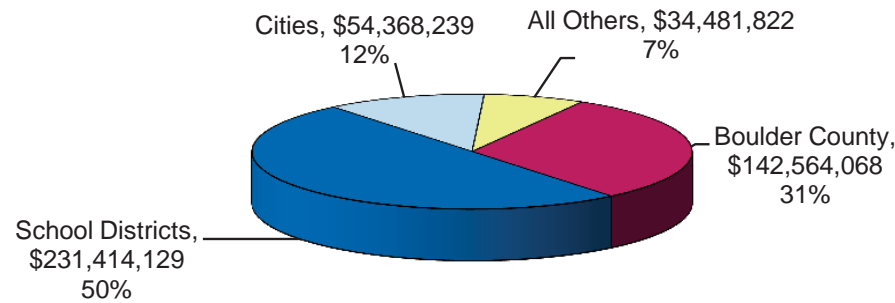


# DISTRIBUTION OF ALL PROPERTY TAXES

Total 2011 Property Taxes Levied = \$462,828,258



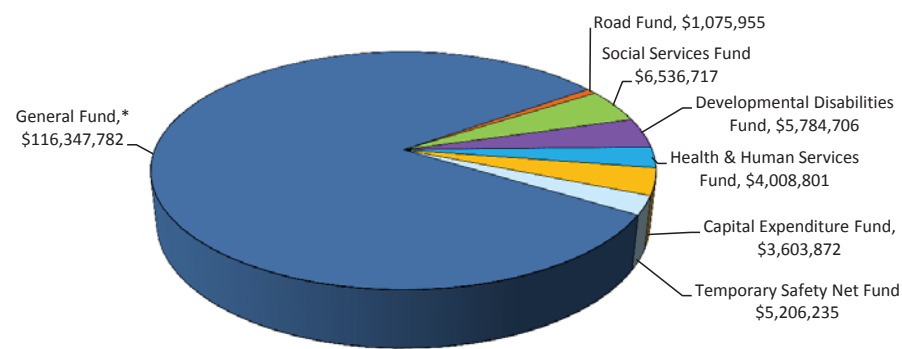
Boulder County collects taxes for all taxing districts in the County, including school districts, fire districts, water and sanitation districts, cities and other special districts, and distributes the monies to those districts. Tax notices indicate all the taxing districts for a parcel, the various 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 = \$5,784,705,527

Total County Levied Property Taxes = \$142,564,068



Fund	Amount	Percentage	Total
General Fund*	\$116,347,782	81.61%	\$116,347,782
Road and Bridge Fund	\$1,075,955	0.75%	\$1,075,955**
Social Services Fund	\$6,536,717	4.59%	\$6,536,717
Developmental Disabilities Fund	\$5,784,706	4.06%	\$5,784,706
Health and Human Services Fund	\$4,008,801	2.81%	\$4,008,801
Temporary Safety Net Fund	\$5,206,235	3.65%	\$5,206,235
Capital Expenditure Fund	\$3,603,872	2.53%	\$3,603,872
<b>TOTAL</b>	<b>\$142,564,068</b>	<b>100.00%</b>	<b>\$142,564,068</b>

\*Reflects 0.077 mills in abatements.

\*\*Property Tax portion only. The total 2011 Transportation budget is \$16,961,304.

