



Mesa County

2009 Final Budget

December 15, 2008



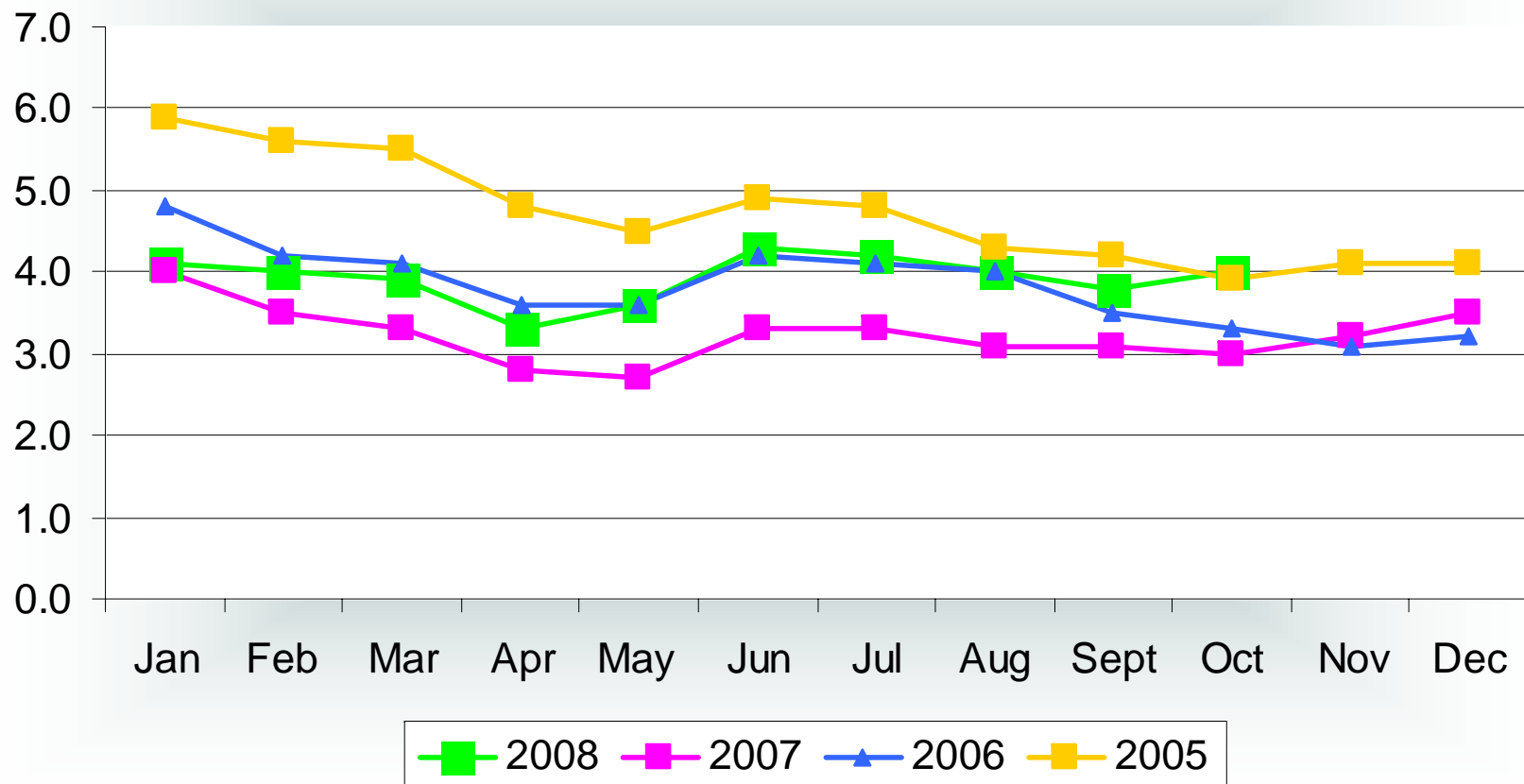
2009 Budget Decision Factors

1. Recognition of changing economic conditions (slowing but still growing).
2. Focus on outcomes and services that citizens need and want.
 - The 2009 budget is a conservative budget that maintains the fiscal health of the County, while allocating resources to outcomes citizens need and want.



