



BOULDER COUNTY  
COLORADO  
**Budget 2014**



## BOULDER COUNTY 2014 BUDGET BOOK

### ELECTED OFFICIALS

#### BOARD OF COUNTY COMMISSIONERS



Elise Jones,  
Commissioner

Cindy Domenico,  
Chair

Deb Gardner,  
Vice Chair

Assessor:

Clerk & Recorder:

Coroner:

District Attorney:

Sheriff:

Surveyor:

Treasurer:

Jerry Roberts

Hillary Hall

Emma Hall

Stan Garnett

Joe Pelle

Jason Emery

Robert Hullinghorst

#### APPOINTED DEPARTMENTAL DIRECTORS

Administrative Services Director:

Budget Director:

County Attorney:

Community Services Director:

Deputy to the Board of County Commissioners:

Housing and Human Services Director:

Land Use Director:

Parks & Open Space Director:

Public Health Director:

Transportation Director:

Jana Petersen

Margaret Parish

Ben Pearlman

Robin Bohannon

Michelle Krezek

Frank Alexander

Dale Case

Ronald K. Stewart

Jeff Zayak

George Gerstle

#### BOULDER COUNTY BUDGET STAFF

Margaret Parish, Budget Director

Bruce Knight, Budget Manager

Jillian Dieterich, Budget Analyst

Mike Kirchberger, Budget Analyst

Mark Schumann, Business Analyst





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Boulder County  
Colorado**

For the Fiscal Year Beginning

**January 1, 2013**

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Boulder County, Colorado for its annual budget for the fiscal year beginning January 1, 2013. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, an operations guide, a financial plan, and a communication device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

## 2014 BUDGET DOCUMENT TABLE OF CONTENTS

This document is designed to provide information about Boulder County through the 2014 adopted budget. The budget is a planning tool that matches what we are going to do with the resources we have available. The budget corresponds to the County’s mission statement, goals and strategies to accomplish those goals.

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Boulder County Internet Home Page Address: <http://www.bouldercounty.org>.

Boulder County Fax Number: (303) 441-4524

Boulder County Budget Office: (303) 441-3498



## **ABOUT BOULDER COUNTY!**

Boulder County is an exciting, special and spectacular 742 square miles. Located in north central Colorado, it almost forms a rectangle except for its western boundary that is the continental Divide. The bordering counties are Larimer on the north, Weld and Broomfield on the east, Jefferson and Gilpin on the south, and Grand on the west.

Eastern Boulder County begins in the High Plains, at just under 5,000 feet above sea level, and climbs through the foothills, montane, sub-alpine and alpine ecosystems to Longs Peak at 14,256 feet. The 9,000-foot change in elevation represents climatic and environmental differences, as well as a vast array of plants, wildlife and recreational opportunities.

The plains are part of what the explorer Stephen Long erroneously labeled the Great American Desert. It is here that many of Boulder County's towns and cities are located - Longmont, Erie, Lafayette, Louisville, and Superior. Some of the resources found in the plains are rich, irrigated farmlands and rolling pastures, lignite coal, iron ore and small amounts of oil and gas. The land is accented with lakes and ditches which are used mainly for agricultural purposes, the result of human effort to convert the dry soil into productive land.

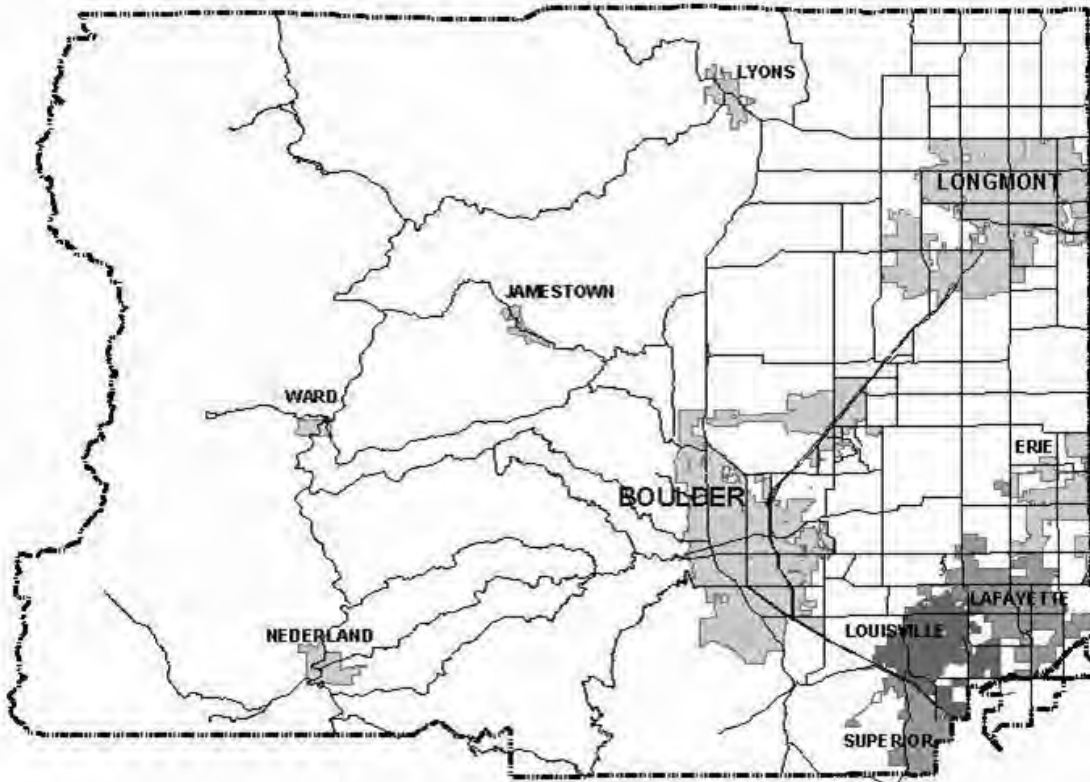
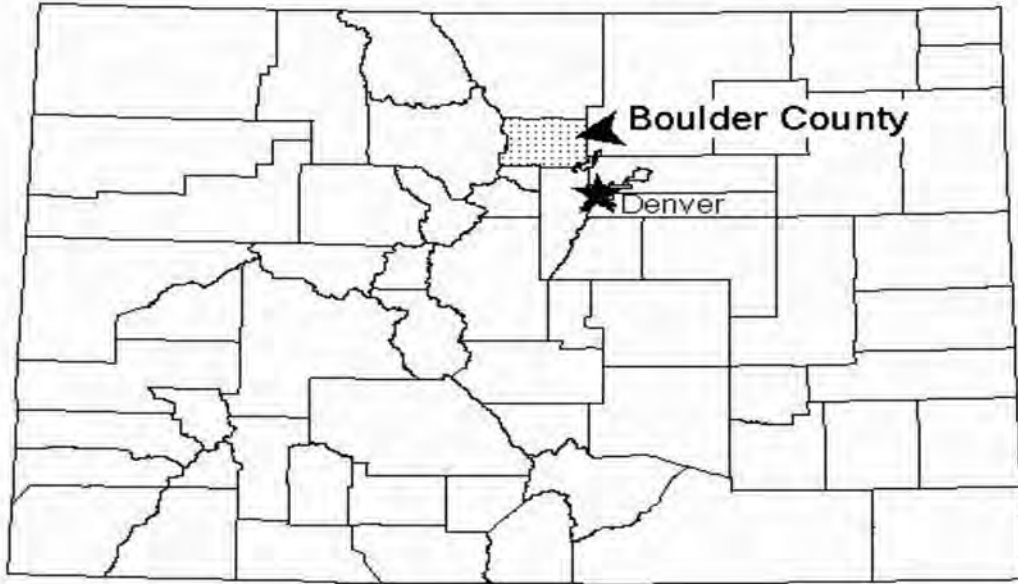
To the west of the plains are the foothills. Nestled in the valleys against the first, prominent rock formations are Lyons, Boulder and Eldorado Springs. You can see the red rock fountain formation rising above the plains. This area is the source for construction stone, some of it used to build the University of Colorado.

Twisting between and around the rapidly ascending rock formations are the canyons, which serve as gateways to the mountains. They are also the drainage ways, which bring the waters of the North and South St. Vrain, Left Hand, North and South Boulder creeks to the plains. As the terrain rises, you can see signs of Boulder County's mining towns and history. Of these, a few have survived as communities (such as Gold Hill and Eldora), but only Jamestown, Ward and Nederland are incorporated towns.

The area west of the Peak to Peak Highway is largely owned by the federal government and managed by the U.S. Forest Service and the National Park Service. This area extends to the Continental Divide, which forms the western boundary of Boulder County. Boulder County contains major portions of Rocky Mountain National Park, Indian Peaks Wilderness and Roosevelt National Forest.

From dry land wheat farms to alpine tundra, from urban parks to wilderness, from "high-tech" recreation centers to historic landmarks, Boulder County is a wonderful conglomeration of nature's gifts and human handiwork.

# COLORADO



### DEMOGRAPHICS OF BOULDER COUNTY

Today, Boulder County remains diversified with both rural and urban settings. The University of Colorado at Boulder, two school districts and numerous scientific, research and recreational facilities are among the attributes of the County. Population of the county is over 300,000 with approximately one-third of the population in the City of Boulder and the remainder dispersed throughout the County in the municipalities of Longmont, Lafayette, Louisville, and in the smaller communities of Lyons, Nederland, Erie, Ward, Allenspark, Jamestown, Superior and unincorporated areas.

#### POPULATION ESTIMATES

2010	295,612
2015	316,393
2020	334,047
2025	350,763
2030	365,586
2035	377,613
2040	386,762

#### ENVIRONMENT

Area in square Miles	742.46
Highest Elevation	14,255 feet / Longs Peak
Lowest Elevation	4,986 feet
Average Precipitation	19.30 inches
Average Last Freeze	4-May
Average First Freeze	2-Oct
Persons per square mile, 2014	421.2

Source for Population Estimates: Colorado Department of Local Affairs

#### Boulder County Population Projections by Age 2008-2040

Year/Age	0-4	5-14	15-24	25-44	45-64	65-79	80+	Totals
2008	17,206	34,931	52,530	82,509	77,916	19,532	7,202	291,826
2009	16,813	35,430	52,455	81,383	79,564	20,463	7,534	293,642
2010	16,407	35,860	52,249	80,692	80,557	21,970	7,877	295,612
2011	16,144	36,555	52,889	81,102	82,267	23,331	8,097	300,385
2012	15,826	37,238	53,783	81,387	83,370	25,303	8,342	305,249
2013	15,527	37,483	54,676	81,298	84,297	27,134	8,537	308,952
2014	15,351	37,676	55,444	80,993	85,555	28,979	8,719	312,717
2015	15,217	37,724	56,190	80,539	86,776	30,976	8,971	316,393
2020	15,666	36,170	60,240	81,129	88,935	41,321	10,586	334,047
2025	16,762	35,335	61,820	83,464	88,840	50,750	13,792	350,763
2030	17,976	36,748	60,146	86,226	89,425	55,568	19,497	365,586
2035	18,757	38,829	59,104	89,193	88,849	57,238	25,643	377,613
2040	19,086	40,667	60,263	89,933	88,889	57,124	30,800	386,762

Source: Colorado Department of Local Affairs



### Top 12 Boulder County Employers - Private Industry

Name	Type of Business	Local Employees	Worldwide Employees
IBM Corporation	Integrated services that leverage information technology and deep knowledge of business practices.	2,800	434,246
Ball Aerospace & Technologies (a subsidiary of Ball Corporation)	Develops and manufactures spacecraft, advanced instruments and sensors, components and other technologies for strategic, tactical and scientific applications.	2,385	15,000
Covidien Surgical Solutions Group, Respiratory & Monitoring Solutions	Health care products company that manufactures, distributes and services medical devices, pharmaceuticals and medical supplies.	1,830	38,000
Seagate Technology	Designs, manufactures and markets hard disk drives and storage technologies.	1,307	53,190
Whole Foods Market, Inc.	Natural and certified-organic foods retailer.	876	53,100
Micro Motion, Inc. (a division of Emerson Process Management)	Delivers flow and density measurement technologies worldwide, including the high capacity Coriolis meters as well as low-flow measurement technology.	834	135,000
Intrado, Inc. (a subsidiary of West Corp.)	Provides emergency communication services that include an expanded 911 network and 911 GIS data management products.	774	1,068
DigitalGlobe, Inc.	Global provider of commercial high-resolution earth imagery products and services.	705	1,305
Amgen, Inc.	Discovers, develops & delivers human therapeutics.	700	20,000
Lockheed Martin Information Systems, Global Services, Coherent Technologies & Space Systems	Research, design, development, manufacture, intergration and sustainmen of advanced technology systems, products and services.	606	120,000
Epsilon (a subsidiary of Alliance Data Systems Corporation)	Creates customer connections that build brand and business equity.	478	5,090
Qualcomm, Inc.	Provides a wide range of wireless solutions and services, powering the majority of all 3G/4G devices.	475	35,816

Source: Daily Camera Top 50, September 2013

**Boulder County Principal Taxpayers  
December 31, 2013**

<b>Taxpayer</b>	<b>Type of Business</b>	<b>2013 Assessed Valuation</b>	<b>% of Total Assessed Valuation</b>
Amgen Inc.	Biotechnology	40,871,040	0.72%
IBM Corporation	Software Development and Computers	31,150,782	0.55%
Macerich Twenty Ninth Street, LLC	29th Street Mall	26,603,445	0.47%
Seagate Technology, LLC	Data Storage and Technology	20,828,596	0.36%
Flatiron Investments LP	Real Estate Investment	19,726,032	0.35%
Longmont Diagonal Investments LP	Real Estate Investment	19,208,441	0.34%
Stephen Tebo	Real Estate Investment	17,392,016	0.30%
International Business Machines	Software Development and Computers	16,449,728	0.29%
Covidien LP	Biotechnology	16,030,533	0.28%
Ball Aerospace & Technologies Corp	Scientific Research and Technology	16,009,127	0.28%

Source: Boulder County Assessor's Office

\* Boulder County's Total Assessed Valuation is \$5,712,277,459. This figure excludes the Taxable Incremental Financing Districts (TIFs) valuation, which are included for the purposes of calculating the mill levy for Boulder County.

**2010 Census by Race**

<b>Race</b>	<b>Total Number</b>	<b>Percentage Total</b>
White	233,741	79.35%
Black or African American	2,265	0.77%
Hispanic/Latino	39,276	13.33%
Asian	11,996	4.07%
Two or more races	5,597	1.90%
Other	1,692	0.57%
<b>Population Total</b>	<b>294,567</b>	<b>100.00%</b>

White	79.35%
Black	0.77%
Hispanic/Latino	13.33%
Asian	4.07%
Two or more races	1.90%
Other	0.57%



# Boulder County

## Community Profile [www.drcog.org](http://www.drcog.org)

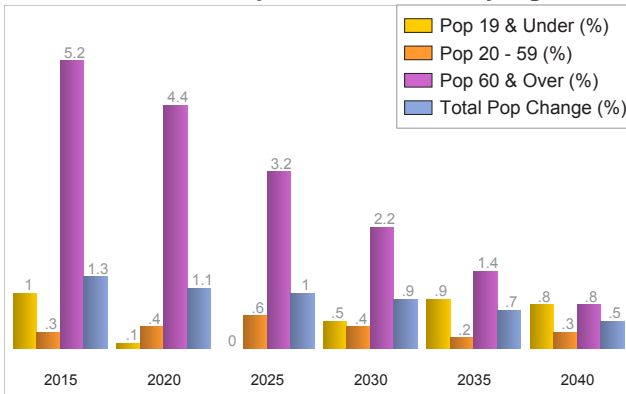
### Demographic/Economic Snapshot

	Boulder County	Region
Population <sup>7</sup>	294,567	2,798,757
Employment <sup>1</sup>	155,576	1,433,095
Median Age <sup>7</sup>	36	38
Percent of Housing Built Prior to 1980 <sup>1</sup>	51%	48%
Mean Earnings <sup>1</sup>	\$87,154	\$82,986
Median Household Income <sup>1</sup>	\$66,479	\$56,360
Poverty Rate <sup>1*</sup>	7%	19%
Percent of Population Over Age 25 with Bachelor's Degree or Higher <sup>1</sup>	58%	41%
Percent of Population with High School Diploma only <sup>1</sup>	13%	21%

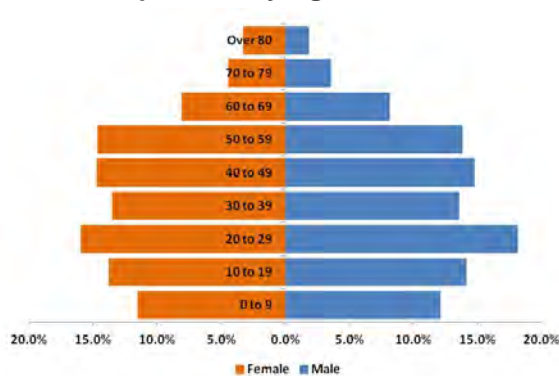
### Housing Snapshot

	Boulder County	Region
Households <sup>7</sup>	119,300	1,108,442
Average Household Size <sup>7</sup>	2.39	2.46
Percent of Multifamily <sup>1</sup>	36%	31%
Home Ownership <sup>1</sup>	64%	69%
Owned Vacancy Rate <sup>1</sup>	2%	2%
Rented Vacancy Rate <sup>1</sup>	4%	6%
Number of Single-Family Permits <sup>6</sup>	471	5,961
Number of Multifamily Permits <sup>6</sup>	824	8,978

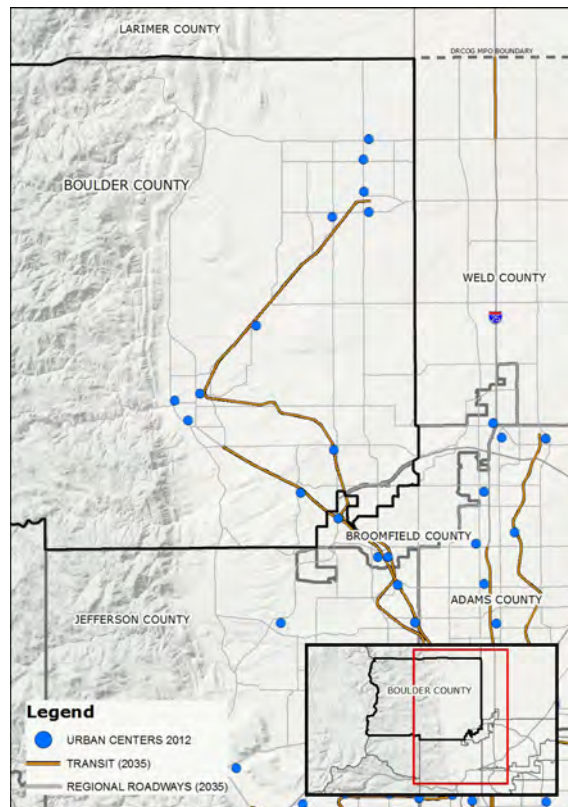
### Forecasted Population Growth by Age<sup>2</sup>



### Population by Age of Residents<sup>1</sup>



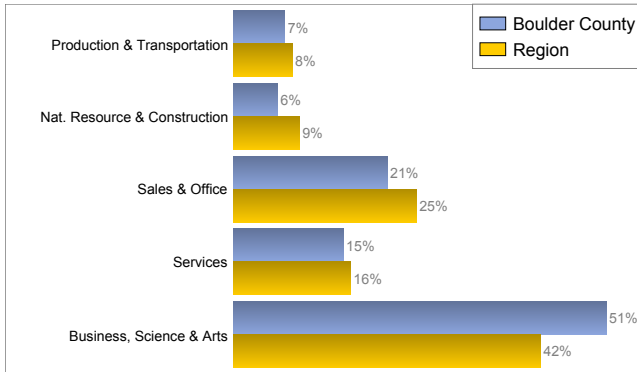
### Regional Transportation<sup>5</sup>



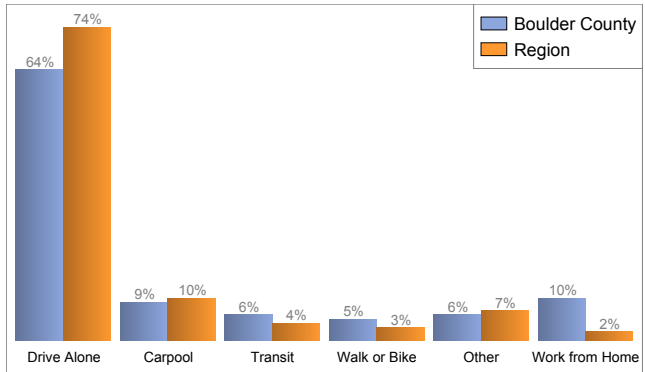
\*Note: The U.S. Census defines poverty rate as the percent of families below defined poverty thresholds depending on family size and number of children under the age of 18. In 2012, the poverty threshold for a family of four with two children was \$23,283.

## Boulder County Community Profile

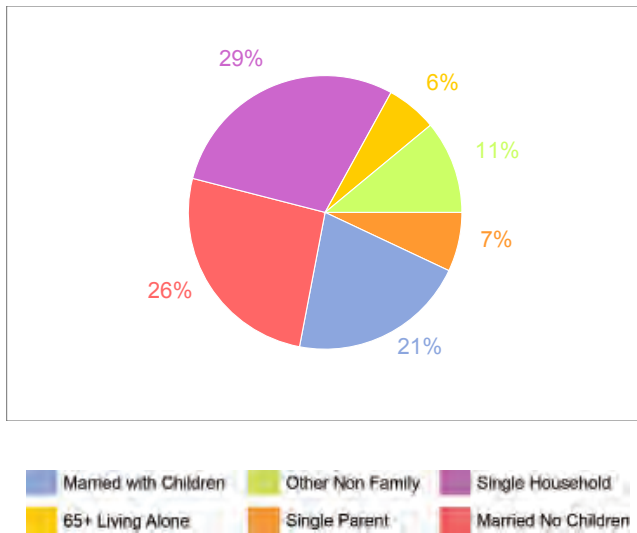
### Occupation by Industry<sup>1</sup>



### Means of Transportation to Work<sup>1</sup>



### Household Types<sup>1</sup>



### Metro Vision 2035 Metrics

	Boulder County	Region
Total Land Area (SqMi) <sup>5</sup>	741	5,288
Recreation, Parks and Open Space Acres per Capita <sup>5</sup>	1.07	424
2035 Urban Growth Boundary (SqMi) <sup>5</sup>	22	980
2010 Employment in Urban Centers <sup>5</sup>	56,895	567,805
2010 Households in Urban Centers <sup>5</sup>	13,830	112,667
Vehicle Miles Traveled per Person per Day (Household travel only) <sup>4</sup>	14.7	16.7

### Top 5 Commuting Destinations by Workers Living in Boulder County<sup>4</sup>

1. Boulder County
2. Denver County
3. Adams County
4. Jefferson County
5. Broomfield County

### Top 5 Residential Locations of Workers Commuting to Boulder County<sup>4</sup>

1. Boulder County
2. Adams County
3. Jefferson County
4. Weld County (SW)
5. Broomfield County

#### Data Sources:

1. American Community Survey (ACS), 5 year estimates, 2007-2011 2. Colorado State Demographer forecast based on 2010 Census (County or regional data available only. Regional data shown for communities in Weld County for consistent comparison.) 3. DRCOG Land Use Model Forecast 2013 4. DRCOG Focus Travel Model 2010 (Cycle 2 2012) 5. RTD and DRCOG 2013 6. U.S. HUD 2012 7. 2010 Census  
Note: No data = data not available for community.

**Data Disclaimer:** The data in this report are compiled from multiple sources and are intended for informational purposes only. DRCOG assumes no responsibility or legal liability for the accuracy, completeness or usefulness of any information in this report.

### Transportation and Air Quality

- The 189 traffic signals timed in 2012 reduced greenhouse gas emissions by 77,342 lbs/day.
- The average number of bikes per household in the Denver region is 1.5, surpassing the national average of 0.86.
- If all daily driving trips of less than 1.7 miles (average bike trip length) were made by bike instead of car, it would save 1,422,165 miles from being driven on the region's roads or 57 trips around the earth at the equator.

For more information, contact Robin Reilley  
303.480.6739 or rreilley@drcog.org



A product of the  
Denver Regional Council  
of Governments  
Updated Fall 2013

## HISTORY OF BOULDER COUNTY

We celebrated the Sesquicentennial, 150<sup>th</sup> Anniversary, of Boulder County in November 2011. The County was one of the 17 original counties created by the Colorado Territory in 1861. There were several contests commemorating the anniversary including the Plein Air Art exhibit, an Anniversary sculpture competition and an essay contest for high school and middle school students. To emphasize our history we produced a Historic Sites self-guided tour brochure and map. Also we distributed a Museum Passport Guide to Boulder County's history, art, cultural and educational museums.

Our history on this land began long before the formation of the territorial government. The mark of human settlement on Boulder County runs the gamut from archaeological finds and tipi rings left by early nomads to satellite tracking devices built by local operations of national industries. The imprint of people has been as diverse as the landforms that comprise the human surroundings.

Between the 1803 purchase of Louisiana and the creation of the Colorado Territory by congress in 1891, present-day Boulder County was included within the jurisdictional boundaries of a succession of territories: Louisiana, 1803-1819; Missouri, 1819-1854; Nebraska and Kansas, 1854-1861; Colorado, 1861 until statehood in 1876. Baseline Road through the City of Boulder and east to the county line is at the 40th parallel, which separated the Nebraska and Kansas territories and which forms the boundary between the two states today.

Long before the Louisiana Purchase the Apaches wandered the Boulder County plains. By the early 1800s the Cheyenne and the Arapahoe tribes inhabited Colorado, and the latter would figure prominently in county history. These tribes were nomadic foragers and hunters, and their movement was guided by the seasonal migration of the game, which they sought. The strong alliance between the Cheyennes and Arapahoes was undoubtedly a deterrent to interference from some of the warring, outside tribes.

