

**The 2001 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 2000 and 2001 include:**

- The Commissioners limited approval on requests from all Offices and Departments to one-time capital requests. Requests for increases in ongoing operating budgets and FTEs were not approved, with the exception of one new FTE for maintenance of the new Longmont Courts Building. This action is aimed at preparing the county for the loss of revenue from the formation of the new Broomfield County on 11/15/2001. 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 2001 to provide for new facilities and to improve the county computing systems.
- In November, 2000, the voters approved a continuance of the county sales and use tax to provide for capital facilities for non-profit organizations. A new fund has been set up for the Worthy Cause revenues generated by the approved 0.05% sales and use tax beginning January 1, 2001 and ending December 31, 2003. There is a budget in the new fund of \$2,258,400 for 2001.
- The Recycling Fund budget dropped from \$13,362,406 for 2000 to \$4,750,000 for the construction of the new regional recycling facility and the operating cost for the Recycling and Composting Authority. This is a decrease of \$8.6 million from last year's budget. The revenue source for this fund is the 0.10% sales/use tax and interest through the end of 2001.
- The Social Services Fund budget for 2001 decreased overall by \$484,000 from last year's budget. Direct funding from the State of Colorado has dropped by \$1.2 million in the programs of Colorado Works (TANF), Child Support, and Child Welfare. The County is making up \$720,000 of the shortfall.
- The budget for the Retirement Fund has increased by \$1.26 million. The primary reason for this is the increased contributions by employees into the plan. Additionally, the County's contribution increases annually with salary plan increases because it is a percent of salary.
- The 2001 budget for the Open Space Capital Improvement Funds is primarily for bond payments. The new Open Space bonds approved in the November 2000 election will be added to the budget during 2001 at the time of the bond sale.
- The Road and Bridge Fund does not include intergovernmental revenue for shared projects. It is expected that there will be specific projects in 2001 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 Capital Expenditure Fund was increased approximately \$1.76 million for 2001 to continue to build and remodel facilities including the Longmont Judicial Center, the Courthouse West Wing, Community Services/Health building, and the Sheriff's facility at the Jail site.

**Other Items of Interest:**

- The salary and benefit package for County employees for 2001 includes a market salary adjustment for all employees of 3% beginning the first of 2001 and a variable merit pool from 3 - 6% based on the employee's place in the salary range for the classification.
- 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 2000 level. The annual funding of \$27,500 for the Humane Society capital construction was continued.
- The budget in 2001 for the County's Health and Dental Plan increased by \$776,000 over last year's budget.
- The total mill levy for the County in 2000 (for taxes collected in 2001) is 19.835 mills. This total includes a refund of \$669,578 for collection of property taxes in 1999 in excess of the TABOR limit, a levy of 0.171 mills to recover property taxes abated in 2000, and a temporary mill levy reduction of 2.410 mills, as allowed by State Statute.

**Boulder County 2001 Board of Commissioners**

- District #1 Paul D. Danish, Vice-Chair
- District #2 Ronald K. Stewart, Commissioner
- District #3 Jana L. Mendez, Chair

Copies of the entire 2001 budget are available to the public at the County Budget Office and the County Commissioner's Office.

# Boulder County

Budget Summary 2001  \$174,078,814



Open Space, Transportation, the Conservation Trust Fund, the Open Space Funds and Soil Conservation.

## 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 &

## 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.



Space Funds and in the Capital Expenditure Trust Fund.

