pool and salary increases for employees who are below the mid-point of their salary range.
- The Road Fund, part of the category "County Infrastructure & Roads," includes only on-going local and State sources of revenue. It is expected that there will be specific projects in 1998 which will receive Federal and/or State revenue. These revenues will be budgeted when the amounts are known. This is consistent with past practice.
- The total mill levy for the County in 1997 (for taxes collected in 1998) is 21.243 mills. **This total includes a refund of \$137,745 in excess property taxes collected in 1996**, a levy of .296 mills to recover refunds made to IBM in 1997, and a temporary mill levy reduction of 1.002 mills, as allowed by State Statute.
- In November, 1997, the voters approved two issues of importance to Boulder County:  
 The first was the approval of \$35 million in bonds for open space purchases, without any increase in taxes. The bonds will be issued in early 1998, and will be added to the budget when the money is received. In addition to the new money, there are some residual funds in existing open space accounts which will be spent in 1998. These are shown in the category "Land Use/Parks & Open Space/Recycling."  
 The second was approval for the County to keep any revenues received from the State of Colorado, other governments and non-profit organizations and revenues from provision of services to other governments and to exempt such revenues from the limitations of Article X, Section 20 of the Colorado Constitution. This approval was retroactive to January 1, 1997.

**Boulder County 1998 Board of Commissioners**

- District #1 Paul D. Danish, Commissioner
- District #2 Ronald K. Stewart, Chair
- District #3 Jana L. Mendez, Vice-Chair

*Copies of the entire 1998 budget are available to the public at the County Finance Office and the County Commissioner's Office.*

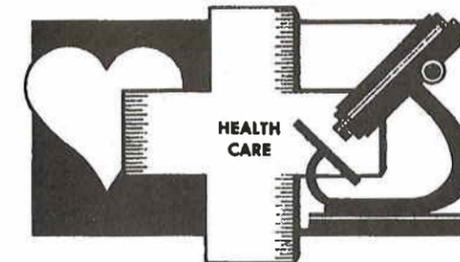


Boulder County Budget & Finance  
 Post Office Box 471  
 Boulder, Colorado 80306

# Boulder County

## BUDGET SUMMARY • 1998

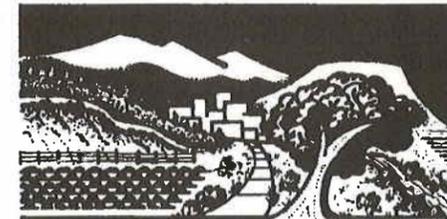
**1998 BUDGET \$146,238,712**



### Health & Human Services

Administer social service programs; provide health and mental health services; assist non-profit agencies including Developmental Disabilities; provide community services to the public including children, veterans, and people with special needs.

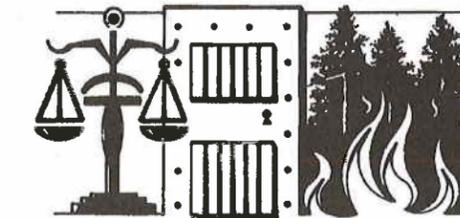
**Budget: \$35,716,658**



### Land Use/Parks and Open Space/Recycling

Cause and enforce zoning regulations and building codes; produce parcel maps; provide environmental education; acquire and manage open space; manage fairgrounds; construct and maintain trails; provide resource recovery and recycling programs, and operate household hazardous waste facility.

**Budget: \$39,897,440**



### Public Safety & Judicial

Maintain the peace and coordinate the response to emergency situations; operate juvenile detention facility and community corrections programs; determine cause of all unattended deaths; prosecute all felonies, misdemeanors, and juvenile offenses; operate a county jail.

**Budget: \$19,082,772**



### General Government

Establish policy; establish County budget; list and value property; issue licenses such as marriage licenses; register motor vehicles; collect and distribute property taxes; support all County functions.

**Budget: \$35,929,766**



### County Infrastructure & Roads

Maintain and construct public buildings, roads and bridges; provide snow and ice removal.