Since little was known about the vast western lands included in the Louisiana Purchase, the U.S. government sent several expeditions to investigate the far reaches of the new territory. Apparently only the exploring party led by Major Stephen Long in 1820 extended into the Boulder County area. Long's party was comprised of twenty men, including topographers, a cartographer, a zoologist, a physician-botanist-geologist, a naturalist and a landscape painter. The reports from the Long expedition contained errors and failed to meet the objective of locating the great riverheads; however, they provided extensive information on the flora and fauna of the area. This, in turn, attracted fur trappers – and the businessmen like Charles and William Bent and Ceran St. Vrain, who operated trading posts – to the vicinity. Beaver hats were the fad of the day, and the beaver were plentiful in the Rocky Mountain region. The trappers came, they trapped beaver, they hunted bison for the hide as well as the meat and, due to the pacifying efforts of the trading post operators they had few problems with the Indians.

By 1859 the interest in beaver pelts and bison hides had dwindled, and the 1849 discovery of gold in California had given new impetus to westward migration. The Arapaho and Cheyenne Indian tribes, who had been granted a land area, which included Boulder County, were fearful of the intruders. The first local encampment of these new settlers was at Red Rocks (Settlers' Park) in Boulder Canyon, October 17, 1858 – a party of about 20 Nebraskans in search of gold and led by Captain Thomas Aikens. Fortunately, Aikens was able to converse with Niwot, chief of the Arapahoes camped just to the north of the canyon, and establish a friendly relationship with the Indians. Much credit for the initial peaceful coexistence of the Indians and Boulder County settlers was due to Chief Niwot (meaning "left hand"), who was admired and respected by the settlers. A bust of Niwot is displayed on the Boulder County Courthouse grounds, an honor to his contribution in the settlement of this area.

It did not take Aikens' men long to find gold in Boulder Creek, but a major discovery did not occur until January 16, 1859. Ten miles northwest of Red Rocks and 3,000 feet higher they found a large placer deposit ("placer" means that the ore has collected in a place other than its original location, usually swept from its quartz veins by the flow of water) in a stream, which they named Gold Run. The Gold Rush had arrived in Boulder County! Aikens' party was soon joined by hundreds of prospectors. Others came to homestead and provide food and supplies to the miners. Aikens, himself, turned to farming in the area just east of Boulder and known as Valmont.

In October 1859, Colorado's pioneers organized the Jefferson Territory – present-day Boulder County was named Jackson, and Boulder City was the county seat – but without the authorization of Congress. The following year the U.S. Army sent men to build the first wagon road up Sunshine Canyon; pack animals were no longer the only means of hauling ore and supplies. While gold mining – placer mining was being replaced with hard-rock mining – was the center of activity in the canyons and mountains, irrigation was beginning on the plains. Water began transforming the land of buffalo grass and sagebrush into future fields of wheat and cattle. The town of Burlington was established on the St. Vrain Creek south of Longmont, a focal point for the scattered farms.

In 1861, the Colorado Territory was established by Congress, replacing the powerless Jefferson Territory. The federal government also signed a new Indian treaty, pushing the tribes into arid, barren land between the Arkansas River (flows through present-day Canon City and Pueblo) and Sand Creek. The Indians were not happy, and the unrest was only beginning. As military troops were removed from Colorado Territory to join the Union effort in the Civil War, Indian raids on settlers increased. The settlers erected more small forts; one of them, Fort Chambers, was built near the Valmont settlement. From there, in November 1864, Captain David Nichols and 100 volunteers left to help “settle the Indian problem.” They joined other troops at Fort Lyon and, under the command of Colonel John Chivington, participated in the bloody massacre at Sand Creek. Three years later, after many battles, the Arapahoes and Cheyennes who had inhabited Boulder County were permanently removed from the territory and relocated to Oklahoma. Aikens’ and Niwot’s friendly beginning had evolved into war and, ultimately, loss of homeland for the natives.

During the 1860’s, especially with the relocation of the Indians, there was renewed interest in migration to Colorado Territory. The Overland Trail – approximately where U.S. 287 is today – was one of the heaviest traveled routes. Coal was discovered at Marshall, south of Boulder City. A toll road was constructed through lower Boulder Canyon, over Magnolia Hill, to connect with the Enterprise Road into the rich mining area around Central City and Canyon to Ward. In 1860 the first public schools were established, and worship services were moved from home parlors to church buildings. Postal service was extended into the county from Denver City, and a couple of newspapers were being published. You might say that Boulder County – or rather, Jackson County – had arrived!

As booming as the 60s sound, the decade ended with a county population of fewer than 2,000 people. But a surge in population was on the horizon. The 1869 discovery of silver in Caribou and, three years later, the discovery of tellurium in Gold Hill brought renewed interest in metal mining. Population swelled in existing mining camps, and new communities were established in the mountains. New life was coming to the plains as well – the Chicago-Colorado Colony founded Longmont in 1871; the railroads began laying track for service in Boulder County; the University of Colorado opened. In the midst of all this local activity, Colorado became a state in 1876.

Commercial development of the area’s natural resources was not limited to the mountains. In the southern part of the county, the resource was lignite coal. Begun earlier at Marshall, coal mining soon spread to the areas that became Louisville, Lafayette and Erie. North of these towns, irrigated crop production was so successful that a cannery was built in Longmont. In the Lyons area, commercial activity centered around the sandstone which was quarried and shipped throughout the nation. Not even the climate escaped commercialization: sanatoriums were established at Boulder, Hygiene and Lyons, with the promise that the high, dry air would cure the tuberculosis so common in the eastern states. Natural springs that became spas and resorts were developed in Eldorado Springs (artesian water is still bottled and sold there), Crisman and Springdale.

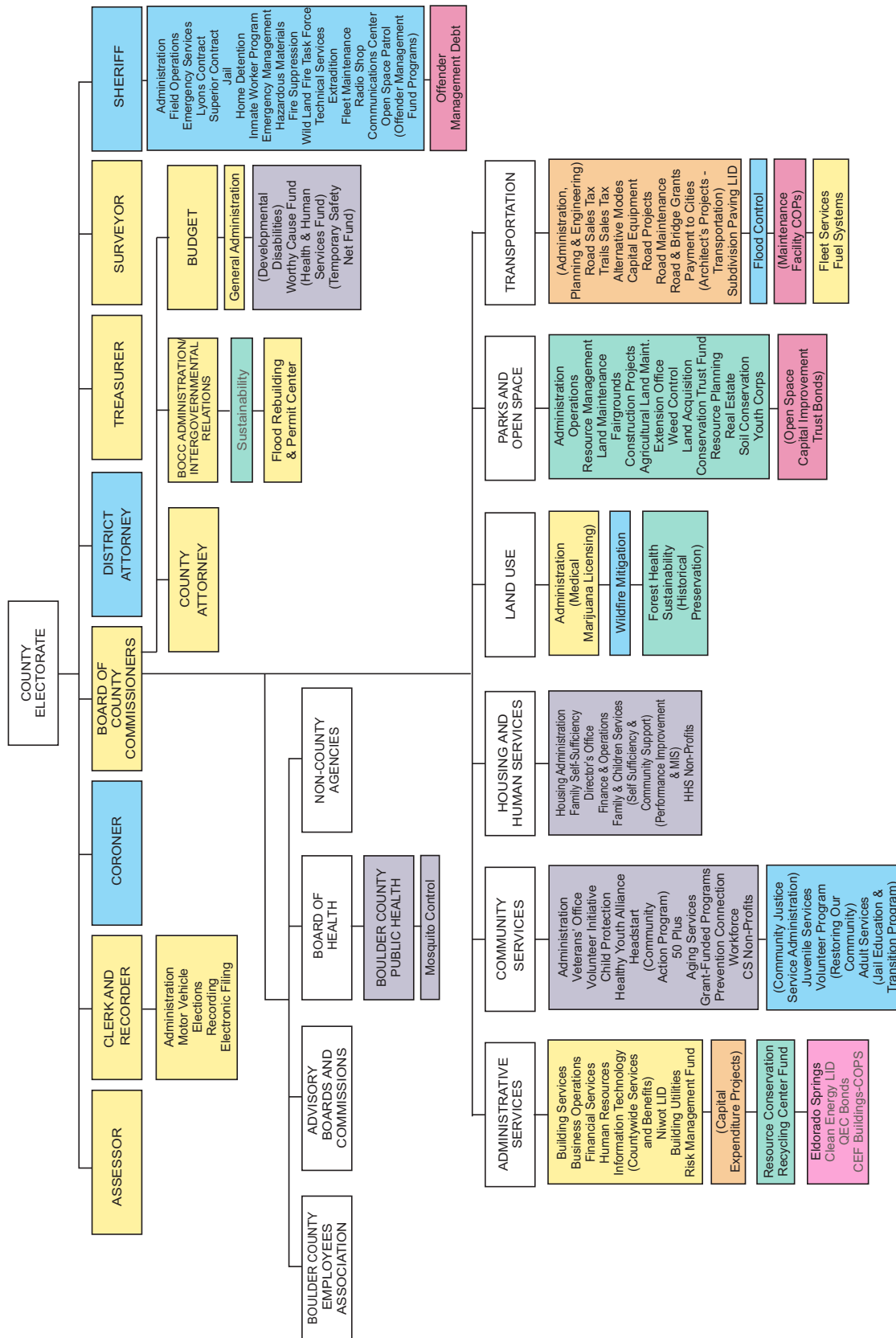
Between 1890 and at the onset of World War I, Boulder County felt the impact of the events taking place well beyond its borders. With the financial panic of 1893 the silver market all but collapsed. William Jennings Bryan and his plan for free and unlimited coinage of silver was defeated in the 1896 presidential election, although he carried Colorado 161,269 to 26,279. Boulder County coalmines had their troubles as well; strikes and major gas explosions. The coal fields and railroads throughout the state were being brought under corporate control; bringing new conflicts and making locally based competition difficult. The county population swelled with immigration from northern Europe and the British Isles, with many of the immigrants bringing mining experience. The Chinese had come earlier to work the mountain mines. By the turn of the century there was an influx of immigrants from southern and eastern Europe to work the coal fields and from Japan and Mexico to join the German and Scandinavian farmers in the area around Longmont. The immigrants initially settled in ethnic colonies, but in time, varied ethnic heritages were interwoven to form the rich tapestry of Boulder County’s own heritage.

Although life was not easy and conflicts were abundant – “wet” versus “dry” on the issue of alcohol, miners against operators, the destruction by flood and fire – those who came to Boulder County seemed to have a spirit of resilient determination that was more abundant and more powerful than the adversity they faced. Part of the resilience no doubt stemmed from the potential of the land and its resources. When one resource played out another was waiting to be explored or developed. The introduction of the sugar beet and a sugar processing plant in Longmont boosted the county’s agricultural economy.

Tungsten replaced gold as the most profitable resource of the mountains. On the eastern plains, oil was discovered, and derricks were scattered over the farmlands. The creation of Rocky Mountain National Park brought a new surge of tourism. The strength of commercial activity was aided by the extensive system of railroads in the county, including the one earlier constructed by David Moffat in the southern part of the county and across the Continental Divide. However, progress was not a straight and smooth road. A violent strike at the Columbine Mine east of Lafayette rocked the coal mining industry. The depression of the 1930s and the dust bowl conditions of that decade affected the entire county, but gold mining experienced a revival when gold was revalued. The revival was only temporary; with the advent of World War II, gold and silver mining ceased, replaced by tungsten and fluor-spar as “essential” production. These too, declined with the end of the war.

After the war, a new kind of growth came to Boulder County – this time tied more to human resources than to the land. Scientific research and development, both public and private, began to locate in Boulder County. Among these was the Department of Commerce’s National Bureau of Standards, which came to the City of Boulder in 1954. Just two years earlier, the Boulder-Denver Turnpike (U.S. 36) was opened. The improved transportation facilities between Boulder and Denver helped give birth to the planned community of Broomfield, which became its own county in 2001. Local industry expanded to include small and large developers of electronic and computer technology. By the late 1970s Boulder County was known as the “silicon valley” of Colorado.

Although the population has grown, urbanization has not eradicated all the signs of Boulder County’s early history. Boulder County has active agricultural and mining preservation projects. Landmark preservation efforts are evident in every community, and local historical and archaeological societies help perpetuate a sense of the past. You might argue that the marks of human settlement have not always been positive ones, but it is the lessons of the past that help guide the future. The human energy, entrepreneurial spirit and optimism which arrived with the first settlers to Boulder County will continue to be the driving force of human activity in the County.



## ORGANIZATIONAL CHART – JANUARY 2014

- CONSERVATION/SUSTAINABILITY
- DEBT SERVICE
- GENERAL GOVERNMENT
- HEALTH & HUMAN SERVICES/ECONOMIC DEVELOPMENT
- TRANSPORTATION/CAPITAL BUILDING PROJECTS
- PUBLIC SAFETY/JUDICIAL



## FUNCTIONS AND DUTIES OF COUNTY GOVERNMENT

The County is a political subdivision of the State government, created to carry out the will of the state. It is governed by a three-member Board of County Commissioners. Each Commissioner is elected at-large by the voters of the County and must reside in the district for which he or she is elected. There are also seven other elected officials – Assessor, Clerk and Recorder, Coroner, District Attorney, Sheriff, Surveyor and Treasurer.

The County provides a wide range of services to its residents including public safety, highways and streets, parks and open space, health and social services, public improvements, planning, zoning and general administration.

Water, sanitation, fire, utilities, schools, recreation and library services are provided to County residents by a variety of public and private entities, depending on property location.

By statute, the County has the following powers: (This list is by no means all inclusive, but meant to be a summary of the functions and duties of county government).

- To list and value all property.
- To operate community correctional facilities and programs.
- To determine the cause of all unattended deaths.
- To set and alter precinct boundaries.
- To issue licenses such as: marriage, liquor, dogs, flea markets, mercantile establishments, pawn brokers, and trash haulers.
- To ensure safekeeping of public records.
- To record legal instruments and business records.
- To register motor vehicles.
- To register electors and conduct elections.
- To prosecute all felonies, misdemeanors, and juvenile offenses.
- To promote agricultural research.
- To spray noxious weeds.
- To provide veteran's services.
- To cause and enforce zoning regulations.
- To establish land use controls.
- To enforce building codes.
- To plan and maintain public roads and bridges.
- To keep and preserve the peace in the county.
- To operate a county jail.
- To collect and distribute taxes for all taxing districts within the county.
- To administer all welfare programs as determined by the Department of Social Services.
- To issue certificates for solid waste disposal sites.

## COUNTY GOVERNMENT ORGANIZATIONAL STRUCTURE

### ELECTED OFFICIALS

<b>Board of County Commissioners</b>	<b>(303) 441-3500</b>
<b>Elise Jones</b>	<b>District #1 Commissioner</b>
<b>Deb Gardner</b>	<b>District #2 Commissioner</b>
<b>Cindy Domenico</b>	<b>District #3 Commissioner</b>

The County has three County Commissioners who are elected to four-year terms. Each Commissioner is elected at-large to represent one of three geographic districts within the County. The Board of County Commissioners direct county programs and approve the County budgets and policies. Two regularly scheduled meetings are held weekly.

#### **Assessor – (303) 441-3530**

Jerry Roberts

The Assessor is elected to a four-year term. The Assessor annually lists and values all property in the County, notifies owners of any changes, reviews objections and certifies valuations to the various taxing authorities which set tax levies.

#### **Clerk & Recorder – (303) 441-7700**

Hilary Hall

The Clerk & Recorder is elected to a four-year term. The Clerk has the following duties: safekeeping of all public records, acts as clerk to the Board of County Commissioners, records legal instruments and business records, acts as administrative officer of the state to carry out various duties such as registration of motor vehicles and title applications, issuance of marriage licenses and serves as the chief election official for the County.

#### **Coroner – (303) 441-3535**

Emma Hall

The Coroner is elected to a four-year term. The Coroner is required to investigate all unattended deaths or deaths that may be caused by circumstances that are not natural.

#### **District Attorney – (303) 441-3700**

Stan Garnett

The District Attorney is elected to a four-year term in the 20<sup>th</sup> Judicial District. The District Attorney serves as the public prosecutor for felonies, misdemeanors and juvenile offenses in County and District Courts, calls grand juries when necessary, provides information and assistance in the areas of alcohol and drug abuse, rape prevention and consumer and environmental affairs.

#### **Sheriff – (303) 441-4444**

Joe Pelle

The Sheriff is elected to a four-year term. The Sheriff's duties are to keep and preserve the peace in the County, to enforce the provisions of County ordinances, to coordinate emergency and rescue services and to maintain the County jail.

#### **Surveyor – (303) 441-1665**

Jason Emery

The Surveyor is elected to a four-year term. This office is responsible for the surveying of County land parcels and boundaries.

#### **Treasurer – (303) 441-3520**

Robert Hullinghorst

The Treasurer is elected to a four-year term. The Treasurer is responsible for the collection and distribution of taxes and making investments on behalf of the County.

## **APPOINTED DIRECTORS**

Department Directors are appointed annually by the Board of County Commissioners and serve at the pleasure of the Board.

### **County Attorney – (303) 441-3435**

Ben Pearlman

The County Attorney provides legal services to the Commissioners, elected officials and County departments.

### **Deputy to the Board of County Commissioners – (303) 441-3500**

Michelle Krezek

The director coordinates and is responsible for the activities of public information, constituent services, multicultural outreach, policy research and intergovernmental affairs.

### **Director of Administrative Services – (303) 441-4548**

Jana Petersen

The director coordinates and is responsible for the activities of Information Services, Finance, Purchasing, Payroll, Human Resources, Mailing, Printing, Risk Management, Security, Architects, Telecommunications, Board of Equalization, Resource Conservation, County Building Construction Projects, and Building Maintenance and Custodial Services.

### **Director of Budget Office – (303) 441-3499**

Margaret Parish

The budget director is responsible for the planning, coordination, implementation and monitoring of the County budget in the current and future years.

### **Director of Community Services – (303) 441-3560**

Robin Bohannon

The director coordinates and is responsible for the activities of Community Corrections, Safeguard, Volunteers, Juvenile Services, Veteran's Services, Housing, Child Protection Team, Project Self-Sufficiency, Domestic Violence Project, Social Opportunity, Aging Services, Economic Development, Head Start, Community Action Program, Employment and Training Center and Weatherization.

### **Director of Housing & Human Services Department – (303) 441-3929**

Frank Alexander

The director is responsible for ensuring the effective planning, implementation, and regulatory compliance of the County Housing programs and initiatives, including the management and supervision of County Housing personnel and the administration of income maintenance and social services programs.

### **Director of the Public Health Department – (303) 441-1100**

Jeff Zayak

The director coordinates and is responsible for activities that protect the public health. The director serves at the pleasure of the Board of Health, which is a governing body appointed by the Board of Commissioners.

### **Director of Land Use – (303) 441-3930**

Dale Case

The director coordinates and is responsible for comprehensive planning, zoning and code enforcement, building inspection, mapping, and land use review.

**Director of Parks and Open Space – (303) 441-3950**

Ronald K. Stewart

The director coordinates and is responsible for open space land acquisitions, weed control, environmental education, resource management, patrol and maintenance of County owned land, Youth Corp. and home extension services.

**Director of Transportation – (303) 441-3900**

George Gerstle

The director is responsible for transportation planning and traffic engineering, road and bridge capital improvement programs, engineering review and standards enforcement, road maintenance and repairs, snow removal on County roads and bridges and flood control.

## BOULDER COUNTY ADVISORY BOARDS AND COMMISSIONS

Advisory boards and commissions give residents the opportunity to have their voices heard within Boulder County government. The County, in turn, benefits from this citizen input. Advisory boards and commissioners are listed below.

### ADULT PROTECTION REVIEW TEAM

**PURPOSE:** Ensures that a broad range of community services are available to at-risk adults. Identifies gaps in services, supports the development of needed resources, supports and advises the adult protection unit staff.

**COORDINATOR:** Tonia Elliott, (303) 441-1257 [telliott@bouldercounty.org](mailto:telliott@bouldercounty.org).

**MEMBERSHIP:** Membership not to exceed 24 individuals nor be fewer than 10

**TERM:** Variable

**MEETINGS:** 2<sup>nd</sup> Thursday of the month; 12:30 pm to 2:30 pm

**LOCATION:** Longmont Senior Center, 910 Longs Peak Ave., Longmont

### AGING ADVISORY COUNCIL

**PURPOSE:** Advises Boulder County Area Agency on Aging. Helps in the administration and planning of Older Americans Act programs, gathers information and ideas that could help to coordinate the delivery of services and that respond effectively to the strengths and needs of older adults throughout Boulder County.

**COORDINATOR:** Laura Mathews, (303) 441-1583 [lmathews@bouldercounty.org](mailto:lmathews@bouldercounty.org).

**MEMBERSHIP:** Up to 22 Members

**TERM:** 3 Years

**MEETINGS:** 1<sup>st</sup> Friday of the month; 9:00 am to 12:00 pm, No meetings in July and November.

**LOCATION:** Varies

### BOARD OF ADJUSTMENT

**PURPOSE:** Hears appeals and grants variances by statutory authority to Boulder County Land Use Code.

**COORDINATOR:** Meredith Lanning, (720) 564-2638 [mlanning@bouldercounty.org](mailto:mlanning@bouldercounty.org).

**MEMBERSHIP:** 5 members

**TERM:** Variable

**MEETINGS:** 1<sup>st</sup> Wednesday of the Month; 4:00 pm

**LOCATION:** Land Use Conference Room or Commissioners' Hearing Room, Boulder

### BOARD OF HEALTH

**PURPOSE:** Serves as the governing board of Boulder County Public Health by establishing policy, providing oversight, approving budget and selecting and supervising Public Health director.

**COORDINATOR:** Tammy Golden, (303) 441-1141 [tgolden@bouldercounty.org](mailto:tgolden@bouldercounty.org).

**MEMBERSHIP:** 5 members

**TERM:** 5 Years

**MEETINGS:** 2<sup>nd</sup> Monday of the month; 5:30 pm

**LOCATION:** Public Health Auditorium; 3450 Broadway, Boulder

### BOARD OF REVIEW

**PURPOSE:** Hears and decides, by statutory authority, technical appeals to the interpretation of the Boulder County Building Code. Reviews proposed building code amendments and makes recommendations to the commissioners prior to adoption.

**COORDINATOR:** Kathy Acosta, (720) 564-2626 [kacosta@bouldercounty.org](mailto:kacosta@bouldercounty.org).

**MEMBERSHIP:** 5 members and two associate members

**TERM:** 3 Years

**MEETINGS:** As needed, typically the last Wednesday of each month, 3:30 pm

**LOCATION:** Commissioners' Hearing Room, 1325 Pearl Street, Boulder

**CITIZEN REVIEW PANEL**

**PURPOSE:** Reviews and makes recommendations concerning grievances of alleged inappropriate conduct by the Department of Housing and Human Services child welfare staff in the performance of their duties.

**COORDINATOR:** Diane Ludwig, (303) 441-4994 [dludwig@bouldercounty.org](mailto:dludwig@bouldercounty.org).

**MEMBERSHIP:** 5 members, 2 alternates

**TERM:** 3 Years

**MEETINGS:** As needed

**LOCATION:** Location that accommodates the client

**COMMUNITY ACTION PROGRAMS ADMINISTERING BOARD**

**PURPOSE:** Oversees program development that provides opportunities for education, self-sufficiency and community involvement for disenfranchised and low-income people.

**COORDINATOR:** Sheila Goetz, (303) 441-3976 [sgoetz@bouldercounty.org](mailto:sgoetz@bouldercounty.org).

**MEMBERSHIP:** 15 members - 5 from public sector, 5 from private sector and 5 from low-income sector

**TERM:** 3 Years

**MEETINGS:** 3<sup>rd</sup> Tuesday of the month, 6:00 - 8:00 pm

**LOCATION:** Sundquist Conference Room, 3482 N. Broadway, Boulder or as announced

**COMMUNITY CORRECTIONS BOARD**

**PURPOSE:** Screens and approves state funding for halfway house placements in Boulder County; monitors community based alternatives to incarceration and acts in an advisory capacity on relevant criminal justice issues.

**COORDINATOR:** Tammi Matthews, (303) 441-4711 [tmattthews@bouldercounty.org](mailto:tmattthews@bouldercounty.org).

**MEMBERSHIP:** Nine citizen representative and four agency representatives.

**TERM:** 3 Years

**MEETINGS:** 2<sup>nd</sup> and 4<sup>th</sup> Tuesday of the month, 7:30 am

**LOCATION:** Justice Center, Community Justice Services Conference Room, 6<sup>th</sup> and Canyon, Boulder

**CORE SERVICES BOARD**

**PURPOSE:** Advises the Department of Housing & Human Services. Conducts community needs assessments to develop alternatives to placing youth in foster care.

**COORDINATOR:** Cara Froelich, (303) 678-6073 [cfroelich@bouldercounty.org](mailto:cfroelich@bouldercounty.org).

**MEMBERSHIP:** 18 members

**TERM:** 3 years

**MEETINGS:** 3<sup>rd</sup> Friday of January, April, July and October; 8:30am

**LOCATION:** Housing & Human Services Office, 3400 N. Broadway, Boulder

**CULTURAL COUNCIL**

**PURPOSE:** Develops recommendations to County Commissioners regarding the yearly distribution plan within Boulder County for the county's portion of the Metropolitan Scientific and Cultural Facilities District sales tax collected.

**COORDINATOR:** Carrie Haverfield, (303) 441-1688 [chaverfield@bouldercounty.org](mailto:chaverfield@bouldercounty.org).

**MEMBERSHIP:** 9 members

**TERM:** 3 Years

**MEETINGS:** 2<sup>nd</sup> Tuesday of the month, 6:00-8:00 pm. Meets weekly in April and May for grant interviews.

**LOCATION:** Dickey Lee Hullinghorst Room, County Courthouse, 1325 Pearl Street, Boulder

**ELDORADO SPRINGS LID ADVISORY COMMITTEE**

**PURPOSE:** Facilitates communication among the rate-payers and residents of ESLIDs; the providers of operations and administrative services to the districts, and the Board of Directors. Advises the board on issues pertinent to the implementation of the public improvements serving the districts.

**COORDINATOR:** Pete Salas (303) 441-4574 [psalas@bouldercounty.org](mailto:psalas@bouldercounty.org).

**MEMBERSHIP:** Will include members who represent various segments of the community

**TERM:** Variable

**MEETINGS:** 2<sup>nd</sup> Thursday of the month, 6:00-8:00 pm

**LOCATION:** Eldorado Springs Fire Hall, 4390 Eldorado Springs Drive, Eldorado Springs

**EXTENSION ADVISORY COMMITTEE**

**PURPOSE:** Plans and reviews Cooperative Extension activities and assists in legislative activities that support the extension.