## Major Changes between 2010 and 2011 Budgets include:

- The voters in the November 2010 election approved ballot issue 1-A to provide a temporary safety net of human services programs, including services provided by Social Services and local area non-profit agencies. This will be funded by the approved increase of 0.9 mills for 5 years to be collected in the new Temporary Safety Net Fund which is budgeted at \$5.15 million.
- Also approved by voters was an increase in the rate of Sales and Use Tax of 0.15% for open space acquisition and maintenance. This is not included in the 2011 adopted budget but will be supplementally appropriated during the year.
- The Fourmile Canyon Fire Recovery Center has been created and budgeted in 2011 to provide services to the property owners of the fire burn area as they consider future options for their property. The Center will also provide support to County staff who are dealing with the aftermath of the fire which occurred in September 2010.
- The 2011 budget assumes that sales and use tax revenues will increase by 2% compared to the 2010 adopted budget. This designated revenue increase is appropriated in the following programs: Open Space, Worthy Cause, Offender Management, Transportation Projects and Trails.
- The Qualified Energy Conservation Bonds Fund was appropriated to construct infrastructure projects that have a payback from energy conservation. The debt authority for this program was approved by voters in the 2009 election, and allowed the County to sell bonds for which there is a Federal interest subsidy available. The 2011 appropriation for this program is \$4.3 million.
- Another new program budgeted in the 2011 adopted budget is the Retrofit Ramp-up Grant Fund. This program is funded by a Federal ARRA grant to implement energy efficiency in older buildings. The \$13.5 million appropriated in 2011 is a portion of a multi-year project that also includes working collaboratively with other local governments and agencies.
- 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.
- The Open Space Capital Improvement I Fund expenditure budget decreased by over \$700,000 in the 2011 budget. This is due largely to the reduction in debt service payments resulting from refinancing some older bonds in both late 2009 and in 2010, where more attractive interest rates were obtainable in the bond market. The Open Space Capital Improvement II Fund appropriation decreased by \$18.5 million as a result of both the retirement of the 1996 Bond Series debt service, and the spend-down of proceeds from the 2008 bond series.
- 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, 2018. The 2011 budget for this fund is \$4.1 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 from July 1, 2009 through June 30, 2024. 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 carried over from prior years to complete construction on a new Road Maintenance center. It is expected that there will be projects in 2011 that will receive Federal and/or State revenues, and they will be budgeted when the amounts are known.
- The Capital Expenditure Fund budget decreased in 2011 to a total of \$5 million. The major project is a remodel of the Justice Center, including new space for the Courts.
- The Social Services Fund increased to \$32.8 million in 2011, due to the new Temporary Human Services Safety Net revenue. This new revenue is collected in a separate fund then transferred to the Social Services Fund when services are provided to clients. This funding structure allows for maximum transparency in reporting on expenditures that are funded by the new tax and preserves the ability to provide services to our clients.
- The Recycling Center Fund increased by over \$1.7 million in 2011 which is attributed primarily to the increase in revenue from the sale of recycled materials that are produced by this facility. The final phase of construction for the Hazardous Materials facility will be completed in 2011.

## Other Items of Interest:

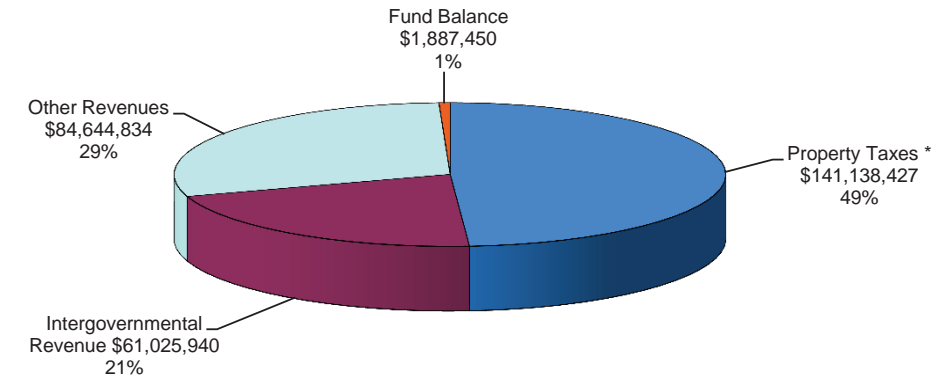
- The salary and benefit package for County employees in the 2011 budget included a market adjustment to salaries in selected job classifications and a merit pool funded at 1%. There was no increase in the PERA retirement benefit rate for 2011.
- Ballot issue 2005 1A allowed the property tax mill levy rate to grow until it reaches the TABOR allowed maximum of 23.745 mills. Beginning in 2011 ballot issue 2010-1A adds 0.9 mills to the maximum. The total mill levy for the County for taxes collected in 2011 is 24.645, including a levy of 0.077 mills to recover property taxes abated in 2010.

