



County Profile

Jefferson County government responds to the needs of its citizens through the cooperative effort of its elected officials, employees and citizen advisors, all working together to improve the quality of life in the county. Citizen access and input to county government is facilitated by the more than 300 citizen volunteers who serve on numerous county boards, commissions and committees.

Location

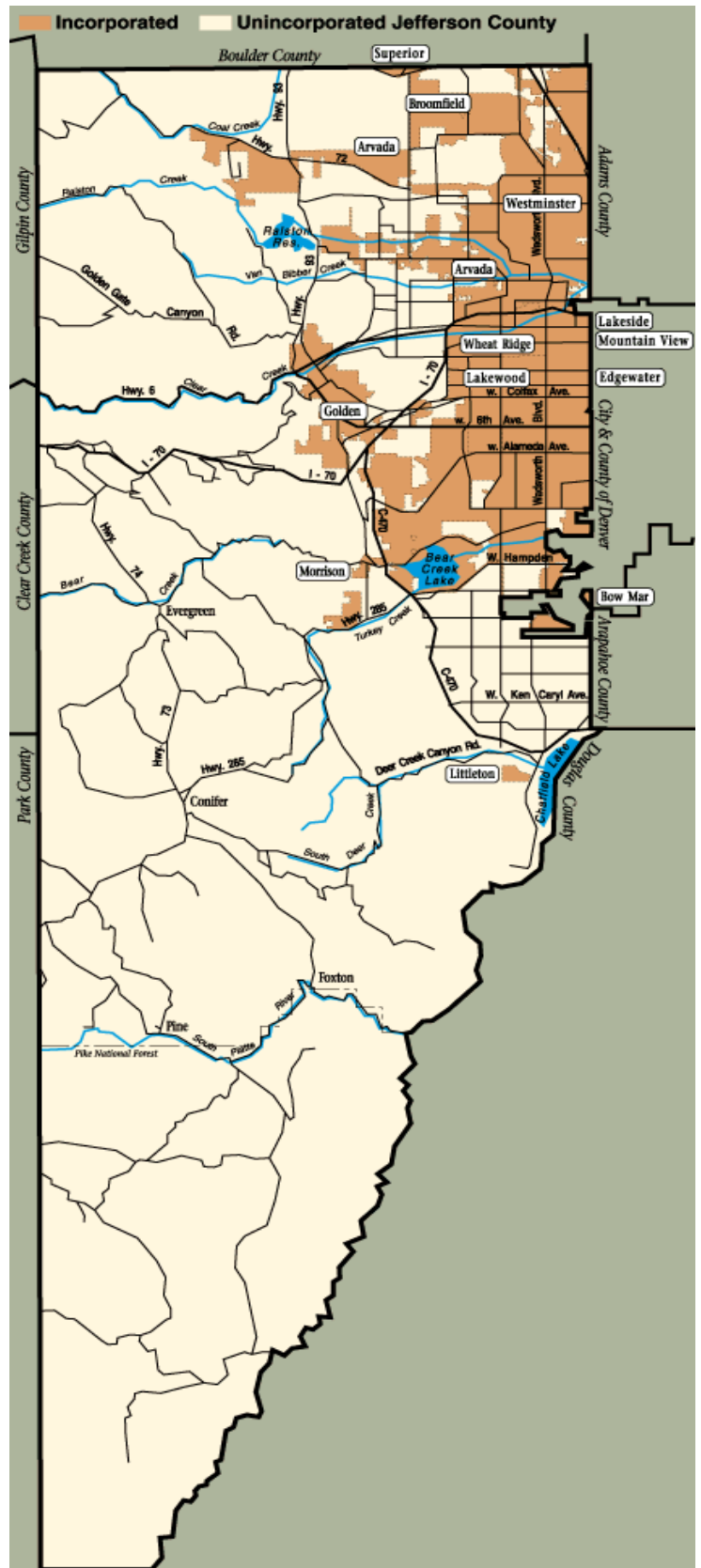
Jefferson County is one of the major metropolitan counties within the State of Colorado. Twelve incorporated municipalities are located totally or partly within the County: Arvada, Bow Mar, Edgewater, Golden, Lakeside, Lakewood, Littleton, Morrison, Mountain View, Superior, Westminster and Wheat Ridge. Encompassing 773.2 square miles, with three-fourths of the area mountain land, Jefferson County is home to over a half a million people. Approximately one-third of the residents live in the unincorporated areas of the county

History

In 1858, when gold was discovered in the Rocky Mountains, there were fewer than 200 settlers here. Two years later, nearly 35,000 people, lured by the quest for gold, had immigrated to what is now Jefferson County. The City of Golden sprang up west of the pioneer mining camp of Arapahoe City, providing goods and services to the prospector, farmer, rancher and explorer. When the "Territory of Colorado" was organized in 1861, Golden became the county seat of Jefferson County and served as the territorial capital until 1867.