**COORDINATOR:** Roberta Johnston, (303) 678-6379 [rjohnston@bouldercounty.org](mailto:rjohnston@bouldercounty.org).

**MEMBERSHIP:** 9 members appointed by the BOCC, 2 ex-officio members, and up to 9 members appointed by the Extension Service Advisory Committee

**TERM:** 3 years

**MEETINGS:** Varying Wednesdays in January, April, July and October from 5 - 7 pm

**LOCATION:** Boulder County Fairgrounds Extension Office, 9595 Nelson Road, Longmont

**FIRE CODE REVIEW COMMITTEE**

**PURPOSE:** Reviews adopted fire codes and makes recommendations to County Commissioners as to whether the code shall become enforceable in unincorporated Boulder County.

**COORDINATOR:** Kathy Acosta, (720) 564-2626 [kacosta@bouldercounty.org](mailto:kacosta@bouldercounty.org).

**MEMBERSHIP:** 5 members

**TERM:** 3 years

**MEETINGS:** As needed

**LOCATION:** Commissioners' Hearing Room, 1325 Pearl Street, Boulder

**FOOD AND AGRICULTURE POLICY COUNCIL**

**PURPOSE:** Promotes a locally-based food and agricultural system that advances Boulder County's economic, environmental and social well-being, through research, education and public policy.

**COORDINATOR:** Adrian Card, (303) 678-6383 [acard@bouldercounty.org](mailto:acard@bouldercounty.org).

**MEMBERSHIP:** 17 members

**TERM:** 3 years

**MEETINGS:** 3<sup>rd</sup> Thursday of the month from 6:30 – 8:30 pm

**LOCATION:** Boulder County Parks and Open Space Building, 5201 St. Vrain Road, Longmont; Boulder County Fairgrounds Extension Office, 9595 Nelson Road, Longmont

**HISTORIC PRESERVATION ADVISORY BOARD**

**PURPOSE:** Decides on designations of historic structures and sites, assists in the development of the historic survey, provides historic preservation education, and assists county staff in determining the historic significance of structures older than 50 years for which a building permit has been applied.

**COORDINATOR:** Denise Grimm, (720) 564-2611 [dgrimm@bouldercounty.org](mailto:dgrimm@bouldercounty.org).

**MEMBERSHIP:** 9 members

**TERM:** 3 years

**MEETINGS:** 1<sup>st</sup> Thursday of the month; 6:00 pm

**LOCATION:** Commissioner's Hearing Room, 1325 Pearl Street, Boulder

**HOUSING & HUMAN SERVICES ADVISORY COMMITTEE**

**PURPOSE:** Advises the Department of Housing and Human Services. Serves as a catalyst for education and communication with community leaders, volunteers, residents and clients to make recommendations on improving the effectiveness of the department.

**COORDINATOR:** Chris Campbell, (303) 441-1001 [ccampbell@bouldercounty.org](mailto:ccampbell@bouldercounty.org).

**MEMBERSHIP:** 10 members

**TERM:** 3 years

**MEETINGS:** 3rd Wednesday of the month; 8:15-10:00am

**LOCATION:** Flatirons Room, Boulder County Housing & Human Services, 3640 N. Broadway, Boulder

**MOSQUITO CONTROL ADVISORY BOARD**

**PURPOSE:** Promotes an integrated pest management program, collaborates with agencies to control mosquito-borne diseases, educates the residents of the Boulder County Mosquito Control District to assist in identifying and reducing mosquito breeding sites around their homes and neighborhoods, and advises the County Commissioners and Boulder County Public Health on mosquito control activities and needs.

**COORDINATOR:** Marshall Lipps, (303) 441-1164 [mlipps@bouldercounty.org](mailto:mlipps@bouldercounty.org).

**MEMBERSHIP:** 5-7 members

**TERM:** 3 years

**MEETINGS:** 3<sup>rd</sup> Tuesday of the month (January – October) 6:00-8:00 pm

**LOCATION:** Public Health Auditorium, 3450 N. Broadway, Boulder

**NEDERLAND ECOPASS PID ADVISORY COMMITTEE**

**PURPOSE:** This advisory committee will provide the County Commissioners with recommendations regarding administration of the Nederland EcoPass Public Improvement District. Location and time of the meetings to be determined once the committee is appointed.

**COORDINATOR:** Jared Hall, (303) 441-4958 [jhall@bouldercounty.org](mailto:jhall@bouldercounty.org).

**MEMBERSHIP:** 4 members appointed by County Commissioners, 1 appointed by the Town of Nederland

**TERM:** TBD

**MEETINGS:** TBD

**LOCATION:** TBD

**NIWOT LID ADVISORY COMMITTEE**

**PURPOSE:** Serves as an independent board to provide recommendations for improvements to the Niwot Local Improvement District; prioritizes expenditures for the LID sales tax revenue for projects including but not limited to capital improvements, community events and promotion, transportation, and transit improvements. The committee reports to the County Commissioners.

**COORDINATOR:** Pete Salas, (303) 441-4574 [psalas@bouldercounty.org](mailto:psalas@bouldercounty.org).

**MEMBERSHIP:** 9 members; 1 Niwot Business Association representative; 1 Niwot Community Association representative; 4 business representatives; and 3 Niwot residents.

**TERM:** 5 years

**MEETINGS:** 1<sup>st</sup> Tuesday of the month at 7:00 pm

**LOCATION:** Eagle Place Senior Center, Community Room, 6790 N. 79th Street, Niwot

**PARKS AND OPEN SPACE ADVISORY COMMITTEE**

**PURPOSE:** Makes recommendations to County Commissioners on open space acquisitions and management issues.

**COORDINATOR:** Renata Frye, (303) 678-6261 [rfrye@bouldercounty.org](mailto:rfrye@bouldercounty.org).

**MEMBERSHIP:** 9 members

**MEETINGS:** 4<sup>th</sup> Thursday of the month; 6:30 pm

**TERM:** 3 years

**LOCATION:** Commissioners’ Hearing Room, 1325 Pearl Street, Boulder



**PLANNING COMMISSION**

**PURPOSE:** Advises the County Commissioners on planning matters and has statutory responsibility to make, adopt and amend the Boulder County Comprehensive Plan. The commission also has a role in reviewing and acting on revisions and amendments to the Boulder Valley Comprehensive Plan as authorized under the four-body intergovernmental agreement between the City of Boulder and Boulder County.

**COORDINATOR:** Meredith Lanning, (720) 564-2638 [mlanning@bouldercounty.org](mailto:mlanning@bouldercounty.org).

**MEMBERSHIP:** 9 members

**TERM:** 3 years

**MEETINGS:** 3<sup>rd</sup> Wednesday of the month; 1:30 pm to reconvene at 7:00 pm (if needed)

**LOCATION:** Commissioners’ Hearing Room, 1325 Pearl Street, Boulder

**RESOURCE CONSERVATION ADVISORY BOARD**

**PURPOSE:** Advises County Commissioners on major waste diversion policies and strategies. Develops policy and action recommendations for a long-range, countywide solid waste management plan.

**COORDINATOR:** Mark Wesson, (720) 564-2725 [mwesson@bouldercounty.org](mailto:mwesson@bouldercounty.org).

**MEMBERSHIP:** 20 members; including 5 at-large members appointed by the BOCC. Particular consideration shall be given to geographic representation.

**TERM:** 4 years

**MEETINGS:** 4<sup>th</sup> Wednesday of the month; 4:45 pm

**LOCATION:** Recycling Center, 1901 63<sup>rd</sup> Street, Boulder

**SUBDIVISION PAVING LID ADVISORY COMMITTEE**

**PURPOSE:** This advisory committee will serve as an independent committee to provide the Boulder County Commissioners and the Boulder County Transportation Department with recommendations regarding administration of the Subdivision Paving Local Improvement District.

**COORDINATOR:** Mike Cates, (720) 564-2644 [mcates@bouldercounty.org](mailto:mcates@bouldercounty.org).

**MEMBERSHIP:** 7 members, 3 alternates

**TERM:** Variable

**MEETINGS:** 1<sup>st</sup> and 3<sup>rd</sup> Thursday of the month; 6:00 pm to 7:30 pm

**LOCATION:** Commissioners’ Hearing Room, 1325 Pearl Street, Boulder

**TEN YEAR PLAN TO END HOMELESSNESS ADVISORY BOARD**

**PURPOSE:** Provides advice and recommendations to the county, Consortium of Cities, and several municipalities regarding establishment of long-term priorities, annual work implementation plans, and metrics and measurement processes to enable the goals of the Ten Year Plan to End Homelessness within Boulder County.

**COORDINATOR:** Robin Bohannon, (303) 441-3996 [rbohannon@bouldercounty.org](mailto:rbohannon@bouldercounty.org).

**MEMBERSHIP:** 15 members; including 4-5 representatives from local government, 4-5 service provider representatives, 2 members from the faith community, 2 consumer/client (formerly homeless) representatives, and 2 members from the business community.

**TERM:** 3 years

**MEETINGS:** 2<sup>nd</sup> Friday of the month; 9:00 am

**LOCATION:** Varies

**WORKFORCE DEVELOPMENT BOARD**

**PURPOSE:** Identifies regional workforce development needs and creates a comprehensive strategy for meeting them, while considering the region’s economic development priorities.

**COORDINATOR:** Deb Beaton, (303) 301-2902 [debbie.beaton@wfb.org](mailto:debbie.beaton@wfb.org).

**MEMBERSHIP:** Varies

**TERM:** 2 years

**MEETINGS:** 2<sup>nd</sup> Friday of the month; 7:30 am to 9:00 am

**LOCATION:** Varies

## BOULDER COUNTY FACILITIES

### DOWNTOWN BOULDER

Boulder County Courthouse, Main Building Offices/Departments: Assessor, County Attorney, County Commissioners, Security, Treasurer	1325 Pearl St., Boulder, CO
Courthouse, East Wing Offices/Departments: Administrative Services, Human Resources, Information Technology, Risk Management	2025 14 <sup>th</sup> St., Boulder, CO
Courthouse, West Wing Offices/Departments: Budget, Building Services, Finance, Purchasing, Board of Equalization	2020 13 <sup>th</sup> St., Boulder, CO
Courthouse Annex Offices/Departments: Land Use, Mailing and Printing	2045 13 <sup>th</sup> St., Boulder, CO
2525 13 <sup>th</sup> St. Building Offices/Departments: Housing, Transportation, Clinica Campesina	2525 13 <sup>th</sup> St., Boulder, CO
Boulder County Justice Center Offices/Departments: Community Justice Services, Coroner, County Attorney, District Attorney, JC Security, Juvenile Detention, Municipal Courts, Probation, State Courts	1777 6 <sup>th</sup> St., Boulder, CO
Copper Door Offices/Departments: Community Justice Services	1770 21 <sup>st</sup> St., Boulder, CO

### NORTH BOULDER

North Broadway Complex Offices/Departments: Community Services, Boulder County Public Health, Department of Housing & Human Services, Community Services	3400-3482 N. Broadway, Boulder, CO
Mental Health Partners Offices/Departments: Mental Health Partners	1333 Iris Ave., Boulder, CO
Fire Management Cache Offices/Departments: Sheriff's Fire Management	3116 Longhorn Dr., Boulder, CO

### LAFAYETTE AND LOUISVILLE

Tri-Cities Office Offices/Departments: Boulder County Public Health / Clinica Campesina	1345 Plaza Court North, Lafayette, CO
Lafayette Annex Offices/Departments: Clerk and Recorder, Motor Vehicles	1376 Miners Dr., Lafayette, CO
Goodhue House – Conference Center	2009 112th St., Broomfield, CO

### EAST BOULDER AND LONGMONT

Boulder County Clerk & Recorder Offices/Departments: Elections, Motor Vehicles, Recording	1750 33 <sup>rd</sup> St., Boulder, CO
Addiction Recovery Center Offices/Departments: Boulder County Public Health	3180 Airport Rd., Boulder, CO

Boulder County Communications Center Offices/Departments: Sheriff	3280 Airport Rd., Boulder, CO
Boulder County Jail Offices/Departments: Sheriff	3200 Airport Rd., Boulder, CO
Boulder County Sheriff's Headquarters Offices/Departments: Sheriff, Building Services Warehouse	5600 Flatirons Pkwy., Boulder, CO
Boulder County Recycling Center Offices/Departments: Resource Conservation, Recycle Authority, Hazardous Materials Management Facility	1901 E. 63 <sup>rd</sup> St., Boulder, CO
St. Vrain Complex Offices/Departments: Aging Services, Boulder County Public Health, Mental Health Partners, Motor Vehicle, Department of Housing & Human Services	515 & 529 Coffman St., Longmont, CO
Longmont Courts Offices/Departments: State Courts, Community Justice Services, District Attorney, Probation, Sheriff	1035 Kimbark St., Longmont, CO
Boulder County Fairgrounds Offices/Departments: Cooperative Extension, Fair Board, Parks and Open Space Maintenance, Soil Conservation District	9595 Nelson Rd., Longmont, CO
Parks & Open Space Administration, Transportation Complex Offices/Departments: Parks and Open Space, Fleet Maintenance, Road Maintenance and Transportation, Youth Corp	5201 St. Vrain Rd., Longmont, CO
<b>TRANSPORTATION DEPARTMENT – ROAD MAINTENANCE LOCATIONS</b>	
Walden Ponds – Road Maintenance Site 1 Offices/Departments: Building Services Shop	3897 North 75 <sup>th</sup> St., Boulder, CO
Alaska – Road Maintenance Site 2	1288 Alaska Ave., Longmont, CO
Nederland Substation – Road Maintenance Site 4	286 Ridge Rd., Nederland, CO
Longhorn Building	3118 Longhorn Dr., Boulder, CO
Mountain Locations	
Allenspark Resource Conservation Shed	14875 Highway 7, Allenspark, CO
<b>LEASED BUILDINGS</b>	
Niwot Sheriff's Substation	7960 Niwot Rd., Suite B-9, Niwot, CO
Superior Sheriff's Substation	2701 S. Indiana St., Superior, CO
Housing & Human Services - Corporate Center Circle	1921 Corporate Center Circle, Longmont, CO
Flood Rebuilding & Permit Information Center	1301 Spruce St., Boulder, CO
Public Health - Boston Site	1030 Boston Avenue, Longmont CO
Workforce Boulder County – Boulder	2520 55 <sup>th</sup> St., Suite 100, Boulder CO
Workforce Boulder County – Longmont	1500 Kansas Ave., Longmont CO

## THE 2014 BUDGET MESSAGE FOR BOULDER COUNTY

Budget development for the 2014 fiscal year was challenging due to the disastrous flooding that occurred in Boulder County beginning on September 11, 2013. A confluence of weather systems resulted in a massive rainfall in western Boulder County over a period of several days, causing rivers and creeks to flood. The Emergency Operations Center was activated to dispatch and coordinate rescue and response services. Despite the National Guard helicopter airlift to rescue stranded individuals and their pets, there were four fatalities. The infrastructure of the County's transportation and open space systems was severely damaged or destroyed in the mountains and on the plains.

The County had to jump into emergency operations to rescue and support all of the displaced evacuees. Disaster Assistance and Recovery Centers (DACs) were opened to help people with their needs. It is estimated that 345 homes were destroyed and many more homes damaged. The Commissioners' Office was successful in securing disaster declarations at the state and federal level as quickly as possible to start emergency funding. Work began immediately on buildings, roads, bridges, trails, debris removal and many more projects.

The budget for 2013 was increased to pay for all the emergency work and to begin the recovery work. This was funded by the use of General Fund Balance. Budget development work for 2014 was directed toward county rebuilding and recovery. Federal and State aid programs arrived and began to evolve a process for reimbursements and funding the recovery. We were trying to determine the full extent of that aid as we set the 2014 budget.

The adopted budget for 2014 is \$366,760,981 for all funds, which is a 14.8% increase over the adopted budget for 2013 of \$319,584,517. Besides the flood recovery work, the increase in budget is to complete the construction of an expanded Health and Human Services building in Longmont funded by C.O.P. bond proceeds. The explanation of the major changes from last year's adopted budget is included in one of the following sections titled "Major Changes Between 2013 and 2014 Budgets".

The projected expenditures in the previous year, FY2013, are estimated to total \$380,447,962, which incorporated carry-over dollars from incomplete 2012 projects and the unexpected spending on emergency flood recover. The total mill levy for the County in 2013 (for taxes collected in 2014) is 25.120 mills. This total includes a levy of 0.118 mills to recover property taxes abated in 2012.

Continuing uncertainty about the recovery in the national and local economies created from the recent recession made revenue projections difficult. Some of the lagging economic effects are having a profound impact on the county's budget, especially property taxes. The 2014 property tax revenues are based on the 2013 assessed valuation which was a reappraisal year for the County's taxable real property. The assessed valuation increased by 1.7% compared to the prior year due largely to a modest increase in new construction. This assessment is still reflective of the 2008/2009 recession impacts on real property values, due to the mandated timing of the assessment process. Also included in the assessment is the pro-rated reduction for property destroyed in the recent floods.

Retail sales including automobile sales showed a healthy increase in Sales and Use taxes collected in 2013. This is reflected in the 2014 budget which helps certain restricted funds within the County budget. Colorado is a leading state in the national economic recovery with a strong rebound in the housing market and good job growth. Strong automobile sales point toward continued employment growth in the retail sector throughout 2014.

With past multiyear planning and sound fiscal decision making, the Commissioners have prepared Boulder County to weather this flood disaster that has impacted our expenditures. The current strategy in 2014 is to spend the flood reimbursements from FEMA, FHWA, State of Colorado and others to continue the ongoing repair and recovery work. Fund balances have been maintained at sufficient levels to handle unanticipated or emergency expenses.

Although 2014 will be a tight budget year due to the expensive cost of flood recovery, we believe the adopted budget is sound. This budget contains sufficient resources to continue current levels of operations, replace and rebuild capital assets, utilizes all current forms of revenue generation and cost reimbursement available to the County, and contains an emergency reserve equal to at least three percent of the TABOR allowed fiscal year expenditures, as required by the State Constitution.

## BUDGET STRATEGY

This year the Boulder County Commissioners made budget decisions within the atmosphere of a declared emergency. Their priority is the flood recovery effort. Usually the Board makes budgetary decisions in line with their goals, policies and initiatives that they think will be sustainable going into the future. But this is a unique year with special expenditure demands and potential reimbursements.

The Commissioners began planning for a new budget by identifying all available revenues to offset expenditures back in May. We considered many economic factors involving all of our revenues, but we will only mention the major factors that most impact the development of the 2014 budget.

Our County budget is based on the assumption that the local economy will be stable with relatively no growth in our overall revenues. The one exception is the growth in Sales & Use tax revenues. We will continue to closely monitor volatile revenues and make changes within the 2014 budget year to adjust quickly to changing conditions. We attempt to be very agile in reacting quickly to downturns in revenues before they create budget problems.

Property tax, the main revenue source for the County, is still feeling the lagging impact of declines in property values. The residential and commercial property assessment values decline of 3% in the 2012 budget was a result of market problems that began in 2008. This equated to a decrease in budgeted property tax revenue of \$4.4 million in 2012. For the 2013 budget, property values we were only able to recover by 0.25% from new construction, because this was not a property valuation reassessment year. The 2014 property tax revenues are based on the 2013 assessed valuation which was a reappraisal year for the County's taxable real property. There was an increase in of 1.74% compared to the previous year largely due to a modest increase in new construction. This translates into an increase in budgeted property tax revenue of \$2.38 million.

There is optimism about the next assessment cycle, which will fund the 2016 and 2017 budgets because we have a full property tax assessment every other year. In some of our multiyear fiscal analysis options we are preparing for increases in valuation based on the current residential and commercial real estate market. The Federal Housing Finance Agency house price index for the county increased 6.1% from midyear 2012 to 2013. Also the issuance of building permits is increasing, indicating an increase in County property valuations.

On the positive side, 2013 revenues from Sales and Use taxes increased as consumer confidence and spending improved. The decision was made to increase all 2014 revenue budgets funded with sales and use tax revenues by 7% compared to the 2013 adopted budget. Most businesses that took an initial hit the week after the flood showed remarkable resilience in retail sales and in use taxes. Sales and use taxes do not support ongoing governmental programs in the General Fund. The change in sales tax revenue affects the ballot designated programs in Open Space, Transportation projects, Trails, Worthy Cause and Offender Management.

In 2010, the voters approved ballot issue 2010-1B, a new 20 year Sales and Use tax of 0.15% for Open Space beginning January 1, 2011. Additional bonding authority was included in this approved ballot issue. In March 2011, over \$60 million in Open Space bonds were sold with an additional premium. The budget for 2014 includes \$3.3 million of remaining bond proceeds that were unspent in 2013.

The State of Colorado has improving fiscal conditions and anticipates more stability in balancing the State budget for their fiscal year of 2014-15. This affects the county's intergovernmental revenues especially in the Social Services/Human Services Fund. When revenues are flat it makes it difficult to provide services that are being requested to individuals and families. More of the fiscal burden of human services programs has fallen on the County's local support during the recessionary years. As the State Legislature begins deliberation on the State budget for the fiscal year that begins on July 1, 2014, we know that it might be necessary to adjust our 2014 budget for any changes in State revenue.

Fortunately the voters approved ballot issue 2010-1A, a five year Temporary Safety Net Mill Levy of 0.9 mills, to help offset cuts from the State in human services programs from previous years. This fund supports services to individuals and families to provide basic needs and is budgeted in 2014 at \$5,151,651.

The Health and Human Services client needs are overwhelming our facilities especially in the Longmont office.

The Commissioners decided to build larger facilities on the existing Longmont Coffman site. There is also a need to construct a facility for the Coroner in Boulder because they needed to move out of the Boulder Community hospital. In order to fund these two construction projects, the County issued certificates of participation in 2012 yielding \$23,975,000 plus a premium of \$402,082. It is anticipated that this funding will cover the cost to build these two facilities over the next two years.

In September 2010, Boulder County experienced a major wildfire in the Fourmile Canyon area. Over 6,180 acres were burned and 169 homes were destroyed. Victims of the fire have filed insurance claims making this the most expensive wildfire in Colorado history prior to the 2013 fire season. The costs of firefighting, debris removal, and services helping the families that were displaced fell to the County with financial help from FEMA and State Fire Fighting funds. It is anticipated that the recovery effort will continue for approximately 8 more years. The mitigation efforts in the burn area include debris flow control measures, aerial mulching and seeding to prevent flooding and erosion. The budget includes Wildland Firefighters in the Sheriff's Office to continue the work on wildfire prevention and control.

The County has an ongoing sustainability plan to implement energy efficiency and zero-waste plans. We now have many solar installations, bio-mass heating sources for sites with multiple buildings, and the vehicle fleet has changed to accommodate many flex fuel vehicles, hybrid vehicles and plug-in hybrids. This strategy helps promote clean energy use and control energy costs. The 2014 budget continues to show reductions in utility budgets reflecting the savings generated by these energy efficiency projects.

The Commissioners encourage all Offices and Departments to utilize their budgets in the most effective and efficient way possible. Lean government teams help identify ways to create efficiencies and savings. The Commissioners invited Ken Miller to talk to our Leadership team and distribute his latest book "Extreme Government Makeover". The effort to improve government systems and create savings will be an ongoing process.

## **BUDGET PROCESS**

The County Commissioners worked to control budget requests that increase the expenditure growth in the budget base. Expenses that are ongoing in nature, such as a new FTE, are differentiated in the budget decision package from one-time expenses. Offices and Departments were required to justify their list of requests during the budget hearings. Requests for increases were presented to the Commissioners by the Budget staff in a decision package format. Any increase budget request forms that exceeded 100% of the 2013 operating budget, new capital equipment, capital projects, or new personnel requests were included in the decision package for the Commissioners.

After the flood occurred in September, the Commissioners asked all Elected Officials and Department Directors to review and limit budget requests. New requests related to flood recovery were submitted and the process for prioritizing started over.

The Elected Officials and Department Heads presented priorities for every increase request in their presentation to the Board and within their decision package. The Commissioners reviewed past expenditure patterns, heard testimony from the citizens, elected officials, department heads, and budget staff before making funding decisions. In the 2014 budget the Commissioners decided to fund increases to Offices and Departments based on the service needs of existing programs and the flood recovery efforts.

The budget approval process identifies areas where savings can be realized and what new expenditures are unavoidable. The capital budgets each have a separate process to prioritize requests. A computer advisory committee, TRAC, collectively ranked all computing requests based on need, utilization, and compatibility with the County computing systems. The Board established a budget base of \$1,000,000 for computing capital and a \$1,040,000 base for capital equipment including vehicle replacements, and \$60,000 for copier replacement. Capital Improvement Projects were prioritized by the County Architects. All capital requests were approved by the Commissioners with information and priorities set by these various groups to inform their decision making.

## BUDGET POLICIES

The following key policies are important to the County's commitment to a sound budgetary and financial base:

The Board of Commissioners approves capital outlay items, not the dollars, for each office and department during the budget process. Major changes in specifications are not allowed unless the department chooses to pay the added costs from its own operating dollars. Any savings realized through prudent purchasing practices are retained in the fund balance and are not available to departments or offices for other purposes without Board approval. All Capital Outlay items costing in excess of \$5,000 must have prior approval from the Board, either during the budget process or during the year.

The FTE (Full Time Equivalent) salary base for the subsequent year may be no greater than the sum of the amount approved for permanent salaries and merit increases for the current year. This controls the growth of wages for the entire organization to a predetermined rate. The cost of reclassifying positions must also be within this base amount.

Personnel service (wages & benefits) funding in the General Fund cannot be used for another purpose (such as operating or capital outlay) without approval of the Board of Commissioners.

All permanent wage budgets are funded at 97% of the total needed, per the personnel schedules, in the General Fund and Social Services Fund. Historical data indicates that 100% of salary budgets are not spent, primarily due to turnover, and costs.

All vacant positions are reviewed by Human Resources to confirm that a position is properly classified before it is refilled. Managers are required to examine the need for the position before refilling. Based on qualifications, market considerations, and experience, Human Resources can approve hiring new employees above the entry level for a position.

