

*The 2000 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 1999 and 2000 include:*

- The Recycling Fund is budgeted at \$13,362,406 for 2000 for the construction of the new regional recycling facility and the operating cost for the Recycling and Composting Authority. This is an increase of \$10.7 million from last year's budget. The revenue source for this fund is the 0.10% sales/use tax and interest.
- The 2000 budget for the Open Space Capital Improvement Funds are primarily for bond payments. The new Open Space bonds approved in the November 1999 election will be added to the budget during 2000 at the time of sale.
- The intergovernmental agreement governing the Boulder County Regional Communications Center was dissolved on 12/31/99. In 2000, the Sheriff's Office will run its own communications center and will contract with the City of Boulder Fire Department, Louisville, Lafayette, rural fire departments, and miscellaneous other government entities, excluding Longmont. The budget is a part of the General Fund and the increase of \$1 million is significantly offset by revenue from the participating entities. The City of Boulder Police Department will operate its own communications center.
- The Commissioners limited approval on requests from all Offices and Departments to 2%. This action is aimed at preparing the county for the loss of revenue from the formation of the new Broomfield County at the end of 2001. By limiting growth in the budget base, the county will be able to fund ongoing operations in 2002 with reduced revenues. Additionally some one-time capital requests were funded in 2000 to provide for new facilities and to improve the county computing systems.
- 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. A 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 planned expenditures in 2000 of \$1,948,998 for emergency rescue facilities and equipment.
- The Road and Bridge Fund does not include intergovernmental revenue for shared projects. It is expected that there will be specific projects in 2000 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 in 2000 because of the Board's decision to allocate an additional \$100,000 in specific ownership taxes to this fund.
- The Grants Fund grew by \$1.5 million from the 1999 adopted budget. This is due to increased grant activity throughout the County and the assistance grant to the Jail.
- The addition of 14.45 new full time county employees. Five of the new positions are in the Parks & Open Space Department and 4.75 of the new positions are in the Sheriff's Department. There are offsetting revenues or savings for three of the 9.75 FTE positions in these two departments. The Treasurer's Office decreased their FTE count by 1 employee. The balance of the new employees are distributed throughout County departments and offices.
- The Capital Expenditure Fund was increased approximately \$2.7 million for 2000 to continue to build and remodel facilities including the Longmont Judicial Center, the Community Services' building and the Clerk & Recorder's building.

*Other Items of Interest:*

- The salary and benefit package for County employees for 2000 includes a market salary survey adjustment, a 3% merit pool, and salary increases for employees who are below the mid-point of the salary range.
- 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 1999 level. The Humane Society funding was increased by \$27,500 to provide for capital construction.
- The budget in 2000 for the County's Health and Dental Plan will increase by \$1,000,000. An employee premium increase was necessary in July 1999 and again in January 2000.
- The total mill levy for the County in 1999 (for taxes collected in 2000) is 19.682 mills. This total includes a levy of 0.147 mills to recover property taxes abated in 1999, and a temporary mill levy reduction of 2.563 mills, as allowed by State Statute.

**Boulder County 2000 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 2000 budget are available to the public at the County Finance Office and the County Commissioner's Office.

