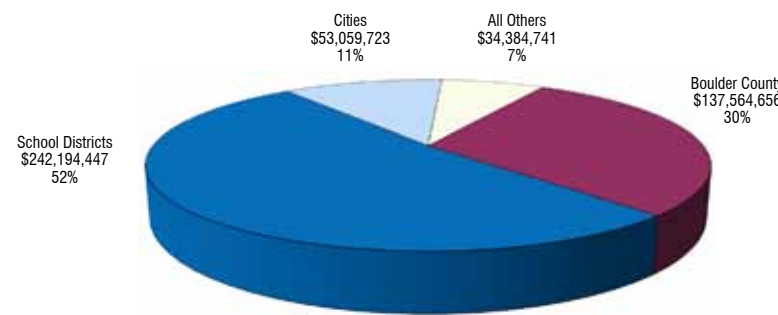


# DISTRIBUTION OF ALL PROPERTY TAXES

Total 2010 Property Taxes Levied = \$467,203,567



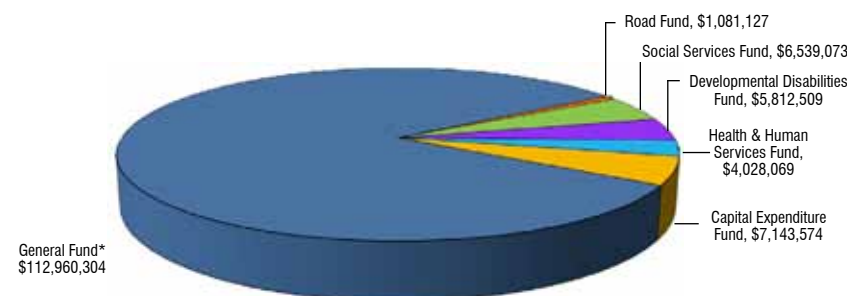
Boulder County collects taxes for all taxing districts in the County, including school districts, fire districts, water and sanitation districts, cities and other special districts, and distributes the monies to those districts. Tax notices indicate all the taxing districts for a parcel, the various 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

Taxable Assessed Valuation = \$5,812,509,200

Total County Levied Property Taxes = \$137,564,656



General Fund*	19.434	82.11%	\$112,960,304
Road Fund	0.186	0.79%	\$ 1,081,127
Social Services Fund	1.125	4.75%	\$ 6,539,073
Developmental Disabilities Fund	1.000	4.23%	\$ 5,812,509
Health and Human Services Fund	0.693	2.93%	\$ 4,028,069
Capital Expenditure Fund	1.229	5.19%	\$ 7,143,574
<b>TOTAL</b>	<b>23.667</b>	<b>100.00%</b>	<b>\$137,564,656</b>

\*Reflects a temporary 0.078 mill levy credit, as allowed by State Statute and 0.069 mills in abatements.