## 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

## 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.



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

## GENERAL GOVERNMENT

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

## PUBLIC SAFETY/ JUDICIAL

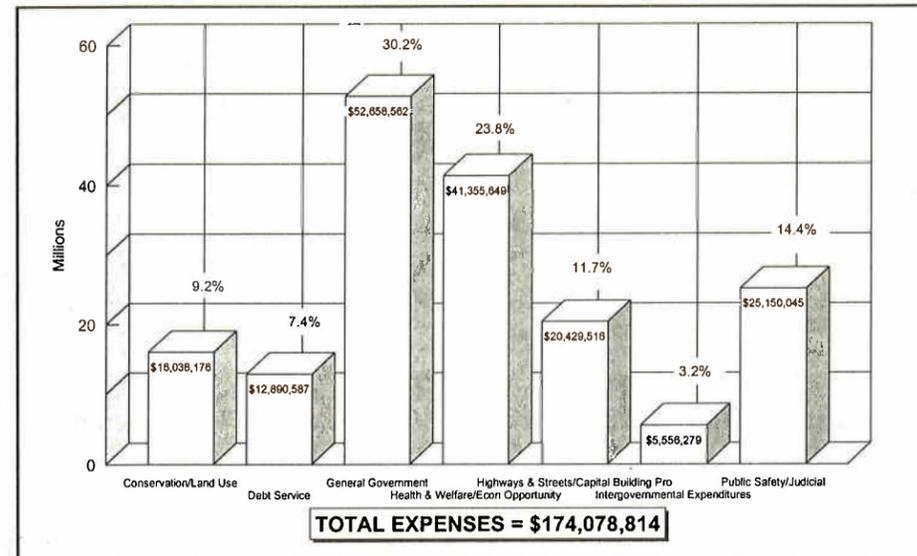
Includes all expenditures for the agencies whose purpose is to provide for the protection of persons and property. Services in this category are provided by the District Attorney, Sheriff (includes the Jail and Communications Center), Coroner, Community Services Correctional Programs, Wildfire Mitigation,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



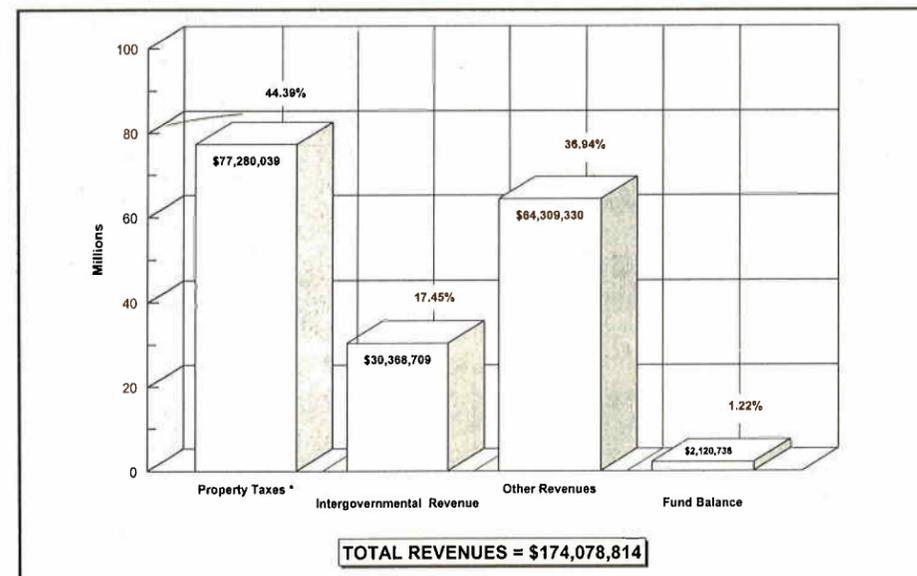
## HEALTH & WELFARE/ECONOMIC OPPORTUNITY

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, Emergency Services Fund, Worthy Cause Fund, and various Grant-Funded Programs.

## 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 TABOR limit of the prior year plus the CPI-U and 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 (\$78,053,931 - \$773,892 = \$77,280,039). The property tax budget is based on the 11/29/00 assessed valuation of \$3,935,161,580.

### Intergovernmental

These revenues are primarily Federal and State pass through monies for social service 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

A significant use of fund balance is in the Emergency Rescue Services Fund. Sales and use tax was collected in previous years for construction of facilities that are budgeted in 2001. The CEF, Social Services, and Road and Bridge Funds will also use some of their available fund balance.

