The 1998 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 1997 and 1998 include:

- The Recycling Fund, a part of the category Land Use/Parks & Open Space/Recycling, has been increased approximately $3.5 million (from $8 million to $11.5 million) in anticipation of the construction of the new regional recycling facility. Approximately $8 million of the total has accumulated in the fund balance from the 1.0% sales/use tax collected since January 1, 1995, and the balance is expected to be collected from the sales/use tax and other sources during 1998.

- The Social Services Fund, a part of the category Health & Human Services, has been decreased from $25.8 million to $19.7 million because the State of Colorado has assumed direct payment of benefits to some clients previously paid by the County. At the same time, the new Federal Welfare Reform Act, the County's local support in the form of property taxes and other revenues has increased about 5 percent to $5.15 million. About $1.5 million of this amount will come from excess revenues accumulated in the fund balance.

- The Sheriff's budget, a part of the category "Public Safety & Judicial," was increased approximately $1.8 million for 1998 to purchase land or pursue other options for the jail alternatives program to mitigate overcrowding at the County jail.

- The allocation of $52.7 thousand for 1998 for non-profit agencies, the Mental Health Center and the Board for Developmental Disabilities, part of the category "Health & Human Services," was increased approximately $1.002 mills, as allowed by State Statute.

- The amount included for employees, seven of whom were added to the Sheriff's staff and five of whom were specialized positions related to computing. The balance were distributed throughout County departments and offices.

- The allocations to non-profit agencies, the Mental Health Center and the Board for Developmental Disabilities, part of the category "Health & Human Services," were increased approximately $1.8 million for 1998.

- The Capital Expenditure Fund, part of the category "County Infrastructure & Roads," was increased approximately $1.3 million for 1998 to purchase land or pursue other options for moving some County offices out of downtown Boulder. Other items of Interest:

- The salary and benefit package for County employees for 1998 includes salary survey adjustments, a 3% merit pool and salary increases for employees who are below the midpoint of their salary range.

- The Road Fund, part of the category "County Infrastructure & Roads," includes only ongoing local and State sources of revenue. It is expected that there will be specific projects in 1998 which will receive Federal and/or State revenue. These revenues will be budgeted when the amounts are known. This is consistent with past practice.

- The total mill levy for the County in 1997 (for taxes collected in 1998) is 21.243 mills. This is consistent with past practice.

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BOULDER COUNTY EXPENDITURES

**TOTAL EXPENSES = $146,238,712**

**BOULDER COUNTY REVENUES**

- **TOTAL REVENUES = $148,238,712**

**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. The property tax budget is based on the 8/25/97 assessed valuation of $3,037,590,302.

**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.

- **Total 1998 Tax Revenues = $246,948,888**

**BOULDER COUNTY PROPERTY TAX DISTRIBUTION**

- **$2,464,475 (5.6%) All Other Funds**
- **$2,151,046 (3.7%) Dep Expenditure Fund**
- **$3,019,324 (6.1%) Social Services Fund**
- **$1,160,041 (2.5%) Road Fund**

**Total County Leved Property Taxes = $64,247,353**

**Assessed Valuation = $3,055,680,730**

- **Property tax assessed rate of 10.00 mills will pay total property tax levies.**