Government Structure

Jefferson County serves as both an administrative arm of the state government and as a unit of local government. Overseeing Jefferson County are three County Commissioners. Each commissioner is elected by County residents and serves a four-year term. Commissioners serve as policy makers for land use, roads and bridges, parks and libraries, public protection, public assistance, health and intergovernmental services.





About Jefferson County

Community Profile

County Seat	Golden, Colorado
Form of Government...	Board of Commissioners (3)
Date of Incorporation	1861
Total Square Miles	773
Unincorporated Square Miles	654.7
Public Safety	
... Sheriff's Office (565 Certified Deputies)	
..... 12 Municipal Police Departments	
Fire and Rescue.....	17 District Departments

Population*

Arvada.....	104,818
Bow Mar.....	235
Edgewater.....	5,273
Golden.....	17,804
Lakeside.....	20
Lakewood.....	144,382
Littleton.....	1,556
Morrison.....	420
Mountain View	532
Westminster (Jeffco portion).....	46,382
Wheat Ridge	31,650
Unincorporated Jefferson County	189,981
Total Jefferson County.....	543,053

*2008 Colorado State Demography Office, July 1, 2008

Vital Statistics

Number of Marriages	4,017
Number of Divorces	2,600
Number of Babies Born	6,194
Number of Deaths.....	3,532
Median Age	39.8

Cultural Diversity*

American Indian, Alaska Native	0.7%
Asian and Pacific Islander.....	2.8%
Black or African American	1.3%
Hispanic.....	13.7%
White.....	87.7%
Other	5.1%

*American Community Survey 2006 - 2008

Recreation

Acres of Open Space.....	51,197
Open Space Parks/Properties.....	30
Public Campgrounds	14
Trail Miles	196.8
Recreation Centers	42
Major Lakes.....	4
Public and Private Golf Courses.....	20
Ski Resorts Within 75 Miles.....	8
Ice Skating Arenas.....	4
Equestrian Centers	5
Shopping Malls	7

Climate

Percentage Days of Sunshine	81%
Annual Precipitation	8.64 inches
Annual Snowfall	59.3 inches
Average Humidity.....	39%

Transportation (Metro Area)

Air Service

Denver International Airport

Passenger Airlines.....	30
Passengers in 2007	49.86 million

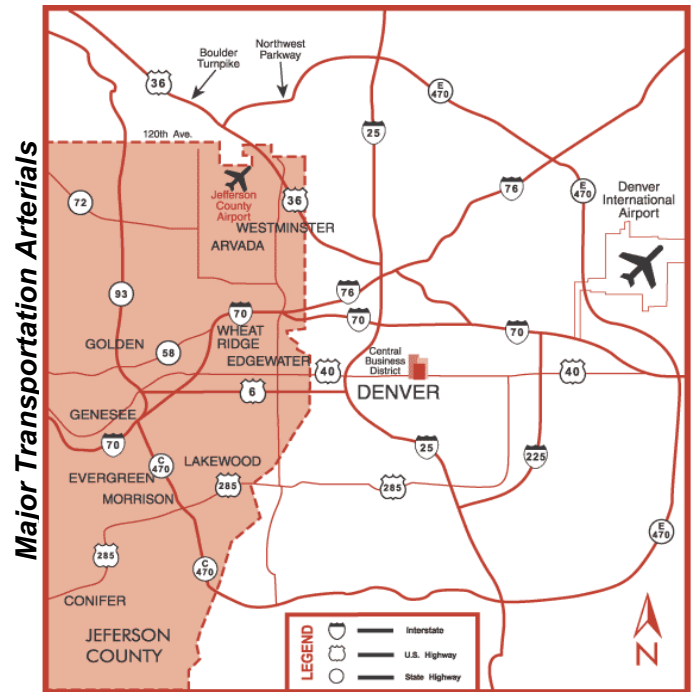
Rocky Mountain Metropolitan Airport

Departures and Arrivals Per Year	167,000
Runways	3

Rail & Bus Services

Light Rail—downtown Denver to surrounding areas	
Inter-city Commercial Bus Companies	7
Regional Transportation District	Intra-City