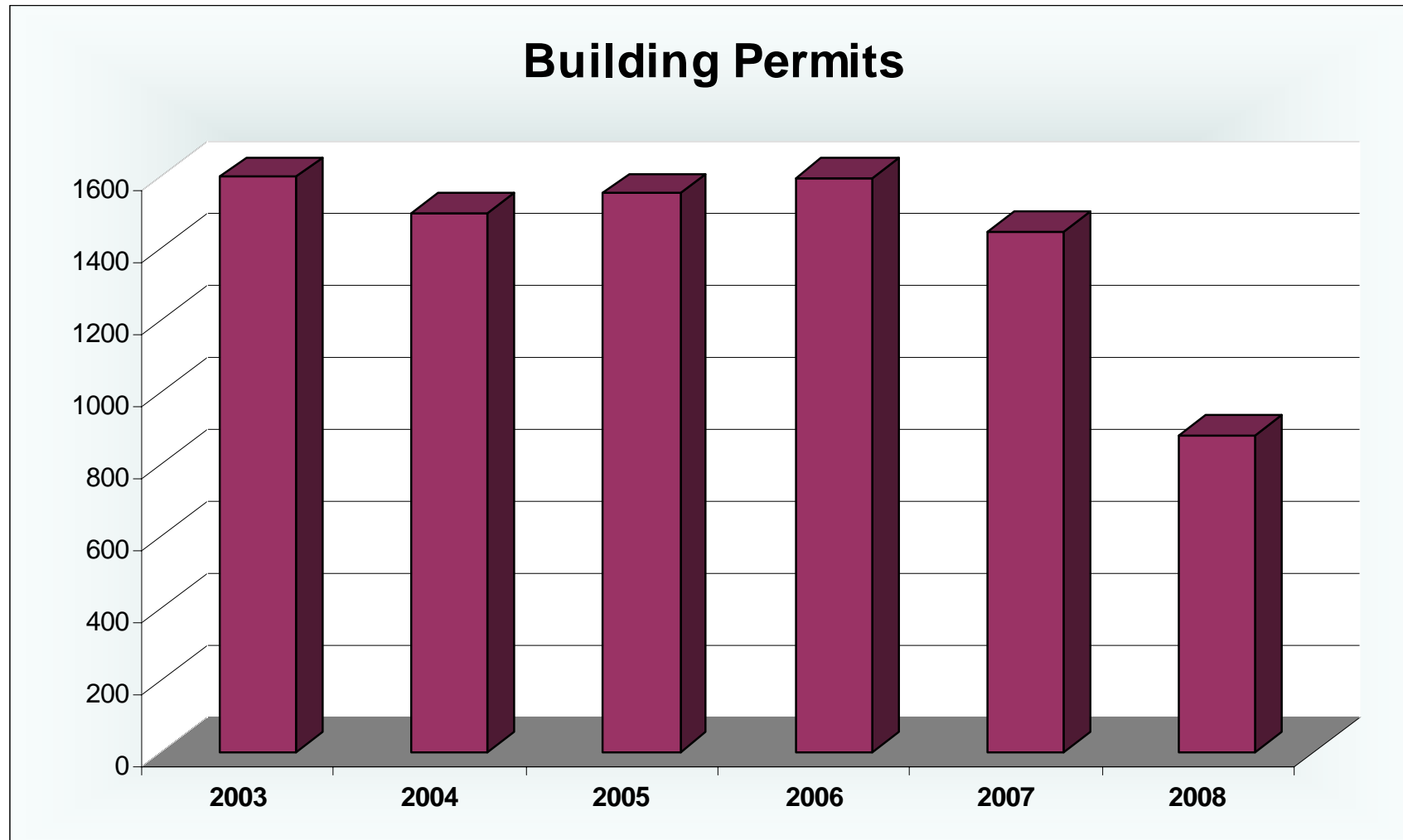
Changing Economic Conditions

Mesa County Unemployment Rate



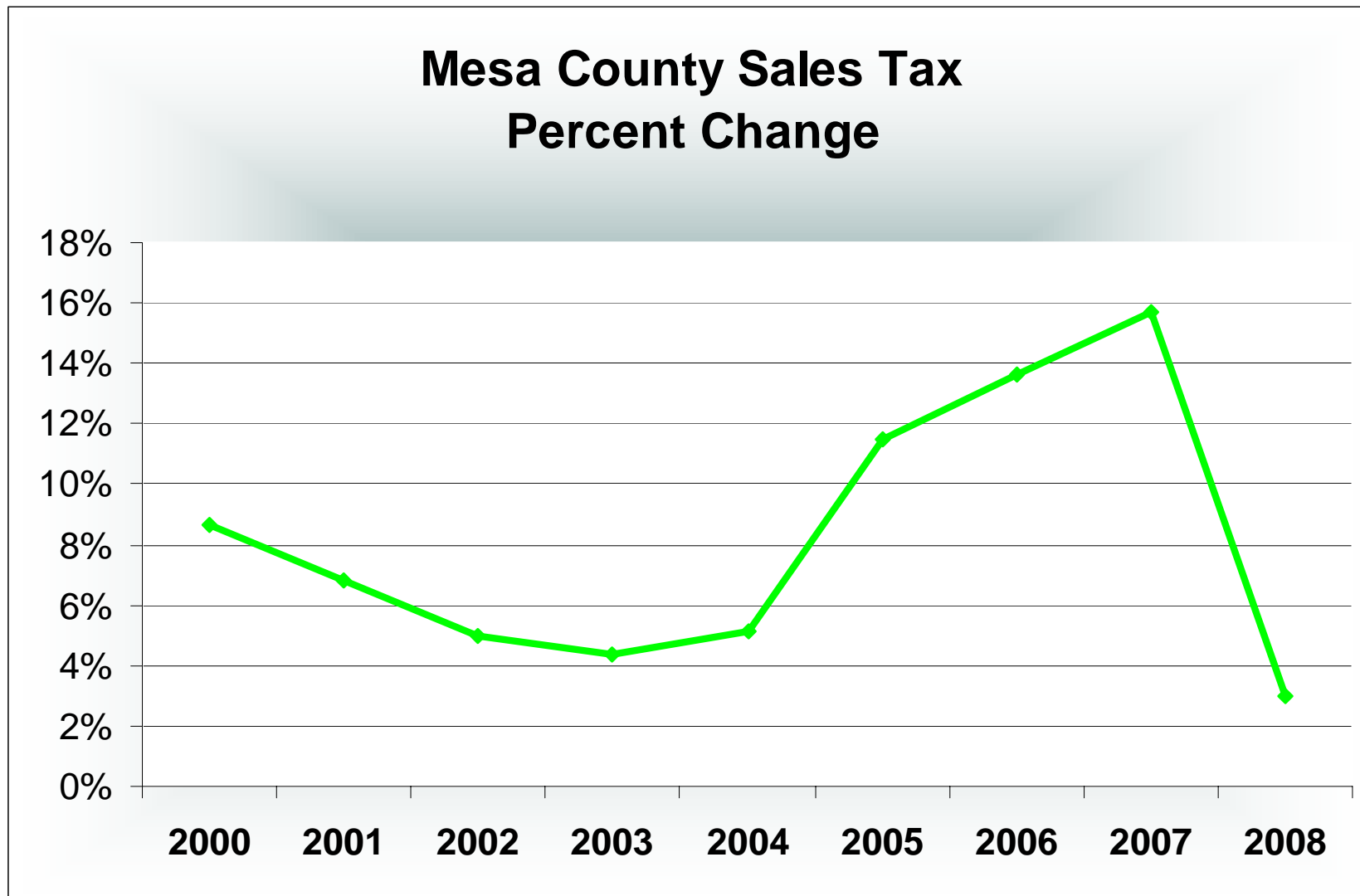


Changing Economic Conditions



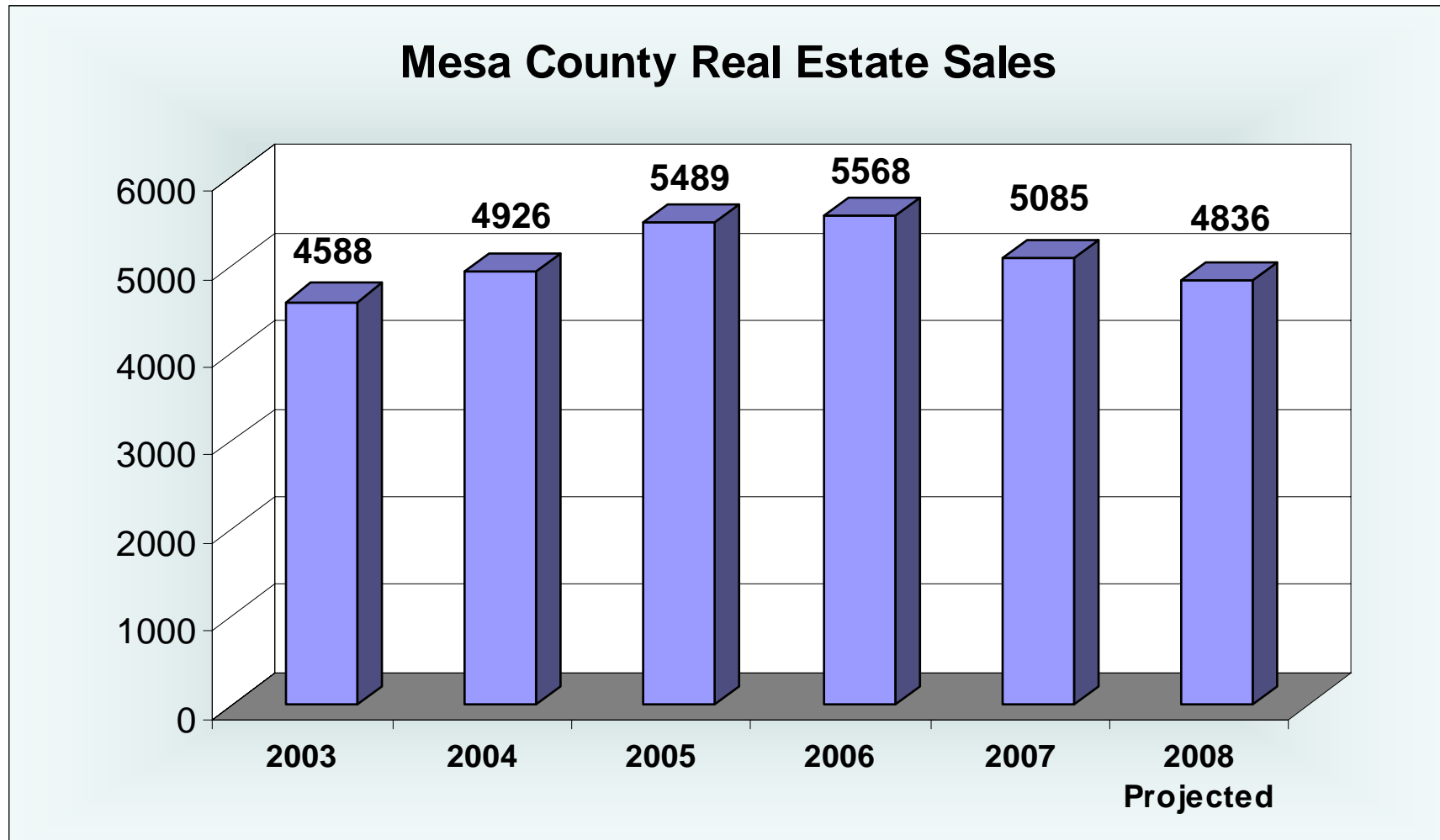


Changing Economic Conditions





Changing Economic Conditions





Mesa County Strategic Plan

I want Mesa County to have well managed resources.