Personnel turnover savings at the end of the budget year are returned to the fund balance. A reduction in the next year's salary budgets from turnover savings is implemented before the budget is adopted.

## MAJOR CHANGES BETWEEN 2013 AND 2014 BUDGETS:

### Flood Recovery

- Flood recovery expenses in the General Fund budget include over \$19 million for the repair of County Open Space property, infrastructure and trails. This is partially funded by \$7.8 million in reimbursement revenues, related to 2013 eligible flood expenditures. An additional amount of more than \$1.5 million is appropriated in the Capital Expenditure Fund for repairs to county buildings.
- The Road & Bridge Fund budget includes an additional amount of more than \$15 million for flood-related transportation infrastructure repairs and reconstruction. Roads destroyed or damaged in 2013 have been temporarily repaired to allow traffic into the affected areas, with permanent construction planned to commence in the spring of 2014. This construction is mostly funded by anticipated reimbursement revenues.

### County Programs

- The General Fund includes additional one-time allocations of \$1 million in the Sustainability budget for the EnergySmart program and \$950,000 in the Clerk & Recorder's Elections Division base to fund the 2014 General Election.
- The Subdivision Paving Local Improvement District (LID) is a new Fund for the County adding \$4.6 million to the budget. The LID is funded from annual assessments on properties within the district and an annual contribution from the County of \$1 million.

- The Social Services Fund was increased by \$2 million, mostly from intergovernmental block grants from the State, to fund additional Colorado Works and Child Welfare programs. The Human Services Temporary Safety Net Fund, approved by voters in November 2010 and funded annually for five years by 0.9 mills of property tax revenue, will provide \$5.2 million in 2014 for families in need.
- The Work Force Fund was increased by \$1 million; all funded from Federal grant revenues for flood-related employment services.
- The Better Buildings Fund is nearing the end of the ARRA grant funding, and represents a decrease of \$6.5 million in the 2014 budget.
- An increase of \$1.5 million for Boulder County's self-insured Health and Dental plan is appropriated in the Risk Management Fund. This is funded from both employee contributions and the County.
- The salary and benefit package for county employees in the 2014 budget included market and range adjustments to salaries in selected job classifications and a merit pool funded at 2%. There was no increase in the PERA retirement benefit rate for 2014.

### **Carryover of previous funding sources**

- The 2014 budget includes carryover of unexpended amounts in 2013 for the Conservation Trust Fund (\$1.5 million), the Open Space I Fund (\$3.3 million) and Worthy Cause Fund (\$925,000).
- The Capital Expenditure Fund budget includes carryover in an appropriation of \$17.5 million of unexpended bond proceeds to continue the design and construction of the St. Vrain Health and Human Services complex in Longmont and the new Coroner's facility in Boulder.

### **Revenues**

- Improvements to the local economy following the recession have resulted in an increase of 7% in sales and use tax revenue projections for 2014 over the 2013 adopted budget. This revenue stream is restricted to explicit uses approved by voters in prior years, including Open Space acquisition and maintenance, Worthy Cause, Offender Management, and specific Transportation projects and trails.
- The 2014 property tax revenues are based on the 2013 assessed valuation which was a reappraisal year for the county's taxable real property. The 2013 assessed valuation increased by 1.7% over the prior year due largely to a modest increase in new construction. This assessment is still reflective of the 2008/2009 recession impacts on real property values, due to the timing of the assessment process. Included in the assessment is a pro-rated reduction for property destroyed in the recent floods. The result of the valuation change is additional budgeted property tax revenue of \$2.38 million.
- Ballot issue 2005 1A allowed the property tax mill levy rate to grow until it reached the TABOR allowed maximum of 23.745 mills. Beginning in 2011, ballot issue 2010-1A added 0.9 mills to the maximum. The total mill levy for the County for taxes collected in 2014 is 25.120, including a levy of 0.475 mills yielding \$2.7 million to recover property taxes refunded and abated in 2013.



## RELATED BUDGET DECISION IMPACTS

All budget decisions by the Board of Commissioners regarding new personnel, capital outlay and capital projects weigh the impact on operating budgets. Regular replacement of vehicles and computers reduces the burden on operating budgets that would require increases to maintenance parts and repair. New computer investments are made to keep pace with current technology. The intention and belief are that new products, software and equipment provide employees with the tools necessary to keep pace with increasing citizen demands for better and expanded services without having to dramatically increase staff.

Personnel options are becoming increasingly flexible in meeting the needs to provide services. In the 2014 budget there are several term FTE (full time equivalent personnel) added to do flood recovery work. These term positions were created to work for a specific length of time related to completing a certain task (not a permanent FTE).

The Commissioners allowed Elected Officials and Department Directors the option of creating new FTEs if the FTE was fully funded from the Department's current operating or hourly budget. For the FTE to be approved, the Office/Department had to fund salary, fringe benefits and a merit percentage.

When new FTEs are added, they are budgeted in the following manner:

- Salary and merit dollars are appropriated to the individual requesting Office or Department.
- Benefits for new employees are budgeted separately in a centralized Countywide Administrative Employee Benefit Pool for most County funds.
- Any associated capital outlays such as computers or vehicles are budgeted separately in a centralized General Administration Capital Outlay cost center.
- Any associated space needs such as an office are budgeted separately in the Capital Expenditure Fund.

Road Projects are constructed using contracted labor and/or existing staff. Dollars for road maintenance facilities and the purchase of heavy capital equipment such as motor graders, front-end loaders, and dump trucks are budgeted in the Road and Bridge Fund. This is in compliance with the State of Colorado Budget Laws about Road and Bridge Funds. The Board of County Commissioners annually approves a list of specific transit, road and trail projects. In the November 2007 election, the voters approved an extension of the 0.10% in the county sales and use tax until 2024 to fund transportation and transit projects.

The Capital Expenditure Fund includes projects for remodels, improvements, and renovations of existing County properties, as well as construction of new facilities. Repair and renovations of facilities due to flood damage are budgeted in 2014. Growth in services and staff is driving this budget to increase.

A large expansion of the Health and Human Services Building in Longmont and a new Coroner's facility in Boulder are funded by a bond issuance.

## FINANCIAL CONDITION

Despite the downturn in the national economy, the financial condition of Boulder County continues to be solid. The Commissioners have deliberately allocated resources to meet the citizens' current needs while keeping an eye on the future. With multi-year planning, the Commissioners successfully prepared Boulder County to weather the downturn in the economy that has impacted revenues. The financial strategy to control growth in the base budget to a level that can be supported in the future years by county revenues that may be flat or declining is working. There is flexibility in the budget to make necessary adjustments without jeopardizing the fiscal well being of the County.

The County has maintained and increased fund balances in order to be prepared for unanticipated expenses. These undesignated fund balances have provided stability and sustainability to our fiscal condition. Fortunately we had fund balances to address the up-front costs of flood recovery prior to receiving federal and state aid.

Some of the major economic factors affecting our current fiscal health such as property valuation, State revenues,

and sales tax revenues, were discussed in the previous section on Budget Strategy. Employment and demographics are discussed here because they affect such a variety of factors in our financial condition. Boulder County is experiencing population growth. Between 2010 and 2012, the population in Boulder County increased by 3.6% compared to a state population increase of 3.1% and an increase of 1.7% for the United States.

Colorado experienced the effects of the national recession with steep declines in employment, real estate sales, retail sales and the State of Colorado's budget from 2009 through 2011. In 2012 we saw improvement in our local Boulder County economy and we are recovering faster in most aspects than the state economy. The unemployment rate for August 2013 in Boulder County decreased to 5.1%. This is substantially better than the State of Colorado's unemployment rate of 6.7% and the national rate of 7.3% for the same time period. It is anticipated that job creation will be positive in 2014.

Boulder County continues to have below-average unemployment and above-average employment growth and income. The County has a diversified economy supported by a highly educated work force with higher than average wages. Boulder County's per capita personal income is 130% of national averages. Colorado ranks fifth nationally in the number of college graduates among residents 25 years and older. In Boulder County, 58% have a bachelor's degree or higher. This makes for a high concentration of professional and scientific employees for the University of Colorado, major federal research facilities and private companies in aerospace, bioscience, and information. In 2012, the median household income in Boulder County was \$66,989 compared to the state median of \$56,765 and national median of \$51,371.

Yet the need in the community for services is great. In Boulder County, 14% of the population was living below the federal poverty level in 2011 and many of them were children. During 2011 the number of cases increased by 20% for Temporary Assistance to Needy Families (TANF) households and 13% for Medicaid clients. Medicaid cases and food assistance clients continue to increase throughout 2012 leveling off in 2013.

Boulder County's geographic location has benefited the local economy through the years. The diverse area economy is supported by its proximity to Denver located 22 miles away, the presence of the University of Colorado with 32,000 students, and leading private technology and research employers. The growing economy of the Boulder/Denver area has created many economic opportunities within the County. In the eastern part of the County, the cities of Longmont, Louisville, Lafayette, Superior and Erie have seen residential and commercial growth during the past years. The County continues to receive national recognition for its business climate and lifestyle. In 2012, *USA Today* ranked Boulder #9 among Top Cities for Technology Start-Ups. The year before, Louisville was ranked #1 on *Money* magazines' Best Places to Live list.

Many of the recent County Open Space land purchases have been directed at establishing natural open space buffers between these communities. These buffer zones help to maintain the individuality of each community and reduce urban sprawl. Several of these cities have stepped up their own open space programs to work toward these goals with the County. The Super Intergovernmental Agreement (IGA) has the cooperative agreement of the County towns and cities to work together on Land Use issues and planning.

Community leaders, including the County Commissioners, realize that the beautiful natural setting is an extremely valuable resource. Through preservation of strategic land parcels, they have protected the environment, wildlife, and magnificent views of the Rocky Mountains. This strategy has made Boulder County a very desirable place to live, work and play. This has prevented a large decline in property valuations as seen in the other Colorado counties and nationwide due to the recent recession. This valuation stability has provided a solid property tax revenue base for Boulder County government.

## **DEBT POSITION**

Boulder County has one of the highest bond ratings of any county in Colorado. A recent Fitch rating from October 2011 is AA+ Outlook Stable for Open Space bonds. The key rating drivers noted by Fitch include: the county's strong general credit characteristics, a history of large financial reserves, conservative budgeting and effective cost controls. The County's economy is strong and diverse benefitting from above average income levels, below average unemployment and stable employers. In 2012 the county's rating from Standard and Poor's is AA/Stable

for certificates of participation. The County does not have any General Obligation Debt (G.O. Debt). The current indebtedness includes the Open Space bonds, the Climate Smart Loans, Qualified Energy Conservation Bonds, and Certificates of Participation. These are all special revenue bonds, special assessment bonds, and Certificates of participation. The county's overall debt ratios are moderate at \$3,225 per capita as calculated by Fitch in a September 2013 affirmation of County ratings.

## FINANCIAL INFORMATION

Boulder County's financial information is organized by funds, appropriations, cost centers and accounts. Each fund is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts. Resources are allocated to and accounted for in individual funds based upon spending purposes and spending controls.

**All governmental fund types use the modified accrual basis for budgeting with the exception of the calculation of present value of minimum lease payments. The full accrual basis is used for Proprietary Funds with the following exceptions: compensated absences, depreciation, and amortization.**

*The Property tax amount noted in each fund on the next two pages is a net property tax amount. It reflects a reduction of 1%, which is projected to be uncollectible, and matches the amount shown in the Consolidated Budget Summary spreadsheet.*

## SUMMARY OF APPROPRIATED GOVERNMENTAL FUNDS

The following is a summary of funds that are included in the 2014 Boulder County budget.

The **GENERAL FUND** is a **General Use** fund where the majority of the County's core services are funded. The total expenditure budget is \$161,182,007 funding normal county operating expenditures. Examples of programs are the elected offices such as the Clerk and Recorder and Sheriff; and county departments such as Land Use and Parks and Open Space. Each Agency has its own appropriation, which is split between personnel and operating expenditures. The majority of the revenues, including the property tax levied for this fund, is general use and not designated or restricted, and includes motor vehicle fees, recording fees, other fees and charges for service, interest earnings, and intergovernmental revenues. Those few revenues that are not general use are managed by segregating them by cost center with their associated expenditures. The mill levy is 20.204 mills that will generate \$114,255,915 in net General Fund property tax.

The **ROAD AND BRIDGE FUND** is a **Special Revenue** fund for the purpose of constructing and maintaining transportation infrastructure. Reconstruction of many roads will be necessary due to the flood damage. The Road Maintenance Division operates within the fund which, along with a dedicated fleet of specialized vehicles, provides upkeep of roads and bridges in unincorporated Boulder County. Road and bridge projects and associated capital expenditures and staff are also budgeted, as is a payment to cities as required by State Statute. The above expenditures are funded by revenues including Property Tax, Highway Users' Tax, and Specific Ownership Tax, with use restrictions imposed by State Statute. Additional transportation projects are funded from a .085% sale and use tax, with use restrictions imposed by the ballot issue authorizing the tax. In 2014 a major funding source will be flood recovery reimbursements from FEMA and FHWA. The total expenditure budget is \$32,858,779. The mill levy is 0.186 mills, which will generate \$1,051,859 in net property tax revenue.

The **SOCIAL SERVICES FUND** operates as a **Special Revenue** fund. The mission of Boulder County Department of Social Services is to protect abused and neglected children and at risk adults, to provide permanency for children, and to provide economic assistance to eligible county residents. The major revenue source for this fund is Federal and State revenue from the State of Colorado for State Social Service programs, including block grants for Temporary Assistance for Needy Families (TANF), Child Protection and Core Services. Local funding is funded primarily by Property Tax. The expenditure budget is \$38,099,850 with a mill levy of 1.097 mills which will generate \$6,203,705 in net property taxes.

The **RECYCLING TAX FUND** was established by the approval of voters in the November 1994 election of a one tenth of a cent sales tax dedicated to recycling and solid waste disposal through the end of 2001. There is no property

tax funding. There are no planned expenditures in the budget for 2014. Expenditures approved by the Board of County Commissioners are funded with the retained sales tax fund balance and interest earnings. This fund is used for improvements to the regional recycling facility maintained in a separate fund. The fund type is **Special Revenue**.

The **CONTINGENCY FUND** (Emergency Reserve) meets the requirement of the State Constitution (Amendment One, TABOR). The emergency reserve is required to have funds equal to at least 3% of the fiscal year spending (as defined by TABOR calculation including exemptions) and can only be used for emergencies as defined by Amendment One (TABOR). There is \$4,498,416 in the fund balance. Funds would be appropriated for expenditures only as needed. The fund type is **Special Revenue**.

The **DEVELOPMENTAL DISABILITIES FUND** is limited by State Statute to funding services for developmentally disabled county residents. The fund budget of \$5,686,515 include payments to Imagine!, the largest non-profit agency that supports this program in Boulder County, and other smaller agencies that also meet the statutory restrictions imposed on this fund. The fund type is **Special Revenue**. Funding is provided by net Property Tax revenues of \$5,655,155 generated from a mill levy of 1.000 mills. This levy, which is the maximum allowable by State Statute for Developmental Disabilities, was authorized by Boulder County voters in 2002.

The **HEALTH & HUMAN SERVICES FUND** began in January 1, 2003 to address cuts in revenue from the State of Colorado to County health and human services programs, and is a Special Revenue fund. As the State funding is dynamic from year to year, program funding is periodically reviewed. Recipients of the funding include Social Services, Public Health, Mental Health, Special Transit and Juvenile Diversion programs. The fund is budgeted for expenditures in 2014 of \$4,062,083, for which the funding source is primarily obtained from net Property Tax of \$3,919,022. The mill levy generating this revenue of 0.693 mills was approved by voters in the November 2002 election.

The County maintains a **GRANTS FUND, a WORKFORCE BOULDER COUNTY FUND, BETTER BUILDINGS FUND** and a **CONSERVATION TRUST FUND** to comply with Federal/State requirements. These funds require no mill levy and are supported entirely by intergovernmental revenue. The Grants Fund is \$12,000,000, WorkForce Boulder County Fund is \$7,000,000, Better Buildings Fund is \$200,000 and the Conservation Trust Fund is \$1,976,504. The budget for Conservation Trust Fund is funded from State lottery proceeds that are restricted to conservation programs. The fund types are **Special Revenue**.

The **OFFENDER MANAGEMENT FUND** began January 1, 2005. The planned expenditures for this fund are budgeted at \$2,304,099 and include the ongoing operations of a jail expansion unit, debt retirement for a bond used to construct both the expansion of the jail and a new addiction recovery center, and several other programs aimed at mitigation of jail overpopulation such as Partners for Active Community Engagement (PACE) and the Integrated Treatment Court (ITC). This fund is perpetually funded through the voter-approved sales and use tax of 0.05%. There is no mill levy for this fund. The fund type is **Special Revenue**.

The **WORTHY CAUSE FUND** is budgeted for capital facilities and equipment expenses of non-profit human services providers in the county. The 2014 expenditure budget is \$3,123,675. Funding is provided from a 0.05% Sales and Use Tax authorized by voters for this purpose. In 2008 the Boulder County voters approved an extension of this tax (Worthy Cause III) for a ten year period commencing in 2009. Planned disbursements will be determined by a competitive pool that will be awarded annually. The fund type is Special Revenue and has no mill levy.

The **TEMPORARY HUMAN SERVICES SAFETY NET FUND** expenditure budget is \$5,151,651. This is a **Special Revenue** type fund. The voters approved ballot issue 2010-1A for a five year mill levy increase to be used for human services programs that have funding cuts. The mill levy is 0.9 mills, which will generate \$5,089,640 in net property tax revenue.

The **CLEAN ENERGY OPTIONS LOCAL IMPROVEMENT DISTRICT (LID)** and associated bonding authority was approved by the voters in the November 2008 election. The Climate Smart program is the primary program in this fund. This program enables local residents and businesses to implement cost effective programs for reducing energy use and preventing climate change. The budget for the Clean Energy LID of \$1,232,648 is for debt retirement of the bonds sold to pay for the home improvements. The debt payments are funded with assessment

fee collections on the properties that participate in this program. The fund type is **Special Revenue** and there is no mill levy.

The **OPEN SPACE CAPITAL IMPROVEMENT FUND, BOND SERIES 1994, 2001, 2002, 2005 & 2011 (Open Space Capital Fund I)** expenditure budget is \$27,596,508. This budget will be used for debt retirement on open space bond issues approved by Boulder County voters and personnel for maintenance on open space lands. In 2010 the voters approved a new 0.15% Sales and Use Tax to be used for land acquisition and additional bonding authority. Bonds were issued in March 2011 and the remaining proceeds are included in the 2014 budget. Resources are the dedicated sales and use taxes, interest on investments, and accumulated fund balance. The resource for the bond series debt retirement is an inter-fund transfer from the General Fund Parks and Open Space appropriation. This fund is the result of several separate ballot issues, which authorized the collection of sales and use tax for the purpose of acquisition and maintenance of open space land, and the retirement of related debt. The fund balance between the programs is kept separately and each program has their own legal appropriation. The fund type is **Capital** and does not have a mill levy.

The **OPEN SPACE CAPITAL IMPROVEMENT FUND, BOND SERIES 1996, 1998 & 2008 (Open Space Capital Fund II)** expenditure budget is \$3,809,788. This fund is the result of separate ballot issues both of which authorized a sales and use tax for open space land acquisition and the retirement of revenue bonded debt. For the 2008 bond series portion of the fund the primary resource is a 0.1% sales and use tax. The purpose of the new program authorized in 2008 is for open space land acquisition and maintenance. The fund balance between the two programs is kept separately and both programs have their own legal appropriation. There is no mill levy for this fund and the fund type is **Capital**.

The **QUALIFIED ENERGY CONSERVATION BONDS (QECB) FUND** expenditure budget is \$584,108. The voters approved this debt issuance in the November 2009 election. This fund was created in 2010 when the County sold bonds to pay for energy conservation improvements to County facilities. There was additional revenue budgeted from grants and infrastructure improvement budgets. There is no mill levy for this fund and the fund type is **Capital**.

The **CAPITAL EXPENDITURE FUND** is used for the acquisition, renovation or construction of major capital facilities and infrastructure replacement. Many of the larger projects are multi-year in nature, and are initially budgeted at the full cost of the project with unexpended funds carried over into future years until completion. Certificates of Participation (COP) were sold in 2012 for \$24,377,082 to fund the building of a Coroner's facility in Boulder and a Human Services building in Longmont. A separate infrastructure replacement program exists in the fund. Besides the bond proceeds, the revenues into the fund consist primarily of Property Taxes and Specific Ownership Taxes. The expenditure budget is \$24,142,365 with a mill levy is 1.040 mills which will generate \$5,882,190 in net property taxes. The fund type is **Capital**.

The new **SUBDIVISION PAVING LOCAL IMPROVEMENT DISTRICT FUND** will be used to provide reconstruction and resurfacing of roads in the unincorporated subdivisions of the County. The LID was formed for 15 years. Revenue into the fund is from assessments on properties made through the Treasurer's Office. The planned expenditure budget in 2014 is \$4,627,291. The fund type is **Special Revenue** and there is no mill levy.

The **ELDORADO SPRINGS LOCAL IMPROVEMENT DISTRICT FUND** was formed in 2005 to address the need for a wastewater treatment plant in the unincorporated area of Eldorado Springs. Revenue into the fund is from assessments on properties made through the Treasurer's Office and billed fees for service. The planned expenditure budget in 2014 is \$209,108 which will be expended on debt service on a loan from the State of Colorado for construction costs of the facility and the operations of the wastewater treatment system. The fund type is **Proprietary** and there is no mill levy.

The **RISK MANAGEMENT FUND** is a self-supporting internal services fund that includes the expenditures and revenues related to property-casualty, workers' compensation and employee health and dental insurance. The expenditure budget is \$21,660,679. The fund type is **Proprietary** and does not have a mill levy.

The **FLEET SERVICES FUND** is an internal services fund and does not have a mill levy. It is a self-supporting fund that includes the expenditures and revenues related to the maintenance of all County vehicles, with the exception of public safety, which operate their own fleet maintenance operation in the General Fund. The total expenditure budget is \$4,246,179. The fund type is **Proprietary**.

The enterprise fund of the **RECYCLING CENTER** became part of Boulder County January 1, 2002, by Intergovernmental Agreement among the entities represented in the Recycling Authority. The planned expenditures for this fund are \$5,007,144 for the operations of the facility. The facility processes recycled materials for sale on the open market, which forms the primary revenue base for the fund. There is no mill levy. The fund type is **Proprietary**.

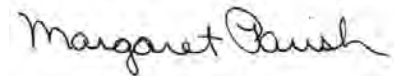
## CONCLUSION

It is our fundamental, collective goal to provide the best in public service even in the face of extreme difficulty. While the devastation from the flooding was immense, it had all the potential to be even worse, with even more lives, homes and businesses lost. We have heard frequently how Boulder County's planning, preparation and practice of collaboration worked well during the emergency response and the beginning of the recovery. Returning to the Boulder County we once knew is going to be a long journey. The work is extensive – roads to repair, bridges to rebuild, homes to inspect, families to help get back on their feet, trails to heal, environmental impacts to study – and the price tag will be high.

We will face new challenges to secure revenues in order to meet the demand for services with programs that are innovative, effective and environmentally responsible. The concerns and needs voiced by our citizens have been instrumental in setting overall goals that drive budget decisions. Boulder County citizens have been responsible for approving ballot issues that provide funding for the issues that they believe are important.

We must balance the budget without exceeding the TABOR limitation on the mill levy tax rate at the same time that we strive to maintain high quality services and programs. We have kept a vigilant watch on the budget and continually look for ways to enhance effectiveness and efficiencies. We value and appreciate the cooperation of citizens, employees, Elected Officials, Department Directors and especially the support of the County Commissioners.

Respectfully submitted,



Margaret Keeland Parish  
Budget Officer



## BUDGET SUMMARY

The 2014 Boulder County budget is presented in this section using three different methods:

**By Fund.** This view includes revenues and fund balance resources, the use of fund balance and the expenditures. This matches the appropriating resolutions that are adopted by the Board of Commissioners that legally describe and define the budget (these are included in the Appendix to this document). Since all accounting is done by fund, this best approaches the structure of the budget as addressed on the County's accounting and reporting system (IFAS).

**By Fund Type.** For the County's CAFR, funds are categorized according to the nature of the revenues and expenditures. The one "General Use Fund" is the General Fund. "Special Revenue Funds" are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specific purposes. "Capital Projects Funds" account for financial resources collected and used for the acquisition or construction of major capital facilities. "Proprietary Funds" are used to present financial information as business-type activities, and are subject to full accrual in accounting (modified accrual for budget, see Budget & Fiscal Policies & Procedures section for more information on accrual methods).

**By Function.** This view takes the expenditures from all funds and allocates them to a functional model. The functions and their allocations are defined by the GASB (Governmental Accounting Standards Board) model and represents a programmatic look at the expenditures budgeted for the year. At the County level, many programs are the result of Federal or State mandates, or are implementing intergovernmental agreements (partially funded by fees from the participating agencies) for which a contractual liability exists. These programs are non-discretionary. Other programs are discretionary, and funding of those programs is a product of the County's strategic direction.

A consolidated view of the budget is first shown which illustrates expenditures, revenues by three major categories, and associated fund balances (including summary amounts in reserved and escrowed fund balance), for the budget year 2014, both the estimated current 2013 year and adopted budget (for direct comparison with the 2014 adopted budget), and for prior year 2012 actuals.

This consolidated view is then expanded for the Boulder County 2014 budget year on the following pages, where the funds are shown with expenditures by function and major revenue types. These budget functions are discussed later in this section. Revenues are analyzed and discussed in the Revenue section.

Funds are then shown by Fund Type (which is defined) and the specific funds attributable to each type are listed. This begins a section where the aggregated information for each fund type is shown for the 2014 budget year, the 2013 estimated year, and the 2012 prior year actuals, and major trends at this aggregate level are discussed. Each fund is then presented individually, grouped by Fund Type, and the financial trends for each fund are discussed. An in depth view of the functions, together with a crosswalk illustrating the inter-relationships between funds and functions, is included later in this section. Revenues are included in a summary form in the fund view. The Colorado constitution prohibits the adoption of a deficit budget, so revenues and the consumption of available fund balances define the upper limit of the budgeted expenditures.