**Budget: \$15,612,076**

# 1998 EXPENDITURES

## PUBLIC SAFETY & JUDICIAL

|                                     |           |
|-------------------------------------|-----------|
| <b>CORONER</b>                      | 395,455   |
| <b>JAIL &amp; JAIL ALTERNATIVES</b> |           |
| Home Detention                      | 60,637    |
| Community Corrections               | 394,786   |
| Jail                                | 6,830,627 |
| Juvenile Services                   | 520,460   |
| Multiple Offenders Program          | 104,893   |
| Adult Services                      | 617,147   |
| Jail Enhanced Treatment Program     | 115,715   |
| Inmate Workers Program              | 58,093    |

|                       |           |
|-----------------------|-----------|
| <b>SHERIFF</b>        |           |
| Administration        | 145,688   |
| Field Operations      | 3,443,817 |
| Support Services      | 1,437,113 |
| Lyons Law Enforcement | 117,952   |
| Technical Services    | 498,689   |
| Training              | 13,500    |
| Extradition           | 107,000   |
| Superior Contract     | 98,853    |
| Communications        | 589,426   |
| Jail Vending Account  | 113,000   |
| Open Space Patrol     | 116,643   |
| Radio Shop            | 72,359    |

|                              |         |
|------------------------------|---------|
| <b>EMERGENCY SERVICES</b>    |         |
| Emergency Services           | 93,478  |
| Fire Suppression             | 42,900  |
| Hazardous Materials          | 12,664  |
| Flood Control                | 44,260  |
| Office of Emergency Services | 123,485 |

|                                    |        |
|------------------------------------|--------|
| <b>ALLOCATION TO RESCUE SQUADS</b> |        |
| Rocky Mountain Rescue              | 12,000 |
| Longmont Emergency Unit            | 20,259 |
| Boulder Emergency Squad            | 28,077 |

|                          |           |
|--------------------------|-----------|
| <b>DISTRICT ATTORNEY</b> | 2,795,080 |
|--------------------------|-----------|

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|--|---------------------|
| <b>SAFEGUARD (Law Related Education)</b> | 58,716              |
| <b>SUBTOTAL</b>                          | <b>\$19,082,772</b> |

## GENERAL GOVERNMENT

|                                       |           |
|---------------------------------------|-----------|
| <b>INTERNAL SERVICES</b>              |           |
| Administrative Services               | 135,936   |
| Human Resources                       | 503,144   |
| Employee Benefits                     | 6,834,747 |
| Retirement                            | 5,490,778 |
| Finance                               | 727,710   |
| Mailing & Printing                    | 271,101   |
| Board of Equalization                 | 48,650    |
| Vehicle Pool                          | 7,127     |
| <b>Information Services</b>           |           |
| Administration                        | 1,743,820 |
| P.C. Maintenance                      | 36,598    |
| Mainframe & LAN Operations            | 787,444   |
| Records Management                    | 85,365    |
| Telecommunications                    | 855,325   |
| Risk Management                       | 147,977   |
| Self Insurance/Internal Services Fund | 5,958,405 |
| Custodial Services                    | 264,364   |
| Building Utilities                    | 911,000   |
| General Administration                | 1,284,838 |
| Capital Outlay                        | 1,984,114 |
| Gaming Impacts                        | 53,000    |

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|-----------------|-----------|
| <b>ASSESSOR</b> | 1,866,639 |
|-----------------|-----------|

|                        |           |
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| <b>COUNTY ATTORNEY</b> | 1,506,399 |
|------------------------|-----------|

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|----------------------|---------|
| <b>COMMISSIONERS</b> | 782,461 |
|----------------------|---------|

|                             |           |
|-----------------------------|-----------|
| <b>CLERK &amp; RECORDER</b> |           |
| Administration              | 477,291   |
| Motor Vehicle               | 1,143,261 |
| Elections                   | 850,029   |
| Recording                   | 526,355   |

|                  |                     |
|------------------|---------------------|
| <b>TREASURER</b> | 645,888             |
| <b>SUBTOTAL</b>  | <b>\$35,929,766</b> |

## LAND USE/PARKS & OPEN SPACE/RECYCLING

|                          |           |
|--------------------------|-----------|
| <b>SOIL CONSERVATION</b> | 24,760    |
| <b>LAND USE</b>          | 2,158,154 |