## Major Changes between 2009 and 2010 Budgets include:

- Boulder County's approved 2010 budget continues to be influenced by the passage of 2005 ballot issue 1A that allows for the retention of property tax revenues collected in excess of the TABOR limitations on fiscal year revenues and spending. The voters approved this ballot issue in the November 2005 election. Ballot issue 1A allows the property tax mill levy rate to grow until it reaches the TABOR allowed maximum of 23.745 mills. For 2010 there is an increase in the mill levy of 0.6 mills, bringing the total mill levy to 23.667 mills.
- Ballot issue 2005-1A designated certain uses for the property tax revenue received in excess of the base year 2005 property tax revenues. In compliance with those designations the 2010 budget appropriated in excess of the following required increases: Public safety services 30%, health and human services 20% with 33% of that amount going to non-profit organizations, and sustainable and renewable energy programs received 6.67%.
- The 2010 budget allocations for 61 non-profit agencies and the Mental Health Center increased in accordance with ballot issue 2005-1A. One new non-profit agency was funded.
- The 2010 budget assumes that sales and use tax revenues will decrease by 8% compared to the 2009 adopted budget. This designated revenue reduction forces expenditure budget decreases in the following programs: Open Space, Worthy Cause, Offender Management, Transportation Projects and Trails.
- In November 2008 the voters approved a 10-year extension of the county sales and use tax to provide for capital facilities for non-profit organizations. The Worthy Cause Fund revenues generated by the approved 0.05% sales and use tax began on January 1, 2009 and will end December 31, 2019. The 2010 budget for this fund is \$4.153 million, which includes unexpended non-profit awards from prior years.
- In the November 2007 election, voters approved an extension of a 0.10% sales and use tax for transportation until June 30, 2024, which commenced collection on July 1, 2009. This is budgeted in both the General and the Road and Bridge Funds for transportation and trails projects.
- The Road and Bridge Fund budget includes funding for the final phase of construction on a new Road Maintenance center. It is expected that there will be projects in 2010 that will receive Federal and/or State revenues, and they will be budgeted when the amounts are known.
- The Open Space Capital Improvement I Fund expenditure budget decreased by approximately \$6.5 million in the 2010 budget. This is due to the retirement of the 1998 series open space bond debt service which was funded by revenue yielded from a 0.1% sales and use tax rate. The voters in 2007 authorized the extension of this tax revenue from 2010 through 2019 which is now received in the Open Space Capital Improvement II Fund, where 2008 bond proceeds have been budgeted for open space acquisitions and maintenance. Open space land maintenance budgets were also restructured in response to the decreased revenues that are available from sales and use tax collections.
- The voters in 2008 approved bonding authority for a Climate Smart program that enables local residents and businesses to implement cost effective programs for reducing energy use and preventing climate change. The budget for the Clean Energy Local Improvement District includes debt retirement from assessments on the properties that participate in this program and administrative fees. Climate Smart began in mid 2009 and continues in the 2010 adopted budget with the addition of a new commercial loan program.
- The Capital Expenditure Fund budget increased in 2009 to a total of \$7.784 million. The 2010 figure includes funding for a new Sheriff Administration building and other general reconstruction projects. Several major projects, including the second phase of construction of new Road Maintenance shops and the completion of the Hazardous Materials facility, are budgeted in the Road Fund and the Recycling Center Fund respectively.
- The Social Services Fund decreased by \$3.4 million in 2010, following the appropriating of TANF reserves from the State of Colorado in 2009. The County's share of the 2010 program budgets increased by over \$2 million due to State budget cuts in these programs.
- The Eldorado Springs Local Improvement District Fund was created in 2005 to pay for a wastewater treatment facility. The budget for 2010 assumes that all construction of the facility is completed and assessments levied to homeowners will retire the facility debt incurred. The first full year of operations for the utility will be 2010 and this will be funded by fees paid by the homeowners.
- The Recycling Center Fund increased by nearly \$1 million in 2010 which is attributed to the funding of construction of a new Hazardous Materials Management facility. The revenue budget for the sale of recycled materials improved in 2010 following the effects of a global decline in materials market in 2009.

## Other Items of Interest:

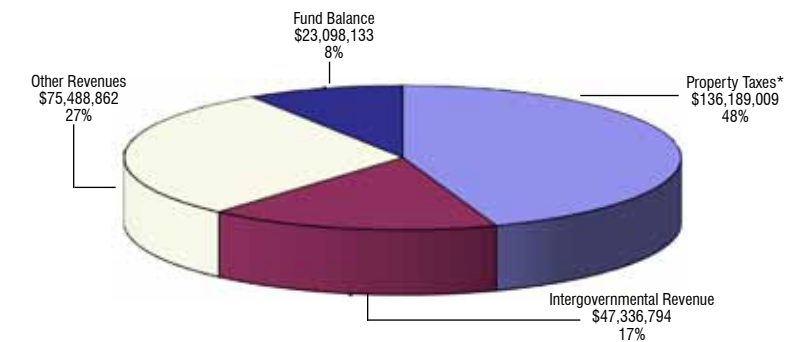
- The salary and benefit package for County employees in the 2010 budget included a market adjustment to salaries in selected job classifications and a merit bonus pool funded at 1%. Retirement benefits include the 2010 PERA rate increase of 0.9% of salaries as required by state legislation.
- The total mill levy for the County in 2009 (for taxes collected in 2010) is 23.667. This total includes a levy of 0.069 mills to recover property taxes abated in 2009 and a temporary mill levy reduction of 0.078 mills, as allowed by state statute.