Road Miles



Sporting and Cultural Amenities

Historic Sites and Museums

Jefferson County Museums	13
Historic Sites	6

Professional Sports Franchises (Metro Area)

Denver Broncos	Colorado Avalanche
Colorado Rockies	Denver Nuggets
Colorado Rapids	Colorado Mammoth

Metro Area Cultural Arts (Metro Area)

Denver Performing Arts Complex	Colorado Ballet
Colorado Symphony Orchestra	Opera Colorado



About Jefferson County

Public Education

Jefferson County R-1 School District

Grade	No. of Schools
Elementary Schools	94
Middle Schools	20
High Schools	17
Option Schools	9
Charter Schools	13
Total Enrollment	84,796

College Entrance Test Scores as of 2007

	ACT	SAT
Reading/Math/Writing		
Jefferson County	21	587/594/566
Colorado	20.2	564/570/553
U.S. Average	21.1	502/515/494

Higher Education Institutions

Jefferson County	Enrollment
Colorado Christian University	1,668
Colorado School of Mines	4,268
Red Rocks Community College	7,039
<u>Denver Metro</u>	
Institutions	13
Fall 2007 Enrollment	136,448

Source: Jeffco Public Schools and Colorado Dept. of Education

Labor Force

Jefferson County	Colorado
Total labor force	303,461 / 2,683,389
Employed	283,220 / 2,502,651
Unemployed	20,241 / 180,738
Unemployment rate	6.7% / 7.0%
Estimated Total Jobs	290,541 / 2,947,648
Annual Per Capita Personal Income	\$46,154 / \$42,377

Source: Department of Labor and Employment

Housing

Total Households	211,739*
Average Household Size	2.53
Average single family detached home	\$325,111
Average rent/2 bedroom, 1 bath	\$823.11/month
Number of homes sold in 2006	7,029
Volume of sales in 2006	\$2.3 billion

*Sources: Colorado Demography Office, as of July 1, 2008, and Metrolist, Inc. 2006

Taxes

Local And State Taxes

Jefferson County Sales Tax	0.5%*
State Sales Tax	2.9%
Regional Transportation District	1.0%
Cultural Facilities District	0.1%
Metropolitan Stadium District	0.1%

*Additional 0.5% assessed in southeast portion of County for road improvements.

City Taxes

City	City Taxes	Total
Arvada	3.46	8.06%
Edgewater	3.50	8.10%
Golden	3.00	7.60%
Lakeside	2.10	6.70%
Lakewood	3.00	7.60%
Littleton	3.00	7.60%
Morrison	3.00	7.60%
Mountain View	4.00	8.60%
Westminster	3.85	8.45%
Wheat Ridge	3.00	7.60%
Unincorporated	N/A	4.60%

State Income Tax

Personal Income Tax	4.63%
Corporate Income Tax on Net Income	4.63%
Unemployment Compensation Rate	1.52% of the first \$10,000
Real & corporate personal property	are assessed at 29%

Jefferson County Enterprise Zones

State income tax credits for businesses located in an enterprise Zone

Investment tax credit	3.0%
Research/development tax credit	3% of increased exp.
New employee tax credit	\$500/new employee
New employee health insurance tax credit	\$200 for 2 years
Rehabilitate vacant building	25%
Job training income tax credit	10%
Contributions tax credit	12.5-25%

Cost Of Living Index (Denver)

Food	102.9
Housing	109.3
Utilities	92.5
Transportation	95.4
Healthcare	108.5
Composite	103.4



About Jefferson County

Top Primary Employers

<u>Company</u>	<u>No. of Employees</u>
1. Denver Federal Center	6,200
2. Lockheed Martin Space and Strategic Missiles	5,500
3. Exempla – Lutheran Medical Center	2,540
4. Coors Brewing Company	1,950
5. Gambro Companies	1,720
6. Coors Tek	1,200
7. National Renewable Energy Laboratory	1,100
8. Ball Corporation	1,000
9. Moneygram International	800
10. ServiceMagic	760

Industry Breakdown

Educational services/health care/social assistance	21,899
Professional & technical services, administrative and waste services	29,824
Retail trade	29,641
Construction	15,354
Arts/entertain/recreate/accommodation/food services	23,416
Manufacturing	18,667
Finance/insurance, and real estate/rental and lease	12,360
Government	33,001
Other services	6,175
Wholesale trade	6,068
Information/Transportation & Warehousing	6,552



About the Budget

Defining the Budget

The budget serves as the annual financial plan for Jefferson County. It establishes what programs and services are to be funded, how monies (expenditures) are to be spent, and what revenues are available to fund those services. Jefferson County's fiscal year coincides with the calendar year meaning that this financial plan covers the period from January 1, 2010 through December 31, 2010.