Continue to efficiently and effectively protect and manage all public resources

I want to feel safe anytime, anywhere in Mesa County.

Continue to promote and protect public safety

Mission Statement
In partnership with citizens, Mesa County will maintain and enhance quality of life by effectively providing community services that ensure public health, safety, and well being in a transparent and equitable way.

I want Mesa County to have a variety of industries that will promote a healthy economy.

Promote economic vitality in Mesa County

Slogan
Mesa County—Creating a community of opportunities for all residents with a focus on the future.

I want a community where citizens of all ages can be healthy and successful.

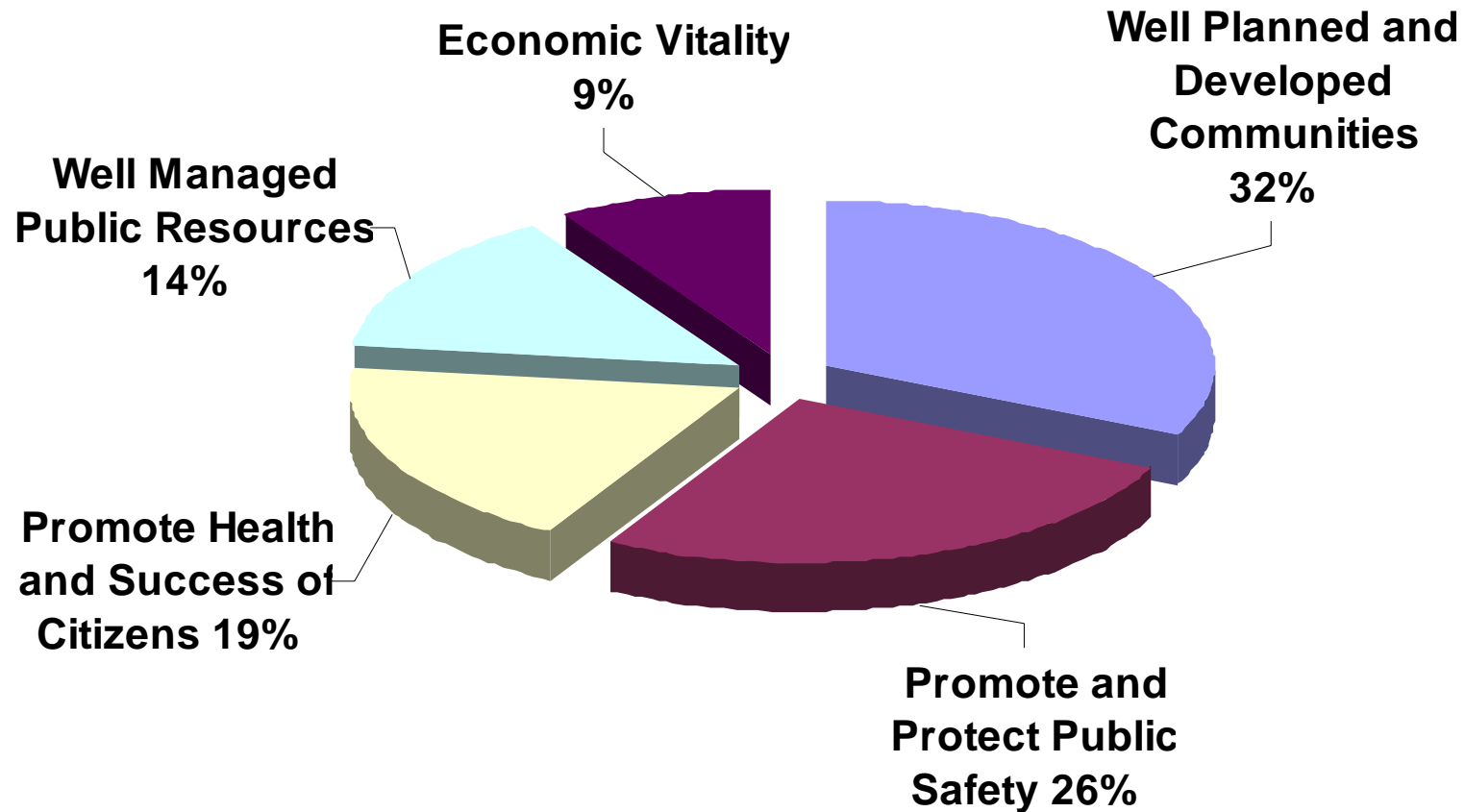
Continue to promote and protect public health and the success of all citizens.

I want plans and infrastructure that maintain quality of life in the face of rapid growth.