# BOULDER COUNTY BUDGET SUMMARY 2010



\$282,112,798

## BOULDER COUNTY REVENUES



Total Revenues = \$282,112,798

### Property Taxes\*

Property tax increases are limited to the lesser of (1) 5.5%, plus an allowance for new construction; or (2) the TABOR mill levy limit of 23.745 mills. The tax levy is set by the Board of County Commissioners; however, the mill levy limit cannot be increased without approval of the electorate. The revenue budget reflects net property tax, which is the total levied minus 1% uncollectibles (\$137,564,656 - 1,375,647 = \$136,189,009). The property tax budget is based on the 11/25/2009 assessed valuation of \$5,812,509,200.

### 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.

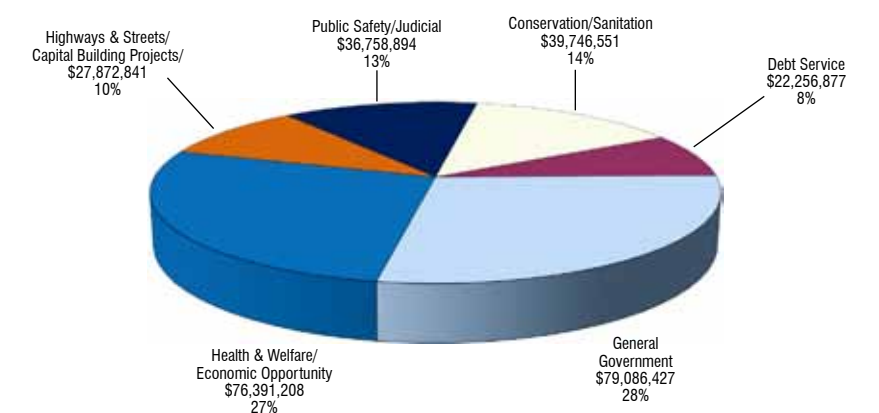
### Other Revenues

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, various other fees, rents, and charges for services.

### Use of Fund Balance

The most significant use of fund balance is from the Open Space Capital Improvement II Fund, the Clean Energy Options LID Fund, the Social Services Fund and the Worthy Cause Fund.

## BOULDER COUNTY EXPENDITURES

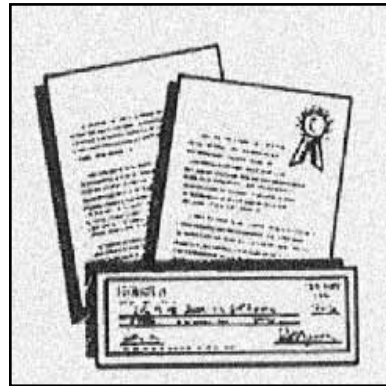


Total Expenses = \$282,112,798



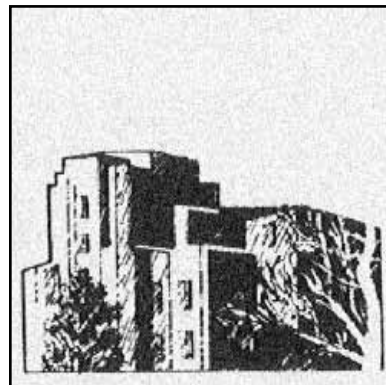
## CONSERVATION/ SANITATION

Includes all expenditures for the agencies whose purpose is to conserve and develop natural resources, which includes land, water, soil, and forests. Sanitation includes all activities involved in the removal and disposal of sewage and other types of waste. Services in this category are provided by Soil Conservation, Board of County Commissioners-Sustainability Programs, Resource Conservation and Historic Preservation, Parks & Open Space, the Conservation Trust Fund, the Open Space Funds, Eldorado Springs, the Recycling Capital Improvement Fund, the Clean Energy Options LID Fund and the Recycling Center 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 Road Fund, the Capital Expenditure Fund, the Eldorado Springs Fund, the Clean Energy Options LID Fund, Offender Management Fund and the Open Space Funds.