The county follows the modified accrual basis of accounting to prepare its annual budget. Under this method, revenue is recorded in the year when it is earned and expenditures are recorded in the year when the goods are received or the services provided. The budget is prepared using Generally Accepted Accounting Principles (GAAP) for all funds with the exception of the County's Enterprise and Internal Service Funds which differ in the follow areas, 1) proceeds from long-term financing and capital grants received are shown as revenues; 2) monies spent for capital equipment, capital infrastructure or payments on bonded indebtedness are shown as expenditures; and 3) depreciation expense related to county property and equipment is not shown as an expenditure for budgeting purposes.

Components of the Budget

The annual budget can be divided into three distinct areas – ***operations, internal transactions and capital***. The operating budget outlines expenditures related to employee compensation, employee benefits, contracted services, utilities, professional development, office supplies, materials to maintain roads, and assistance payments to eligible residents served by social services.

Internal transactions are comprised of services provided by one county department in support of other county departments, such as information technology, fleet management, facility management, and risk management. Monies transferred between funds are also included in the category of internal transactions. A more accurate picture of total county expenditures is gained by removing

amounts appropriated in the budget as internal transactions.

The capital budget outlines expenditures of a one-time nature including infrastructure (i.e. roads, bridges, storm drainage systems, and county buildings) construction and improvement projects, open space acquisitions and development projects, and purchases of computers, vehicles or other equipment used to provide services to citizens.

Fund Balance and Reserves

Monies unspent in any given fiscal year are held in fund balance and are available for appropriation in future years. By policy, the county maintains a portion of fund balance in reserve as part of its intent to ensure ongoing fiscal health. These reserves are set aside to cover future revenue shortfalls and any other unforeseen emergencies that may arise for which funds have not been appropriated. A working capital reserve also ensures that the county's cash position is not compromised in the event that revenue collections are not received in the anticipated time frame.

Factors That Impact the Budget

There are five major factors that influence the development of the county's annual budget; 1) inflation, 2) citizen demand, 3) statutory or regulatory changes, 4) local initiatives and 5) revenue growth

The first factor impacting the budget is inflation, which may be defined as the rate at which the general level of prices for goods and services rises and the resulting decline in what can be purchased with the same amount of money from year to year. Just as individuals and private companies must deal with the rising personnel and operating costs because of a rising inflation rate, governments, too, must deal with the effects of inflation. The Denver-Boulder Inflation Rate for the most recent five-year period is shown in the following table:



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Denver-Boulder CPI Inflation Rate

Year	% Change
2004	0.1
2005	2.1
2006	3.6
2007	2.2
2008	3.9
2009	-0.6 (est)

Secondly, the county's operating budget is directly impacted by a change in the demand for services either due to an expanding service population or an expectation for enhanced services. Population estimates provided by the State Demographers Office indicate that Jefferson County remains the fourth largest county in Colorado. Of the county's total population, approximately 35% reside in the unincorporated areas of the county. While population growth has slowed during the last few years when compared to the period of rapid growth in the preceding ten years, development of unincorporated areas continues at a steady pace which leads to an increase in population. Demand for faster and more convenient delivery of services also influence the amount of money required to meet these expectations.

