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 Recyling 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 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 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 $665,578 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
## Boulder County Expenditures

### 2001 Expenditures

#### Distribution of All Property Taxes

- **$305,570,607** Total 2001 Tax Revenues
- **56.40%** General Fund
- **5.33%** Bond Fund
- **7.38%** Social Services Fund
- **33.98%** Other Revenue Sources

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

- **$3,935,161,580** Total Taxable Assessed Property Valuation
- **$24,148,337** from Other Revenue Sources

#### Boulder County Property Tax Distribution

- **$2,719,197** (3.5%) All Other Funds
- **$7,360,776** (9.7%) General Fund
- **$1,584,049** (2.0%) Mining & Oil Fund
- **$3,935,161** (50.0%) Boulder County

#### Intergovernmental Expenditures

**$5,556,279**

- **$2,719,197** (49.0%) All Other Funds
- **$3,935,161** (71.2%) Boulder County

#### Boulder County

**$24,148,337**

- **$168,004,783** Schools Districts
- **$24,148,337** General Fund

#### Boulder County Revenues

- **$305,570,607** Total 2001 Tax Revenues
- **56.40%** General Fund
- **5.33%** Bond Fund
- **7.38%** Social Services Fund
- **33.98%** Other Revenue Sources

### Boulder County Expenditures

#### Conservation/ Land Use

- **General Administration**
- **Soil Conservation**
- **Land Use**
- **Parks & Open Space**
- **Administration/ All Other Programs**

#### Debt Service

- **Roads & Bridge Fund**
- **Open Space 1 C.T.**
- **Open Space 2 C.T.**
- **Bond Series 95 & 96**

#### General Government

- **Administrative Services**
- **Central Governing Body**
- **Other Services**

#### Conservation/ Land Use

- **General Administration**
- **Soil Conservation**
- **Land Use**
- **Parks & Open Space**
- **Administration/ All Other Programs**

#### Debt Service

- **Roads & Bridge Fund**
- **Open Space 1 C.T.**
- **Open Space 2 C.T.**
- **Bond Series 95 & 96**

#### General Government

- **Administrative Services**
- **Central Governing Body**
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### 2001 Expenditures

#### Conservation/ Land Use

- **General Administration**
- **Soil Conservation**
- **Land Use**
- **Parks & Open Space**
- **Administration/ All Other Programs**

#### Debt Service

- **Roads & Bridge Fund**
- **Open Space 1 C.T.**
- **Open Space 2 C.T.**
- **Bond Series 95 & 96**

#### General Government

- **Administrative Services**
- **Central Governing Body**
- **Other Services**

### Property Taxes

Property taxes are limited to the lesser of (1) 5.5%, plus an allowance for new construction or (2) the TADOB limit of the prior year plus the CPI-U and new construction. The tax levy is set by the Board of Commissions, however, it cannot be increased without approval of the electorate. The revenue budget reflects net property tax which is total minus uncollectibles ($79,053,931 - $773,892 = $77,280,039). The property tax budget is based on the 11/29/00 assessed valuation of $3,935,161,580.

#### Boulder County Expenditures

- **$24,148,337** General Fund
- **$1,967,561** Road Fund
- **$6,021,814** Social Services Fund
- **$7,563,370** Capital Expenditure Fund
- **$2,719,197** All Other Funds

#### Total Boulder County Levied Property Taxes

**$78,053,931**

*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.*