## GENERAL GOVERNMENT

Includes all expenditures for the administrative branch of county government. Services in this category are provided by the Administrative Services Department, Countywide Services and Benefits, General Administration, Assessor, County Attorney, Board of County Commissioners, Clerk & Recorder, Land Use, Surveyor, the Treasurer and the Fleet Services Fund.

## 2010 EXPENDITURES

### CONSERVATION/SANITATION

Administrative Services	
Resource Conservation	1,026,511
General Administration	
Soil Conservation	48,023
Board of County Commissioners	
Sustainability	470,242
Land Use	
Historic Preservation	50,000
Forest Health/Sustainability	45,000
Parks and Open Space	
Administration/	
All Other Programs	7,520,937
Extension Office	532,040
Land Acquisition	3,829,055
Eldorado Springs	86,441
Conservation Trust Fund	907,000
Open Space Capital	
Improvement I Fund	1,445,000
Open Space Capital	
Improvement II Fund	15,295,000
Clean Energy Options LID Fund	3,884,619
Parks Fairgrounds Minor Projects	400,000
Recycling Center Fund	4,206,683

### CONSERVATION/SANITATION

**TOTAL \$39,746,551**

### DEBT SERVICE

COPs Lease Payments	1,039,353
Eldorado Springs Debt	122,659
Offender Management Bond 04	
Debt Service	435,808
Open Space 1 C.I.T. Bond	
Series 2000, 2001, 2002	6,471,938
Open Space 2 C.I.T. Bond	
Series 1996, 1998, 2008	6,830,813
Open Space 2005 Bond Account	1,970,400
Open Space 2006 Bond Account	4,406,875
Clean Energy Options LID	979,031

### DEBT SERVICE TOTAL

**\$22,256,877**

### GENERAL GOVERNMENT

Administrative Services	
Admin Division	175,430
Mailing & Printing	381,253
Board of Equalization	91,874
Human Resources	1,032,000
Financial Services	1,043,671
Information Services	5,472,074
Telecommunications	526,528
Facilities Administration &	
Maintenance	3,745,634
Countywide Services and	
Benefits	22,778,498
Building Utilities	1,985,713
Risk Management Fund	16,540,532
Fleet Services Fund	1,968,349
General Administration	
Administration	2,055,897
Employee Benefits	2,190,751
Capital Equipment	2,892,387
Assessor	3,190,113
County Attorney	1,990,960
Board of County Commissioners	1,562,455
Budget	309,577

Clerk & Recorder	
Administration	395,097
Motor Vehicle Division	2,001,083
Elections	2,152,156
Recording	839,045
Land Use	2,851,134
Surveyor	11,000
Treasurer	903,216

### GENERAL GOVERNMENT

**TOTAL \$79,086,427**

### HEALTH & WELFARE/ECONOMIC OPPORTUNITY

Niwot LID	37,000
Non-profit Agencies	4,806,953
Public Health	5,806,362
Mosquito Control	355,723
Mental Health	2,040,514
Community Services Programs	1,606,930
Housing	892,497
Parks	
Youth Corp	641,484
Social Services Fund	29,293,358
Developmental Disabilities Fund	5,802,174
Grants Fund	12,000,000
Workforce Boulder County Fund	5,000,000
Health & Human Services Fund	3,954,988
Worthy Cause Fund	4,153,225

