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

0 10 20 30 40 50

Conserve/Conservation
General Government
Health & Welfare/Grant Opportunity
Highways/Streets/Capital Building Projects
Public Safety/Civil

28.8%
24.0%
19.4%
11.1%
7.0%

14.1%
10.8%
...
...
$15,691,202
$10,917,075
$16,526,007
$81,174,819

TOTAL EXPENSES = $143,402,056

BOULDER COUNTY REVENUES

0 20 40 60 80

Property Taxes
Intergovernmental Revenue
Other Revenues
Fund Balance

47.68%
34.73%
19.47%
1.74%

$68,184,141
$49,797,614
$27,919,487
$2,489,156

TOTAL REVENUES = $143,402,056

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
CONSERVATION/LAND USE
TOTAL........................ $15,931,390

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
DEBT SERVICE TOTAL......... $10,917,973

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
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
GENERAL GOVERNMENT
TOTAL....................... $41,324,768
## DISTRIBUTION OF ALL PROPERTY TAXES

### HEALTH & WELFARE/ECONOMIC OPPORTUNITY

<table>
<thead>
<tr>
<th>Category</th>
<th>Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mental Health</td>
<td>1,133,063</td>
</tr>
<tr>
<td>Health Department</td>
<td>3,475,559</td>
</tr>
<tr>
<td>Mosquito Control</td>
<td>229,000</td>
</tr>
<tr>
<td>NON-PROFIT AGENCIES</td>
<td>1,855,908</td>
</tr>
<tr>
<td>COMMUNITY SERVICES</td>
<td></td>
</tr>
<tr>
<td>Housing-County Funded</td>
<td>411,440</td>
</tr>
<tr>
<td>Project Self Sufficiency</td>
<td>116,494</td>
</tr>
<tr>
<td>50 Plus</td>
<td>26,218</td>
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<tr>
<td>Aging Services</td>
<td>535,615</td>
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<tr>
<td>HOUSING MANAGEMENT-Grant Funded</td>
<td>947,623</td>
</tr>
<tr>
<td>SOCIAL SERVICES FUND</td>
<td>17,514,133</td>
</tr>
<tr>
<td>DEVELOPMENTAL DISABILITIES FUND</td>
<td>858,023</td>
</tr>
<tr>
<td>GRANT FUNDED PROGRAMS</td>
<td>8,500,000</td>
</tr>
</tbody>
</table>

**Total Health & Welfare/Economic Opportunity** $35,603,076

### HIGHWAYS & STREETS/ CAPITAL BUILDING PROJECTS

<table>
<thead>
<tr>
<th>Category</th>
<th>Budget</th>
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</thead>
<tbody>
<tr>
<td>TRANSPORTATION</td>
<td>857,938</td>
</tr>
<tr>
<td>ROAD &amp; BRIDGE FUND</td>
<td></td>
</tr>
<tr>
<td>Capital Equipment and Road</td>
<td>4,323,085</td>
</tr>
<tr>
<td>Road Maintenance</td>
<td>4,933,148</td>
</tr>
<tr>
<td>CAPITAL EXPENDITURE FUND</td>
<td>5,423,866</td>
</tr>
</tbody>
</table>

**Total Highways & Streets/ Capital Building Projects** $15,538,037

### INTERGOVERNMENTAL EXPENDITURES

<table>
<thead>
<tr>
<th>Category</th>
<th>Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>ROAD &amp; BRIDGE</td>
<td>1,271,323</td>
</tr>
<tr>
<td>RECYCLING</td>
<td>2,636,610</td>
</tr>
</tbody>
</table>

**Total Intergovernmental Expenditures** $3,907,933

### PUBLIC SAFETY/JUDICIAL

<table>
<thead>
<tr>
<th>Category</th>
<th>Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>CORONER</td>
<td>415,014</td>
</tr>
<tr>
<td>COMMUNITY SERVICES CORRECTIONS</td>
<td>1,978,586</td>
</tr>
<tr>
<td>DISTRICT ATTORNEY</td>
<td>2,814,500</td>
</tr>
<tr>
<td>LAND USE-Wildfire Mitigation</td>
<td>26,000</td>
</tr>
<tr>
<td>SHERIFF Administration/All Other</td>
<td>1,354,105</td>
</tr>
<tr>
<td>Technical Services</td>
<td>539,724</td>
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<tr>
<td>Jail Administration</td>
<td>7,039,549</td>
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<tr>
<td>Field Operations</td>
<td>3,852,165</td>
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<tr>
<td>Staff Services</td>
<td>1,518,930</td>
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<tr>
<td>COMMUNICATIONS CENTER</td>
<td>607,306</td>
</tr>
<tr>
<td>TRANSPORTATION-Flood Control</td>
<td>33,000</td>
</tr>
</tbody>
</table>

**Total Public Safety/Judicial** $20,178,879

**GRAND TOTAL** $143,402,056

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

#### Assessed Valuation = $3,164,792,150

- **$54,744,575 (79.5%) General Fund**
- **$3,164,792 (4.6%) Road Fund**
- **$3,554,062 (7.2%) Social Services Fund**
- **$4,987,712 (17.2%) Cap Expenditure Fund**
- **$2,421,066 (7.9%) All Other Funds**

**Total County Levied Property Taxes = $68,872,207**

<table>
<thead>
<tr>
<th>Category</th>
<th>Mill Levy</th>
<th>Percentage</th>
<th>Property Taxes</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Fund*</td>
<td>17.298</td>
<td>79.5%</td>
<td>$54,744,575</td>
</tr>
<tr>
<td>Road Fund</td>
<td>1.000</td>
<td>4.6%</td>
<td>$3,164,792</td>
</tr>
<tr>
<td>Social Services Fund</td>
<td>1.123</td>
<td>5.2%</td>
<td>$3,554,062</td>
</tr>
<tr>
<td>Capital Expenditure Fund</td>
<td>1.576</td>
<td>7.2%</td>
<td>$4,987,712</td>
</tr>
<tr>
<td>All Other Funds</td>
<td>0.765</td>
<td>3.5%</td>
<td>$2,421,066</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td>21.762</td>
<td>100.00%</td>
<td>$68,872,207</td>
</tr>
</tbody>
</table>

*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.