## 2001 EXPENDITURES

### CONSERVATION/LAND USE

GENERAL ADMINISTRATION	
Soil Conservation	28,730
LAND USE	2,377,539
PARKS & OPEN SPACE	
Administration\All Other	
Programs	3,587,999
Construction Projects	475,500
Extension Office	305,868
Land Acquisition	3,833,448
TRANSPORTATION-Coal Creek/Rock	
Creek Project	44,050
CONSERVATION TRUST FUND	430,000
OPEN SPACE CAPITAL IMPROVEMENT	
FUND	4,955,042
<b>CONSERVATION/LAND USE TOTAL</b>	<b>\$16,038,176</b>

### DEBT SERVICE

ROAD & BRIDGE FUND	226,560
OPEN SPACE 1 C.I.T.	
BOND SERIES 94, 2000	6,353,217
OPEN SPACE 2 C.I.T.	
BOND SERIES 96 & 98	6,181,325
CAPITAL IMPROVEMENT	
TRUST FUND (ROADS)	129,485
<b>DEBT SERVICE TOTAL</b>	<b>\$12,890,587</b>

### GENERAL GOVERNMENT

ADMINISTRATIVE SERVICES	
Administrative Services	
Admin Div	164,941
Youth Corps	437,561
Mailing & Printing	283,617
Board of Equalization	78,092
Human Resources	620,625
Finance	671,216
Information Services	3,630,049
Telecommunications	1,077,674
Facilities Administration & Maintenance	2,346,976
ORGANIZATIONAL ADMIN	8,356,525
BUILDING UTILITIES	1,084,171
RETIREMENT FUND	7,956,961
INTERNAL SERVICE/RISK	
MANAGEMENT FUND	9,447,439
GENERAL ADMINISTRATION	
Administration	687,884
Vehicle Pool	5,400
Employee Benefits	1,379,466
Capital Equipment	4,136,807
Merit Pool	1,641,560
ASSESSOR	2,207,256
COUNTY ATTORNEY	1,428,848
BOARD OF COUNTY	
COMMISSIONERS	967,887
Budget	157,585
CLERK & RECORDER	
Administration	233,402
Motor Vehicle Division	1,439,557
Elections	548,989
Recording	561,466
COMMUNITY SERVICES	
Administration	446,082
SURVEYOR	2,000
TREASURER	658,526
<b>GENERAL GOVERNMENT TOTAL</b>	<b>\$52,658,562</b>

### HEALTH & WELFARE/ECONOMIC OPPORTUNITY

GENERAL ADMINISTRATION	
Mental Health	1,237,305
Health Department	3,978,354
Mosquito Control	242,000
NON-PROFIT AGENCIES	2,035,396
COMMUNITY SERVICES	
Prevention Connection	25,000
Housing-County Funded	429,053
Project Self Sufficiency	137,300
50 Plus	71,500
Aging Services	602,612
HOUSING MANAGEMENT-	
Grant Funded	1,277,383
SOCIAL SERVICES FUND	18,174,096
DEVELOPMENTAL DISABILITIES	
FUND	887,250
GRANT FUNDED PROGRAMS	10,000,000
WORTHY CAUSE FUND	2,258,400
<b>HEALTH &amp; WELFARE/ECONOMIC OPPORTUNITY TOTAL</b>	<b>\$41,355,649</b>

### HIGHWAYS & STREETS/ CAPITAL BUILDING PROJECTS

TRANSPORTATION	914,025
ROAD & BRIDGE FUND	
Capital Equipment and Road Projects	4,333,626
Road Maintenance	5,286,595
CAPITAL EXPENDITURE FUND	9,895,270
<b>HIGHWAY &amp; STREETS/CAPITAL BUILDING PROJECTS TOTAL</b>	<b>\$20,429,516</b>