Create well-planned and developed communities

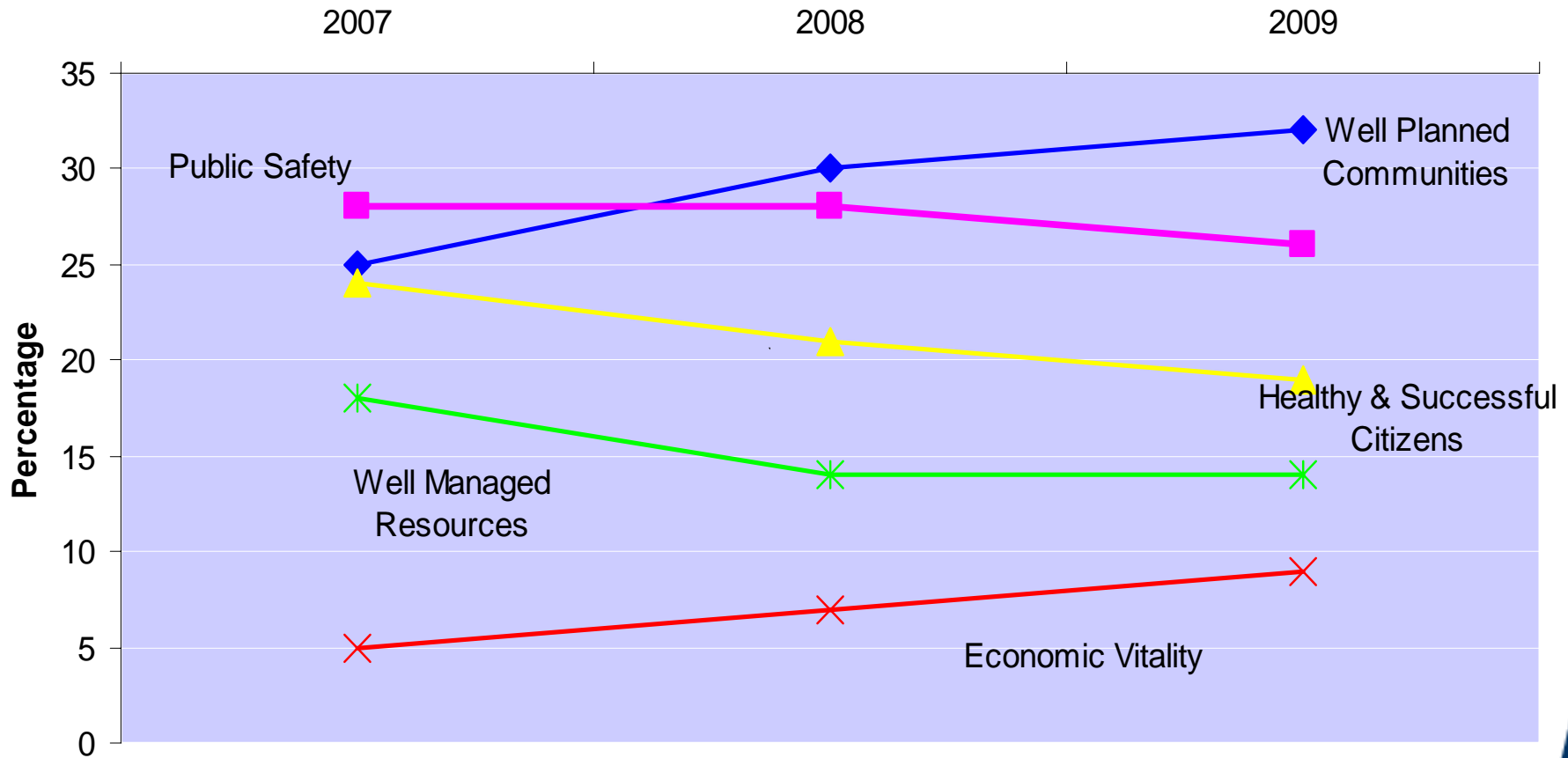


2009 Budget by Outcome Area





History of Outcome Allocations





2009 Budget Overview

- The overall budget is \$177,769,834 which is a 4.8% increase over the 2008 adopted budget and a 2.76% decrease from the 2008 final budget
- Maintains projected fund balance for all funds at \$46,689,432 (26% of appropriations) which includes \$23,325,619 reserves for major operating funds (21% of appropriations)
- Beginning fund balances are projected to be \$8.8 million greater than projected ending fund balance in the 2008 budget.
- Ending fund balance for all funds are projected to decrease by \$3.3 million from \$50 million to 46.7 million
 - \$3.8 million of Fund Balance reduction is for capital projects
- Current projections have the County within TABOR limits with no refund anticipated

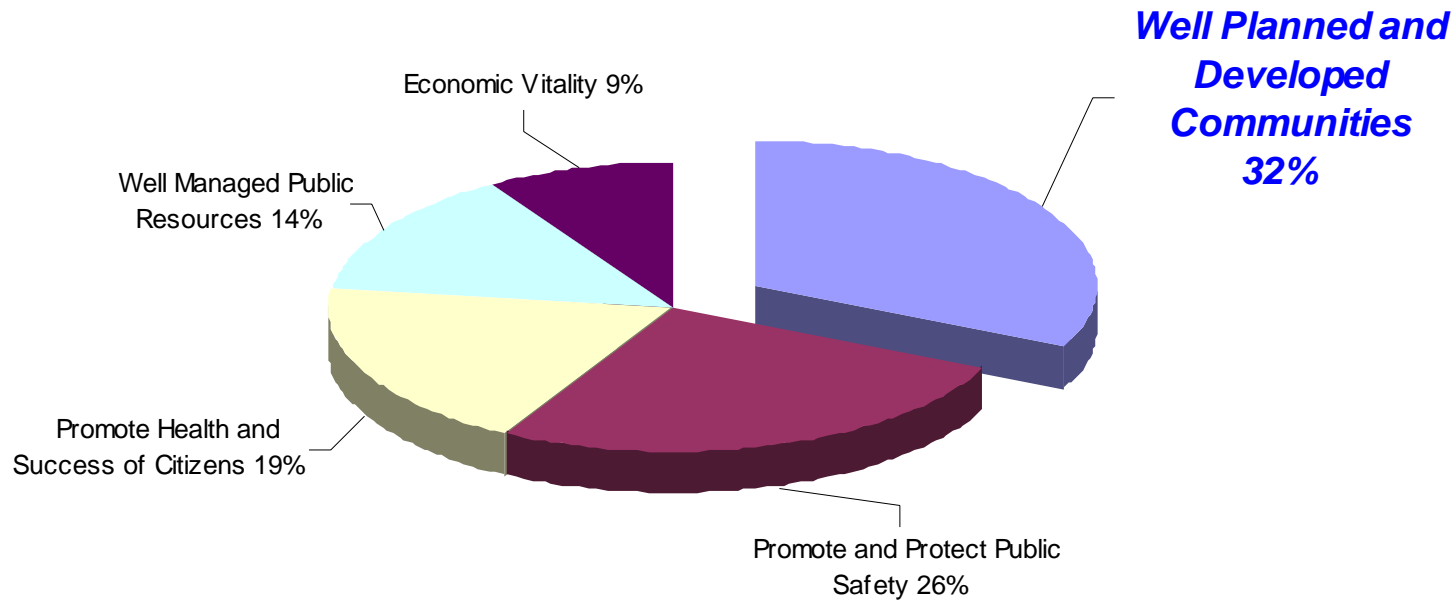


Revenue Summary

- Overall County revenues are projected to grow 2.5% from the 2008 adopted budget.
 - **Sales Tax** – Projected to decrease 1.62% from 2008 adopted budget (2% growth from projected actual collections).
 - **Use Tax** – Projected to increase 20.5% from 2008 adopted budget (2% growth from projected actual collections).
 - **Property Tax** – Projected to increase 5.5% from 2008 adopted budget
 - **Specific Ownership Tax** – Projected to decrease by 10% from 2008 adopted budget.
 - **Severance Tax** is projected to increase 52.3% from 2008 adopted budget
 - **Mineral Leasing** is projected to increase 57.58% from 2008 adopted budget.
 - **Payment in Lieu of Taxes (PILT)** is expected to increase 52.8% from 2008 adopted budget
 - **Interest** is projected to decrease 57.53% from the 2008 adopted budget



Well Planned and Developed Communities



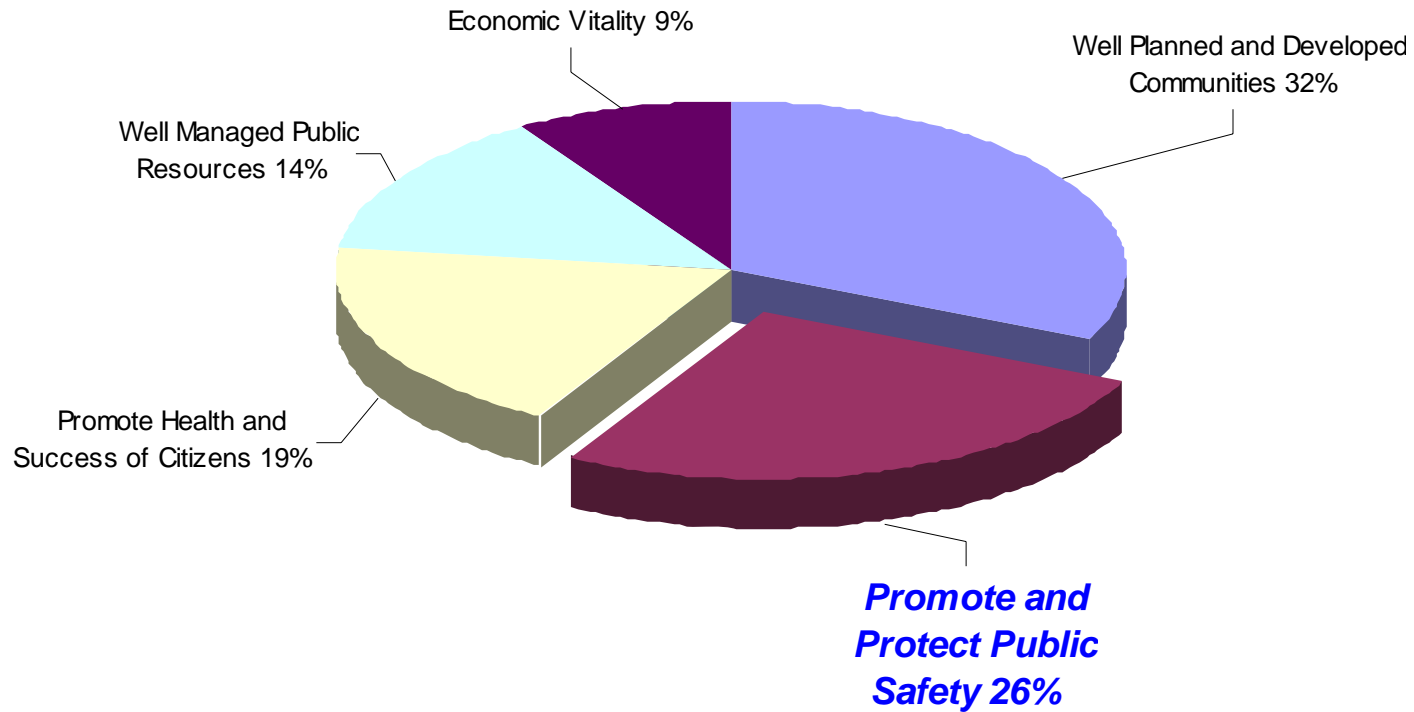


Create Well-Planned and Developed Communities

- The 2009 Budget has \$48.1 million (32.1% of total) in appropriations and 143.4 FTE (2.5 new) to support well planned and developed communities.
- Highlights Include:
 - Capital Projects - \$23 million
 - Maintenance and improvements in multi-modal transportation infrastructure in Mesa County
 - Continuation of the viaduct to complete 29 Road to I-70B (completion in 2010).
 - Rural road improvements and rural bridge replacements
 - Increased funding for overlay
 - Expansion of the Riverfront Trail
 - Land use planning and code enforcement activities
 - Waste Management programs
 - Building inspection services
 - Regional transportation planning



