

# Boulder County

Budget Summary 1999  \$143,402,056

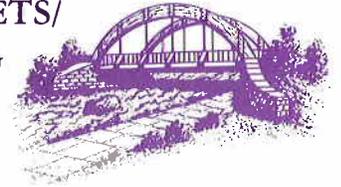


## CONSERVATION/ LAND USE

Includes all expenditures for the agencies whose purpose is to conserve and develop natural resources, which includes land, water, soil, and forests. Services in this category are provided by Land Use, Parks & Open Space, Transportation, the Conservation Trust Fund, the Open Space Funds and Soil Conservation.

## HIGHWAYS & STREETS/ CAPITAL BUILDING PROJECTS

Includes all expenditures for the agencies whose purpose is to provide for the construction and maintenance of public buildings, roadways, walkways, bridges and storm drainage. Services in this category are provided by the Transportation Department, Facilities, and the County Architects Division.



## DEBT SERVICE

Includes all expenditures for interest and principal payments on general long term debt and fiscal agent fees connected thereto.

Payments in this category are provided for in the General Fund, Road Fund, Open Space Funds and in the Capital Expenditure Trust Fund.

## INTERGOVERNMENTAL EXPENDITURES

Includes all expenditures made by one level or unit of government to another government in support of government activities administered by the recipient unit. Expenditures in this category include payments to cities for road improvements and payments to the Recycling and Composting Authority.



## GENERAL GOVERNMENT

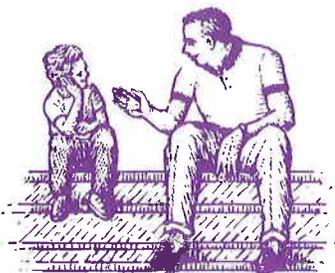
Includes all expenditures for the administrative branch of the county government. Services in this category are

provided by the Administrative Services Department, Assessor, Board of County Commissioners, Clerk & Recorder, Community Services, Surveyor and Treasurer.

## PUBLIC SAFETY/ JUDICIAL

Includes all expenditures for the agencies whose purpose is to provide for the protection of persons and property.

Services in this category are provided by the District Attorney, Sheriff (including the Jail), Coroner, Community Services Correctional Programs, Wildfire Mitigation, Communications Center, and Flood Control.