### INTERGOVERNMENTAL EXPENDITURES

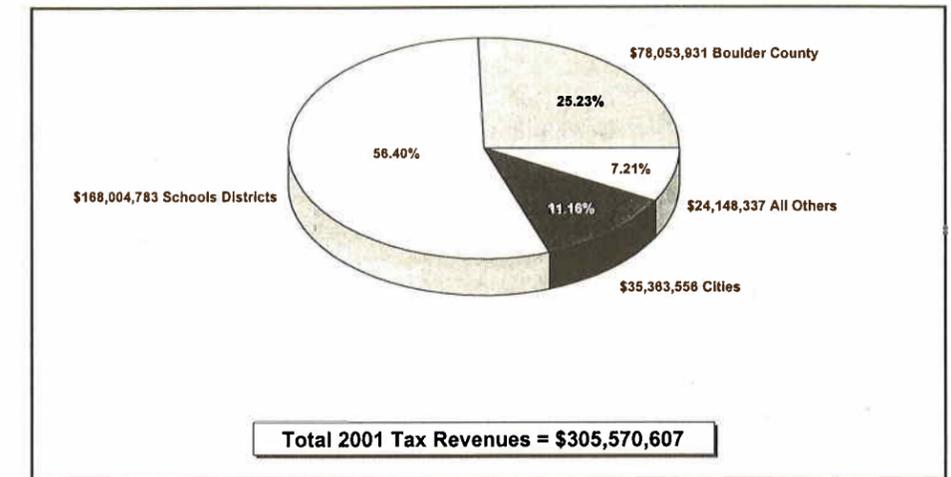
ROAD & BRIDGE-Payment to Cities	806,279
RECYCLING FUND	4,750,000
<b>INTERGOVERNMENTAL EXPENDITURES TOTAL</b>	<b>\$5,556,279</b>

### PUBLIC SAFETY/JUDICIAL

CORONER	435,242
COMMUNITY SERVICES	
Corrections Programs	2,121,572
DISTRICT ATTORNEY	3,079,370
LAND USE-Wildfire Mitigation	26,000
SHERIFF	
Administration\All Other	
Programs	1,845,005
Technical Services	459,963
Jail	7,423,274
Field Operations	4,372,054
Staff Services	1,630,595
Communications Center	1,774,972
TRANSPORTATION-Flood	
Control	33,000
EMERGENCY RESCUE	
FUND	1,948,998
<b>PUBLIC SAFETY/JUDICIAL TOTAL</b>	<b>\$25,150,045</b>

**GRAND TOTAL 174,078,814**

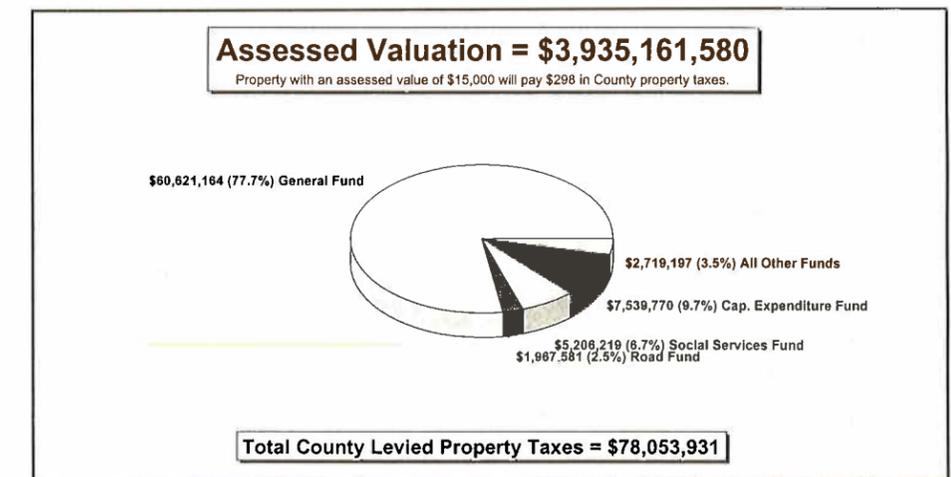
## DISTRIBUTION OF ALL PROPERTY TAXES



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.

This chart shows the gross amount of property tax levied. The revenue budget reflects the net property tax, which is the gross minus uncollectibles.

## BOULDER COUNTY PROPERTY TAX DISTRIBUTION



General Fund*	15.405	77.67	\$60,621,164
Road Fund	0.500	2.52	\$1,967,581
Social Services Fund	1.323	6.67	\$5,206,219
Capital Expenditure Fund	1.916	9.66	\$7,539,770
All Other Funds	0.691	3.48	\$2,719,197
<b>TOTAL</b>	<b>19.835</b>	<b>100.00%</b>	<b>\$78,053,931</b>

\*Reflects a temporary 2.410 mill levy credit, as allowed by State Statute and .171 mills in abatements. Included in the temporary mill levy reduction is a refund to taxpayers of \$669,578 for collection of property taxes in 1999 in excess of the TABOR limit.