The amount of fund balance consumption available as a funding resource for the budget (while preserving budgeted fund balance targets) is derived from an estimation of the current years ending fund balance position. Fund balances are discussed in this section, with special reference to instances where fund balance is used as a revenue source.

Revenues are presented in an analytical form in their own section, and together with the availability of fund balance from the current year estimates form the available resources for the budget year.

### BOULDER COUNTY BUDGET BY FUND OVERVIEW

Separate self-balancing funds are utilized to preserve integrity for special use revenues and associated expenditures and to isolate special use and capital funds from general use and proprietary funds. This fund structure also allows for the management of fund balances that are similarly restricted in nature. Often debt obligations and/or local ballot issues will dictate the necessity of a separate fund.



For each fund, we look at a three-year period. The earliest of these is the most recent closed and audited year, being 2012 in this case. The key data in this period is the ending fund balances of all funds. Also worth mentioning is that during the closing and auditing process (early in 2013) we analyzed the actual revenues, expenditures and fund balance use of each of these funds and compare those values with the 2012 budget (developed in 2011). This provides a feedback mechanism on our budgeting assumptions. While important to do this analysis annually, this activity is not directly related to the 2014 budget other than to help identify procedural modifications that that may be incorporated into the upcoming budget year.

Variance reports on both recognized revenues and expenditures were developed in mid-2013 following the completion of the 2012 audit and presented to the Commissioners along with a detailed analysis of the cause of the variance. While actual expenditures cannot exceed the appropriated budget, departments and offices within the organization are asked for explanatory information if a material difference occurs in year end funds availability. On the revenue side the prior year audited information is used to measure the revenue estimation process and provides valuable feedback into the current and budget year revenue projection processes.

The next period to be addressed is the current year 2013 estimates. This analysis uses the audited ending fund balances from the prior period as a beginning fund balance for the current period. Actual expenditures are analyzed to determine if they will meet or fall short of the Current (Amended) Budget, which is the budget control point in our financial system. The financial system has controls which prevent the actual expenditures from exceeding the Current Budget. Throughout this section, primarily in conjunction with the discussion of the individual funds, the narrative includes how the expenditure estimates are derived and their relationship to the Current Budget.

Unlike expenditures, revenues have no upper or lower limit and have therefore a different projection methodology. The Revenues section later in the book is dedicated to revenues and discusses those projection methods and assumptions, the effects of which are addressed in this section.

Finally, with the assumptions on expenditures and revenues being accepted, this leads to an estimated ending fund balance for each fund for the current year of 2013, and becomes the beginning fund balance for the 2014 budget year.

Some of the funds have ending fund balance targets for the budget year, and these are discussed in more detail in the section on Fund Balances. The differences between the estimated beginning fund balance and the fund balance target identifies the potential available use of fund balance, or contribution to fund balance for the subsequent budget year. This is then analyzed to determine whether that use (or contribution) is due to a one-time event, and therefore non-sustainable in future years.

Available revenues and fund balance consumption both define the budgeted resources of each fund, and in turn are used to place an upper limit on the budget requests that can be approved. Fund balance use is usually only available for one-time expenditures.

The final sequential section is the 2014 Adopted Budget. The expenditure side of this budget is composed of the combination of the base budget for each fund (broken down to individual units, but shown in an aggregated form in this section), added to which are the approved 2014 budget requests. The base budget is derived by examining the 2013 Current (Amended) Budget, done at various times through the year and finally updated shortly prior to budget adoption), and removing any one-time items from that budget, or any budgeted expenditures in 2013 that should not be budgeted in 2014. In some cases, such as the Capital Expenditure Fund, the base is forced to zero, as this fund is primarily composed of large capital projects. Conversely, in funds that contain operational budgets (the most obvious being the General Fund), the base budget for 2014 is far less modified from the 2013 Current Budget.

Revenues are always forecast on a zero-base method. Unlike an FTE on the expenditure side, which would be expected to be budgeted in every successive year if the position is ongoing, revenues are much more volatile. A separate section in this document addresses revenues specifically; however each revenue account is examined for its appropriate inclusion into the 2014 budget, and the business environment that determines that revenue is analyzed to provide the correct revenue figure. Some revenues may have been stable for years, but something in that business environment changes and the revenue may change- or may even disappear from future budgets. Revenue forecasting is a highly subjective exercise.

The 2014 budget is the primary focus of this book, and much of the material in the document relates specifically to the 2014 adopted budget. However, it is important to realize that analysis of estimated 2013 actuals (projected as we have not closed 2013 when the 2014 budget is adopted), and 2012 closed actuals, underpin the assumptions made and beginning fund balance resources that are available to fund the budget.

All funds with budgets in this document are appropriated. The fund structure shown in this document is identical to that shown in the County's Comprehensive Audited Financial report (CAFR), with the exception of the Component Units which are budgeted by separate entities and are not a part of the adopted Boulder County budget.

## **CONSOLIDATED BUDGET SUMMARY**

On the following fold out pages can be found a consolidated view of the Boulder County budget, where each fund is shown not by fund type, but in the sequential order as presented in the County's finance and budget preparation systems. For each of the 24 funds we show the total expenditures, revenues by three broad categories, beginning and ending fund balances together with amounts reserved and escrowed that result in fund balance reservations. This is the first comprehensive look at the entire 2014 budget, and includes estimates and adopted budgets for the current year 2013, and prior year 2012 actuals. Due to the number of funds and the need to present them in an uncluttered format, we have divided the spreadsheet into two sections in width, with each section showing some of the funds for the 2014 budget, 2013 estimate, 2013 budget (for comparison to the 2014 budget), and the prior year actuals from 2012. Each group of two periods requires two foldout pages, resulting in the total presentation being split over four pages. The intent is to make the material easily readable.



## BOULDER COUNTY FUNDS BY FUNCTION / REVENUE TYPE

The following tables enhance the information already shown on the Consolidated view of the 2014 Boulder County budget.

The first table outlines the expenditures by fund and function (discussed later in this section) and the revenues by type (defined in the Revenue Section of the document). Mill levy information, sales and use tax rates and levied property taxes are also shown. This first view only looks at the functional distribution of the 2014 budget. Comparison to prior years is presented later in this section. This table also provides an illustration of the diversity in revenues that support these expenditures.

In the second table, the fiscal information by expenditure function and revenue type is presented for major funds. The 2014 budget year, estimated information for the 2013 budget year, and actual data for 2012 (prior year) is presented. For this presentation, a major fund is defined as having expenditure or revenue (excluding other sources and uses) budgets equal to, or greater than 10% of the total Boulder County budget. For the 2014 budget, the funds that meet the definition as major funds are: the General Fund, Road and Bridge Fund, and the Social Services Fund. Non-major funds are shown in aggregate. A short narrative provides some context to the material variances that occur between these three years of fiscal activity.

Note that other tables in this section also display information over this three year period, but not to the same level of detail.

### Boulder County 2014 Budget Summary (1 of 3)

<b>Funds with Property Tax as a Revenue Source</b>	General Fund	Road and Bridge Fund	Social Services Fund	Developmental Disabilities Fund	Health and Human Services Fund	Temporary Safety Net Fund	Capital Expenditure Fund
<b>Expenditures</b>							
Conservation/Sustainability	33,596,347						
Debt Service		660,215					2,044,720
General Government	69,099,858						
Health & Human Services/Economic Development	16,741,835		38,099,850	5,686,515	4,062,083	5,151,651	
Transportation/Capital Building Projects	4,196,345	32,198,564					22,097,645
Public Safety/Judicial	37,547,622						
<b>Total Expenditures</b>	<b>161,182,007</b>	<b>32,858,779</b>	<b>38,099,850</b>	<b>5,686,515</b>	<b>4,062,083</b>	<b>5,151,651</b>	<b>24,142,365</b>
<b>Revenues</b>							
Property Tax	114,255,915	1,051,859	6,203,705	5,655,155	3,919,022	5,089,640	5,882,190
Sales and Use Tax	762,294	3,737,806					
Specific Ownership Tax		7,050,000					
Licenses and Permits	863,710	25,000					
Intergovernmental Revenue	11,917,649	20,796,576	23,066,909				
Fees and Charges	12,733,143	200,000					100,000
Fines	840,072						
Interest on Investments	196,702	-				3,100	30,000
Rental Revenues	2,952,280						599,591
Other Revenues	1,110,124		1,408,679				
Transfers In	209,334		6,563,937				
<b>Total Revenues</b>	<b>145,841,223</b>	<b>32,861,241</b>	<b>37,243,230</b>	<b>5,655,155</b>	<b>3,919,022</b>	<b>5,092,740</b>	<b>6,611,781</b>
<b>Fund Balance</b>							
Beginning Fund Balance	42,689,772	38,926	12,915,599	181,360	688,571	208,911	17,733,394
Less Fund Balance Reservations	(922,733)	(1,816)	(506,477)	-	-	-	-
Net Beginning Spendable Fund Balance	41,767,039	37,110	12,409,122	181,360	688,571	208,911	17,733,394
Ending Spendable Fund Balance	26,426,255	39,572	11,552,502	150,000	545,510	150,000	202,810
Add Fund Balance Reservations	922,733	1,816	506,477	-	-	-	-
<b>Total Ending Fund Balance</b>	<b>27,348,988</b>	<b>41,388</b>	<b>12,058,979</b>	<b>150,000</b>	<b>545,510</b>	<b>150,000</b>	<b>202,810</b>
Assessed Valuation / Mill Levy	5,712,277,459	20.204	0.186	1.097	1.000	0.693	0.900
Levied Property Taxes		115,410,854	1,062,484	6,266,368	5,712,277	3,958,608	5,141,050
Sales Tax Rate		0.015%	0.085%				

### Boulder County 2014 Budget Summary (2 of 3)

Funds with Sales and Use Tax as a Primary Revenue Source (other than General and Road and Bridge Funds), and Grant Funds	Offender Management Fund	Worthy Cause Fund	Open Space Capital Improvement Fund I	Open Space Capital Improvement Fund II	Grants Fund	Workforce Fund	Better Buildings Grant Fund
<b>Expenditures</b>							
Conservation/Sustainability			7,107,424	675,000			200,000
Debt Service	447,818		20,489,084	3,134,788			
General Government							
Health & Human Services/Economic Development		3,123,675			12,000,000	7,000,000	
Public Safety/Judicial	1,856,281						
<b>Total Expenditures</b>	<b>2,304,099</b>	<b>3,123,675</b>	<b>27,596,508</b>	<b>3,809,788</b>	<b>12,000,000</b>	<b>7,000,000</b>	<b>200,000</b>
<b>Revenues</b>							
Sales and Use Tax	2,197,675	2,197,675	21,976,754	4,395,351			
Intergovernmental Revenue					12,000,000	7,000,000	
Interest on Investments	150	1,000	206,292	925			
Rental Revenues	41,342		15,000				
Transfers In			3,483,205				
<b>Total Revenues</b>	<b>2,239,167</b>	<b>2,198,675</b>	<b>25,681,251</b>	<b>4,396,276</b>	<b>12,000,000</b>	<b>7,000,000</b>	<b>-</b>
<b>Fund Balance</b>							
Beginning Fund Balance	280,474	1,292,431	11,652,214	1,140,474	-	-	200,000
Less Fund Balance Reservations	-	-	-	-	-	-	-
Net Beginning Spendable Fund Balance	280,474	1,292,431	11,652,214	1,140,474	-	-	200,000
Ending Spendable Fund Balance	215,542	367,431	9,736,957	1,726,962	-	-	-
Add Fund balance Reservations	-	-	-	-	-	-	-
<b>Total Ending Fund Balance</b>	<b>215,542</b>	<b>367,431</b>	<b>9,736,957</b>	<b>1,726,962</b>	<b>-</b>	<b>-</b>	<b>-</b>
Sales Tax Rate	0.05%	0.05%	0.50%	0.10%			

### Boulder County 2014 Budget Summary (3 of 3)

Funds with Other Funding Sources	Recycling Tax Fund	Eldorado Springs LID Fund	Conservation Trust Fund	Clean Energy Options Fund	QEBC Fund	Subdivision Paving LID Fund	Risk Management Fund	Fleet Services Fund	Recycling Center Fund
<b>Expenditures</b>									
Conservation/Sustainability		86,450	1,976,504	42,222					5,007,144
Debt Service		122,658		1,190,426	584,108				
General Government							21,660,679	4,246,179	
Transportation/Capital Building Projects						4,627,291			
<b>Total Expenditures</b>	<b>-</b>	<b>209,108</b>	<b>1,976,504</b>	<b>1,232,648</b>	<b>584,108</b>	<b>4,627,291</b>	<b>21,660,679</b>	<b>4,246,179</b>	<b>5,007,144</b>
<b>Revenues</b>									
Local Improvement Districts - Assessments		123,772		958,699		3,867,297			
Intergovernmental Revenue	22,196		400,000	38,494	166,887				
Fees and Charges	7,200	82,791					21,407,261	4,009,548	4,999,000
Interest on Investments	4,000	150	1,502	7,570		4,835	30,000	3,000	1,750
Other Revenues				345			147		24,096
Transfers In					417,221	955,159			
<b>Total Revenues</b>	<b>33,396</b>	<b>206,713</b>	<b>401,502</b>	<b>1,005,108</b>	<b>584,108</b>	<b>4,827,291</b>	<b>21,437,408</b>	<b>4,012,548</b>	<b>5,024,846</b>
<b>Fund Balance</b>									
Beginning Fund Balance	3,140,722	280,197	1,875,002	2,830,388	86,581	-	5,704,957	972,843	1,838,170
Less Fund Balance Reservations	-	-	-	-	-	-	-	-	-
Net Beginning Spendable Fund Balance	3,140,722	280,197	1,875,002	2,830,388	86,581	-	5,704,957	972,843	1,838,170
Ending Spendable Fund Balance	3,174,118	277,802	300,000	2,602,848	86,581	200,000	5,481,686	739,212	1,855,872
Add Fund balance Reservations	-	-	-	-	-	-	-	-	-
<b>Total Ending Fund Balance</b>	<b>3,174,118</b>	<b>277,802</b>	<b>300,000</b>	<b>2,602,848</b>	<b>86,581</b>	<b>200,000</b>	<b>5,481,686</b>	<b>739,212</b>	<b>1,855,872</b>

### 2014 Boulder County Budget - Major Funds

2014 Adopted Budget	General Fund	Road and Bridge Fund	Social Services Fund	Other Funds in Aggregate	Total All Funds
<b>Expenditures</b>					
Conservation/Sustainability	33,596,347		-	15,094,744	48,691,091
Debt Service	-	660,215	-	28,013,602	28,673,817
General Government	69,099,858		-	25,906,858	95,006,716
Health & Human Services/Economic Development	16,741,835		38,099,850	37,023,924	91,865,609
Transportation/Capital Building Projects	4,196,345	32,198,564	-	26,724,936	63,119,845
Public Safety/Judicial	37,547,622		-	1,856,281	39,403,903
<b>Total Expenditures</b>	<b>161,182,007</b>	<b>32,858,779</b>	<b>38,099,850</b>	<b>134,620,345</b>	<b>366,760,981</b>
<b>Revenues</b>					
Property Tax (current year)	114,255,915	1,051,859	6,203,705	20,546,007	142,057,486
Sales and Use Tax	762,294	3,737,806	-	30,767,455	35,267,555
Specific Ownership Tax	-	7,050,000	-	-	7,050,000
Licenses and Permits	863,710	25,000	-	-	888,710
Intergovernmental Revenue	11,917,649	20,796,576	23,066,909	19,627,577	75,408,711
Fees and Charges	12,733,143	200,000	-	30,605,800	43,538,943
Fines	840,072	-	-	-	840,072
Interest on Investments	196,702	-	-	294,274	490,976
Rental Revenues	2,952,280	-	-	655,933	3,608,213
Debt Issuance	-	-	-	-	-
Other Revenues	1,110,124	-	1,408,679	4,974,356	7,493,159
Transfers In	209,334	-	6,563,937	4,855,585	11,628,856
<b>Total Revenues</b>	<b>145,841,223</b>	<b>32,861,241</b>	<b>37,243,230</b>	<b>112,326,987</b>	<b>328,272,681</b>

2013 Estimated (Current) Year	General Fund	Road and Bridge Fund	Social Services Fund	Other Funds in Aggregate	Total All Funds
<b>Expenditures</b>					
Conservation/Sustainability	26,973,266	-	-	22,624,423	49,597,689
Debt Service	-	658,010	-	55,425,159	56,083,169
General Government	75,416,997	-	-	30,801,963	106,218,960
Health & Human Services/Economic Development	16,709,176	-	33,811,533	36,096,580	86,617,289
Transportation/Capital Building Projects	4,184,122	29,580,973	-	13,013,126	46,778,221
Public Safety/Judicial	37,819,177	-	-	1,831,873	39,651,050
<b>Total Expenditures</b>	<b>161,102,738</b>	<b>30,238,983</b>	<b>33,811,533</b>	<b>159,793,124</b>	<b>384,946,378</b>
<b>Revenues</b>					
Property Tax (current year)	110,436,179	1,034,331	6,100,327	19,478,008	137,048,845
Sales and Use Tax	749,401	3,664,516	-	30,164,172	34,578,089
Specific Ownership Tax	-	6,695,232	-	-	6,695,232
Licenses and Permits	825,902	25,000	-	-	850,902
Intergovernmental Revenue	4,240,841	6,249,173	20,989,637	16,285,341	47,764,992
Fees and Charges	12,772,656	200,000	-	28,226,570	41,199,226
Fines	843,957	-	-	-	843,957
Interest on Investments	258,172	10,000	21,366	332,544	622,082
Rental Revenues	2,693,590	-	-	643,014	3,336,604
Debt Issuance	-	-	-	25,405,257	25,405,257
Other Revenues	4,306,492	-	781,765	2,149,369	7,237,626
Transfers In	223,011	-	7,439,932	13,279,900	20,942,843
<b>Total Revenues</b>	<b>137,350,201</b>	<b>17,878,252</b>	<b>35,333,027</b>	<b>135,964,175</b>	<b>326,525,655</b>

## 2014 Boulder County Budget - Major Funds (continued)

2012 Actual Prior Year	General Fund	Road and Bridge Fund	Social Services Fund	Other Funds in Aggregate	Total All Funds
<b>Expenditures</b>					
Conservation/Sustainability	13,348,420	-	-	32,712,369	46,060,789
Debt Service	-	654,251	-	28,086,836	28,741,087
General Government	63,490,216	-	-	21,986,580	85,476,796
Health & Human Services/Economic Development	15,962,570	-	33,060,287	32,617,787	81,640,644
Transportation/Capital Building Projects	2,576,675	18,902,001	-	5,797,793	27,276,469
Public Safety/Judicial	36,401,961	-	-	1,787,696	38,189,657
<b>Total Expenditures</b>	<b>131,779,842</b>	<b>19,556,252</b>	<b>33,060,287</b>	<b>122,989,061</b>	<b>307,385,442</b>
<b>Revenues</b>					
Property Tax (current year)	110,853,421	1,037,314	6,117,469	19,447,147	137,455,351
Sales and Use Tax	749,141	3,515,766	-	28,927,549	33,192,456
Specific Ownership Tax	647,895	5,953,607	-	-	6,601,502
Licenses and Permits	994,230	29,799	-	-	1,024,029
Intergovernmental Revenue	5,137,512	7,427,773	22,364,391	26,883,120	61,812,796
Fees and Charges	12,569,388	215,018	-	27,622,492	40,406,898
Fines	872,425	-	-	-	872,425
Interest on Investments	494,696	28,266	-	418,214	941,176
Rental Revenues	3,348,920	-	-	739,407	4,088,327
Debt Issuance	-	-	-	24,377,082	24,377,082
Other Revenues	1,232,034	162,569	777,468	4,627,908	6,799,979
Transfers In	710,065	33,333	6,890,831	3,764,501	11,398,730
<b>Total Revenues</b>	<b>137,609,727</b>	<b>18,403,445</b>	<b>36,150,159</b>	<b>136,807,420</b>	<b>328,970,751</b>

The presentation on the previous pages illustrate the Boulder County budget by expenditure function and revenue type detail, for the 2014 budget year, the estimated 2013 budget year, and the actual 2012 prior year. Major material variances are discussed below with a more detailed analysis further in this section. The reader should be aware that comparisons over a three year period can be affected by significant one-time financial events, which can make a comparison of operational costs over the period challenging.

The total 2014 expenditure budget is \$18.2 million less than the 2013 estimated year. The variance is primarily due to refunding of the 2006 Bonds in the Open Space Fund.

Total 2013 estimated expenditures are \$77.6 million higher than 2012 actual expenditures. This is due to higher expenditure estimates in 2013 for the following:

- General Fund \$29.3 million (\$13 million for flood recovery, \$4.5 million flood related loan payback to the Contingency Fund, \$3 million property acquisition, \$1.8 million transfer to Open Space, and the remainder being the result of estimating the 2013 expenditures at current budget, or “worst case” scenario).
- Road and Bridge Fund \$10.7 million (\$6.4 million flood related projects, \$2.1 for scheduled road projects, \$2 million to complete the Longhorn transportation vehicle storage facility).
- Open Space \$25.6 million (expenditures related to debt service activity for the 2006 Bond refunding).
- Capital Expenditure Fund \$7.4 million (\$5.6 million in bond funded expenditures for the new St. Vrain building in Longmont, and new Coroner’s Office building in Boulder, and expenditures from 2012 carried over to complete projects in 2013).

## FUND TYPES

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for legal purposes, specific activities, or objectives. The County, like other state and local governments, uses fund accounting (and budgeting) to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: Governmental Funds, Proprietary Funds and Component Units. Of these three, only the first two are appropriated in the Boulder County budget (the County’s Component Units – Public Health and the Housing Authority, report to another board structure, through which their budgets are adopted separately as different entities.).

Within the Governmental Fund group, funds are again split into three categories – General Use Fund, Special Use Funds and Capital Projects Funds. Within the Proprietary Fund group, funds are again split into two categories- Internal Service Funds and Enterprise Funds.

The following table assigns each of the Boulder County funds to a specific fund group. Narrative and associated budgetary fiscal information is presented for each fund within each fund group.

**Boulder County Funds by Fund Type**

Governmental Fund Group			Proprietary Fund Group	
General Use Funds	Special Revenue Funds	Capital Projects Funds	Internal Services Funds	Enterprise Funds
General	Road and Bridge Social Services Recycling Tax Contingency Developmental Disabilities Health and Human Services Grants Workforce Fund Conservation Trust Offender Management Worthy Cause Clean Energy Options LID Better Buildings Grant Human Services Temporary Safety Net Subdivision Paving Dist LID	Open Space Fund I Open Space Fund II Qualified Energy Conservation Bonds Capital Expenditure	Risk Management Fleet Services	Eldorado Springs LID Recycling Center

The **GENERAL FUND** is a general use, non-restricted fund.

Revenues are derived from:

- Property Tax (see the Revenue section for limitations on property taxes).
- Intergovernmental Revenues include charge backs which are the product of inter-governmental agreements (IGA’s) the County has with the cities within its boundaries, and state and federal revenues supporting some general fund programs. Beginning in 2014, and for several years to come, the County will receive Federal (i.e., FEMA, FHWA, CDBG-DR, HUD) and State flood reimbursements revenues.
- Other Revenues consist mainly of fees for service, fines, building rents, interest on investments, specific ownership taxes (taxes on motor vehicles are allocated to the General Fund by the BOCC in some years); and revenues associated with the conveyance of land titles. These revenues are for general use and have no restriction on their use and application.
- Sales Tax Revenue is restricted for road and trail construction, and is not used for general government operations.



**SPECIAL USE FUNDS** assume the use limitation on expenditures imposed by the revenue source. They are created to segregate financial activity by use restriction and provide a set of self-balancing accounts to ensure that all assets and liabilities applicable to the modified accrual basis (as explained in the Budget and Fiscal Policies and Procedures section of the document) are accounted for correctly. Since these restricted revenues must be expended on specific projects, unexpended budgets are usually, as directed by the Commissioners, carried over and appropriated into subsequent years. Examples of revenues received in this group of funds include:

- State lottery proceeds that are limited to funding open space acquisitions and operations;
- Voter-approved sales taxes for jail alternatives and capital expenditure purchases for non-profit agencies;
- Voter approved debt proceeds from prior year and service on that debt;
- Revenues restricted to the Road and Bridge fund by State Statute such as State Highway User Tax (HUTF), and by voter approval, Sales and Use Tax;
- Revenues restricted to Social Services including property tax and Federal pass-through dollars from the State;
- Designated property taxes used for Developmental Disabilities support, replacing State HHS funding cuts, and Human Services Temporary Safety Net Programs (all approved by voters);
- Grants funds which are primarily pass-through funds of grant awards;
- Local Improvement District assessments which are approved for a specific purpose;
- Various sales taxes that have expired, and for which the funds are not yet fully disbursed.

**All of the special use funds have specific uses and revenues. The expenditures must be appropriated to activities specified by law, voter intent, or administrative action.**

**Capital Projects Funds** account for financial resources collected and used for the acquisition or construction of major capital facilities. Examples include those funded with sales tax for Open Space acquisition, maintenance, and servicing revenue bonds; and the Capital Expenditure Fund which provides property tax funding for building construction and renovation projects. These funds contain appropriations that are both one-time (in the case of actual capital construction), and ongoing debt service on bonding. As capital projects are often multi-year in nature, the entire cost of each project is appropriated in the first year and any unexpended budgets are then carried over and appropriated into future years until the projects are completed. The basis of budgeting for capital projects funds is modified accrual, with some exceptions, as explained in the Budget and Fiscal Policies and Procedures section of the document.

**The Proprietary Funds Group** includes budgets for two Enterprise Funds and two Internal Service Funds. The basis of budgeting for proprietary funds is full accrual, with some exceptions, as explained in more detail in the Budget and Fiscal Policies and Procedures section of the document.

**Enterprise Funds** are used to account for operations that are financed and operated in a manner similar to a private business, where the intent of the governing body is to recover all costs of operation through external user fees. The two Enterprise Funds in this budget are the Recycling Center Fund, and the Eldorado Springs LID Fund.