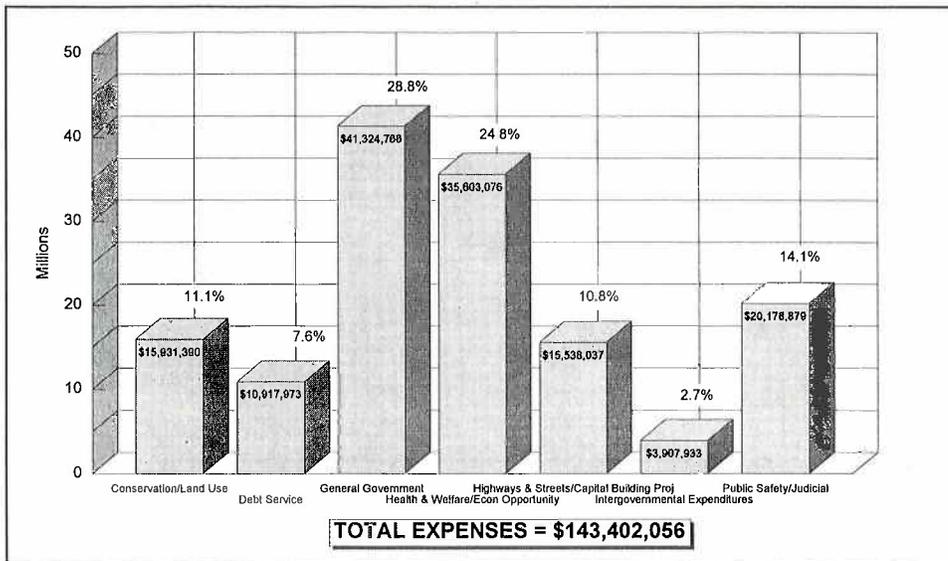


## HEALTH & WELFARE/ECONOMIC OPPORTUNITY

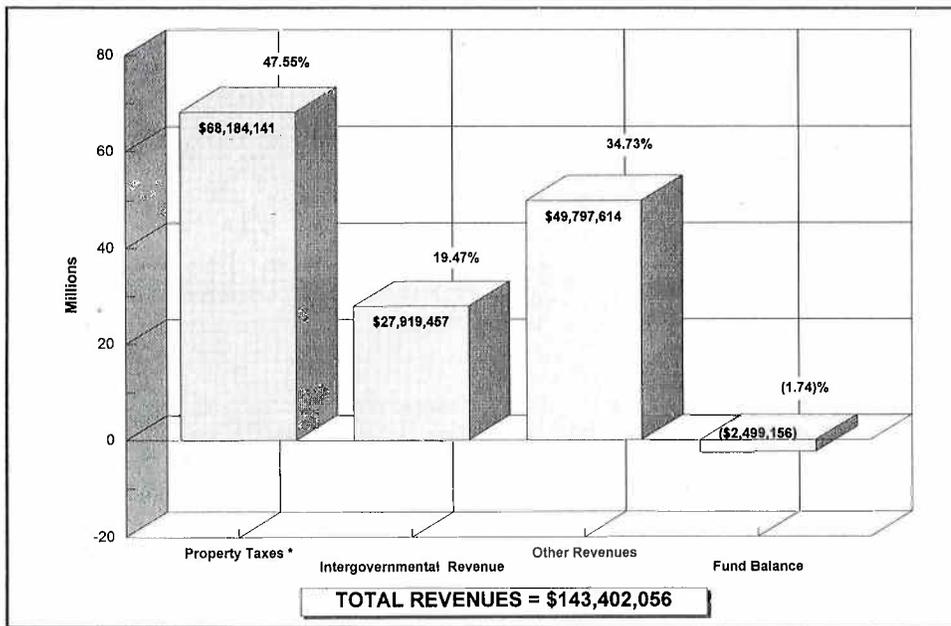
Includes all expenditures for the agencies whose purpose is to provide for the conservation and improvement of public health, to provide public assistance and institutional care for individuals economically unable to provide essential needs for themselves and to eliminate or ameliorate poverty and its causes. Services in this category are provided by the Mental Health Center, Health Department, Non-Profit agencies, Community Services, Housing Management, Social Services, Developmental Disabilities and various Grant-Funded Programs.

# BOULDER COUNTY EXPENDITURES

1999 EXPENSES



# 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 (68,872,207 - 688,066 = 68,184,141). The property tax budget is based on the 12/02/98 assessed valuation of \$3,164,792,150.

## 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 such as Headstart, Weatherization, and worker training.

## 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

There is no planned use of fund balance for the 1999 budget year.

## CONSERVATION/LAND USE

|                              |                     |
|------------------------------|---------------------|
| GENERAL ADMINISTRATION-Soil  |                     |
| Conservation .....           | 25,525              |
| LAND USE .....               | 2,235,225           |
| PARKS & OPEN SPACE           |                     |
| Administration\              |                     |
| All Other Programs .....     | 3,110,713           |
| Construction Projects .....  | 475,500             |
| Extension Office .....       | 293,324             |
| Land Acquisition .....       | 3,957,590           |
| TRANSPORTATION-Coal Creek/   |                     |
| Rock Creek Project .....     | 44,050              |
| CONSERVATION TRUST FUND      | 1,902,315           |
| OPEN SPACE CAPITAL           |                     |
| IMPROVEMENT FUND .....       | 3,887,148           |
| <b>CONSERVATION/LAND USE</b> |                     |
| <b>TOTAL .....</b>           | <b>\$15,931,390</b> |