A third factor impacting the budget involves regulatory changes or statutory mandates that may result in the addition of new services or a significant revision of how existing services are provided. A few examples of the impact of statutory or regulatory changes are:

- ◆ Creation of new courts by the state's judicial system
- ◆ Changes in federal election requirements
- ◆ Environmental quality initiatives related to air quality or solid waste recycling and disposal
- ◆ Homeland security

The fourth factor to consider relates to local initiatives to add or enhance services. Besides the changes resulting from new state or federal mandates, local initiatives may also authorize additional services or increases in the levels of services of current programs. Some examples

of local initiatives that have affected Jefferson County are:

- ◆ Continued development of the countywide library system
- ◆ Acquisition and development of open space
- ◆ Improvements to the highway infrastructure system, resulting in increased road miles required to be maintained
- ◆ Economic development initiatives

A fifth factor that directly impacts the budget is the rate of revenue growth. In times where the county experiences a slowdown in the growth of property tax revenue, the major source of funding for most mandated services, adjustments to operating budgets must follow. Whether that slowdown is a result of revenue limitation statutes such as the Gallagher and the Tax Payer Bill of Rights (TABOR) amendments, a leveling off of new construction or a slower rate of valuation growth, it constrains the county's ability to add to existing programs without requesting that taxpayers approve an increase in tax rates or imposing additional fees for services. If the decline in revenue growth is significant, it may necessitate budget cuts or even the elimination of certain programs or services.

Structure of the Budget

Government entities follow basic fund accounting principles when structuring their financial systems. Each fund is considered to be a separate fiscal and accounting entity with a self-balancing set of accounts. This segregation allows for more accountability over special activities or revenues that are restricted in some fashion. Funds are established based on statutory, regulatory or policy restrictions and limitations imposed by the State of Colorado, the Board of County Commissioners, and/or generally accepted national accounting standards.

As a result, the county's budget is developed to accommodate its own fund structure. Jefferson County currently has 42 separate funds allowing for the appropriate segregation of revenues and the ability to



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account for how those revenues are expended, but only 38 are subject to an annual appropriation. In addition, the County is responsible for adopting a budget for the Meadow Ranch Public Improvement District, a separate legal entity. Each separate fund must balance - that is, expenditures must not exceed the combined total of revenues and unreserved fund balance - and each must be separately monitored. The county budget, adopted each year by the Board of County Commissioners is actually the combined total of all these separate funds.

Defining Revenue

Revenue is the amount of money received by the county from external sources. Some examples of revenues collected by Jefferson County are property taxes, sales taxes, highway user taxes, auto ownership taxes, state and federal grants, permits and fees, licenses, charges for services, earnings on investments and payments from other governments.

Jefferson County has two sources of sales tax revenue. The first is a countywide half-cent sales tax, approved by voters in 1972, to fund the acquisition of open space land, the development of parks and trails and the maintenance of the county's parks and open space system. A portion of the sales taxes collected annually is used to repay bonds issued for open space acquisition. A second sales tax of an additional half-cent is collected only within the Southeast Road Improvement District, a special district established within a portion of the unincorporated area of the county. This sales tax was approved by the voters within the boundaries of this district to be collected for a limited period of time for the purpose of funding certain road improvements.

The highway user tax is assessed on gasoline purchases statewide. The state then shares back a portion of this tax with all local government entities within the State based on a statutory formula. Jefferson County uses its distributed share of the highway user tax to fund road and bridge maintenance and construction in unincorporated areas of the county.

Auto ownership taxes are paid at the time county residents register ownership of their automobiles. This tax is also shared between the state and other local government entities.

The county also receives monies from various state and federal agencies in the form of grants that support programs and services provided by the county's Human Services Department, Sheriff's Office, Justice Services Division, Health Department, Community Resources Department and several other departments. Examples of these programs are job training, income and food assistance, medical care, seniors programs, victim assistance programs, law enforcement services and open space improvements.

Monies collected from the issuance of permits and licenses as well as from charges for services serve as another important source of revenue for Jefferson County. In these instances, the costs incurred by the county to provide those services are at least partially paid by the individuals who use and benefit from those services. The county is authorized by the state to charge for the issuance of various permits related to zoning and also for the construction of buildings, driveways, curbs and gutters within the unincorporated areas of the county. The county is also authorized to levy fines for various purposes including those assessed when the appropriate permit was not obtained prior to construction. Many county offices and departments charge a fee for various services that are offered to the citizens, some fees being set by statute, others being established by county policy. Some examples of services for which fees are charged include recording of documents, building inspections, health services, facility usage/rent, prisoner boarding, and motor vehicle registration.

How Property Tax is Calculated

The most significant source of revenue for Jefferson County is generated from the levying of property tax or "ad valorem" tax (*the term "ad valorem" is derived from the Latin phrase meaning "according to value."*) This tax is calculated based on the estimated value of the various parcels of residential, commercial



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and agricultural property located within the county.