**Internal Service Funds** are used to bill County services to internal clients (County offices and departments), on a cost reimbursement basis. Their function is similar to the Enterprise Fund model, with the one important exception - the customers are internal to the County. The two Internal Services funds in the County are the Risk Management Fund (the County's Property Casualty and the Health and Dental self-funded insurance programs), and the Fleet Services Fund which provides maintenance and services to much of the County's vehicle fleet.

The following table shows an aggregate of the funds for each fund type, for the 2014 budget, 2013 estimated and 2012 prior year periods. A high level analysis of this aggregated presentation for the 2014 budget follows.

The fund balance references relate to "spendable" fund balances unless otherwise noted (fund balance excludes restricted and escrowed items). Further description of the restrictions on fund balance, plus the use of unrestricted fund balance, appear later in the Fund Balance section.

Please note that the data on these pages is intentionally summarized to a high level, with a commentary specific to the budget year 2014. As the reader continues further into this section of the book there will be presentation of expenditures by fund and functions.

The revenue categories of Property Tax, Intergovernmental, and Other revenues are also split out by fund later in the section, and the Revenue Section of this book further expands those categories into distinct revenue streams, with commentary on material variances between the actual 2012, estimated 2013 and budgeted 2014 years.

### Boulder County 2014 Budget by Fund Type

<b>General Fund</b>	<b>2012 Actual</b>	<b>2013 Estimate</b>	<b>2014 Budget</b>
Expenditures	131,779,842	161,102,738	161,182,007
Property Tax	110,853,421	110,436,179	114,255,915
Intergovernmental Revenues	5,137,512	4,240,841	11,917,649
Other Revenues	21,618,794	22,673,181	19,667,659
Total Revenues	137,609,727	137,350,201	145,841,223
Opening Spendable Fund Balance	57,641,431	65,207,984	41,767,039
Closing Spendable Fund Balance	63,471,316	41,455,447	26,426,255
Use / (Contribution) of Fund Balance	(5,829,885)	23,752,537	15,340,784

<b>Special Use Funds</b>	<b>2012 Actual</b>	<b>2013 Estimate</b>	<b>2014 Budget</b>
Expenditures	100,370,584	113,559,385	118,323,095
Property Tax	21,615,082	21,554,122	21,919,381
Intergovernmental Revenues	56,262,931	43,348,948	63,324,175
Other Revenues	27,166,466	34,177,586	29,232,971
Total Revenues	105,044,479	99,080,656	114,476,527
Opening Spendable Fund Balance	37,634,555	42,308,450	27,642,507
Closing Spendable Fund Balance	42,308,450	27,829,721	23,795,939
Use / (Contribution) of Fund Balance	(4,673,895)	14,478,729	3,846,568

<b>Capital Funds</b>	<b>2012 Actual</b>	<b>2013 Estimate</b>	<b>2014 Budget</b>
Expenditures	46,734,811	78,793,230	56,132,769
Property Tax	4,986,848	5,058,544	5,882,190
Intergovernmental Revenues	412,353	175,203	166,887
Other Revenues	53,113,085	56,729,950	31,224,339
Total Revenues	58,512,286	61,963,697	37,273,416
Opening Spendable Fund Balance	35,757,045	47,442,196	30,612,663
Closing Spendable Fund Balance	47,534,520	30,612,663	11,753,310
Use / (Contribution) of Fund Balance	(11,777,475)	16,829,533	18,859,353

<b>Proprietary Funds</b>	<b>2012 Actual</b>	<b>2013 Estimate</b>	<b>2014 Budget</b>
Expenditures	28,500,205	31,491,025	31,123,110
Property Tax	-	-	-
Intergovernmental Revenues	-	-	-
Other Revenues	27,804,259	28,131,101	30,681,515
Total Revenues	27,804,259	28,131,101	30,681,515
Opening Spendable Fund Balance	12,467,937	12,156,091	8,796,167
Closing Spendable Fund Balance	12,156,091	8,796,167	8,354,572
Use / (Contribution) of Fund Balance	311,846	3,359,924	441,595

<b>Total County</b>	<b>2012 Actual</b>	<b>2013 Estimate</b>	<b>2014 Budget</b>
Expenditures	307,385,442	384,946,378	366,760,981
Property Tax	137,455,351	137,048,845	142,057,486
Intergovernmental Revenues	61,812,796	47,764,992	75,408,711
Other Revenues	129,702,604	141,711,818	110,806,484
Total Revenues	328,970,751	326,525,655	328,272,681
Opening Spendable Fund Balance	143,500,968	167,114,721	108,818,376
Closing Spendable Fund Balance	165,470,377	108,693,998	70,330,076
Use / (Contribution) of Fund Balance	(21,969,409)	58,420,723	38,488,300

## HIGH LEVEL ANALYSIS BY FUND TYPE

The **General Fund** is where most County general government services are funded. The primary funding source is Property Tax. Intergovernmental revenues are generally the product of Intergovernmental Agreements (IGAs) where costs of shared programs performed by the County are reimbursed by cities and towns, state revenues, federal revenues (including reimbursement for indirect costs), and small grant revenues which are receipted in this fund to match up with program expenditures. Other revenues include fees for service (including statutory fees) for offices such as the Clerk and Recorder, Specific Ownership Tax revenue (at the discretion of the BOC), rents, interest on investments and fines. The expenditures include the personnel and operating budgets for all of the elected officials in the County who render services as set by State Statute, plus the majority of the departments that report to the Board of County Commissioners.

The General Fund 2014 budget will consume \$15.3 million of fund balance. This is partially the result of an \$11.8 million operating increase (net of Federal and State revenue reimbursements) for flood related expenditures.

The Colorado State Constitution sets a biennial real property re-appraisal cycle which occurred in 2013 and was used for the 2014 budget. The 2014 budget was adopted with an assessed valuation that was 1.7% higher than the prior year (please see the Revenue Section of the document for a more comprehensive explanation of this process). Additionally, budget requests for ongoing expenditures were carefully scrutinized by the Commissioners before any approvals were made to ensure that current and future expenditures allow for good fund balance management in this fund. Revenues other than property tax have been very conservatively projected.

For the **Special Use Funds**, the overall budgeted fund balance consumption of \$3.85 million (or approximately 13.9% of the aggregated starting fund balances) represents the spend down of \$0.9 million in the Social Services Fund to adequately support current program levels, the appropriation of unexpended Worthy Cause (capital expenditure) awards of \$0.9 million to eligible non-profit agencies from prior years, and the spend down of \$1.6 million in the Conservation Trust Fund to support planned Open Space acquisitions for the County.

The four **Capital Funds** are combined into a section in the consolidated fund view. The budgeted consumption of \$18.9 million in fund balance is due primarily to the drawdown of bond proceeds for construction of the new St. Vrain Office building in Longmont, and the new Coroner's Office building in Boulder.

The County operates four **Proprietary Funds** which are consolidated into the fourth section in the table. The budgeted fund balance consumption of \$0.4 million is primarily in the Health and Dental portion of the Risk Management Fund.

In summary, the fund balance usage for each fund group reflects the use of this resource that is deemed fiscally sustainable. Along with the cautious approach to revenue projections (as discussed in the Revenue section) this results in an overall budget that is achievable and realistic in consideration of the fiscal constraints of the current economy.

The last section of the table combines the General Fund and the other three fund types into one "total" County budget section.

An alternative look at the consolidated view (all appropriated funds) of the Boulder County budget is shown on the following page. The differences between beginning and ending fund balances show the fund balance use as a revenue source for the groups of funds. As elsewhere in this document, whenever fund balance is being used in this way, an explanatory note is provided so that the reader can be assured that the budget is sustainable.

**Boulder County Comparative Summary - All Funds 2014 Budget**

	General Fund	Special Revenue Funds	Capital Funds	Proprietary Funds	Total
Beginning Spendable Fund Balances	41,767,039	27,642,507	30,612,663	8,796,167	108,818,376
Revenues					
Property Tax	114,255,915	21,919,381	5,882,190	-	142,057,486
Sales and Use Tax	762,294	8,133,156	26,372,105	-	35,267,555
Intergovernmental	11,917,649	63,324,175	166,887	-	75,408,711
Licenses and Permits	863,710	25,000	-	-	888,710
Fees and Charges	12,733,143	207,200	100,000	30,498,600	43,538,943
Interest on Investments	196,702	22,157	237,217	34,900	490,976
Other Revenues	4,902,476	13,326,362	614,591	148,015	18,991,444
Transfers In	209,334	7,519,096	3,900,426	-	11,628,856
Total Revenues	145,841,223	114,476,527	37,273,416	30,681,515	328,272,681
Expenditures	161,182,007	118,323,095	56,132,769	31,123,110	366,760,981
Ending Spendable Fund Balances	26,426,255	23,795,939	11,753,310	8,354,572	70,330,076
Use of Fund Balance	15,340,784	3,846,568	18,859,353	441,595	38,488,300

**INDIVIDUAL FUND INFORMATION**

In the following section funds are grouped according to their revenue sources and fund type (General Use, Special Use, Capital Projects, and Proprietary). After a discussion of each fund a summary presentation is shown for the fund.

**Funds That Include Property Tax as a Revenue Source**

**General Fund** (Fund Type – General Use)

The largest fund in Boulder County is the General Fund, and it includes most of the service organizations. This fund includes the elected offices of the Commissioners, Assessor, Coroner, Clerk and Recorder, District Attorney, Sheriff and Treasurer. In some cases, the expenditures for these offices are supported by County revenues, but the duties of these offices are mandated by State Statute and include services such as property appraisal, and tax collections for other governmental units in the County.

Also included in the General Fund are departments with appointed directors such as Parks and Open Space, Land Use, Community Services and the County Attorney that implement commissioner policy. For a more comprehensive description of the duties of each elected office and department, please refer to the expenditures by function section starting on page 93, and the organizational chart on page 10.

Since the General Fund is a “general use fund”, revenues receipted into the fund are not usually restricted or designated by State Statute, or voter approval. Some exceptions to this do occur, such as the Mosquito Fee pass through to Public Health from the Treasurer, and the Niwot LID which is both receipted and expended in this fund. Both of these examples refer to entities outside of the County where the revenues are booked into the General Fund for the different purposes – the first is for a prior year ballot issue requirement, and the second is an unincorporated entity that has no financial system of its own. Another example of restricted revenue is Jail Booking Fees, a fee created through State legislation that is receipted in the Sheriff’s Office cost centers in the General Fund with a required allocation to specific programs in the jail. In these few cases the programs are contained within a specific set of cost centers in order to segregate these revenues from the larger unrestricted resources, and unexpended resources are either carried over for appropriation into the following year (after the County audit is completed), and are booked as a restriction of fund balance (per GASB 54). This fund also receipts all of the property tax revenue levied that is not consumed by other funds as the fund balance is mostly unrestricted. For a complete schedule of all revenues receipted in the General Fund, please refer to the relevant portion of the Revenue Section of this document.

This fund has no fund balance target in the 2014 budget year, other than the minimum of 2 months operating expenses. The minimum fund balance for 2014 is \$26.9 million. For more information about fund balance policies please see Budget & Fiscal Policies & Procedures section of the document.

The estimated year end 2013 spendable fund balance for the General Fund is \$41,455,447. The estimated 2013 year end fund balance is a product of the following:

- 2012 audited ending fund balance of \$66,310,011. Of this balance \$1,102,027 is restricted in 2013, which leave an available balance of \$65,207,984 as the the starting spendable fund balance for the 2013 estimated year.
- 2013 estimated expenditures total is \$161,102,738. The estimate includes the 2013 current budget as of November 2013 of \$148,368,035, plus \$13,134,324 in flood recovery expenditures, less any known amounts that will not be spent in 2013.
- The Current 2013 Budget for expenditures (not shown in the fund presentation) of \$148,368,035 reflects the supplemental appropriations done throughout the 2013 year. The budget supplementals were non-recurring in nature, consumed fund balance and include carryover of some unspent budgets from 2012 that were funded by restricted or designated revenues.
- 2013 Revenues are estimated by examining each line item in the fund individually and deriving a fiscally sustainable figure according to the type and volatility of the revenue. Revenue estimation for the various types is shown in the Revenue Section. Estimated revenues for 2013 consisted of \$110,436,179 in Property Tax (*Note 1*), \$4,240,841 in Intergovernmental Revenues, and \$22,673,181 in Other Revenues. The total revenue for the 2013 estimated year is \$137,350,201.

**Notes:**

1. *The estimated revenue for the 2013 Property Tax is the budgeted amount which assumes a 1% uncollectable component. Actual collections in prior years indicate an uncollectable component of less the 0.3%.*

The General Fund receives the amount of the property tax pool not consumed by other funds (this process is described in the Revenue Section). Intergovernmental and Other revenues are forecast conservatively at the line item level. The major revenues in the General Fund are Property Tax, Specific Ownership Tax (at the discretion of the BOCC), Interest on Investments, Motor Vehicle and Recording fees, Treasurer’s Fees, Building Rents and many others. The budget anticipates a 1% uncollectible amount in Property Tax. The revenues in this fund are extremely varied and beyond a summary discussion here, but are described further in the Revenue Section along with the methodology used for the major revenue types.

General Fund expenditures are budgeted in a way that will ensure that ongoing operating and personnel expenditures do not result in the consumption of fund balance and therefore become unsustainable in future years. One-time capital projects that are budgeted in this fund may result in a one-time fund balance use.

**Fiscal highlights for the 2014 budget year**

- Flood recovery expenses in the General Fund budget include over \$19 million for the repair of County Open Space property, infrastructure and trails. This is partially funded by \$7.8 million in reimbursement revenues, related to 2013 eligible flood expenditures.
- The General Fund includes additional one-time allocations of \$1 million in the Sustainability budget for the EnergySmart program and \$950,000 in the Clerk & Recorder’s Elections Division base to fund the 2014 General Election.
- The salary and benefit package for County employees in the 2014 budget included market and range adjustments to salaries in selected job classifications and a merit pool funded at 2%. There was no increase in the PERA retirement benefit rate for 2014.

Governmental Fund / General Use	GENERAL FUND (001)			
	2012 Actual	2013 Original Budget	2013 Estimate	2014 Budget
<b>Expenditures</b>	131,779,842	134,612,456	161,102,738	161,182,007
<b>Revenues</b>				
Property Tax	110,853,421	110,436,179	110,436,179	114,255,915
Intergovernmental Revenues	5,137,512	3,488,717	4,240,841	11,917,649
Other Revenues	21,618,794	19,028,859	22,673,181	19,667,659
<b>Total Revenues</b>	137,609,727	132,953,755	137,350,201	145,841,223
Use/(Contribution) of/to Fund Balance	(5,829,885)	1,658,701	23,752,537	15,340,784
<b>Beginning Fund Balance</b>	60,347,828	53,054,955	66,310,011	42,689,772
Less Escrows	(2,706,397)	(2,759,000)	(1,102,027)	(922,733)
Beginning Spendable Fund Balance	57,641,431	50,295,955	65,207,984	41,767,039
Ending Fund Balance	63,471,316	48,637,254	41,455,447	26,426,255
Add Escrows	2,838,695	2,759,000	1,234,325	922,733
<b>Total Ending Fund Balance</b>	66,310,011	51,396,254	42,689,772	27,348,988
<b>Mill Levy calculation</b>				
Budgeted Property Tax (99% of Levy) *	110,853,421	110,436,179	110,436,179	114,255,915
Allowance for Uncollectables	505,576	1,113,606	1,113,606	1,154,939
Property Tax Levy	111,358,997	111,549,785	111,549,785	115,410,854
<b>Assessed Valuation</b>	5,602,968,410	5,617,089,739	\$5,617,089,739	5,712,277,459
<b>Mill Levy</b>	19.785	19.741	19.741	19.729
Abatement Mill Levy	0.090	0.118	0.118	0.475
Total General Fund Mill Levy	19.875	19.859	19.859	20.204

\* Note: 2012 property Tax actual collections; Budgeted Property Tax for 2013 and 2014.

### Road and Bridge Fund (Fund Type: Special Use)

The function of this fund is to provide for the design, construction and maintenance of roads and bridges in the County, and as such includes operating and capital components. The construction function of the fund is augmented by a transportation sales and use tax. This sales and use tax was authorized by voters in November of 2009 for renewal as of July 1, 2010, for a period of 16 years through June 30, 2024. The portion of the fund that is funded by the sales and use tax has a separate cost center parent that provides segregation of this portion of the fund's activities for reporting (the ballot issue authorizing the tax defines the use of the revenue). The property tax revenue is also accounted for in a separate cost center. Fifty percent of property tax attributable to municipalities is shared back to Boulder County cities. The most significant revenue in this portion of the fund comes from Highway User Tax (derived from various sources including taxes on gasoline sales), and Specific Ownership Tax (derived from motor vehicle registrations).

For the 2014 budget, a considerable amount of funding will be applied to the flood recovery work. This is the start of a very intensive period of work that may total over \$100 million, and was unforeseen in all prior years when long term transportation projects were being planned. The 2014 budget includes over \$15 million in the initial phase of flood recovery which is funded from all available fund balance in the Road and Bridge Fund as well as FEMA, FHWA and State of Colorado reimbursements of flood relief and recovery work undertaken in 2013 (the flood occurred in mid-September, 2013), as well as a portion of reimbursements that will become due in 2014 (from work budgeted in 2014). This flood recovery work will potentially eclipse all other project work for the 2014 budget and beyond for several more years, other than the Sales and Use Tax funded projects that were all approved in the ballot measure that authorized the tax. Other programs in this fund, including Debt Service and Payment to Cities (the share-back of property tax to incorporated cities referred to above and mandated by the Colorado States Statutes)

will also need to be funded due to their mandatory nature. Road Maintenance of \$8.4 million, including snow plowing in the winter and road maintenance in the summer, will also need to be sustained to not only address transportation safety and deferred maintenance issues, but to also qualify for the HUTF revenue stream from the State, as mentioned above.

The fund comprises separate cost centers and/or agencies that address the following functions:

- Sales and Use Tax Transportation Projects
- Property Tax Transportation Projects
- Road Maintenance Operations
- Debt Service (for the new Transportation Complex)
- Payments to Cities (share-back of property tax revenues to local municipalities)

The estimated year end 2013 spendable fund balance is \$38,926, which becomes the beginning fund balance for 2014. For the 2013 estimated year, the ending fund balance is a product of the following:

- 2012 audited fund balance of \$8,088,455, of which \$1,816 was restricted or in escrow, leaving available \$8,086,639. This fund balance includes budgeted project expenditures that were not completed in 2012, and were later re-appropriated into 2013 in a process known as “carry-over”. This is done after the prior year has been audited and closed.
- Another component of the fund balance comes from revenue collections in excess of the 2012 and prior estimated years. Due to the fiscally conservative process in estimating and budgeting revenues, actual revenues in prior years will often be greater than anticipated, and accumulate in fund balance. Since this component of fund balance was derived from revenues restricted to the Road and Bridge Fund, it assumes that restriction and cannot be transferred to any other fund, nor expended for any other purpose.
- 2013 estimated expenditures include the Current Budget (\$30,238,983), less any known amounts that will not be spent in 2013. This figure includes funds carried over from 2012, transacted after the 2012 audit was published. It also includes \$6.4 million for projects related to the recovery from the floods in September 2013 which devastated the County’s transportation infrastructure. Note that this instance assumes that all the Current Budget will be expended in 2013. However, as many of these road and bridge projects are of a multi-year nature, the unexpended 2013 budget will be carried over to 2014 after the 2013 audit is completed (in the spring of 2014).
- The 2013 Revenues of \$22,376,668 were estimated by examining each line item in the fund individually and deriving a fiscally sustainable figure according to the type and volatility of the revenue. Estimates for the various types of revenues that are specific to this Fund are shown in the Revenue Section.
- \$185,398 is estimated to be restricted or escrowed at the end of 2013.

This fund, as explained above, is split into distinct programs, which are accounted for in separate cost center parents (called Agencies), and are explained below with amounts appropriated for these purposes:

#### **Transportation Sales and Use Tax Funded Projects (\$3,737,806)**

A 0.1% Sales and Use Tax was approved by voters for a seven year term to commence collection on July 1, 2002. An extension of the same tax for a further 16 years was authorized by voters in 2009, and commenced on July 1, 2010. Expenditures funded by the tax are budgeted at the same amount as the revenue forecast. Unexpended budgets and any revenues collected over budget from 2012 will be re-appropriated through the carryover process once the prior year audit is completed. Transportation projects for this portion of the fund are authorized by the Commissioners at a public meeting and are in compliance with the ballot issue that authorized the original tax and the tax extension.

The amount appropriated for 2014 increased from the 2013 budget by 7% due to the anticipated recovery of Sales and Use Tax revenues (see the Revenue Section). Sales and Use Tax is one of the more volatile revenues in the County, which requires extensive analysis based on monthly receipts during the year, and comparing trends to prior years. The 2014 Sales and Use Tax were calculated to be 7% higher than the 2013 budget. The higher 2013 estimated sales tax collections for 2013 reflects the fact that only the first 9 months of data for the 2012 year were available when the 2013 budget was adopted and were budgeted more conservatively at the time.

Governmental Fund / Special Revenue	ROAD AND BRIDGE FUND (011)			
	2012 Actual	2013 Original Budget	2013 Estimate	2014 Budget
<b>Expenditures</b>	19,556,252	19,149,100	30,238,983	32,858,779
<b>Revenues</b>				
Property Tax	1,037,314	1,034,331	1,034,331	1,051,859
Intergovernmental Revenues	7,427,773	5,883,323	6,249,173	20,796,576
Other Revenues	9,938,358	10,402,534	15,093,164	11,012,806
<b>Total Revenues</b>	18,403,445	17,320,188	22,376,668	32,861,241
Use/(Contribution) of/to Fund Balance	1,152,807	1,828,912	7,862,315	(2,462)
<b>Beginning Fund Balance</b>	9,241,262	3,609,446	8,088,455	38,926
Less Escrows	(1,816)	(4,167)	(1,816)	(1,816)
Beginning Spendable Fund Balance	9,239,446	3,605,279	8,086,639	37,110
Ending Fund Balance	8,086,639	1,776,367	224,324	39,572
Add Escrows	1,816	4,167	(185,398)	1,816
<b>Total Ending Fund Balance</b>	8,088,455	1,780,534	38,926	41,388
<b>Mill Levy calculation</b>				
Budgeted Property Tax (99% of Levy) *	1,037,314	1,034,331	1,034,331	1,051,859
Allowance for Uncollectables	4,838	10,448	10,448	10,625
Property Tax Levy	1,042,152	1,044,779	1,044,779	1,062,484
<b>Assessed Valuation</b>	5,602,968,410	5,617,089,739	5,617,089,739	5,712,277,459
<b>Mill Levy</b>	0.186	0.186	0.186	0.186

\* Note: 2012 property Tax actual collections; Budgeted Property Tax for 2013 and 2014.

### Transportation Projects funded from Property Tax and Other Resources (\$19,598,694)

A list of projects is approved by the Commissioners at a business meeting for these projects in addition to those above. These projects are described in the Capital Expenditure section of the document. These are funded by Property Tax, Specific Ownership Tax, Highway User Tax, Interest on Investments and other revenues. A more detailed description of these revenues can be read in the Revenue Section of this document. Broad limitations on these projects are imposed both by State Statutes and the restriction inherent to Highway User Tax revenues, the compliance of which is tested annually by the submission of a Road and Bridge Report to the State. Included in the 2014 budget appropriation is \$15.4 million for flood related projects. It is anticipated that the County Commissioners will approve supplemental appropriations requests during 2014 to fund additional work as reimbursement revenues (i.e., FEMA, FHWA, and CDBG-DR) are received.

### Road Maintenance Operations (\$8,422,573)

This division of the fund maintains roads and provides labor and a materials resource for the various transportation projects listed above. Funding is from Property Tax, Specific Ownership Tax, Highway User Tax, Interest on Investments and other revenues.

### Debt Service (\$660,215)

Following the construction of a new Road Maintenance facility funded by Certificate of Participation, the lease purchase payments are made annually from this cost center. This is funded by Property Tax, Specific Ownership Tax, Highway User Tax, Interest on Investments and other revenues.

### Payments to Cities (\$439,491)

The County is required by State Statute to “share-back” a portion of property tax with incorporated cities in the County. One-half of the total Road Fund mill levy is calculated on the assessed valuation of each incorporated city, and the property tax revenue is then remitted quarterly to each municipality.



**Balancing the Road Fund**

For the 2014 budget year, the Road Fund receives the yield from a mill levy of 0.186 mills. This is internal policy which is reviewed in each budget cycle by the Board of County Commissioners. As previously stated, a portion of the property tax revenue will be shared with incorporated cities within the County. Intergovernmental and Other Revenues are forecast conservatively at the line item level. The revenues going into this fund are varied and beyond a summary discussion here, but are described further in the Revenue Section along with the methodology used for the major revenue types. The budget anticipates a 1% uncollectible amount in Property Tax.

In order to fulfill the 2014 funding requirements of the Road Fund, all specific ownership tax revenue is used to balance the fund. Specific Ownership Tax can be allocated to all property tax funds by the Treasurer, and is described in the Revenue Section.

**Social Services Fund** (Fund Type – Special Use)

This fund, in accordance with State and federal law, provides for welfare recipients and programs such as Child Support, Temporary Assistance to Needy Families (TANF), Child Welfare, and other human services programs. The County Commissioners sit as a separate board for Social Services, and review with staff management and financial information monthly.

This fund operates with a mill levy of 1.097 mills for the 2014 budget, and will generate property tax revenue of \$6,203,705, allowing for 1% of uncollectable revenue. The majority of the revenues are from intergovernmental (Federal and State) block grants that are receipted and restricted to certain programs within the fund. The total of these intergovernmental revenues is \$23,066,909. There is also a transfer from another County fund (Health and Human Services Fund) of \$1,412,286 to assist with Social Services programs.