## DEBT SERVICE

|                                 |                     |
|---------------------------------|---------------------|
| ROAD & BRIDGE FUND .....        | 152,920             |
| OPEN SPACE BOND                 |                     |
| SERIES 94 .....                 | 4,778,373           |
| OPEN SPACE BOND                 |                     |
| SERIES 96 & 98 .....            | 5,856,735           |
| CAPITAL IMPROVEMENT TRUST FUND  |                     |
| (ROADS) .....                   | 129,945             |
| <b>DEBT SERVICE TOTAL .....</b> | <b>\$10,917,973</b> |

## GENERAL GOVERNMENT

|                              |                     |
|------------------------------|---------------------|
| ADMINISTRATIVE SERVICES -    |                     |
| Internal Services            |                     |
| Administrative Services      |                     |
| Admin Div .....              | 162,207             |
| Youth Corps .....            | 404,011             |
| Mailing & Printing .....     | 261,527             |
| Board of Equalization .....  | 76,387              |
| Human Resources .....        | 610,107             |
| Finance .....                | 811,286             |
| Information Services .....   | 3,102,104           |
| Telecommunications .....     | 854,640             |
| Facilities Administration &  |                     |
| Maintenance .....            | 2,114,029           |
| General Administration       |                     |
| Administration .....         | 1,284,895           |
| Vehicle Pool .....           | 7,127               |
| Employee Benefits .....      | 7,042,826           |
| Capital Equipment .....      | 2,160,940           |
| BUILDING UTILITIES .....     | 911,000             |
| RETIREMENT FUND .....        | 5,855,969           |
| INTERNAL SERVICE/RISK        |                     |
| MANAGEMENT FUND .....        | 7,266,418           |
| ASSESSOR .....               | 1,985,693           |
| COUNTY ATTORNEY .....        | 1,687,933           |
| BOARD OF COUNTY              |                     |
| COMMISSIONERS .....          | 832,513             |
| CLERK & RECORDER             |                     |
| Administration .....         | 528,820             |
| Motor Vehicle Division ..... | 1,198,176           |
| Elections .....              | 550,898             |
| Recording .....              | 542,110             |
| COMMUNITY SERVICES NON-      |                     |
| CORRECTIONS PROGRAMS ..      | 416,010             |
| SURVEYOR .....               | 2,000               |
| TREASURER .....              | 655,142             |
| <b>GENERAL GOVERNMENT</b>    |                     |
| <b>TOTAL .....</b>           | <b>\$41,324,768</b> |