### HEALTH & WELFARE/ECONOMIC

**OPPORTUNITY TOTAL \$76,391,208**

### HIGHWAYS & STREETS/CAPITAL BUILDING PROJECTS

Transportation	1,765,881
Transportation Sales	
Tax - Trails	543,740
Road & Bridge Fund	
Capital Equipment and	
Road Projects	6,660,324
Road Maintenance	7,668,189
Payments to Cities	443,082
Transportation Sales Tax	3,013,192
Architect's Projects	779,182
Capital Expenditure Fund	6,999,251

### HIGHWAY & STREETS/CAPITAL BUILDING

**PROJECTS TOTAL \$27,872,841**

### PUBLIC SAFETY/JUDICIAL

Coroner	726,159
Community Justice Services	2,905,463
District Attorney	4,464,332
Land Use	
Wildfire Mitigation	16,000
Sheriff	
Administration\	
All Other Programs	5,716,735
Jail	11,257,872
Operations	7,480,909
Communications Center	2,421,907
Transportation	
Flood Control	28,090
Offender Management Fund	
Integrated Treatment Court	474,863
Jail Expansion	957,751
PACE	308,813

### PUBLIC SAFETY/JUDICIAL

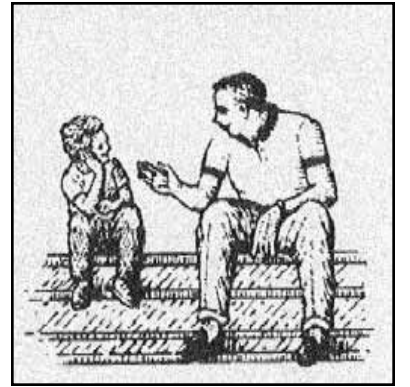
**TOTAL \$36,758,894**

### GRAND TOTAL

**\$282,112,798**

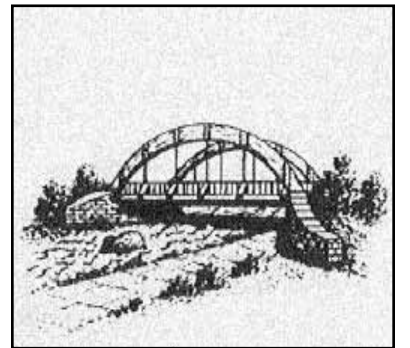
## HEALTH & WELFARE/ ECONOMIC OPPORTUNITY

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 Youth Corps, the Mental Health Center, Public Health Department, Non-Profit agencies, Community Services, Housing Department, Social Services, Developmental Disabilities, various Grant-Funded Programs, Health & Human Services Fund, and the Worthy Cause Fund.



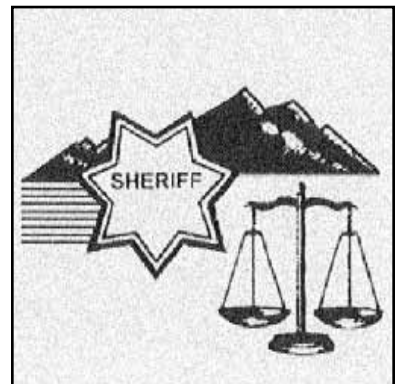
## HIGHWAYS & STREETS/ CAPITAL BUILDING PROJECTS

Includes all expenditures for the agencies whose purpose is to provide for the construction and maintenance of public buildings, roadways, walkways, transit and bikeways, bridges and storm drainage. Services in this category are provided by the Transportation Department, Road and Bridge Fund, the County Architects Division, and the Transportation Sales Tax. Includes intergovernmental expenditures for payments to cities for road improvements.



## 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 Coroner, Community Justice Services, District Attorney, Wildfire Mitigation, Sheriff (includes the Jail and Communications Center), Offender Management (includes the Integrated Treatment Court), and Flood Control.



Copies of the entire 2010 budget are available to the public at the County Budget Office and the County Commissioner's Office.



### Boulder County 2010 Board of Commissioners

District #1 Will Toor, Commissioner  
District #2 Ben Pearlman, Vice Chair  
District #3 Cindy Domenico, Chair