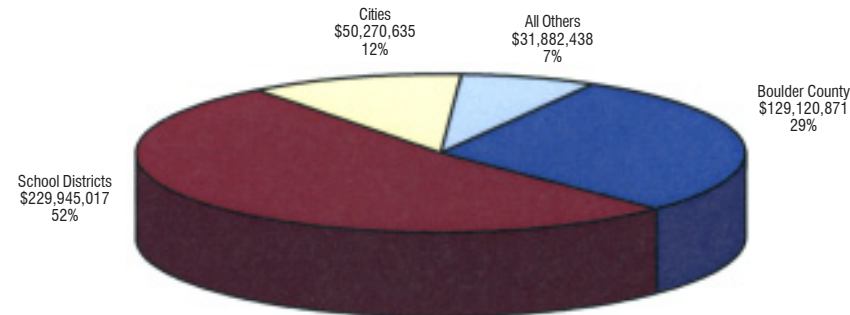


# DISTRIBUTION OF ALL PROPERTY TAXES

Total 2009 Property Taxes Levied = \$441,218,961



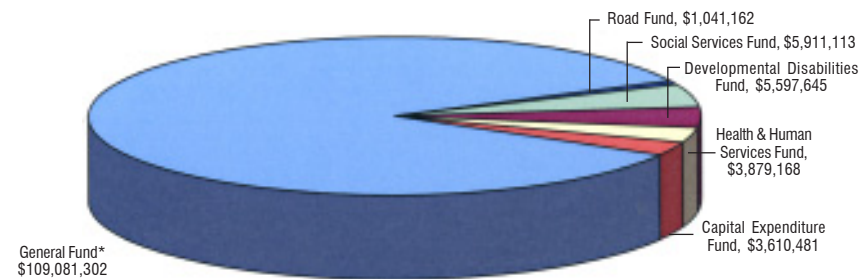
Boulder County collects taxes for all taxing districts in the County, including school districts, fire districts, water and sanitation districts, cities and other special districts, and distributes the monies to those districts. Tax notices indicate all the taxing districts for a parcel, the various 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 = \$5,597,644,690

Total County Levied Property Taxes = \$129,120,871



Fund	Amount	Percentage	Total
General Fund*	19.487	84.48%	\$109,081,302
Road Fund	0.186	0.80%	\$ 1,041,162
Social Services Fund	1.056	4.58%	\$ 5,911,113
Developmental Disabilities Fund	1.000	4.34%	\$ 5,597,645
Health and Human Services Fund	0.693	3.00%	\$ 3,879,168
Capital Expenditure Fund	0.645	2.80%	\$ 3,610,481
<b>TOTAL</b>	<b>23.067</b>	<b>100.00%</b>	<b>\$129,120,871</b>

\*Reflects a temporary 0.678 mill levy credit, as allowed by State Statute and 0.052 mills in abatements.