In Colorado, there are three elements used in calculating the dollar amount of property tax assessed on a piece of real estate: 1) the market value of the property, 2) the assessment rate, and 3) the officially adopted tax rate. The County Assessor's Office is responsible for determining the value of each property and verifying if all or any portion of that property is exempt from taxation under Colorado law. The tax rates, referred to as mill levies, are set by the various local governments that are authorized by law to collect property taxes.

The assessment rate, expressed as a percentage, is used to calculate the assessed valuation against which the tax rate is applied. This percentage is multiplied by the market value of a property as estimated by the County Assessor in order to determine the assessed value of the property. In Colorado, the assessment rate for non-residential property is 29.0% and the assessment rate for residential property is annually established by the State legislature (7.96% for the 2010 budget year). The residential assessment rate is adjusted to maintain a statewide proportion of property tax paid by non-residential properties and residential properties. For a non-residential property with a market value of \$500,000, the assessed value would be \$145,000. For a residential property with a market value of \$100,000 the assessed value would be \$7,960 (using the 2010 assessment rate).

Property tax rates are measured in "mills." A mill represents 1/10th of a penny or \$1.00 of tax for each \$1,000 of assessed valuation. This is why the property tax rate is also referred to as the "mill levy." Jefferson County's official property tax levy for 2010 is 25.978 mills.

However, because of the establishment of a temporary mill levy reduction of 1.632 mills, the actual property tax to be levied is 24.346 mills. The following example illustrates how these three elements are used to calculate property tax.

EXAMPLE: A parcel of residential property has a market value of \$100,000. Applying the assessment rate of 7.96%, the assessed value of this property would be calculated as \$7,960. Multiplying that assessed value by the mill levy (a mill being defined as 1/10 of a penny) of 24.346 mills (0.024346) results in a total property tax assessment on this property of \$193.79.

Jefferson County Property Tax

Property taxes for 2010 represent approximately 48.5% of the total revenue collected by the county that serves as a source of funding for county operations. It is used to fund both direct services to the public and a variety of administrative and support service functions as well that are accounted for in the county's General Fund. In addition, a portion of the county's mill levy is allocated to support programs and services accounted for in the Road & Bridge Fund, the Social Services Fund, and the Jefferson County Public Library Fund. Voters approved a dedicated mill levy of 1.0 mill to be used specifically to provide services to residents of the county with developmental disabilities. Developmental Disabilities Resource Center, Inc. contracts annually with the County to provide these services.

Residents in unincorporated areas are assessed an additional mill levy dedicated to the provision of law enforcement services in those areas. This mill levy is collected by the Jefferson County Law Enforcement Authority, a separate taxing authority, which in turn contracts with the county to provide these services. This supplements those services provided by the Sheriff's Office which are funded from the countywide property tax.



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Distribution of Jefferson County Property Tax

House Value	General Fund	Road & Bridge	Social Services	Capital Expenses	Library Fund	Disabled Fund	TOTAL
100,000	124.96	15.12	11.66	8.41	25.67	7.96	193.79
150,000	187.45	22.69	17.49	12.62	38.51	11.94	290.69
200,000	249.93	30.25	23.32	16.83	51.34	15.92	387.59
250,000	312.41	37.81	29.15	21.03	64.18	19.90	484.49
300,000	374.89	45.37	34.98	25.24	77.01	23.88	581.38
350,000	437.37	52.93	40.81	29.45	89.85	27.86	678.28
400,000	499.86	60.50	46.65	33.65	102.68	31.84	775.18
450,000	562.34	68.06	52.48	37.86	115.52	35.82	872.07
500,000	624.82	75.62	58.31	42.07	128.36	39.80	968.97
% SHARE	64.48%	7.80%	6.02%	4.34%	13.25%	4.11%	100.00%

NOTE: The financial comparison above is based on averages and should be used for informational purposes only. It should not be used for actual calculation of any property tax bill. Individual tax bills may fluctuate due to changes in market value of property.