# EXPENDITURES

## HEALTH & WELFARE/ECONOMIC OPPORTUNITY

GENERAL ADMINISTRATION

Mental Health ..... 1,133,063

Health Department ..... 3,475,559

Mosquito Control ..... 229,000

NON-PROFIT AGENCIES ..... 1,855,908

COMMUNITY SERVICES

Housing-County Funded ..... 411,440

Project Self Sufficiency ..... 116,494

50 Plus ..... 26,218

Aging Services ..... 535,615

HOUSING MANAGEMENT-

Grant Funded ..... 947,623

SOCIAL SERVICES FUND ..... 17,514,133

DEVELOPMENTAL DISABILITIES FUND ..... 858,023

GRANT FUNDED PROGRAMS ..... 8,500,000

## HEALTH & WELFARE/ECONOMIC OPPORTUNITY TOTAL .. \$35,603,076

## HIGHWAYS & STREETS/ CAPITAL BUILDING PROJECTS

TRANSPORTATION ..... 857,938

ROAD & BRIDGE FUND

Capital Equipment and Road Projects ..... 4,323,085

Road Maintenance Administration ..... 4,933,148

CAPITAL EXPENDITURE FUND PROJECTS ..... 5,423,866

## HIGHWAY & STREETS/ CAPITAL BUILDING PROJECTS TOTAL ..... \$15,538,037

## INTERGOVERNMENTAL EXPENDITURES

ROAD & BRIDGE- Payment to Cities ..... 1,271,323

RECYCLING- Capital Improvement ..... 2,636,610

INTERGOVERNMENTAL EXPENDITURES TOTAL ..... \$3,907,933

## PUBLIC SAFETY/JUDICIAL

CORONER ..... 415,014

COMMUNITY SERVICES CORRECTIONS PROGRAMS ..... 1,978,586

DISTRICT ATTORNEY ..... 2,814,500

LAND USE-Wildfire Mitigation ..... 26,000

SHERIFF Administration\All Other Programs ..... 1,354,105

Technical Services ..... 539,724

Jail Administration ..... 7,039,549

Field Operations ..... 3,852,165

Staff Services ..... 1,518,930

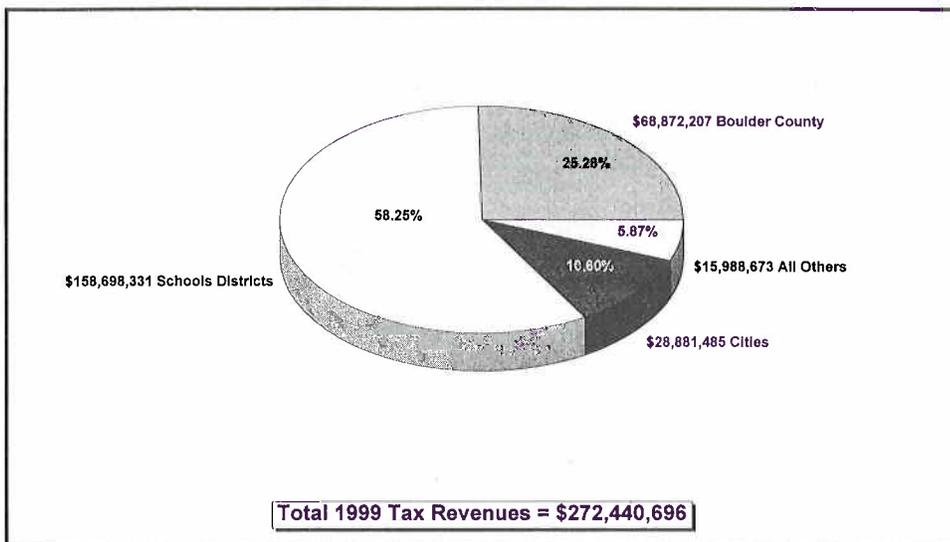
COMMUNICATIONS CENTER ..... 607,306

TRANSPORTATION- Flood Control ..... 33,000

PUBLIC SAFETY/JUDICIAL TOTAL ..... \$20,178,879

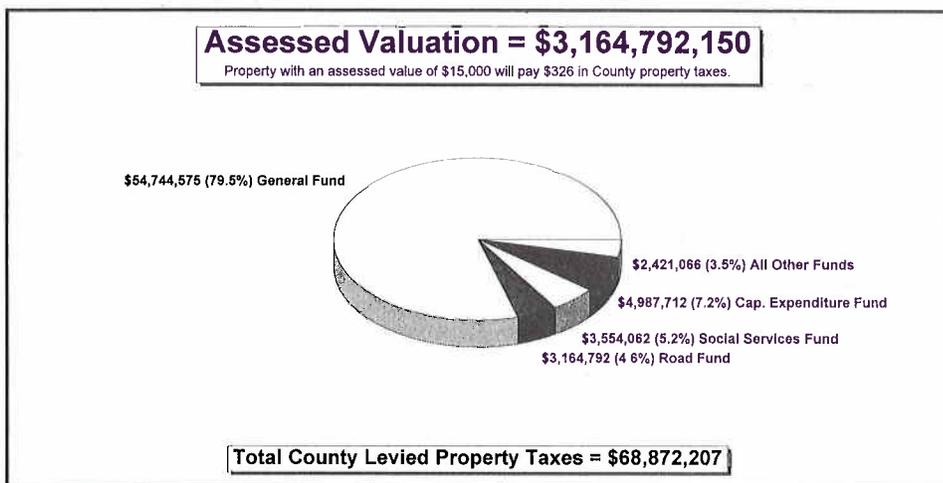
## GRAND TOTAL ..... 143,402,056

# 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*            | 17.298        | 79.5%          | \$54,744,575        |
| Road Fund                | 1.000         | 4.6%           | \$3,164,792         |
| Social Services Fund     | 1.123         | 5.2%           | \$3,554,062         |
| Capital Expenditure Fund | 1.576         | 7.2%           | \$4,987,712         |
| All Other Funds          | 0.765         | 3.5%           | \$2,421,066         |
| <b>TOTAL</b>             | <b>21.762</b> | <b>100.00%</b> | <b>\$68,872,207</b> |

\*Reflects a temporary 0.483 mill levy credit, as allowed by State Statute.

## *The 1999 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 1998 and 1999 include:*

- The 1999 budget is organized into seven categories of function and activity. The categories generally correspond to the Government Accounting, Auditing, and Financial Reporting (GAAFR) guidelines. This is done to make Boulder County budget data comparable to data from other government entities. In previous years, the budget has been organized into five functional areas. The new categories are Debt Service and Intergovernmental Expenditures.
- In November, 1998, the voters approved an increase in the county sales and use tax to provide for capital facilities and equipment for the Emergency Rescue Services providers. The new fund has been set up for the Emergency Rescue Services revenues generated by the approved 0.05% sales and use tax beginning January 1, 1999 and ending December 31, 2000. There are no planned expenditures at this time.