# BOULDER COUNTY BUDGET SUMMARY 2011



\$288,696,651

## BOULDER COUNTY REVENUES



Total Revenues = \$288,696,651

### 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 24.645 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 (\$142,564,068 - 1,425,641 = \$141,138,427). The property tax budget is based on the 11/23/2010 assessed valuation of \$5,784,705,527.

### 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.

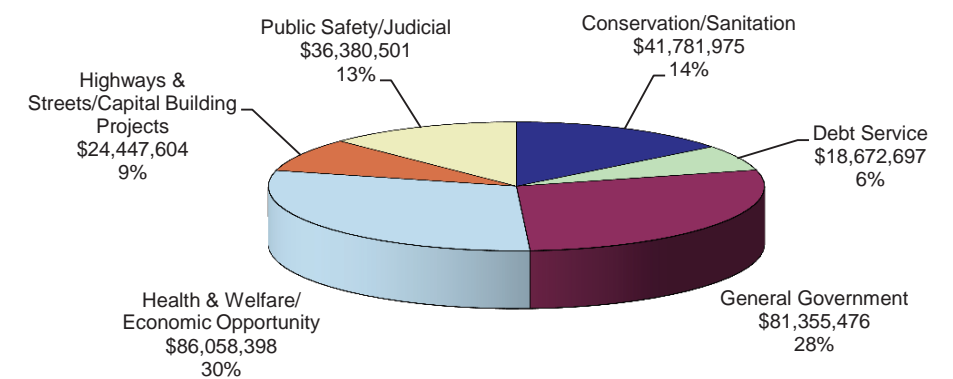
### Other Revenues

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 Road and Bridge Fund, the Conservation Trust Fund and the Worthy Cause Fund.

## BOULDER COUNTY EXPENDITURES



Total Expenses = \$288,696,651

## 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, the Recycling Center Fund, the Qualified Energy Conservation Bonds Fund and the Retrofit Ramp-up Grant 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, the Qualified Energy Conservation Bonds 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, the Fleet Services Fund and the Risk Management Fund.



## 2011 EXPENDITURES

### CONSERVATION/SANITATION

Administrative Services	
Resource Conservation	1,009,819
General Administration	
Soil Conservation	50,523
Board of County Commissioners	
Sustainability	436,176
Land Use	
Historic Preservation	75,000
Forest Health/Sustainability	35,000
Parks and Open Space	
Administration\	
All Other Programs	7,613,611
Extension Office	573,921
Land Acquisition	3,829,055
Eldorado Springs	77,129
Conservation Trust Fund	1,034,188
Open Space Capital	
Improvement I Fund	1,436,607
Open Space Capital	
Improvement II Fund	482,318
Clean Energy Options LID Fund	1,949,835
Qualified Energy Conservation	
Bonds Fund	3,738,257
Retrofit Ramp-up Grant Fund	13,497,835
Recycling Center Fund	5,942,701

**CONSERVATION/SANITATION TOTAL \$41,781,975**

### DEBT SERVICE

COPs Lease Payments	1,042,014
Eldorado Springs Debt	122,657
Offender Management Bond 04	
Debt Service	441,183
Open Space 1 C.I.T. Bond	
Series 2006, 2009, 2010	12,071,191
Open Space 2 C.I.T. Bond	
Series 2008	3,133,513
Clean Energy Options LID Fund	1,275,835
Qualified Energy Conservation	
Bonds Fund	586,304