Promote and Protect Public Safety



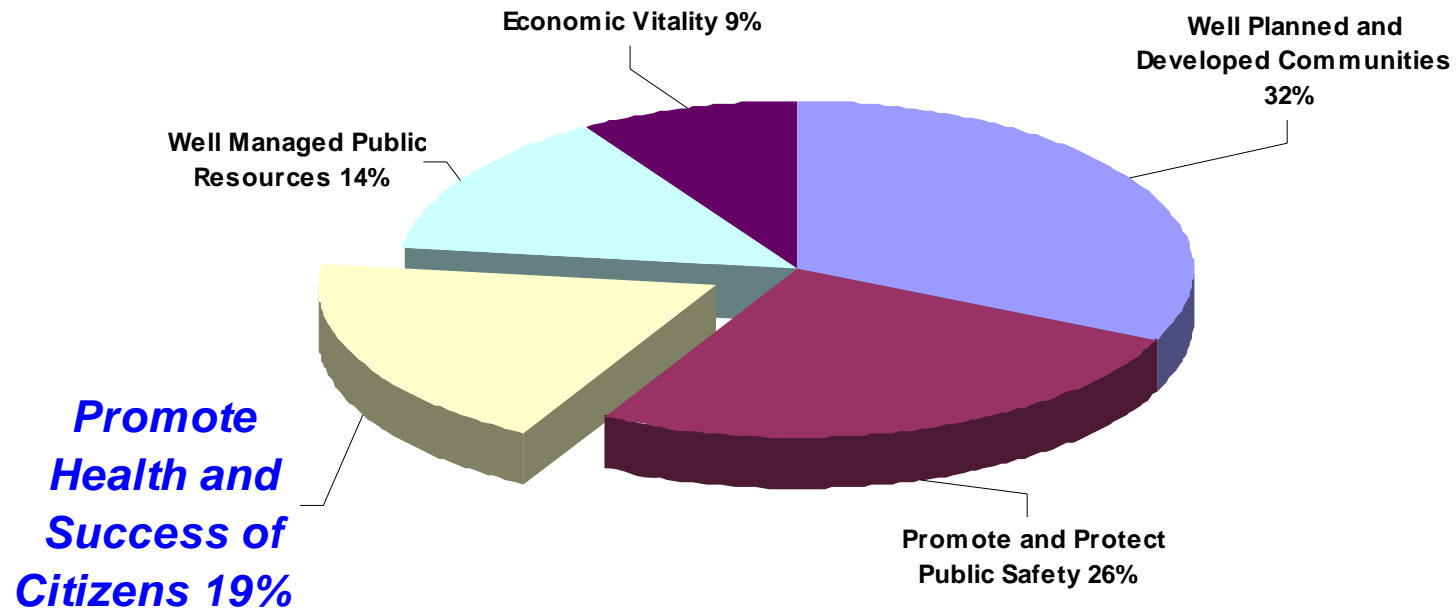


Continue to Promote and Protect Public Safety

- The 2009 Budget includes \$39.1 million (26.1% of total) in appropriations and 374.45 FTE (3.25 new) for public safety.
- Highlights Include:
 - Capital appropriations - \$20.5 million
 - safety improvements to roads and public safety facilities.
 - Law enforcement activities
 - A new traffic unit
 - District Attorneys Office
 - Detention and alternative sentencing programs
 - Animal services



Promote Health and Success of Citizens



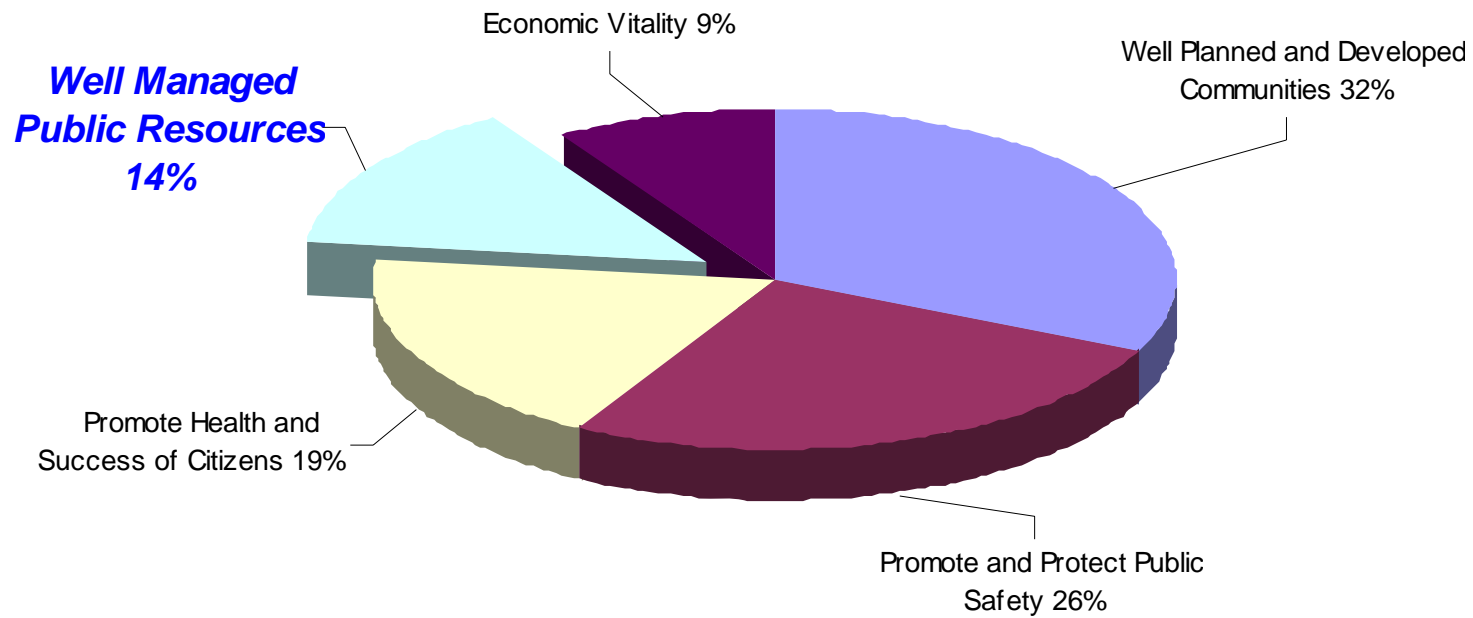


Promote and protect public health and the success of all citizens

- The 2009 Budget includes \$27.7 million (18.5% of total) in appropriations and 295.27 FTE (-6.75) to promote healthy and successful citizens.
- Highlights include:
 - Capital Projects - \$1.5 million
 - Animal Services building and stormwater drainage
 - Human services programs
 - Health services
 - Mesa Developmental Services