## PARKS

|                           |           |
|---------------------------|-----------|
| Extension                 | 247,811   |
| Administration/Operations | 2,952,619 |
| Fairgrounds               | 136,298   |
| Conservation Trust Fund   | 400,000   |
| Land Acquisition          | 3,957,590 |
| Weed Control              | 209,581   |

|                        |       |
|------------------------|-------|
| <b>COUNTY SURVEYOR</b> | 5,000 |
|------------------------|-------|

|   |            |
|---|------------|
| <b>OPEN SPACE CAPITAL IMPROVEMENT TRUST</b> | 14,811,482 |
|---|------------|

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| <b>OPEN SPACE II CAPITAL IMPROVEMENT TRUST</b> | 3,581,323 |
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|                       |            |
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| <b>RECYCLING FUND</b> | 11,412,822 |
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| <b>SUBTOTAL</b> | <b>\$39,897,440</b> |
|-----------------|---------------------|

## COUNTY INFRASTRUCTURE & ROADS

|                            |         |
|----------------------------|---------|
| <b>TRANSPORTATION</b>      | 792,672 |
| Alternative Transportation | 46,297  |

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|--|-----------|
| <b>CAPITAL EXPENDITURE FUND PROJECTS</b> | 3,741,526 |
|--|-----------|

## FACILITIES ADMINISTRATION & MAINTENANCE

|                            |         |
|----------------------------|---------|
| Facilities Maintenance     | 402,124 |
| Facilities Administration  | 115,779 |
| Human Services Building    | 46,966  |
| Justice Center Maintenance | 300,067 |
| Jail Maintenance           | 103,972 |
| Other Facility Sites       | 693,671 |
| Energy Management          | 89,369  |

## ROADS

|                             |           |
|-----------------------------|-----------|
| Payment to Cities           | 1,273,006 |
| Road Maintenance            | 4,837,573 |
| Coal Creek/Rock Creek       |           |
| Trail Project               | 74,329    |
| Flood Control               | 33,000    |
| General Administration      | 126,458   |
| Road Projects               | 2,653,553 |
| Local Improvement Districts | 26,200    |

|                                       |         |
|---------------------------------------|---------|
| <b>CAPITAL IMPROVEMENT TRUST FUND</b> | 129,458 |
|---------------------------------------|---------|

|                        |                     |
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| <b>TRAILS PROJECTS</b> | 126,056             |
| <b>SUBTOTAL</b>        | <b>\$15,612,076</b> |

## HEALTH AND HUMAN SERVICES

|  |           |
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| <b>ALLOCATION TO NON-COUNTY AGENCIES</b> |           |
| Health Department                        | 2,903,752 |
| Genesis Project                          | 107,866   |
| Mosquito Control                         | 229,000   |
| Mental Health                            | 1,050,862 |
| Developmental Disabilities               | 769,588   |

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| <b>ALLOCATION TO NON-PROFIT AGENCIES</b> | 1,721,584 |
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| <b>FEDERAL &amp; STATE GRANT-FUNDED PROGRAMS</b> | 6,500,000 |
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|                               |  |
|-------------------------------|--|
| Employment & Training Council |  |
| Headstart                     |  |
| Weatherization                |  |
| Miscellaneous                 |  |

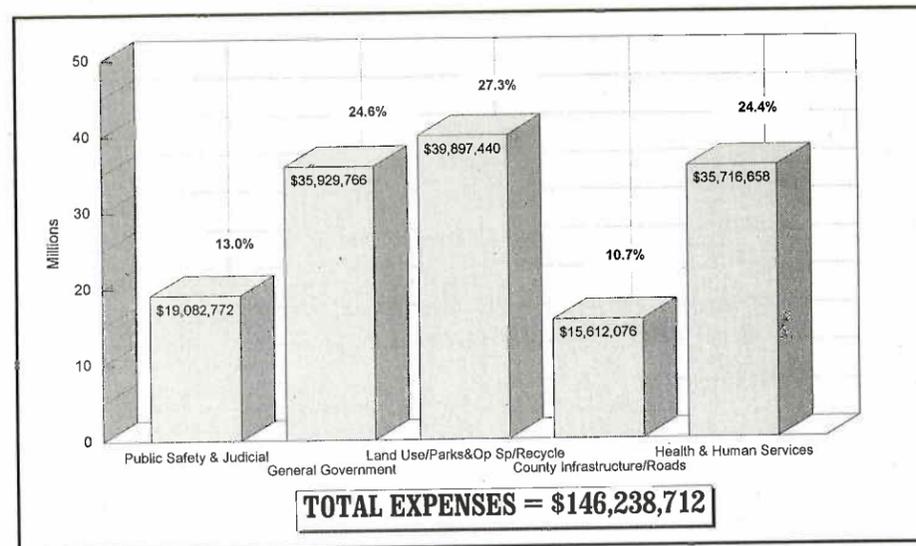
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| <b>SOCIAL SERVICES FUND</b> | 19,696,692 |
|-----------------------------|------------|