**DEBT SERVICE TOTAL \$18,672,697**

### GENERAL GOVERNMENT

Administrative Services	
Admin Division	174,405
Mailing & Printing	378,595
Board of Equalization	91,874
Human Resources	1,028,614
Financial Services	1,132,019
Information Technology	5,526,066
Security	205,769
Telecommunications	462,318
Facilities Administration & Maintenance	3,948,721
Countywide Services and Benefits	23,356,818
Building Utilities	2,116,204
Risk Management Fund	18,396,200
Fleet Services Fund	2,205,880
General Administration	4,664,194
Capital Equipment	2,382,211
Assessor	3,160,044
County Attorney	2,016,458
Board of County Commissioners	1,487,699
Fire Recovery Center	232,891
Budget	314,589

Clerk & Recorder	
Administration	366,656
Motor Vehicle Division	1,998,918
Elections	1,202,663
Recording	826,306
Land Use	2,764,755
Surveyor	11,000
Treasurer	903,609

**GENERAL GOVERNMENT TOTAL \$81,355,476**

### HEALTH & WELFARE/ ECONOMIC OPPORTUNITY

Niwot LID	64,750
Non-profit Agencies	4,695,267
Public Health	5,901,340
Mosquito Control	355,723
Mental Health	2,101,729
Community Services Programs	1,585,960
Housing	905,076
Parks	
Youth Corp	658,559
Social Services Fund	32,760,310
Developmental Disabilities Fund	5,770,433
Grants Fund	12,000,000
Workforce Boulder County Fund	6,000,000
Health & Human Services Fund	3,993,176
Worthy Cause Fund	4,116,075
Human Services Temporary	
Safety Net Fund	5,150,000

**HEALTH & WELFARE/ECONOMIC OPPORTUNITY TOTAL \$86,058,398**

### HIGHWAYS & STREETS/ CAPITAL BUILDING PROJECTS

Transportation	1,720,200
Transportation Sales Tax	
2001-Trails	547,375
Road & Bridge Fund	
Capital Equipment and Road Projects	3,674,141
Road Maintenance	7,946,132
Payments to Cities	442,853
Transportation Sales Tax	3,073,456
Architect's Projects	2,358,706
Capital Expenditure Fund	4,447,116
Parks Fairgrounds Minor Projects	237,625

**HIGHWAY & STREETS/CAPITAL BUILDING PROJECTS TOTAL \$24,447,604**

### PUBLIC SAFETY/JUDICIAL

Coroner	733,469
Community Justice Services	2,840,966
District Attorney	4,515,742
Land Use - Wildfire Mitigation	16,000
Sheriff	
Administration\All Other Programs	5,361,114
Jail	11,155,818
Operations	7,544,120
Communications Center	2,440,322
Transportation - Flood Control	6,034
Offender Management Fund	
Integrated Treatment Court	474,863
Jail Expansion	983,240
PACE	308,813

**PUBLIC SAFETY/JUDICIAL TOTAL \$36,380,501**

**GRAND TOTAL \$288,696,651**



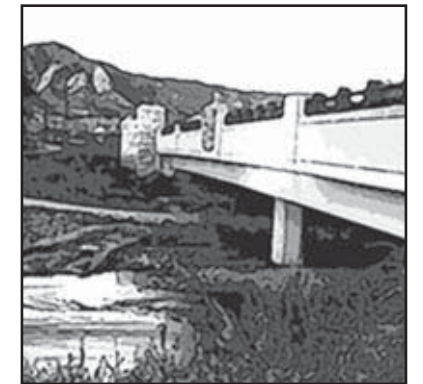
## HEALTH & WELFARE/ ECONOMIC OPPORTUNITY

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, the Worthy Cause Fund, and the Human Services Temporary Safety Net 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 & bikeways, bridges & 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 2011 budget are available to the public at the County Budget Office and the County Commissioner's Office.



**Boulder County 2011 Board of Commissioners**  
**District #1 Will Toor, Commissioner**  
**District #2 Ben Pearlman, Chair**  
**District #3 Cindy Domenico, Vice Chair**