## Major Changes between 2008 and 2009 Budgets include:

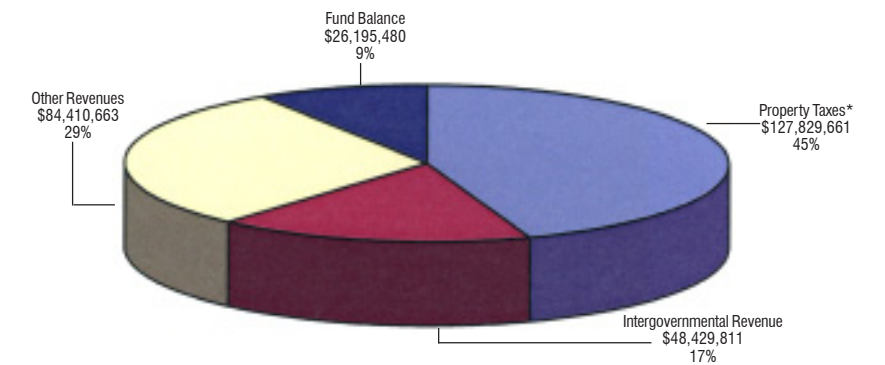
- Boulder County's approved 2009 budget continues to be influenced by the passage of 2005 ballot issue 1A that allows for the retention of property tax revenues collected in excess of the TABOR limitations on fiscal year revenues and spending. The voters approved this ballot issue in the November 2005 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 2009 there is an increase in the mill levy of 0.6 mills, bringing the total mill levy to 23.067 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 2009 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 2009 budget includes \$205,000 for a new collaborative program for Geographic Information System (GIS), within the County departments and offices.
- The 2009 budget allocations for 61 non-profit agencies and the Mental Health Center increased in accordance with ballot issue 2005-1A. Five new non-profit agencies were funded.
- The 2009 budget utilizes the remaining fund balance in the Retirement Fund of \$1,167,075, which is transferred to the General Fund for payments to PERA (Colorado Public Employees' Retirement Association). Because of the change to PERA, retirement benefits are now budgeted in the General Fund.
- 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 2009 budget for this fund is \$2.296 million, which includes unexpended non-profit awards from prior years.
- In November 2003, the voters approved a permanent extension of a 0.05% sales and use tax to be used for public safety beginning January 1, 2005. These designated revenues are collected in the Offender Management Fund, which provides for offender programs and services. The 2009 budget includes over \$2.1 million to cover the operations of the expanded jail and funding for alternative programs to incarceration, including the Integrated Treatment Court.
- In the November 2001 election, voters approved an increase of 0.10% in the sales and use tax for seven years to fund transportation projects. The new tax rate went into effect on July 1, 2002, and is included in the General Fund and in the Road and Bridge Fund, and terminates on June 30, 2009. In the November 2007 election, voters approved an extension of this tax to June 30, 2024, which commences collection on July 1, 2009.
- The Road and Bridge Fund budget includes funding for a new Road Maintenance center at Longhorn Road. The fund does not include intergovernmental revenue for shared projects. It is expected that there will be specific projects in 2009 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 \$4.5 million in the 2009 budget reflecting the spend down of all the 2005 bond proceeds on land acquisitions. In November 2007, the voters approved an extension of an existing 0.1% sales and use tax for open space until December 31, 2029, and this projected revenue was bonded in 2008. The Open Space Capital Improvement II Fund includes the appropriation of \$20 million in 2009 of the 2008 bond proceeds.
- The Capital Expenditure Fund budget decreased in 2009 to a total of \$4.2 million, following the completion of the new Communications Center in 2008. The 2009 figure includes over \$1.68 million for infrastructure projects, and other general reconstruction projects such as the remodeling of the Courthouse West Annex. Several major projects, including the 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 increased by \$5.5 million in 2009, appropriating TANF reserves from the State of Colorado. This increase in expenditures is largely funded from one-time intergovernmental revenues from the State.
- The Eldorado Springs Local Improvement District Fund was created in 2005 to pay for a wastewater treatment facility. The voters within the district approved a ballot issue in the November 2004 election allowing for bonding authority and assessment of fees to property holders within the district. The budget for 2009 is decreased to less than \$154 thousand, reflecting the near completion of the facility in 2008.
- The Recycling Center Fund decreased by \$1.6 million reflecting the reduced revenue for recycled material due to the global recycled market slowdown.

## Other Items of Interest:

- The salary and benefit package for County employees in the 2009 budget included an increased contribution for a market adjustment to salaries in selected job classifications and a merit pool funded at 4%. Retirement benefits include the 2009 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 2009) is 23.067. This total includes a levy of 0.052 mills to recover property taxes abated in 2008 and a temporary mill levy reduction of 0.678 mills, as allowed by state statute.

# BOULDER COUNTY BUDGET SUMMARY 2009 \$286,865,615

## BOULDER COUNTY REVENUES



Total Revenues = \$286,865,615

### 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 is reached. The tax levy is set by the Board of County Commissioners; however, it cannot be increased without approval of the electorate. The revenue budget reflects net property tax, which is the total levied minus 1% uncollectibles (\$129,120,871 - 1,291,210 = \$127,829,661). The property tax budget is based on the 11/25/2008 assessed valuation of \$5,597,644,690.