# Boulder County

Budget Summary 2000  \$170,538,639



**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.



**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.



**GENERAL  
GOVERNMENT**

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

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



**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.

**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.



**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.

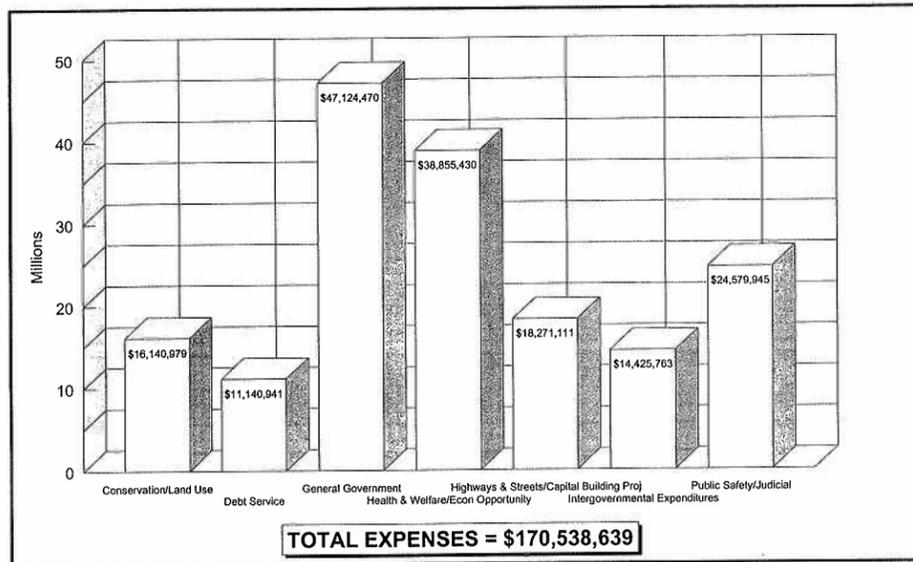


**PUBLIC SAFETY/  
JUDICIAL**

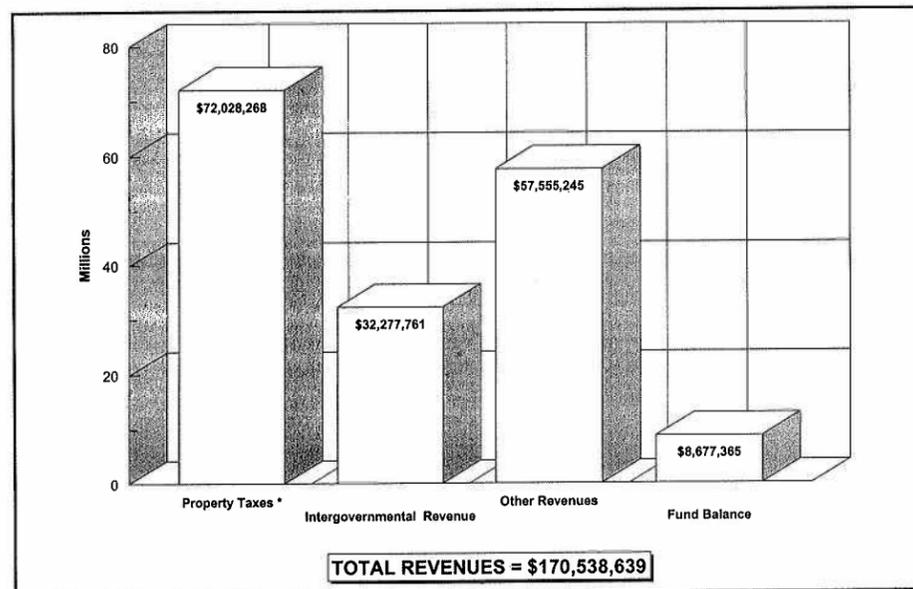
Includes all expenditures for the agencies whose purpose is to provide for the protection of persons and property. Services in this category are provided by the District Attorney, Sheriff (including the Jail), Coroner, Community Services Correctional Programs, Wildfire Mitigation, Communications Center, and Flood Control.



## 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 (\$72,751,467 - \$723,199 = \$72,028,268). The property tax budget is based on the 12/02/99 assessed valuation of \$3,696,345,210.

### Intergovernmental Revenues

These revenues are primarily Federal and State pass through monies for welfare revenues 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 most significant use of fund balance is in the Recycling Fund. Sales tax was collected in previous years for construction of a facility that is budgeted in 2000. The Social Services Fund, Capital Expenditure Fund and Road & Bridge Fund will also use some of their available fund balance.