Mill Levy Comparison by Fund

	2010 Official Mill Levy	Temporary Adjustment	2010 Approved Mill Levy
General Fund	14.576	1.123	15.699
Dev. Disabled Fund	1.000	0.000	1.000
Road & Bridge Fund	3.280	-1.380	1.900
Social Services Fund	1.710	-0.245	1.465
Capital Expend. Fund	1.912	-0.855	1.057
Library Fund	3.500	-0.275	3.225
Total Countywide	25.978	-1.632	24.346

Property Taxes for Other Governmental Entities

Taxpayers in Jefferson County receive one consolidated tax bill for the taxes assessed by all the various taxing authorities located within its boundaries. The County collects not only the County's property tax assessments but also those for the Jefferson County R-1 School District and for the municipalities and special districts whose boundaries lie within the County. Once received, the county then remits those tax collections to the appropriate entity. One frequent misunderstanding is that the Jefferson County Board of County Commissioners oversees the local school system. While school boards in some states have their budgets approved by the county commissioners or the county board of

supervisors, school districts in Colorado are separate taxing authorities.

Cities and towns whose boundaries are wholly or partially located within Jefferson County include Arvada, Bow Mar, Edgewater, Golden, Lakeside, Lakewood, Littleton, Morrison, Mountain View, Superior, Westminster, and Wheat Ridge. Other areas which have strong identities but are part of the unincorporated area receiving municipal type services from the county include Ken-Caryl Ranch, Ken-Caryl Valley, Evergreen, Conifer, Fairmount, Genesee, and Pleasant View. These areas do not have the authority to levy a separate property tax.

A number of special districts also are located within the boundaries of Jefferson County. Special districts deliver various customized services to residents such as fire protection, water and sanitation services and recreation programs. These districts may be



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dependent upon or independent of the Board of County Commissioners. Each district has separate budgets, sources of funding and taxing authority. There are approximately 52 water and sanitation districts, 13 park and recreation districts, 73 metropolitan districts, 17 fire and rescue districts, 8 improvement districts, and 5 other special districts.

Changes in Property Tax

In 1982, voters approved a ballot initiative that reformed the way government agencies in the State of Colorado assessed and calculated property taxes. This initiative is commonly referred to as the Gallagher Amendment. Prior to 1982, the share of residential property assessed value as a percentage of total statewide assessed value had been steadily increasing. The intent of the *Gallagher Amendment* was to stabilize the proportionate share of property taxes that were paid by residential property owners. Under this amendment, the percentage of residential assessed value in comparison with total statewide assessed property valuation is limited to 45%. That means that non-residential property owners assessed value would always comprise 55% of the total statewide property tax base in any given year. In years where there are substantial increases in assessed value for commercial and other non-residential properties, the formula would cause the assessment rate to decrease for residential properties. The non-residential assessment rate currently is at 29% of market value. The residential assessment rate has decreased from 21% to 7.96% over the past 27 years due to the fact that non-residential valuation has increased substantially so in order to maintain the 45% to 55% ratio, the assessment rate for residential properties has been driven down due to the impact of this amendment.

In 1992, Colorado voters approved a constitutional amendment referred to as the *Taxpayer Bill of Rights (TABOR) amendment*. The basic intent of the TABOR amendment was to limit state and local spending as well as increases in annual revenue collections to the combined

total of the increase in the rate of inflation plus the amount of local economic growth. Additionally, this amendment establishes a specific limitation in the amount that property tax revenues can increase annually unless the voters approve an increase in the mill levy.

Defining Expenditures

Expenditures are defined as the cost incurred by the county for goods received or services rendered. Typically, expenditures may be classified into two basic categories: **operating and capital**. Operating expenditures include such items as wages, benefits, supplies, professional services, rents, travel, training and utilities. Examples of capital expenditures include construction of roads, parks development, open space acquisition and the purchase of equipment, vehicles, or buildings. As indicated in the chart contained in the body of the preceding budget message, approximately 51% of the county's budget is expended on employee salaries and benefits, 20% for contracted services and supplies, 6% for debt service & capital lease payments, 11% for capital improvements and equipment, with the remaining 12% being used to fund intergovernmental agreements and direct assistance payments.

In Colorado, a county may provide some services to all county residents regardless of where they live within the county. These services are called "countywide." Some examples of countywide services provided directly to the public include: jail operations, assistance to indigent and low-income residents, health services to the indigent, and library services. Some services which are provided only to unincorporated residents include law enforcement, road and bridge maintenance and construction, planning and zoning, building permits and animal control.