### 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.

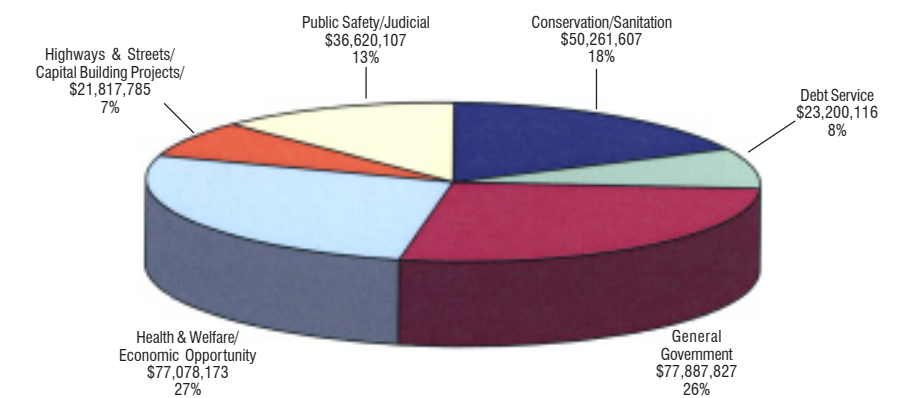
### Other Revenues

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 Funds, the Social Services Fund and the Retirement Fund.

## BOULDER COUNTY EXPENDITURES

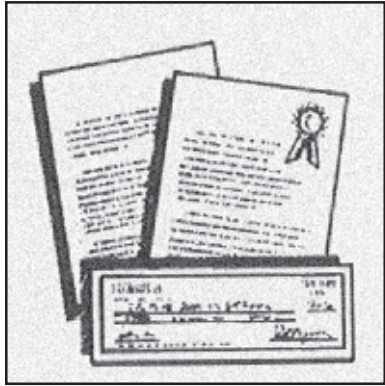


Total Expenses = \$286,865,615



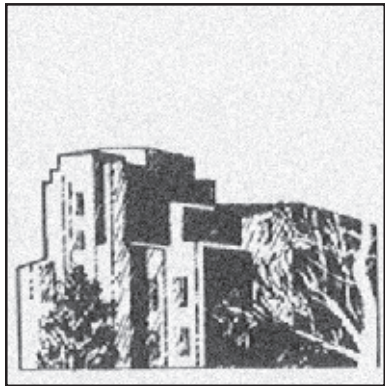
## CONSERVATION/ SANITATION

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 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, 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.

## 2009 EXPENDITURES

### CONSERVATION/SANITATION

Administrative Services	
Resource Conservation	975,971
General Administration	
Soil Conservation	47,623
Board of County Commissioners	
Sustainability	369,814
Land Use	
Historic Preservation	50,000
Resource Conservation	25,000
Parks and Open Space	
Administration/	
All Other Programs	7,133,332
Extension Office	527,564
Land Acquisition	3,829,143
Recycling Capital Improvement Fund	68,000
Eldorado Springs	31,235
Conservation Trust Fund	900,000
Open Space Capital	
Improvement I Fund	11,017,437
Open Space Capital	
Improvement II Fund	21,916,463
Parks Fairgrounds Minor Projects	100,000
Recycling Center Fund	3,270,025

### CONSERVATION/SANITATION

**TOTAL \$50,261,607**

### DEBT SERVICE

Local Improvement Districts	26,800
COPs Lease Payments	1,039,467
Eldorado Springs Debt	122,658
Offender Management Bond 04	
Debt Service	434,308
Open Space 1 C.I.T. Bond	
Series 2000, 2001, 2002	6,170,988
Open Space 2 C.I.T. Bond	
Series 1996 & 1998	11,734,770
Open Space 2005 Bond Account	1,970,400
Open Space 2006 Bond Account	1,700,725