|                               |         |
|-------------------------------|---------|
| <b>COMMUNITY SERVICES</b>     |         |
| Administration                | 162,332 |
| Veterans' Office              | 111,921 |
| Child Protection              | 36,893  |
| Domestic Violence             | 62,800  |
| Social Opportunity            | 74,984  |
| Project Self Sufficiency      | 110,204 |
| Aging Services                | 81,482  |
| Aging Services Eldercare      | 241,388 |
| Aging Services Health Program | 124,828 |
| Volunteer Initiative          | 43,518  |
| Housing                       | 342,195 |
| Housing Management            | 892,638 |
| Youth Service Corps           | 405,070 |
| Volunteer Program             | 47,061  |

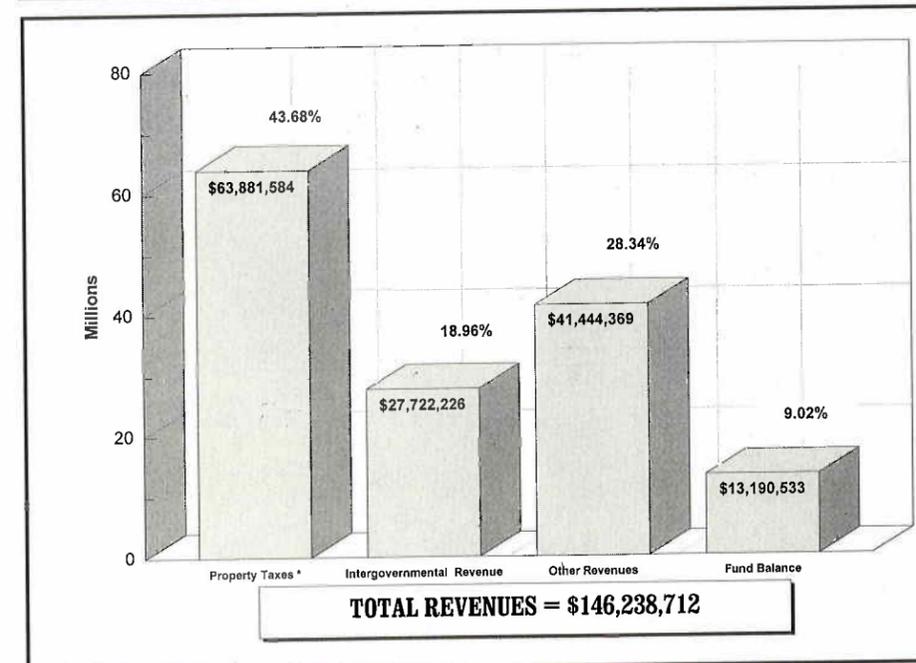
|                 |                     |
|-----------------|---------------------|
| <b>SUBTOTAL</b> | <b>\$35,716,658</b> |
|-----------------|---------------------|

|                    |                      |
|--------------------|----------------------|
| <b>GRAND TOTAL</b> | <b>\$146,238,712</b> |
|--------------------|----------------------|

# BOULDER COUNTY EXPENDITURES



# BOULDER COUNTY REVENUES



## Property Taxes

Property tax increases are limited to the lesser of (1) 5.5%, plus an allowance for new construction or (2) the prior year CPI-U plus new construction. The tax levy is set by the Board of Commissioners, however, it cannot be increased without approval of the electors. The revenue budget reflects net property tax, which is total minus uncollectibles. The property tax budget is based on the 8/25/97 assessed valuation of \$3,037,590,302.

## Intergovernmental Revenues

These revenues are primarily Federal and State pass through monies for welfare programs, state-shared monies for roads, state lottery proceeds, other various government programs, and grant programs.