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



The Budget Process

Development of the Jefferson County Budget

The basis for the budget process is built around a framework of statutory deadlines established by the State of Colorado. The county is subject to Colorado Local Government Budget Law that governs certain budget elements. Legal requirements include:

- ◆ The budget must be balanced, which is achieved when projected expenditures do not exceed the combined total of projected revenues and available unreserved fund balance for each individual fund subject to appropriation.
- ◆ Information must be classified by fund and spending agency.
- ◆ All expenditures and sources of revenue must be displayed.
- ◆ Revenue and expenditure data must be shown for the prior year, current year and budget year.
- ◆ Beginning and ending fund balances must be reflected.
- ◆ A budget message must be included.
- ◆ Information about lease purchase agreements must be disclosed.
- ◆ A proposed budget must be submitted to the Board of County Commissioners by October 15, and a notice must be published notifying the public that the budget is available for inspection.
- ◆ Expenditures must be appropriated to provide legal spending authority.
- ◆ A public hearing to consider objections to the budget must be held by the Board of County Commissioners.
- ◆ Prior to certifying a mill levy, the county must adopt a Budget.
- ◆ A budget document must be provided to the State Division of Local Affairs within thirty days of adoption.

The process begins when Budget staff prepares revenue estimates for the upcoming year and establishes the calendar for budget development. The County Administrator and Budget staff then work with the Board of County Commissioners and other elected officials to determine budget “guidelines” based on those revenue estimates.

Once guidelines are established, Budget staff prepares an instruction manual outlining the process in more detail. The budget is built by establishing a base operating budget, but allows departments to submit new requests for additional funding called “business cases”. Each department and agency is also asked to submit their list of programs, their program prioritization scorecard, updated mission statements, and their most recent performance measures.

Guidelines and budget instructions are distributed to departments in early June. Departments and agencies are given several weeks to prepare their budget submission packet. Once submitted, Budget staff reviews each submittal to resolve any errors or omissions and identify issues for discussion. They then meet with the County Administrator to review base operating budgets and new business cases requests as well as capital expenditure requests.

In late August, the County Administrator and Budget staff meets with elected officials and department heads to discuss their individual budget submittal. The County Administrator then prepares a **Proposed Budget** for presentation to the Board of County Commissioners at a meeting open to the public. At this time, the Board of County Commissioners sets the public hearing for the adoption of the fiscal year budget and announces that the **Proposed Budget** is available for public inspection and comment.

In late October and early November, the Board of County Commissioners meet with each elected official and department head to review the **Proposed Budget**. Following these meetings, the Commissioners make their final decisions which are then incorporated into budget document in preparation for final adoption and appropriation. By law, the Board of County Commissioners adopts the budget prior to establishing a mill levy. The mill levy must be certified by December 15.

The following budget calendar summarizes milestone dates for the 2010 budget process:



Budget Calendar

Date	Event	Responsible Office
April 1-30	Revise/update/prepare budget module for departments/divisions	Budget Office
April 15	Develop revenue projections for all sources	Budget Office
Early May	Internal Service providers to finalize base rates for 2010 and communicate them to departments/divisions	Internal Service Providers and Budget Office
Early May	Salary projections distributed to departments/divisions	Budget Office
Late May	Meeting regarding budget projection planning sessions	Budget Office, County Administrator and BCC
Early June	Internal service providers to meet with departments to identify discretionary projects for 2010	Departments/Divisions and Budget Office
June 1-5	<ul style="list-style-type: none"> Distribution of memo regarding budget kick-off, which includes all deadlines Training for departments/divisions on inputting business cases and 5-year plan 	Budget Office
June 1-5	Discussion regarding revenue/expense budgets	Budget Office, County Administrator and BCC
June 8-12	Prepare budget information and directives for Departments/Divisions	Budget Office
Mid-June	<ul style="list-style-type: none"> Revenue estimates to be finalized Distribution of targets for operating budgets 	Budget Office
July 1	Capital budgets submitted to Budget Office	Departments/Divisions
July 31	Operating budgets and business cases submitted to Budget Office	Departments/Divisions
August 20-27	Meetings with departments regarding 2010 budget	Departments/Divisions, Budget Office and County Administrator
September 9	Review of 2010 budgets	Budget Office and County Administrator
October 13	2010 proposed budget submitted to BCC at briefing session	Budget Office and County Administrator
October 15-28	BCC to meet with departments to review 2010 proposed budget	Departments/Divisions, Agencies, Elected Officials, Budget Office, County Administrator, and BCC
November 2	Review of 2010 Budget	Budget Office, County Administrator, and BCC
November 17	Public hearing on 2010 proposed budget	Budget Office and County Administrator
December 8	2010 budget adoption and establishment of mill levies	Budget Office, County Administrator, and BCC