The Social Services Fund receives another transfer from the Human Services Temporary Safety Net Fund of \$5,151,651. In the November 2010 election the voters approved a ballot measure to increase the mill levy by 0.9

Governmental / Special Revenue	SOCIAL SERVICES FUND (012)			
	2012 Actual	2013 Original Budget	2013 Estimate	2014 Budget
<b>Expenditures</b>	33,060,287	36,124,548	33,811,533	38,099,850
<b>Revenues</b>				
Property Tax	6,117,469	6,100,327	6,100,327	6,203,705
Intergovernmental Revenues	22,364,391	21,737,468	20,989,637	23,066,909
Other Revenues	7,668,299	7,439,932	8,243,063	7,972,616
<b>Total Revenues</b>	36,150,159	35,277,727	35,333,027	37,243,230
Use/(Contribution) of/to Fund Balance	(3,089,872)	846,821	(1,521,494)	856,620
<b>Beginning Fund Balance</b>	8,304,233	9,309,400	11,394,105	12,915,599
Less Escrows	(506,477)	(1,013,795)	(506,477)	(506,477)
Beginning Spendable Fund Balance	7,797,756	8,295,605	10,887,628	12,409,122
Ending Fund Balance	10,887,628	7,448,784	12,409,122	11,552,502
Add Escrows	506,477	1,013,795	506,477	506,477
<b>Total Ending Fund Balance</b>	11,394,105	8,462,579	12,915,599	12,058,979
<b>Mill Levy calculation</b>				
Budgeted Property Tax (99% of Levy) *	6,117,469	6,100,327	6,100,327	6,203,705
Allowance for Uncollectables	28,987	61,620	61,620	62,037
Property Tax Levy	6,146,456	6,161,947	6,161,947	6,265,742
<b>Assessed Valuation</b>	5,602,968,410	5,617,089,739	5,617,089,739	5,712,277,459
<b>Mill Levy</b>	1.097	1.097	1.097	1.097

\* Note: 2012 property Tax actual collections; Budgeted Property Tax for 2013 and 2014.

mills (for a maximum of five years) in order to provide more local funding for higher case-loads as State revenues were anticipated to decrease. This increase is levied in another fund (Human Services Temporary Safety Net Fund), and transferred into this Social Services Fund (where it leverages additional intergovernmental funding), and is then expended on the programs.

These combined revenues totaling \$37,243,230 are used to fund the 2014 budgeted expenditures of \$38,099,850, and results in a fund balance consumption of \$857 thousand, which is primarily due to programs that were budgeted in 2013 but not fully completed, and are being re-budgeted in 2014 from fund balance.

The budgeted ending fund balance for the 2014 year is \$12,058,979, of which \$506,477 is restricted fund balance. This is an operating fund.

The estimated year end 2013 spendable fund balance for the Social Services Fund is \$12,409,122, which then becomes the beginning spendable fund balance for 2014. The estimated 2013 year end fund balance is a product of the following:

- 2012 audited fund balance of \$11,394,105 which includes a restricted fund balance of \$506,477.
- 2013 expenditures are estimated by the department. This is revised several times throughout the budget cycle. At the time of the final estimate the estimated expenditures were \$33,811,533, against a current budget of \$38,124,548. The lower estimate for 2013 was derived as a result of some programs that were not fully completed in that year.
- \$35,333,027 in Revenues that are primarily Property Tax and Intergovernmental block grants. Revenue estimation for the block grants is provided by the department and updated throughout the budget cycle.

Many of the expenditures in this fund are mandated by intergovernmental block revenues, Federal law, State law, or both. Many expenditures have offsetting intergovernmental revenues. The balance of the expenditures not funded by the intergovernmental revenues is called the "County Share" and funded by Property Tax. The 2014 property tax revenue requirement for this fund is being generated by the same mill levy as in 2013 and intergovernmental revenues are being conservatively projected. The 2014 fund balance use will be \$856,620, which places the fund in a good position to address future uncertainties.

**Developmental Disabilities Fund** (Fund Type – Special Use Fund)

This fund was established for expending amounts limited to the care and welfare of the developmentally disabled. In accordance with State Statute, the population served by this fund must meet certain eligibility criteria. Disbursements from the fund are paid to contractors that are certified by the State, of which the largest is Imagine! The maximum mill levy allowable for this fund, by State Statute, is 1.0 mills.

Revenues are obtained solely from property tax, where the budget anticipates a 1% uncollectible amount. In November of 2002 the Boulder County voters authorized the dedicated levy of a full 1.0 mill, the maximum allowable by State Statute for this purpose. Expenditures are budgeted to provide an ending fund balance target of \$150,000.

Governmental / Special Revenue	DEVELOPMENTAL DISABILITIES FUND (015)			
	2012 Actual	2013 Original Budget	2013 Estimate	2014 Budget
<b>Expenditures</b>	5,585,600	5,608,830	5,608,830	5,686,515
<b>Revenues</b>				
Property Tax	5,576,945	5,560,919	5,560,919	5,655,155
Intergovernmental Revenues	1,355	-	-	-
Other Revenues	-	-	-	-
<b>Total Revenues</b>	5,578,300	5,560,919	5,560,919	5,655,155
Use/(Contribution) of/to Fund Balance	7,300	47,911	47,911	31,360
<b>Beginning Fund Balance</b>	236,571	197,911	229,271	181,360
Less Escrows	-	-	-	-
Beginning Spendable Fund Balance	236,571	197,911	229,271	181,360
Ending Fund Balance	229,271	150,000	181,360	150,000
Add Escrows	-	-	-	-
<b>Total Ending Fund Balance</b>	229,271	150,000	181,360	150,000
<b>Mill Levy calculation</b>				
Budgeted Property Tax (99% of Levy) *	5,576,945	5,560,919	5,560,919	5,655,155
Allowance for Uncollectables	26,023	56,171	56,171	57,123
Property Tax Levy	5,602,968	5,617,090	5,617,090	5,712,278
<b>Assessed Valuation</b>	5,602,968,410	5,617,089,739	5,617,089,739	5,712,277,459
<b>Mill Levy</b>	1.000	1.000	1.000	1.000

\* Note: 2012 property Tax actual collections; Budgeted Property Tax for 2013 and 2014.

**Health and Human Services Fund** (Fund Type: Special Use)

This fund is a result of the voters' approval in November 2002 of a 0.5 mill levy increase dedicated for the restricted purpose of addressing State funding cuts to human services agencies. The funding cuts came about as a result of limitations in revenue at the State level due to Amendment One (TABOR) and the worsening economic position that the State was in at that time. The voter-authorized 0.5 mills was added to the former Developmental Disabilities fund mill levy of 0.193 mills to become 0.693 mills (the Developmental Disabilities fund has a statutory maximum mill levy of 1.0 mills, also authorized by voters in that same 2002 ballot). Recipients of the fund are County departments that demonstrate annually to the Commissioners that their programs are impacted by State funding cuts.

Revenue from Property Tax is stable and predictable revenue. Expenditures are budgeted to allow for an ending fund balance of equal to or greater than 5% of revenues in the fund. The 2013 budget (less one time budgeted expenditures) was used as the 2014 base, and participating offices and departments had to define where State budget cuts were still impacting their operations. The assumption since 2003 (the first year of this fund) has been that State funding cuts are somewhat dynamic in nature.

Governmental / Special Revenue	HEALTH AND HUMAN SERVICES FUND (020)			
	2012 Actual	2013 Original Budget	2013 Estimate	2014 Budget
<b>Expenditures</b>	4,011,955	4,058,102	4,058,102	4,062,083
<b>Revenues</b>				
Property Tax	3,864,822	3,853,717	3,853,717	3,919,022
Intergovernmental Revenues	939	-	-	-
Other Revenues	-	-	(828)	-
<b>Total Revenues</b>	3,865,761	3,853,717	3,852,889	3,919,022
Use/(Contribution) of/to Fund Balance	146,194	204,385	205,213	143,061
<b>Beginning Fund Balance</b>	1,039,978	861,010	893,784	688,571
Less Escrows	-	-	-	-
Beginning Spendable Fund Balance	1,039,978	861,010	893,784	688,571
Ending Fund Balance	893,784	656,625	688,571	545,510
Add Escrows	-	-	-	-
<b>Total Ending Fund Balance</b>	893,784	656,625	688,571	545,510
<b>Mill Levy calculation</b>				
Budgeted Property Tax (99% of Levy) *	3,864,822	3,853,717	3,853,717	3,919,022
Allowance for Uncollectables	18,035	38,926	38,926	39,586
Property Tax Levy	3,882,857	3,892,643	3,892,643	3,958,608
<b>Assessed Valuation</b>	5,602,968,410	5,617,089,739	5,617,089,739	5,712,277,459
<b>Mill Levy</b>	0.693	0.693	0.693	0.693

\* Note: 2012 property Tax actual collections; Budgeted Property Tax for 2013 and 2014.

**Human Services Temporary Safety Net Fund** (Fund Type – Special Use)

In the November 2010 election, voters approved a mill levy of 0.9 mills for a maximum of 5 years, to provide additional resources for Human Services programs. The intergovernmental funding for these programs is under pressure as the State continues to balance their budget, whereas at the same time the need for additional programs has increased as caseloads continue to trend upwards. The new 0.9 mills (generating \$5.0 million in budgeted property tax) is levied for this fund, and in accordance with the ballot language will be expended in the following manner:

- \$2.44 million to be made available for non-profit agencies that will provide the safety net services. Eligible agencies will be invited to apply by submitting Requests for Funding.
- \$2.11 million will be made available to the Social Services program for benefit payments, where it will be eligible for leveraging additional intergovernmental revenues that also support these programs.
- \$.5 million will fund temporary Child Care programs, also administered within the Social Services program.
- \$100 thousand for TSN fund administration.

The expenditures of \$5.15 million exceed the revenues by \$59 thousand. This fund has a fund balance target of \$150,000 and the small consumption of fund balance in 2014 brings the fund in line with this target. Social Services administers the funds that are transferred from the Human Services Temporary Safety Net Fund (these funds will then become eligible for matching intergovernmental funding), and there are reporting requirements to citizens on the programs that are funded by this property tax.

Governmental / Special Revenue	HUMAN SERVICES TEMPORARY SAFETY NET FUND (032)			
	2012 Actual	2013 Original Budget	2013 Estimate	2014 Budget
<b>Expenditures</b>	5,478,547	6,027,646	6,027,646	5,151,651
<b>Revenues</b>				
Property Tax	5,018,532	5,004,828	5,004,828	5,089,640
Intergovernmental Revenues	1,219	-	-	-
Other Revenues	14,630	3,100	3,100	3,100
<b>Total Revenues</b>	5,034,381	5,007,928	5,007,928	5,092,740
Use/(Contribution) of/to Fund Balance	444,166	1,019,718	1,019,718	58,911
<b>Beginning Fund Balance</b>	1,672,795	1,169,718	1,228,629	208,911
Less Escrows	-	-	-	-
Beginning Spendable Fund Balance	1,672,795	1,169,718	1,228,629	208,911
Ending Fund Balance	1,228,629	150,000	208,911	150,000
Add Escrows	-	-	-	-
<b>Total Ending Fund Balance</b>	1,228,629	150,000	208,911	150,000
<b>Mill Levy calculation</b>				
Budgeted Property Tax (99% of Levy) *	5,018,532	5,004,828	5,004,828	5,089,640
Allowance for Uncollectables	24,140	50,553	50,553	50,896
Property Tax Levy	5,042,672	5,055,381	5,055,381	5,140,536
<b>Assessed Valuation</b>	5,602,968,410	5,617,089,739	5,617,089,739	5,712,277,459
<b>Mill Levy</b>	0.900	0.900	0.900	0.900

\* Note: 2012 Property Tax actual collections; Budgeted Property Tax for 2013 and 2014.

**Capital Expenditure Fund** (Fund Type – Capital Projects)

This fund administers capital projects and infrastructure replacements for the County. The nature of the capital projects ranges from large multi-year building construction jobs to smaller work order programs to address fixtures in an existing office. Projects are managed by the Building Services Manager and staff, a division of Administrative Services. This fund is utilized, per State Statute, for large capital projects such as building purchases and construction.

Each year a long range capital plan for major projects is reviewed, and a budget produced by the Building Services Manager for consideration by the Commissioners. The entire expense of those major projects that are approved is budgeted in the coming budget year and fully funded by a property tax mill levy into the fund. Any unexpended project budgets in the budget year are appropriated into the following year by a carryover process after the audit is completed. The major capital expenditure projects for 2014 are a new Health and Human Services complex, and a new Coroner facility. Both of these projects are being funded by debt proceeds that were received in 2012 (see below).

County staff also makes budget requests for smaller projects, including fixtures in existing offices and renovations. For every budget cycle, the architects review budget requests for relevant capital projects and rank them according to need and available resources for the budget year. These requests are considered by the Commissioners in the Budget Work Session, and if approved are budgeted and funded in this fund.

An infrastructure replacement program also exists with an annual budget base of \$617 thousand. This has been reduced in prior years by the QECB net debt service funding requirement of approximately \$400,000, as well as some IT infrastructure projects moved to the General Fund. The QECB bonds allowed future infrastructure projects with paybacks over time from energy conservation to be funded earlier and those energy savings realized sooner. Requests for funding from this budget are considered by the Commissioners, and if approved are budgeted in a separate cost center parent in the fund.

Governmental Fund / Capital	CAPITAL EXPENDITURE FUND (041)			
	2012 Actual	2013 Original Budget	2013 Estimate	2014 Budget
<b>Expenditures</b>	6,777,309	13,041,197	14,179,269	24,142,365
<b>Revenues</b>				
Property Tax	4,986,848	5,058,544	5,058,544	5,882,190
Intergovernmental Revenues	65,982	-	-	-
Other Revenues	25,310,420	762,671	1,040,859	729,591
<b>Total Revenues</b>	30,363,250	5,821,215	6,099,403	6,611,781
Use/(Contribution) of/to Fund Balance	(23,585,941)	7,219,982	8,079,866	17,530,584
<b>Beginning Fund Balance</b>	2,227,319	23,929,748	25,813,260	17,733,394
Less Escrows	-	-	-	-
Beginning Spendable Fund Balance	2,227,319	23,929,748	25,813,260	17,733,394
Ending Fund Balance	25,813,260	16,709,766	17,733,394	202,810
Add Escrows	-	-	-	-
<b>Total Ending Fund Balance</b>	25,813,260	16,709,766	17,733,394	202,810
<b>Mill Levy calculation</b>				
Budgeted Property Tax (99% of Levy) *	4,986,848	5,058,544	5,058,544	5,882,190
Allowance for Uncollectables	22,206	53,008	53,008	58,822
Property Tax Levy	5,009,054	5,111,552	5,111,552	5,941,012
<b>Assessed Valuation</b>	5,602,968,410	5,617,089,739	5,617,089,739	5,712,277,459
<b>Mill Levy</b>	0.894	0.910	0.910	1.040

\* Note: 2012 property Tax actual collections; Budgeted Property Tax for 2013 and 2014.

Revenues in this fund are primarily Property Tax and some rental revenues from human services agencies that lease space in buildings previously purchased through this fund. In 2012 Certificates of Participation (COPs) were issued which generated \$24.4 million in revenue to fund new buildings offices in the City of Longmont, and a new Coroner's facility in the City of Boulder. The projects will take several years to complete and the funds from the COPs will be carried over to 2014, and may need to be carried over into 2015 if projects are not completed.

The budgeted ending fund balance for 2014 is \$202,810. \$123,000 is the budgeted fund balance target, with an additional \$79,810 for the programs funded by bond proceeds. The multi-year nature of capital projects in conjunction with the spike in one-time revenues from COPs issued in 2012 has produced a significant variance (\$8 million) between the 2012 actual and 2013 estimated fund balances. All additional equity in the fund beyond the budgeted amount is carried over into the next year for the same restricted purpose of capital expenditures.

### Special Use & Capital Funds - Funding Source is Property Tax

	<i>Transportation/Capital Building Projects/Debt</i>	<i>Health &amp; Human Services/Economic Development</i>	<i>Health &amp; Human Services/Economic Development</i>	<i>Health &amp; Human Services/Economic Development</i>	<i>Health &amp; Human Services/Economic Development</i>	<i>Transportation/Capital Building Projects/Debt</i>
<b>2014 Budget</b>	<b>Road and Bridge</b>	<b>Social Services</b>	<b>Developmental Disabilities</b>	<b>Health and Human Services</b>	<b>Temporary Safety Net</b>	<b>Capital Expenditure</b>
<b>Fund Type</b>	Special Use	Special Use	Special Use	Special Use	Special Use	Capital Projects
<b>Expenditures</b>	<b>32,858,779</b>	<b>38,099,850</b>	<b>5,686,515</b>	<b>4,062,083</b>	<b>5,151,651</b>	<b>24,142,365</b>
Property Tax	1,051,859	6,203,705	5,655,155	3,919,022	5,089,640	5,882,190
Intergovernmental Revenues	20,796,576	23,066,909	-	-	-	-
Other Revenues	11,012,806	7,972,616	-	-	3,100	729,591
<b>Total Revenues</b>	<b>32,861,241</b>	<b>37,243,230</b>	<b>5,655,155</b>	<b>3,919,022</b>	<b>5,092,740</b>	<b>6,611,781</b>
Opening Spendable Fund Balance	37,110	12,409,122	181,360	688,571	208,911	17,733,394
Closing Spendable Fund Balance	39,572	11,552,502	150,000	545,510	150,000	202,810
Use of Fund Balance	(2,462)	856,620	31,360	143,061	58,911	17,530,584
<b>2013 Estimate</b>	<b>Road and Bridge</b>	<b>Social Services</b>	<b>Developmental Disabilities</b>	<b>Health and Human Services</b>	<b>Temporary Safety Net</b>	<b>Capital Expenditure</b>
<b>Expenditures</b>	<b>30,238,983</b>	<b>33,811,533</b>	<b>5,608,830</b>	<b>4,058,102</b>	<b>6,027,646</b>	<b>14,179,269</b>
Property Tax	1,034,331	6,100,327	5,560,919	3,853,717	5,004,828	5,058,544
Intergovernmental Revenues	6,249,173	20,989,637	-	-	-	-
Other Revenues	15,093,164	8,243,063	-	(828)	3,100	1,040,859
<b>Total Revenues</b>	<b>22,376,668</b>	<b>35,333,027</b>	<b>5,560,919</b>	<b>3,852,889</b>	<b>5,007,928</b>	<b>6,099,403</b>
Opening Spendable Fund Balance	8,086,639	10,887,628	229,271	893,784	1,228,629	25,813,260
Closing Spendable Fund Balance	224,324	12,409,122	181,360	688,571	208,911	17,733,394
Use of Fund Balance	7,862,315	(1,521,494)	47,911	205,213	1,019,718	8,079,866
<b>2012 Actual</b>	<b>Road and Bridge</b>	<b>Social Services</b>	<b>Developmental Disabilities</b>	<b>Health and Human Services</b>	<b>Temporary Safety Net</b>	<b>Capital Expenditure</b>
<b>Expenditures</b>	<b>19,556,252</b>	<b>33,060,287</b>	<b>5,585,600</b>	<b>4,011,955</b>	<b>5,478,547</b>	<b>6,777,309</b>
Property Tax	1,037,314	6,117,469	5,576,945	3,864,822	5,018,532	4,986,848
Intergovernmental Revenues	7,427,773	22,364,391	1,355	939	1,219	65,982
Other Revenues	9,938,358	7,668,299	-	-	14,630	25,310,420
<b>Total Revenues</b>	<b>18,403,445</b>	<b>36,150,159</b>	<b>5,578,300</b>	<b>3,865,761</b>	<b>5,034,381</b>	<b>30,363,250</b>
Opening Spendable Fund Balance	9,239,446	7,797,756	236,571	1,039,978	1,672,795	2,227,319
Closing Spendable Fund Balance	8,086,639	10,887,628	229,271	893,784	1,228,629	25,813,260
Use of Fund Balance	1,152,807	(3,089,872)	7,300	146,194	444,166	(23,585,941)

### Funds That Include Sales and Use Tax as a Primary Revenue Source

These funds were created as a result of a local election. The sales tax rate, the apportionment to each of these funds and other general information regarding Sales Tax can be found in the Revenue section. Some sales tax initiatives have expired in prior years but still have fund balances that require appropriating.

#### Recycling Tax Fund (Fund Type – Special Use)

This fund is restricted to the purchase of capital assets and to fund operations for a recycling plant. The equity in the fund comes primarily from an expired 0.1% sales and use tax that was authorized by the voters in 1992 for 10 years (and continued as a portion of the Open Space Acquisition fund by voters in 2003). There is no appropriated expenditure amount for this fund for the 2014 year. The remaining equity will be appropriated in future years when required. Expenditures were made in prior years (outside of the time frame of this budget) to construct a recycling facility, which now operates as an enterprise fund and is described on page 83, and additions to the facility such as Single Stream equipment (which makes possible the combined collection of recyclables, avoiding the need to segregate different types of materials at the collection point), and a specialized Hazardous Waste facility.

The revenues other than Interest on Investments include a planned capital contribution from the Boulder County participating cities, plus the County’s General Fund, for the cost of the Hazardous Materials Management facility that was constructed in 2011. (This fund provided the equity for the project which was then transferred to the Recycling Center Fund for this purpose, where the construction is funded). The following table shows the amounts that were pledged in an Intergovernmental Agreement (IGA):

City of Boulder	\$ 400,000
Boulder County General Fund	\$ 289,520
Boulder County Recycling Sales and Use Tax Fund	\$ 762,500
City and County of Broomfield	\$ 22,800
Town of Erie	\$ 10,720
City of Lafayette	\$ 33,200
City of Longmont	\$ 58,880
City of Louisville	\$ 43,920
Town of Superior	\$ 14,880
Future Business Surcharges	\$ 189,080
<b>Total:</b>	<b>\$ 1,825,500</b>

Note: Some of these amounts were paid in prior years; others are amortized over multiple years.

Governmental Fund / Special Revenue	RECYCLING TAX FUND (013)			
	2012 Actual	2013 Original Budget	2013 Estimate	2014 Budget
<b>Expenditures</b>	-	-	-	-
<b>Revenues</b>				
Intergovernmental Revenues	22,144	24,340	24,340	22,196
Other Revenues	14,761	271,200	273,720	11,200
<b>Total Revenues</b>	36,905	295,540	298,060	33,396
Use/(Contribution) of/to Fund Balance	(36,905)	(295,540)	(298,060)	(33,396)
<b>Beginning Fund Balance</b>	2,805,757	2,838,597	2,842,662	3,140,722
Less Escrows	-	-	-	-
Beginning Spendable Fund Balance	2,805,757	2,838,597	2,842,662	3,140,722
Ending Fund Balance	2,842,662	3,134,137	3,140,722	3,174,118
Add Escrows	-	-	-	-
<b>Total Ending Fund Balance</b>	2,842,662	3,134,137	3,140,722	3,174,118



**Offender Management Fund** (Fund Type – Special Use)

Primarily funded from a .05% sales and use tax revenue source (budgeted to yield \$2,197,675 in 2014), this fund addresses needs in mitigating over population at the County jail. Revenue bonds were sold for the capital construction of a Jail addition and an Addiction Recovery Center (ARC). The debt payments resulting from the bond sale are discussed in the Debt Section. Operating and personnel expenditures for the jail addition are also funded from the sales tax. Additionally, other programs designed to intervene and prevent recidivism are also funded. Also budgeted in 2014 is the Integrated Treatment Court (ITC), which will fund eligible expenditures in the 20th Judicial District, the Mental Health Center of Boulder County and Boulder County Public Health.

The fund is budgeted to produce a 2014 ending fund balance of \$215,542.

The 2013 estimated expenditures are at the Current Budget amount of \$2,276,781, which is a fiscally conservative approach. Sales and Use Tax revenues are analyzed on an annual basis, both by looking at trends in successive prior years by month and anticipating future changes to those trends based on economic conditions (more written about this aspect in the Revenue Section), which is used to formulate the estimated and budgeted amount available from this resource.

Sales and Use Tax revenues have a high level of volatility. As well as analyzing 2013 revenue trends that continue to rebound from the recession, we have also been using information published by the (State of Colorado) Office of State Planning and Budgeting, as well as some predictive modeling within the County to determine the 2014 yield from Sales and Use Tax revenue (the primary revenue in this fund). Expenditures in the fund have been kept largely unchanged from prior year. More information on the revenue projection process is in the Revenue Section.

Governmental Fund / Special Revenue	OFFENDER MANAGEMENT FUND (024)			
	2012 Actual	2013 Original Budget	2013 Estimate	2014 Budget
<b>Expenditures</b>	2,228,385	2,276,781	2,276,781	2,304,099
<b>Revenues</b>				
Intergovernmental Revenues	-	-	-	-
Other Revenues	2,210,981	2,186,338	2,295,450	2,239,167
<b>Total Revenues</b>	2,210,981	2,186,338	2,295,450	2,239,167
Use/(Contribution) of/to Fund Balance	17,404	90,443	(18,669)	64,932
<b>Beginning Fund Balance</b>	279,209	225,275	261,805	280,474
Less Escrows	-	-	-	-
Beginning Spendable Fund Balance	279,209	225,275	261,805	280,474
Ending Fund Balance	261,805	134,832	280,474	215,542
Add Escrows	-	-	-	-
<b>Total Ending Fund Balance</b>	261,805	134,832	280,474	215,542

**Worthy Cause Fund** (Fund Type: Special Use)

A .05% Sales and Use Tax, restricted for the purchase of capital assets for external non-profit agencies, was originally approved by voters in November 2000 for a three year term ending in 2003, and then extended in 2003 by voters for a five year term through 2008. In 2008, voters approved another extension of the tax for a ten year period through 2018. The 2014 budget appropriates the sixth year of the ten year extension of the tax. Additionally, some awards from prior years that were not expended have also been appropriated in 2014.

Revenues are from the sales and use tax, plus interest on investments. The fund is budgeted at the projected amount of sales and use tax that will be yielded from the 0.05% rate. Staff solicits “Requests for Funding” (RFFs) from eligible agencies for a competitive pool. Some agencies are also designated for funding in each of the ten years of the tax extension. While outside the scope of this discussion, non-profit agencies are selected to receive the Worthy Cause amounts based on the merits of the capital expenditures they propose, and a legal deed of trust ensures that the funds are applied to a program that fulfills the voters’ intents.

Sales and Use Tax revenues have a high level of volatility. As well as analyzing 2013 revenue trends that continue to rebound from the recession, we have also been using information published by the (State of Colorado) Office of State Planning and Budgeting, as well as some predictive modeling within the County to determine the 2014 yield from Sales and Use Tax revenue (the primary revenue in this fund). Worthy Cause awards funded from 2014 revenues have been limited to accommodate this revenue figure. More information on the revenue projection process is in the Revenue Section.