Well Managed Public Resources



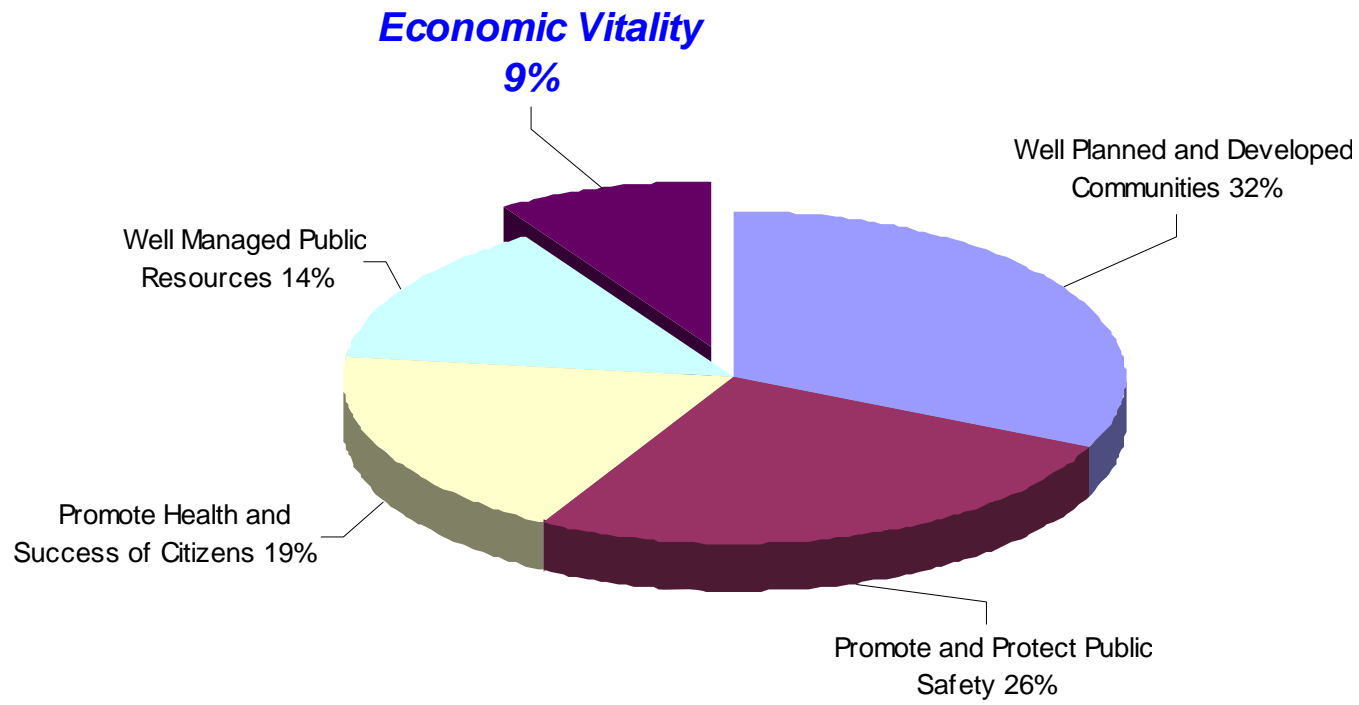


Continue to efficiently and effectively protect and manage all public resources

- The 2009 Budget includes \$20.5 million (13.7% of total) in appropriations and 192.34 FTE (1 new) to provide well managed resources for Mesa County.
- Highlights include:
 - Assessor, Clerk & Recorder, and Treasurer
 - Administration and support services for the entire organization



Economic Vitality





Promote Economic Vitality in Mesa County

- The 2009 Budget includes \$14.2 million (9.5% of total) in appropriations and 23.17 FTE (0 new) to promote economic vitality.
- Highlights include:
 - Capital Projects: \$4.7 million
 - Fairground improvements; Whitewater Regional Training Facility; Clifton, Whitewater and Loma community plans
 - Mesa County Workforce Center
 - Tri-River Extension Services and Pest Management
 - Economic development efforts

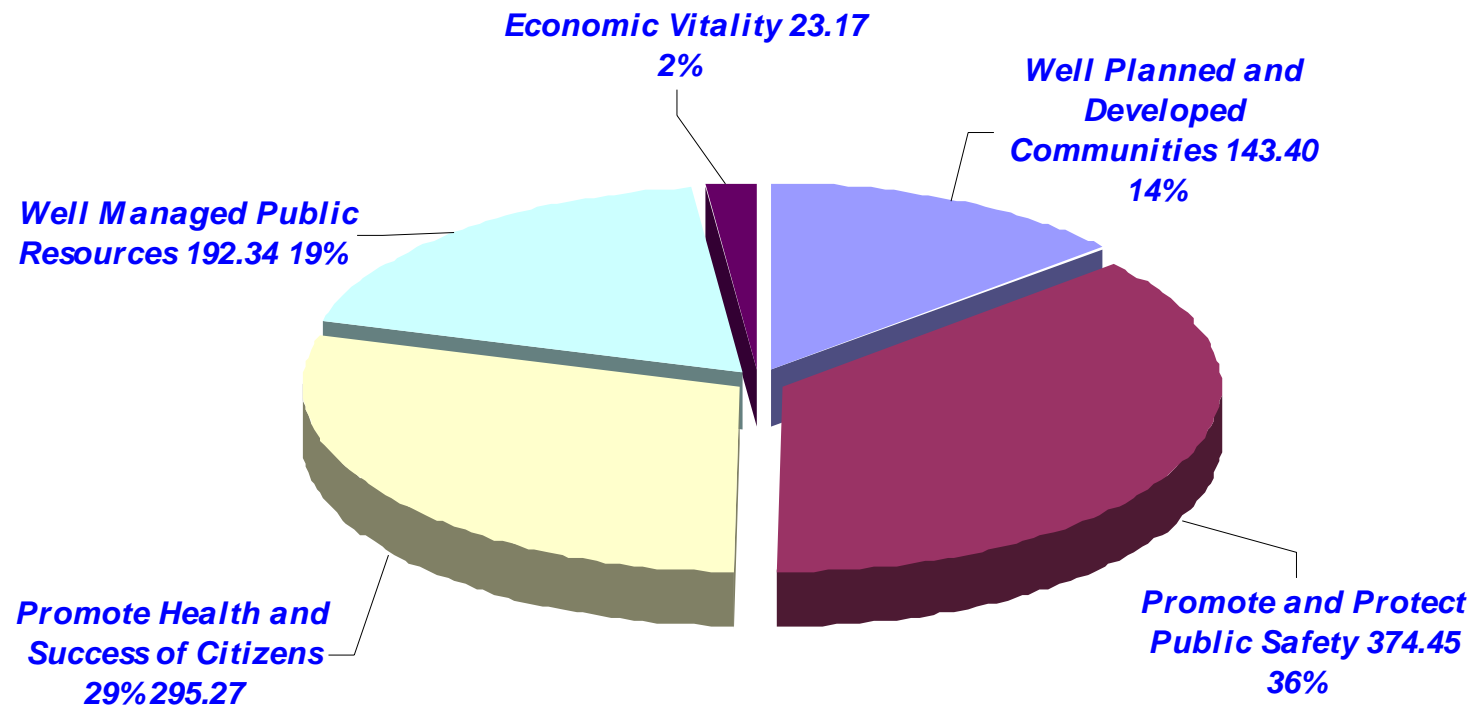


Human Resources

- No increase in the number of County full time equivalent positions. (Total of 1028.63 fte's.)
- No market adjustments
- 8% increase in health plan costs
 - In 2008, Mesa County implemented self-funding in our health benefit plan. The increase for 2009 is projected to be 8%. 4% of the increase will be funded through premium surpluses from 2008, and 4% will be funded with general revenues. There will be no increase in health premiums to employees for 2009, but there will be some plan design changes.