## Other Revenues

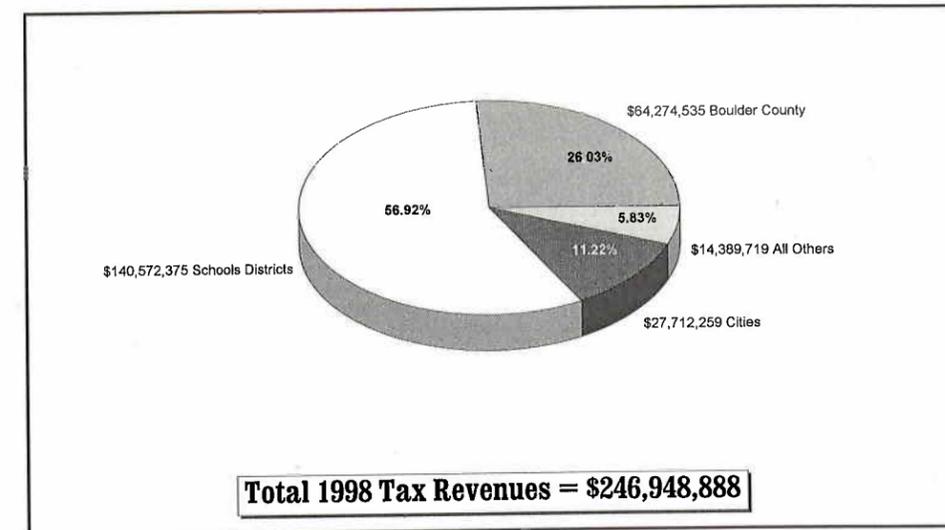
Major "other revenues" include bond proceeds, sales taxes, specific ownership taxes, motor vehicle fees, recording and filing fees, Treasurer's fees, building permits, interest earnings, and various other fees, rents, and charges for services.

## Fund Balance

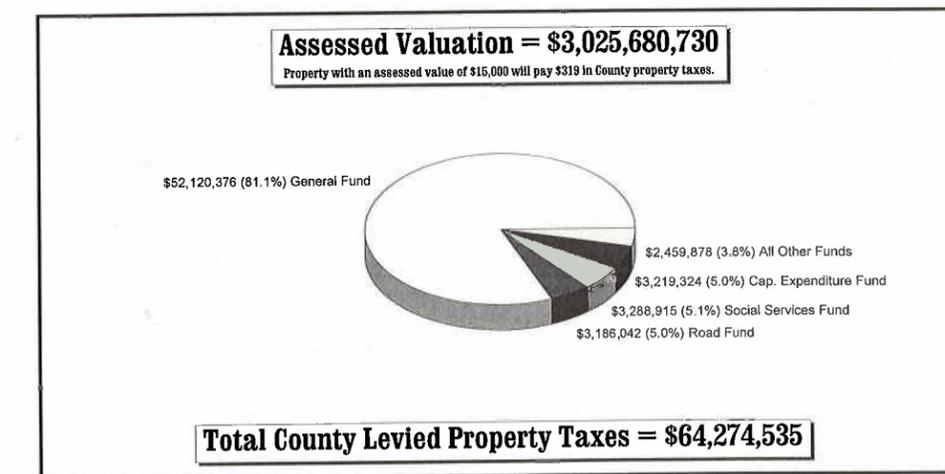
The planned use of fund balance in 1998 is \$13,190,533.

# DISTRIBUTION OF ALL PROPERTY TAXES

Boulder County collects taxes for all taxing districts in the County, including school districts, fire districts, water and sanitation districts, cities and other special districts, and distributes the monies to those districts. Tax notices indicate all the taxing districts for a parcel, the various mill levies for each district, and the total taxes due.



# BOULDER COUNTY PROPERTY TAX DISTRIBUTION



|                          | Mill Levy     | Percentage     | Property Taxes      |
|--------------------------|---------------|----------------|---------------------|
| General Fund*            | 17.226        | 81.09%         | \$52,120,376        |
| Road Fund                | 1.053         | 4.96%          | \$3,186,042         |
| Social Services Fund     | 1.087         | 5.12%          | \$3,288,915         |
| Capital Expenditure Fund | 1.064         | 5.01%          | \$3,219,324         |
| All Other Funds          | 0.813         | 3.83%          | \$2,459,878         |
| <b>TOTAL</b>             | <b>21.243</b> | <b>100.00%</b> | <b>\$64,274,535</b> |

\*Reflects a property tax refund, an abatement recovery, and a temporary mill levy reduction, as allowed by state statute.