## 2000 EXPENDITURES

### CONSERVATION/LAND USE

GENERAL ADMINISTRATION	
Soil Conservation	27,918
LAND USE	2,342,930
PARKS & OPEN SPACE	
Administration\All Other	
Programs	3,429,996
Construction Projects	475,500
Extension Office	301,549
Land Acquisition	3,833,448
TRANSPORTATION-Coal Creek/ Rock Creek Project	44,050
CONSERVATION TRUST FUND	430,000
OPEN SPACE CAPITAL IMPROVEMENT FUND	5,255,588
<b>CONSERVATION/LAND USE TOTAL</b>	<b>\$16,140,979</b>

### DEBT SERVICE

ROAD & BRIDGE FUND	151,620
OPEN SPACE 1 C.I.T.	
BOND SERIES 94	4,773,938
OPEN SPACE 2 C.I.T.	
BOND SERIES 96 & 98	6,085,438
CAPITAL IMPROVEMENT TRUST FUND (ROADS)	129,945
<b>DEBT SERVICE TOTAL</b>	<b>\$11,140,941</b>

### GENERAL GOVERNMENT

ADMINISTRATIVE SERVICES	
Administrative Services	
Admin Div	198,009
Youth Corps	419,951
Mailing & Printing	286,480
Board of Equalization	76,834
Human Resources	660,244
Finance	802,363
Information Services	3,476,661
Telecommunications	906,842
Facilities Administration & Maintenance	2,302,251
General Administration	
Administration	1,121,131
Vehicle Pool	5,400
Employee Benefits	8,358,416
Capital Equipment	2,911,636
BUILDING UTILITIES	955,659
RETIREMENT FUND	6,699,060
INTERNAL SERVICE/RISK MANAGEMENT FUND	8,578,404
ASSESSOR	2,113,823
COUNTY ATTORNEY	1,761,176
BOARD OF COUNTY COMMISSIONERS	872,090
CLERK & RECORDER	
Administration	549,572
Motor Vehicle Division	1,259,460
Elections	1,093,811
Recording	569,453
COMMUNITY SERVICES	
Administration	438,695
SURVEYOR	2,000
TREASURER	705,049
<b>GENERAL GOVERNMENT TOTAL</b>	<b>\$47,124,470</b>

### HEALTH & WELFARE/ECONOMIC OPPORTUNITY

GENERAL ADMINISTRATION	
Mental Health	1,178,386
Health Department	3,732,883
Mosquito Control	242,000
NON-PROFIT AGENCIES	1,942,679
COMMUNITY SERVICES	
Prevention Connection	25,000
Housing-County Funded	424,065
Project Self Sufficiency	130,714
50 Plus	26,218
Aging Services	583,557
HOUSING MANAGEMENT	
Grant Funded	1,066,687
SOCIAL SERVICES FUND	18,658,241
DEVELOPMENTAL DISABILITIES FUND	845,000
GRANT FUNDED PROGRAMS	10,000,000
<b>HEALTH &amp; WELFARE/ECONOMIC OPPORTUNITY TOTAL</b>	<b>\$38,855,430</b>

### HIGHWAYS & STREETS/ CAPITAL BUILDING PROJECTS

TRANSPORTATION	884,297
ROAD & BRIDGE FUND	
Capital Equipment and Road Projects	4,220,000
Road Maintenance	5,030,885
CAPITAL EXPENDITURE FUND PROJECTS	8,135,929
<b>HIGHWAY &amp; STREETS/CAPITAL BUILDING PROJECTS TOTAL</b>	<b>\$18,271,111</b>