FTE's by Outcome Area





Fund Summary: Major Operating Funds 2007 to 2009

Revenues

Fund	2007 Adopted Budget	2008 Adopted Budget	% Change 2007 - 2008	2009 Final Budget	% Change 2008 - 2009
General	56,117,836	62,242,813	10.91%	69,147,115	11.09%
Human Services	20,904,492	22,056,016	5.51%	24,758,307	12.25%
Health	6,889,360	7,547,997	9.56%	7,716,650	2.23%
Road & Bridge	7,498,268	7,983,548	6.47%	7,986,124	0.03%
Total Operating Funds	91,409,956	99,830,374	9.21%	109,608,196	9.79%

Appropriations

Fund	2007 Adopted Budget	2008 Adopted Budget	% Change 2007 - 2008	2009 Final Budget	% Change 2008 - 2009
General	58,364,562	64,658,661	10.78%	71,826,202	11.09%
Human Services	21,356,963	22,706,042	6.32%	25,326,933	11.54%
Health	7,406,535	7,592,750	2.51%	7,590,655	-0.03%
Road & Bridge	7,127,675	8,700,583	22.07%	8,082,542	-7.10%
Total Operating Funds	94,255,735	103,658,036	9.98%	112,826,332	8.84%



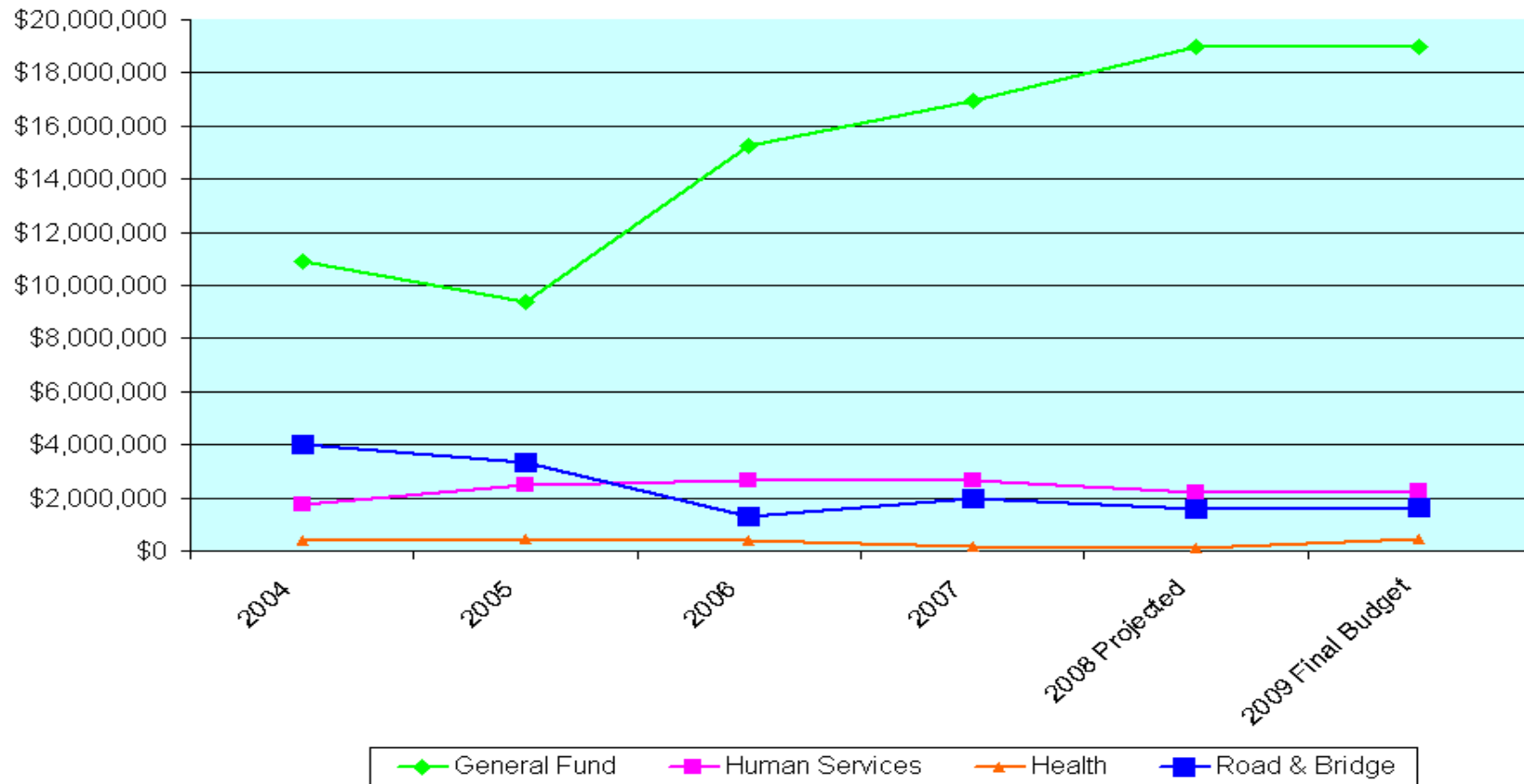
Operating Funds Summary:

Fund	2009 Projected Beginning Fund Balances	Revenues & Transfers In	Appropriations & Transfers Out	2009 Budgeted Ending Fund Balance	Projected Expenditures & Transfers Out	2009 Projected Ending Fund Balance
General	\$18,983,335	\$69,147,115	\$71,826,202	\$16,304,248	\$69,180,862	\$18,949,588
Human Services	2,202,903	24,758,307	25,326,933	1,634,277	24,693,760	2,267,450
Health	132,142	7,716,650	7,590,655	258,137	7,400,889	447,903
Road & Bridge	1,555,032	7,986,124	8,082,542	1,458,614	7,880,478	1,660,678
	\$22,873,412	\$109,608,196	\$112,826,332	\$19,655,276	\$109,155,989	\$23,325,619



2009 Operating Funds – Fund Balance

Fund Balance History - Major Operating Funds





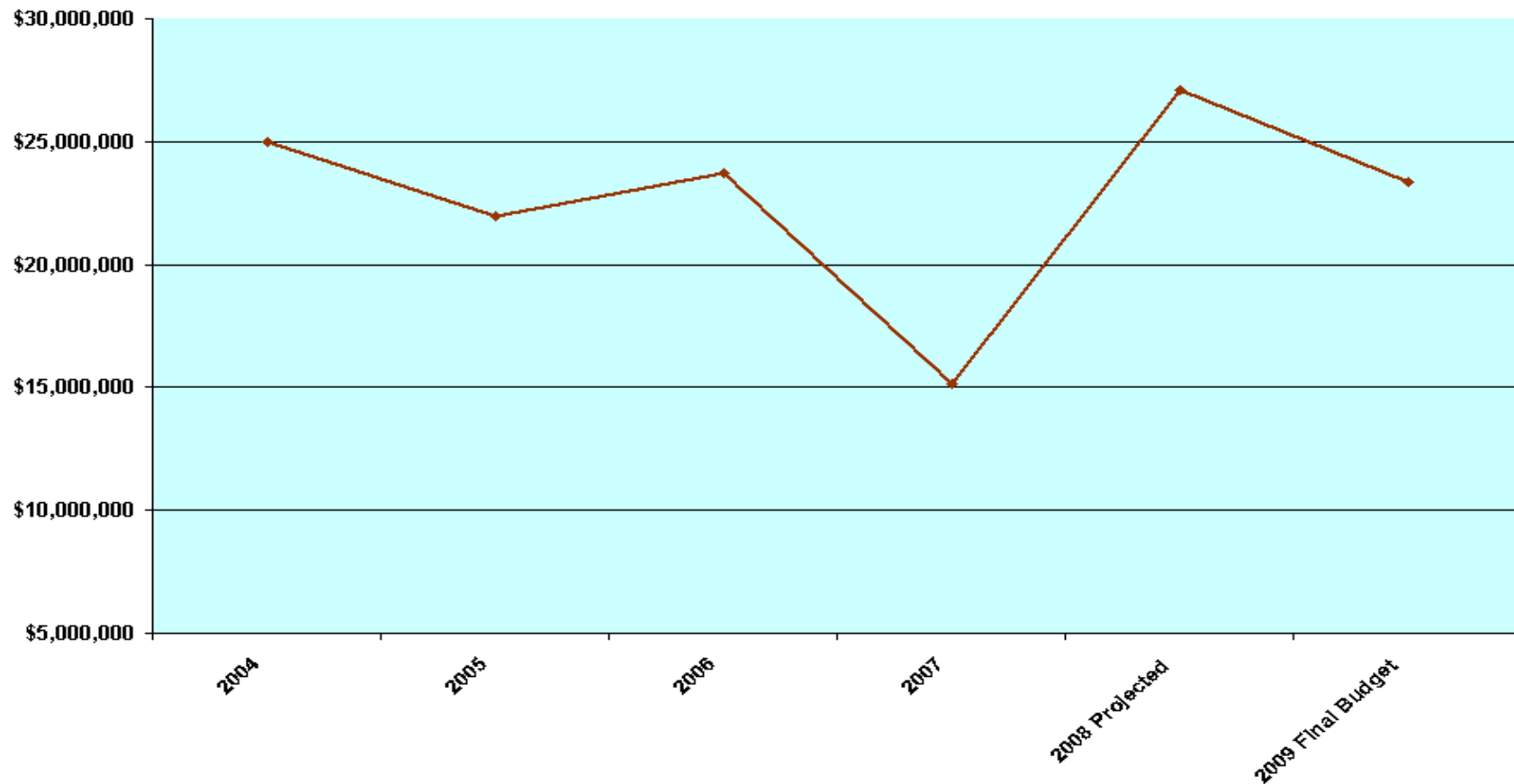
Special Revenue Funds Appropriation Summary:

Fund	2007 Adopted Budget	2008 Adopted Budget	% Change 2007 - 2008	2009 Final Budget	% Change 2008 - 2009
Commissary	205,600	424,384	106.41%	420,595	-0.89%
Economic Development	263,000	723,000	174.90%	774,560	7.13%
Septic Elimination Prgm	13,000	6,000	-53.85%	16,000	166.67%
Capital Expenditures	33,319,037	35,808,770	7.47%	37,187,848	3.85%
TV Translator	77,620	70,052	-9.75%	68,484	-2.24%
Developmental Disabilities	403,932	450,000	11.40%	750,000	66.67%
Conservation Trust	1,001,134	700,000	-30.08%	763,150	9.02%
Fair Board	119,096	156,778	31.64%	177,498	13.22%
Clerk Tech	0	50,000	n/a	50,000	0.00%
Transportation Impact	1,204,605	1,002,303	-16.79%	500,000	-50.11%
Sales Tax Bond	3,170,000	3,174,750	0.15%	3,166,375	-0.26%
Jail Lease Purchase	1,865,750	1,652,180	-11.45%	0	-100.00%
Internal Service	1,467,692	1,162,198	-20.81%	1,011,357	-12.98%
Insurance	6,399,985	7,957,391	24.33%	8,620,903	8.34%
Fleet Maintenance	4,352,027	4,561,141	4.80%	3,972,025	-12.92%
Rural Community Services	851,413	63,860	-92.50%	67,096	5.07%
Building Inspection Fund	1,505,066	1,513,618	0.57%	1,518,516	0.32%
Mesa County Solid Waste	3,355,437	6,489,736	93.41%	5,879,095	-9.41%
Total Special Revenue Funds	59,574,395	65,966,161	10.73%	64,943,502	-1.55%



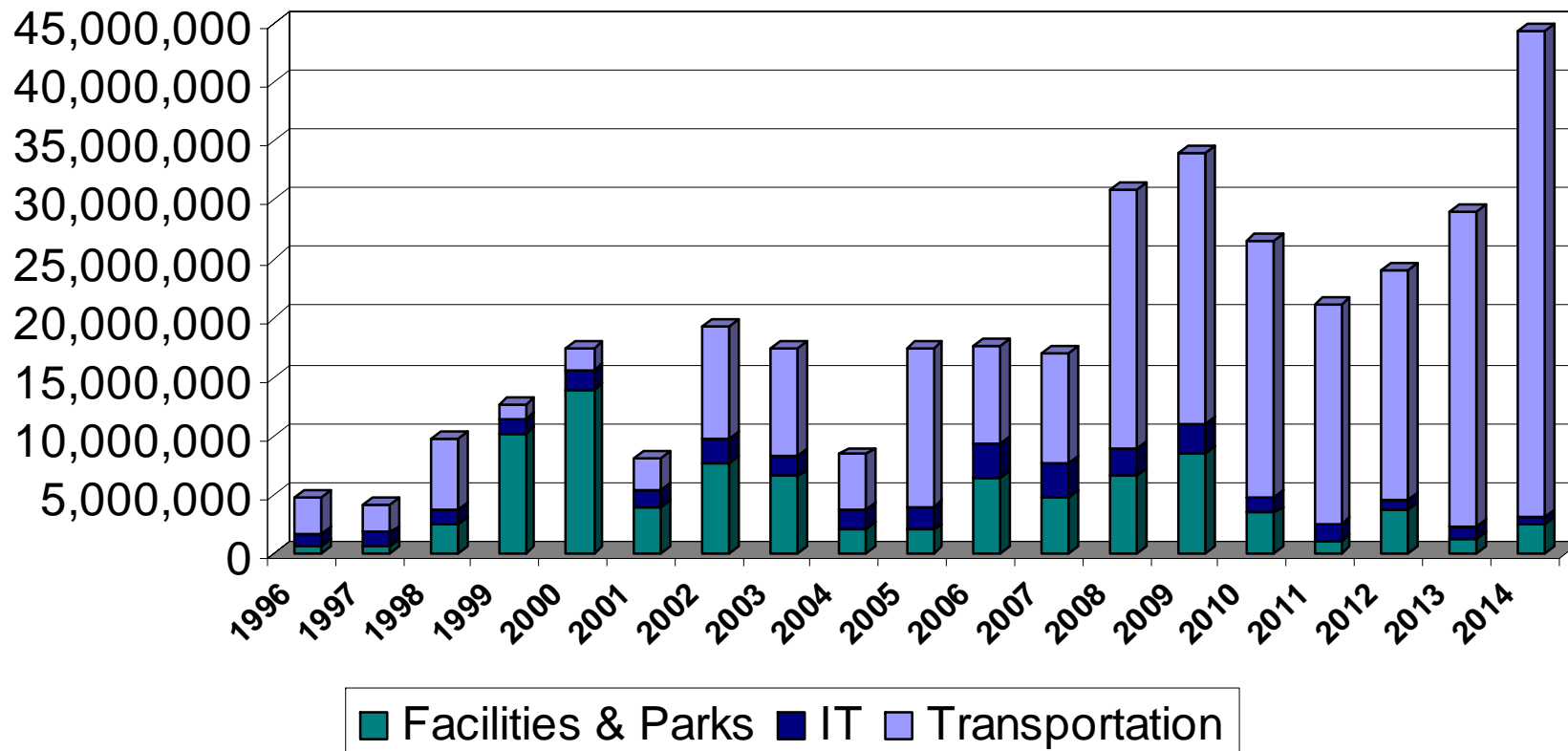
2008 Special Revenue Funds – Fund Balance

Fund Balance History for Special Revenue Funds





CIP 1996 - 2014





Mesa County 2009 Adopted Budget

Fund	2009 Projected Beginning Fund Balances	Revenues & Transfers In	Appropriations & Transfers Out	2009 Budgeted Ending Fund Balance	Projected Expenditures & Transfers Out	2009 Projected Ending Fund Balance	% of Projected Fund Balance to Appropriations
Operating Funds	\$22,873,412	\$109,608,196	\$112,826,332	\$19,655,276	\$109,155,989	\$23,325,619	20.67%
Special Revenue Funds	\$27,128,357	\$59,739,208	\$64,943,502	\$21,924,063	\$63,503,751	\$23,363,814	35.98%
Total	\$50,001,769	\$169,347,404	\$177,769,834	\$41,579,339	\$172,659,740	\$46,689,432	26.26%