**DEBT SERVICE TOTAL \$23,200,116**

### GENERAL GOVERNMENT

Administrative Services	
Admin Division	171,717
Mailing & Printing	379,708
Board of Equalization	90,639
Human Resources	1,060,254
Financial Services	1,002,459
Information Services	5,077,447
Telecommunications	717,382
Facilities Administration &	
Maintenance	3,767,066
Countywide Services and	
Benefits	21,979,970
Building Utilities	2,105,713
Retirement Fund Contribution	1,167,075
Risk Management Fund	16,520,374
Fleet Services Fund	1,940,111
TABOR Refund	500
General Administration	
Administration	1,559,533
Employee Benefits	2,190,751
Capital Equipment	3,004,237
Assessor	3,136,114
County Attorney	1,949,934
Board of County Commissioners	1,537,284
Budget	291,469

Clerk & Recorder	
Administration	357,582
Motor Vehicle Division	2,015,914
Elections	1,290,609
Recording	837,666
Land Use	2,819,727
Surveyor	7,000
Treasurer	909,592

### GENERAL GOVERNMENT

**TOTAL \$77,887,827**

### HEALTH & WELFARE/ECONOMIC OPPORTUNITY

Niwot LID	37,000
Non-profit Agencies	4,530,075
Public Health	5,753,798
Mosquito Control	355,723
Mental Health	1,768,514
Community Services Programs	1,588,287
Housing	878,000
Parks	
Youth Corp	605,498
Social Services Fund	32,738,798
Developmental Disabilities Fund	5,590,024
Grants Fund	12,000,000
Workforce Boulder County Fund	5,000,000
Health & Human Services Fund	3,936,956
Worthy Cause Fund	2,295,500

### HEALTH & WELFARE/ECONOMIC

**OPPORTUNITY TOTAL \$77,078,173**

### HIGHWAYS & STREETS/CAPITAL BUILDING PROJECTS

Transportation	1,703,456
Transportation Sales Tax 2001-	
Trails	592,155
Road & Bridge Fund	
Capital Equipment and	
Road Projects	2,801,857
Road Maintenance	7,844,644
Payments to Cities	425,896
Transportation Sales Tax	3,279,234
Architect's Projects	1,446,023
Capital Expenditure Fund	3,724,520

### HIGHWAY & STREETS/CAPITAL BUILDING

**PROJECTS TOTAL \$21,817,785**

### PUBLIC SAFETY/JUDICIAL

Coroner	723,768
Community Justice Services	2,951,488
District Attorney	4,448,251
Land Use	
Wildfire Mitigation	16,000
Sheriff	
Administration\All Other	
Programs	5,610,065
Jail	11,276,858
Operations	7,466,924
Communications Center	2,405,095
Transportation	
Flood Control	6,034
Offender Management Fund	
Integrated Treatment Court	474,863
Jail Expansion	931,948
PACE	308,813

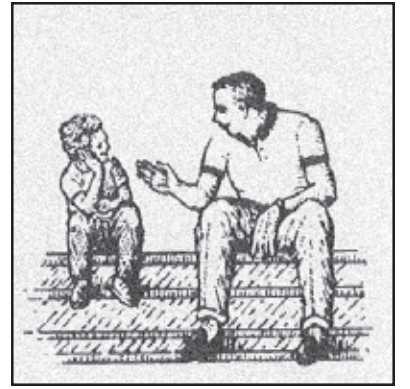
### PUBLIC SAFETY/JUDICIAL

**TOTAL \$36,620,107**

**GRAND TOTAL \$286,865,615**

## 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.



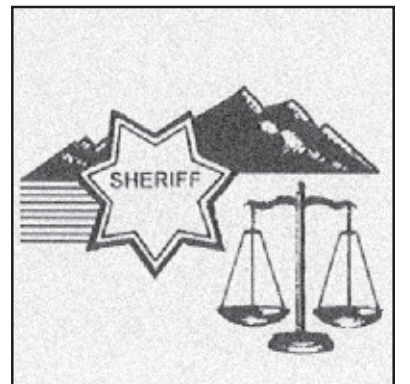
## HIGHWAYS & STREETS/ CAPITAL BUILDING PROJECTS

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 2009 budget are available to the public at the County Budget Office and the County Commissioner's Office.



### Boulder County 2009 Board of Commissioners

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