### INTERGOVERNMENTAL EXPENDITURES

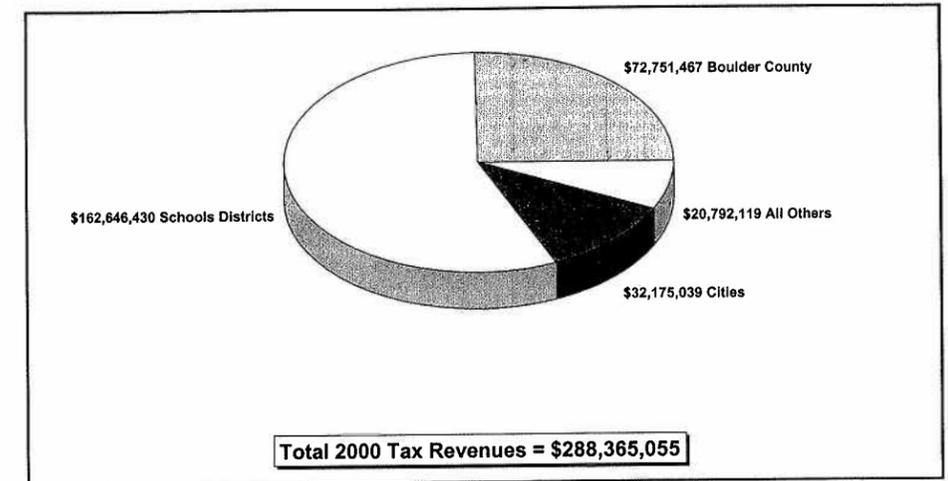
ROAD & BRIDGE	
Payment to Cities	1,063,357
RECYCLING	
Capital Improvement	13,362,406
<b>INTERGOVERNMENTAL EXPENDITURES TOTAL</b>	<b>\$14,425,763</b>

### PUBLIC SAFETY/JUDICIAL

CORONER	434,487
COMMUNITY SERVICES	
Corrections Programs	2,111,922
DISTRICT ATTORNEY	3,057,343
LAND USE-Wildfire Mitigation	26,000
SHERIFF	
Administration\All Other Programs	1,532,983
Technical Services	510,481
Jail Administration	7,311,593
Field Operations	4,277,818
Staff Services	1,619,444
COMMUNICATIONS CENTER	1,715,876
TRANSPORTATION-Flood Control	33,000
EMERGENCY RESCUE FUND	1,948,998
<b>PUBLIC SAFETY/JUDICIAL TOTAL</b>	<b>\$24,579,945</b>

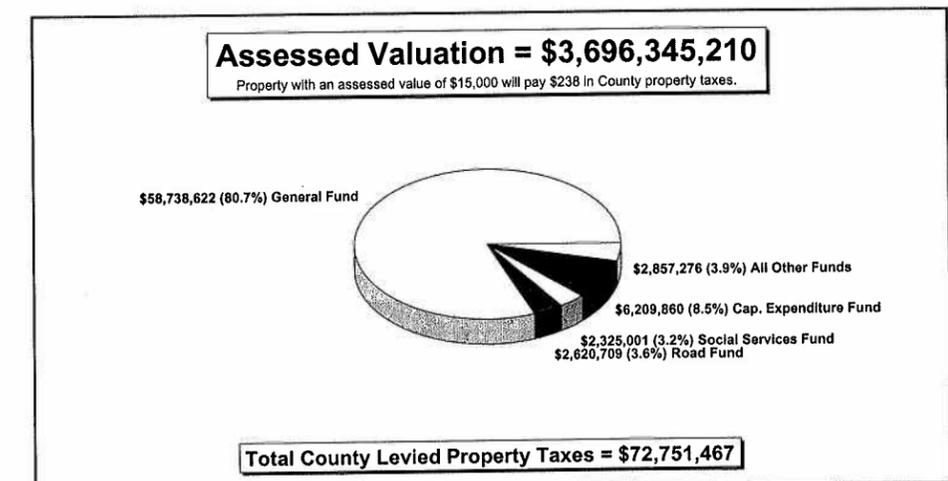
**GRAND TOTAL 170,538,639**

## 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*	15.891	80.74%	\$58,738,622
Road Fund	0.709	3.60%	\$2,620,709
Social Services Fund	0.629	3.20%	\$2,325,001
Capital Expenditure Fund	1.680	8.53%	\$6,209,860
All Other Funds	0.773	3.93%	\$2,857,275
<b>TOTAL</b>	<b>19.682</b>	<b>100.00%</b>	<b>\$72,751,467</b>

\*Reflects a temporary 2.563 mill levy credit, as allowed by State Statute and .147 mills in abatements.