- The Grants Fund grew by \$2 million from the 1998 adopted budget. This is due to increased grant activity throughout the County.
- The Road and Bridge Fund does not include intergovernmental revenue for shared projects. It is expected that there will be specific projects in 1999 which will receive Federal and/or State revenues. These revenues will be budgeted when the amounts are known. This is consistent with past practice. The Road Fund will have a higher level of funding for projects in 1999 because of the Board's decision to allocate an additional \$900,000 in specific ownership taxes for this purpose.
- The Recycling Fund is budgeted at \$2,636,610 for 1999 for the cost for planning and designing the new regional recycling facility, the land purchase, and the operating cost for the Recycling and Composting Authority. The revenue source for this fund is the 0.10% sales/use tax and interest. The decrease from the 1998 budget of \$11,412,822 is due to a change in philosophy. In 1998, all available revenue was budgeted. In 1999, only the amount expected to be spent is budgeted.
- The addition of 16.75 new full time county employees. Twelve of the new positions are in the Sheriff's Department. There are offsetting revenues or savings for six of the twelve positions. The Health Department increased by 1.5 new employees. The balance of the new employees are distributed throughout County departments and offices.
- There has been a decrease in the Open Space Capital Improvement Funds because the bond proceeds have been spent down. The 1999 budgets are primarily for bond payments.
- The Capital Expenditure Fund was increased approximately \$1.68 million for 1999 to continue to build and remodel facilities for moving some County offices out of downtown Boulder.

## *Other Items of Interest:*

- The salary and benefit package for County employees for 1999 includes a salary adjustment for all employees of 4.1% beginning at the first of 1999 and a 2% merit pool. In previous years the merit pool has been 3%.
- The allocations to non-profit agencies, including the Mental Health Center and the Board for Developmental Disabilities, received an average increase of 5% over the 1998 level. There were no new non-profit agencies funded this year.
- Expenditures in 1998 for the County's Health and Dental Plan are expected to exceed revenues by approximately \$700,000. In 1999, the shortfall is expected to be approximately \$1,000,000. These amounts will be paid from the current reserve, however, if the trend continues, a premium increase will be necessary.
- The total mill levy for the County in 1998 (for taxes collected in 1999) is 21.762 mills. **This total includes a refund of \$133,284 for collection of property taxes in 1997 in excess of the TABOR limit**, a levy of 0.205 mills to recover property taxes abated in 1998, and a temporary mill levy reduction of 0.483 mills, as allowed by State Statute.

### **Boulder County 1999 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 1999 budget are available to the public at the County Finance Office and the County Commissioner's Office.