Governmental Fund / Special Revenue	WORTHY CAUSE FUND (025)			
	2012 Actual	2013 Original Budget	2013 Estimate	2014 Budget
<b>Expenditures</b>	3,262,061	3,327,002	2,402,002	3,123,675
<b>Revenues</b>				
Intergovernmental Revenues	-	-	-	-
Other Revenues	2,068,096	2,046,472	2,155,584	2,198,675
<b>Total Revenues</b>	2,068,096	2,046,472	2,155,584	2,198,675
Use/(Contribution) of/to Fund Balance	1,193,965	1,280,530	246,418	925,000
<b>Beginning Fund Balance</b>	2,732,814	1,477,118	1,538,849	1,292,431
Less Escrows	-	-	-	-
Beginning Spendable Fund Balance	2,732,814	1,477,118	1,538,849	1,292,431
Ending Fund Balance	1,538,849	196,588	1,292,431	367,431
Add Escrows	-	-	-	-
<b>Total Ending Fund Balance</b>	1,538,849	196,588	1,292,431	367,431

**Open Space Capital Improvement I Fund** (Fund Type: Capital Projects)

Funded primarily from a 0.50% rate sales and use tax in 2014, this fund is restricted to the capital purchase (or debt service for revenue bonds issued for this same purpose), and operational expenditures of open space land and included assets.

The sales and use tax has been approved by voters at several elections. The first 0.25% sales and use tax was approved in 1992 for open space acquisition and maintenance. A new 0.1% sales and use tax was approved by voters in 2004 also for this purpose, along with a related \$60 million of debt authorization, of which initially only \$40 million had been used for selling revenue bonds. This left \$20 million of unused debt capacity. Then in the November 2010 election voters approved a ballot measure to raise the sales and use tax revenue rate by 0.15%, for the purpose of open space acquisition and maintenance. An increase to the County’s current debt capacity of \$40 million was also approved. This was combined with the unused \$20 million of debt authorization from the 2004 election (above) and \$60 million of revenue bonds were sold, together with an additional premium of \$4.2 million. These bond proceeds were supplementally appropriated to the 2011 budget. \$3.3 million were anticipated to be unexpended in 2013 and were appropriated into the 2014 adopted budget.

Additionally, the bonds sold from the 2006 ballot measure (above) were partially refunded in 2013 to make use of a better interest rate. The gross revenue and expenditures of \$25.6 million were recorded in 2013 to reflect that refunding.

All of the voter approvals for these sales and use tax measures, including the tax extension issues, have included revenue bonding authority. Further discussions on the rates and uses of sales and use taxes can be found in the Revenue section. Revenues also include the interest on investments in the fund.

The expenditures in the fund are both debt service obligations and open space acquisition and maintenance. One-time capital expenditures are made from any surplus in revenues that are not committed for debt or operations. An analysis of the long term debt schedules compared with the forecast of Sales and Use Tax revenues has been undertaken, resulting in a fiscally sustainable position for this fund through the majority of the debt retirement in 2019 and beyond.

Governmental Fund / Capital	OPEN SPACE CAPITAL IMPROVEMENT TRUST FUND I (026)			
	2012 Actual	2013 Original Budget	2013 Estimate	2014 Budget
<b>Expenditures</b>	34,247,238	34,598,541	58,969,610	27,596,508
<b>Revenues</b>				
Intergovernmental Revenues	122,291	-	500	-
Other Revenues	22,881,058	24,215,317	50,958,659	25,681,251
<b>Total Revenues</b>	23,003,349	24,215,317	50,959,159	25,681,251
Use/(Contribution) of/to Fund Balance	11,243,889	10,383,224	8,010,451	1,915,257
<b>Beginning Fund Balance</b>	31,997,671	28,769,746	20,753,782	11,652,214
Less Escrows	(1,217,016)	(985,127)	(1,091,117)	-
Beginning Spendable Fund Balance	30,780,655	27,784,619	19,662,665	11,652,214
Ending Fund Balance	19,536,766	17,401,395	11,652,214	9,736,957
Add Escrows	1,217,016	985,127	-	-
<b>Total Ending Fund Balance</b>	20,753,782	18,386,522	11,652,214	9,736,957

**Open Space Capital Improvement II Fund** (Fund Type – Capital Projects)

In November of 2007 the voters approved an extension of a sales and use tax that was set to expire on December 31, 2010. Included in this voter approval was revenue bonding authority for the acquisition of open space land and property. The bonds were sold in 2008 (with capitalized interest as a bridge to the commencement of the extended sales and use tax revenues in 2010). The bond proceeds were exhausted in 2010. The debt service expenditures, as well as surplus revenues in excess of debt service requirements, are appropriated in 2014.

Governmental Fund / Capital	OPEN SPACE CAPITAL IMPROVEMENT TRUST FUND II (027)			
	2012 Actual	2013 Original Budget	2013 Estimate	2014 Budget
<b>Expenditures</b>	4,106,542	3,805,950	4,575,871	3,809,788
<b>Revenues</b>				
Intergovernmental Revenues	25,225	-	-	-
Other Revenues	4,433,379	4,091,869	4,310,092	4,396,276
<b>Total Revenues</b>	4,458,604	4,091,869	4,310,092	4,396,276
Use/(Contribution) of/to Fund Balance	(352,062)	(285,919)	265,779	(586,488)
<b>Beginning Fund Balance</b>	1,272,414	854,553	1,624,476	1,140,474
Less Escrows	-	-	(218,223)	-
Beginning Spendable Fund Balance	1,272,414	854,553	1,406,253	1,140,474
Ending Fund Balance	1,624,476	1,140,472	1,140,474	1,726,962
Add Escrows	-	-	-	-
<b>Total Ending Fund Balance</b>	1,624,476	1,140,472	1,140,474	1,726,962

**Special Use & Capital Funds - Primary Funding Source is Sales & Use Tax**

	<i>Conservation/ Sustainability</i>	<i>Public Safety/Debt/ Transportation/ Capital Building Projects</i>	<i>Health &amp; Human Services/Economic Development</i>	<i>Conservation/ Sustainability/ Debt Service</i>	<i>Debt Service</i>
<b>2014 Budget</b>	<b>Recycling Tax</b>	<b>Offender Management</b>	<b>Worthy Cause III</b>	<b>Open Space Capital Improvement I</b>	<b>Open Space Capital Improvement II</b>
<b>Fund Type</b>	Special Use	Special Use	Special Use	Capital Projects	Capital Projects
<b>Expenditures</b>	-	<b>2,304,099</b>	<b>3,123,675</b>	<b>27,596,508</b>	<b>3,809,788</b>
Property Tax	-	-	-	-	-
Intergovernmental Revenues	22,196	-	-	-	-
Other Revenues	11,200	2,239,167	2,198,675	25,681,251	4,396,276
<b>Total Revenues</b>	<b>33,396</b>	<b>2,239,167</b>	<b>2,198,675</b>	<b>25,681,251</b>	<b>4,396,276</b>
Opening Spendable Fund Balance	3,140,722	280,474	1,292,431	11,652,214	1,140,474
Closing Spendable Fund Balance	3,174,118	215,542	367,431	9,736,957	1,726,962
Use of Fund Balance	(33,396)	64,932	925,000	1,915,257	(586,488)
<b>2013 Estimate</b>	<b>Recycling Tax</b>	<b>Offender Management</b>	<b>Worthy Cause II</b>	<b>Open Space Capital Improvement I</b>	<b>Open Space Capital Improvement II</b>
<b>Expenditures</b>	-	<b>2,276,781</b>	<b>2,402,002</b>	<b>58,969,610</b>	<b>4,575,871</b>
Property Tax	-	-	-	-	-
Intergovernmental Revenues	24,340	-	-	500	-
Other Revenues	273,720	2,295,450	2,155,584	50,958,659	4,310,092
<b>Total Revenues</b>	<b>298,060</b>	<b>2,295,450</b>	<b>2,155,584</b>	<b>50,959,159</b>	<b>4,310,092</b>
Opening Spendable Fund Balance	2,842,662	261,805	1,538,849	19,662,665	1,406,253
Closing Spendable Fund Balance	3,140,722	280,474	1,292,431	11,652,214	1,140,474
Use of Fund Balance	(298,060)	(18,669)	246,418	8,010,451	265,779
<b>2012 Actual</b>	<b>Recycling Tax</b>	<b>Offender Management</b>	<b>Worthy Cause II</b>	<b>Open Space Capital Improvement I</b>	<b>Open Space Capital Improvement II</b>
<b>Expenditures</b>	-	<b>2,228,385</b>	<b>3,262,061</b>	<b>34,247,238</b>	<b>4,106,542</b>
Property Tax	-	-	-	-	-
Intergovernmental Revenues	22,144	-	-	122,291	25,225
Other Revenues	14,761	2,210,981	2,068,096	22,881,058	4,433,379
<b>Total Revenues</b>	<b>36,905</b>	<b>2,210,981</b>	<b>2,068,096</b>	<b>23,003,349</b>	<b>4,458,604</b>
Opening Spendable Fund Balance	2,805,757	279,209	2,732,814	30,780,655	1,272,414
Closing Spendable Fund Balance	2,842,662	261,805	1,538,849	19,536,766	1,624,476
Use of Fund Balance	(36,905)	17,404	1,193,965	11,243,889	(352,062)

**Funds Utilizing Revenues Other Than Property, or Sales and Use Taxes**

**Contingency Fund** (Fund Type – Special Use)

Amendment One of the Colorado Constitution, otherwise known as TABOR, requires the County to maintain a fund for emergencies. The amount of equity in the fund is required to be 3% of Fiscal Year Spending (see definition in the Revenue section).

The 2012 year end fund balance was decreased by \$132,298 to \$4,498,416. The \$132,298 was transferred to the General Fund (also an allowable location for contingency funds).

During 2013 the entire fund balance was transferred to the Road and Bridge Fund to support recovery efforts associated with the catastrophic flooding that occurred in September 2013. The fund balance will be replenished at year end of 2013 from the General Fund.

There are no expenditures appropriated in the fund in 2014.

The calculation to determine the prior year’s Fiscal Year Spending and TABOR reserve adjustment is done after the audit is completed, and is reviewed by the auditors prior to publication of the CAFR.

Governmental / Special Revenue	CONTINGENCY FUND (014)			
	2012 Actual	2013 Original Budget	2013 Estimate	2014 Budget
<b>Expenditures</b>	-	-	4,498,416.00	-
<b>Revenues</b>	-	-	4,498,416.00	-
Use/(Contribution) of/to Fund Balance	-	-	-	-
<b>Beginning Fund Balance</b>	4,630,714	4,630,714	4,498,416	4,498,416
Less Escrows	(132,298)	-	-	-
Beginning Spendable Fund Balance	4,498,416	4,630,714	4,498,416	4,498,416
Ending Fund Balance	4,498,416	4,630,714	4,498,416	4,498,416
Add Escrows	-	-	-	-
<b>Total Ending Fund Balance</b>	4,498,416	4,630,714	4,498,416	4,498,416

**Grants Fund** (Fund Type – Special Use)

This is a pass-through fund, with revenues from grantors (primarily the Federal and State governments) being expended for grant-funded programs. An example of one of these programs is Head Start, which is funded primarily from a Federal grant. For budgeting purposes expenditures equal revenues.

Governmental Fund / Special Revenue	GRANTS FUND (017)			
	2012 Actual	2013 Original Budget	2013 Estimate	2014 Budget
<b>Expenditures</b>	10,169,185	12,000,000	12,000,000	12,000,000
<b>Revenues</b>				
Intergovernmental Revenues	7,587,555	12,000,000	9,881,908	12,000,000
Other Revenues	1,744,241	-	-	-
<b>Total Revenues</b>	9,331,796	12,000,000	9,881,908	12,000,000
Use/(Contribution) of/to Fund Balance	837,389	-	2,118,092	-
<b>Beginning Fund Balance</b>	2,955,481	-	2,118,092	-
Less Escrows	-	-	-	-
Beginning Spendable Fund Balance	2,955,481	-	2,118,092	-
Ending Fund Balance	2,118,092	-	-	-
Add Escrows	-	-	-	-
<b>Total Ending Fund Balance</b>	2,118,092	-	-	-

**Workforce Fund** (Fund Type: Special Use)

This is a pass-through fund for appropriating Federal, State and local dollars to serve all job seekers and employers of Boulder County. Workforce Boulder County (WFBC) supplies labor exchange, supportive services and training to qualified County citizens under the Wagner-Peyser and Workforce Investment Act programs. The Boulder County Department of Social Services contracts with WFBC to provide all work and work training services for recipients of Temporary Assistance to Needy Families (TANF) through the Work First program. The Colorado Department of Health and Human Services contracts with us to provide assistance to Food Stamp recipients seeking job services (Employment First).

Governmental Fund / Special Revenue	WORKFORCE BOULDER COUNTY FUND (018)			
	2012 Actual	2013 Original Budget	2013 Estimate	2014 Budget
<b>Expenditures</b>	4,110,439	6,000,000	6,000,000	7,000,000
<b>Revenues</b>				
Intergovernmental Revenues	3,087,491	6,000,000	5,757,869	7,000,000
Other Revenues	1,012,103	-	-	-
<b>Total Revenues</b>	4,099,594	6,000,000	5,757,869	7,000,000
Use/(Contribution) of/to Fund Balance	10,845	-	242,131	-
<b>Beginning Fund Balance</b>	252,976	-	242,131	-
Less Escrows	-	-	-	-
Beginning Spendable Fund Balance	252,976	-	242,131	-
Ending Fund Balance	242,131	-	-	-
Add Escrows	-	-	-	-
<b>Total Ending Fund Balance</b>	242,131	-	-	-



**Conservation Trust Fund** (Fund Type: Special Use)

Boulder County is a recipient of State lottery funds, which are disbursed to counties on a per capita basis. The revenue is restricted to conservation programs, including the purchase of open space land and assets. Annual revenues, receipted quarterly, have amounted to approximately \$400,000 in prior years. With an ending fund balance of three quarterly anticipated receipts we have enough in reserve to accommodate any large revenue fluctuations and with the expenditures being all one-time capital, there is an opportunity to control these if a material negative revenue impact is experienced. Estimated expenditures for the 2013 year are expected to only be \$33,662, and the year end fund balance is now projected to be \$1,875,002. We are keeping a trend analysis on this revenue source to ascertain any further effect on this fund as we come out of the recession.

Governmental Fund / Special Revenue	CONSERVATION TRUST FUND (023)			
	2012 Actual	2013 Original Budget	2013 Estimate	2014 Budget
<b>Expenditures</b>	30,151	401,504	33,662	1,976,504
<b>Revenues</b>				
Intergovernmental Revenues	427,911	400,000	400,000	400,000
Other Revenues	4,330	1,504	1,504	1,502
<b>Total Revenues</b>	432,241	401,504	401,504	401,502
Use/(Contribution) of/to Fund Balance	(402,090)	-	(367,842)	1,575,002
<b>Beginning Fund Balance</b>	1,105,070	300,004	1,507,160	1,875,002
Less Escrows	-	-	-	-
Beginning Spendable Fund Balance	1,105,070	300,004	1,507,160	1,875,002
Ending Fund Balance	1,507,160	300,004	1,875,002	300,000
Add Escrows	-	-	-	-
<b>Total Ending Fund Balance</b>	1,507,160	300,004	1,875,002	300,000

**Clean Energy Options LID Fund** (Fund Type: Special Use)

As approved by voters in 2008, the budget for the Clean Energy Options program was supplementally appropriated to the 2009 budget and continues into the 2014 budget. In 2008, voters 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 Options Local Improvement District includes debt retirement from assessments on the properties that participate in this program and administrative fees. The majority of the 2014 budget is for debt retirement, with some project funds also being appropriated.

Governmental Fund / Special Revenue	CLEAN ENERGY OPTIONS LID (029)			
	2012 Actual	2013 Original Budget	2013 Estimate	2014 Budget
<b>Expenditures</b>	1,727,235	1,409,020	2,668,402	1,232,648
<b>Revenues</b>				
Intergovernmental Revenues	53,879	48,115	46,021	38,494
Other Revenues	2,391,287	1,115,425	1,414,413	966,614
<b>Total Revenues</b>	2,445,166	1,163,540	1,460,434	1,005,108
Use/(Contribution) of/to Fund Balance	(717,931)	245,480	1,207,968	227,540
<b>Beginning Fund Balance</b>	3,320,425	2,813,007	4,038,356	2,830,388
Less Escrows	-	-	-	-
Beginning Spendable Fund Balance	3,320,425	2,813,007	4,038,356	2,830,388
Ending Fund Balance	4,038,356	2,567,527	2,830,388	2,602,848
Add Escrows	-	-	-	-
<b>Total Ending Fund Balance</b>	4,038,356	2,567,527	2,830,388	2,602,848

**Better Buildings Grant Fund** (Fund Type – Special Use)

The Better Buildings Grant Fund is financed by the U.S. Department of Energy (DOE) through an \$80 billion American Recovery and Reinvestment Act (Pub. L. No. 111-5, Recovery Act or ARRA) investment in clean energy and energy efficiency and represents a \$508 million portion of the competitive grants allocated through DOE’s EECBG program and through DOE’s State Energy Program (SEP). In 2009, the Recovery Act provided \$3.2 billion in one-time funding for the Energy Efficiency Community Block Grants (EECBG) Program. \$482 million was allocated to the Better Buildings Program. DOE awarded the \$482 million to 34 grant recipients. Boulder County was one of those 34 grant recipients, receiving \$25 million in grant funds through a competitive grant award process to fund the program from May 2010 through May 2013.

2013 Estimated expenditures of \$3.9 million will result in an ending fund balance of \$200,000. This residual fund balance will then be appropriated and completely spent in 2014.

Throughout the grant’s lifetime, Boulder County worked to expand energy efficiency services to Boulder County residents and businesses with the \$25 million grant and other funds contributed by the City of Boulder, City of Longmont and CO Governor’s Energy Office (GEO). The City and County of Denver, Garfield County and the Denver Regional Council of Governments are also involved in this grant to pilot and deliver similar, convenient retrofit services to residents and businesses in other parts of the state. Boulder County and its partners identified the best ways to kick-start a robust building efficiency market. With this funding, Boulder County delivered energy efficiency programs, entitled EnergySmart, to residents and businesses with a target participation level of at least 10,000 homes and 3,000 businesses by May 2013. The EnergySmart program builds on the partnership’s experience in energy efficiency and renewable energy, bringing large scale energy upgrades across entire communities and commercial districts.

Governmental Fund / Special Revenue	BETTER BUILDINGS GRANT FUND (031)			
	2012 Actual	2013 Original Budget	2013 Estimate	2014 Budget
<b>Expenditures</b>	11,150,487	6,762,124	3,935,028	200,000
<b>Revenues</b>				
Intergovernmental Revenues	15,288,274	4,454,193	-	-
Other Revenues	99,380	-	200,000	-
<b>Total Revenues</b>	15,387,654	4,454,193	200,000	-
Use/(Contribution) of/to Fund Balance	(4,237,167)	2,307,931	3,735,028	200,000
<b>Beginning Fund Balance</b>	(302,139)	2,307,931	3,935,028	200,000
Less Escrows	-	-	-	-
Beginning Spendable Fund Balance	(302,139)	2,307,931	3,935,028	200,000
Ending Fund Balance	3,935,028	-	200,000	-
Add Escrows	-	-	-	-
<b>Total Ending Fund Balance</b>	3,935,028	-	200,000	-

**Subdivision Paving LID Fund** (Fund Type – Special Use)

This fund is new to the Boulder County budget in 2014, and was set up to appropriate the funding for reconstruction and resurfacing of roads in the unincorporated subdivisions of Boulder County. This Local Improvement District (LID) was formed for 15 years. The 2014 budget includes \$4.48 million for actual project work, and \$145 thousand for administration. The funding for the budget comes from LID assessments of \$3.87 million, and a County share of \$955 thousand which is transferred from the General Fund. Since the fund is new there is no beginning fund balance, and the fund has a targeted ending fund balance of \$200 thousand to ensure the fiscal stability of the fund.

Governmental Fund / Special Revenue	SUBDIVISION PAVING LID (033)			
	2012 Actual	2013 Original Budget	2013 Estimate	2014 Budget
<b>Expenditures</b>	-	-	-	4,627,291
<b>Revenues</b>				
Intergovernmental Revenues	-	-	-	-
Other Revenues	-	-	-	4,827,291
<b>Total Revenues</b>	-	-	-	4,827,291
Use/(Contribution) of/to Fund Balance	-	-	-	(200,000)
<b>Beginning Fund Balance</b>	-	-	-	-
Less Escrows	-	-	-	-
Beginning Spendable Fund Balance	-	-	-	-
Ending Fund Balance	-	-	-	200,000
Add Escrows	-	-	-	-
<b>Total Ending Fund Balance</b>	-	-	-	200,000

**Special Use Funds - Primary Funding Source is Other than Property Tax, Sales & Use Tax**

	<i>Not appropriated</i>	<i>Health &amp; Human Services/Economic Development</i>	<i>Health &amp; Human Services/Economic Development</i>	<i>Conservation/Sustainability</i>	<i>Conservation/Sustainability/Debt Service</i>	<i>Conservation/Sustainability/Debt Service</i>	<i>Transportation/Capital Building Projects/Debt</i>
<b>2014 Budget</b>	<b>Contingency</b>	<b>Grants</b>	<b>Workforce</b>	<b>Conservation Trust</b>	<b>Clean Energy Options LID</b>	<b>Better Buildings Grant</b>	<b>Subdivision Paving LID</b>
<b>Fund Type</b>	Special Use	Special Use	Special Use	Special Use	Special Use	Special Use	Special Use
<b>Expenditures</b>	-	<b>12,000,000</b>	<b>7,000,000</b>	<b>1,976,504</b>	<b>1,232,648</b>	<b>200,000</b>	<b>4,627,291</b>
Property Tax	-	-	-	-	-	-	-
Intergovernmental Revenues	-	12,000,000	7,000,000	400,000	38,494	-	-
Other Revenues	-	-	-	1,502	966,614	-	4,827,291
<b>Total Revenues</b>	-	<b>12,000,000</b>	<b>7,000,000</b>	<b>401,502</b>	<b>1,005,108</b>	-	<b>4,827,291</b>
Opening Spendable Fund Balance	4,498,416	-	-	1,875,002	2,830,388	200,000	-
Closing Spendable Fund Balance	4,498,416	-	-	300,000	2,602,848	-	200,000
Use of Fund Balance	-	-	-	1,575,002	227,540	200,000	(200,000)
<b>2013 Estimate</b>	<b>Contingency</b>	<b>Grants</b>	<b>Workforce</b>	<b>Conservation Trust</b>	<b>Clean Energy Options LID</b>	<b>Better Buildings Grant</b>	<b>Subdivision Paving LID</b>
<b>Expenditures</b>	4,498,416	<b>12,000,000</b>	<b>6,000,000</b>	<b>33,662</b>	<b>2,668,402</b>	<b>3,935,028</b>	-
Property Tax	-	-	-	-	-	-	-
Intergovernmental Revenues	-	9,881,908	5,757,869	400,000	46,021	-	-
Other Revenues	4,498,416	-	-	1,504	1,414,413	200,000	-
<b>Total Revenues</b>	<b>4,498,416</b>	<b>9,881,908</b>	<b>5,757,869</b>	<b>401,504</b>	<b>1,460,434</b>	<b>200,000</b>	-
Opening Spendable Fund Balance	4,498,416	2,118,092	242,131	1,507,160	4,038,356	3,935,028	-
Closing Spendable Fund Balance	4,498,416	-	-	1,875,002	2,830,388	200,000	-
Use of Fund Balance	-	2,118,092	242,131	(367,842)	1,207,968	3,735,028	-
<b>2012 Actual</b>	<b>Contingency</b>	<b>Grants</b>	<b>Workforce</b>	<b>Conservation Trust</b>	<b>Clean Energy Options LID</b>	<b>Better Buildings Grant</b>	<b>Subdivision Paving LID</b>
<b>Expenditures</b>	-	<b>10,169,185</b>	<b>4,110,439</b>	<b>30,151</b>	<b>1,727,235</b>	<b>11,150,487</b>	-
Property Tax	-	-	-	-	-	-	-
Intergovernmental Revenues	-	7,587,555	3,087,491	427,911	53,879	15,288,274	-
Other Revenues	-	1,744,241	1,012,103	4,330	2,391,287	99,380	-
<b>Total Revenues</b>	-	<b>9,331,796</b>	<b>4,099,594</b>	<b>432,241</b>	<b>2,445,166</b>	<b>15,387,654</b>	-
Opening Spendable Fund Balance	4,498,416	2,955,481	252,976	1,105,070	3,320,425	(302,139)	-
Closing Spendable Fund Balance	4,498,416	2,118,092	242,131	1,507,160	4,038,356	3,935,028	-
Use of Fund Balance	-	837,389	10,845	(402,090)	(717,931)	(4,237,167)	-

**PROPRIETARY FUNDS** have their sole revenue source as charge-backs to County agencies and fees for services rendered (Internal Services Funds), or sales to external agencies (Enterprise Funds). They are accounted for as a full accrual model.

## Internal Services Funds

### Risk Management Fund (Fund Type – Proprietary)

This Internal Services Fund operates the Workers’ Compensation, Property Casualty and Health and Dental insurance plans, all of which are self-funded. Revenues into this fund are from billings to County departments (Workers’ Compensation, and Property Casualty), and employee benefits cost centers (employer share) and payroll deductions (employee share) for Health and Dental insurance.

Workers’ Compensation and Property Casualty insurance charge backs to departments are calculated in 2013 for the 2014 budget year by the County’s Finance Division, with assistance from the County’s Risk Manager, so this fund is usually well balanced for these programs. The County’s health and dental third party administrator predicts what the underwriting costs will be for the Health and Dental insurance program.

Depreciation is not budgeted, and budget controls are not applied to the depreciation expense, since the initial cash outlay for capital assets needs to be budgeted in the year of intended purpose. This is common for all of the Proprietary Funds in the County.

Proprietary Fund	RISK MANAGEMENT FUND (074)			
	2012 Actual	2013 Original Budget	2013 Estimate	2014 Budget
<b>Expenditures</b>	18,237,776	20,133,098	22,333,098	21,660,679
<b>Revenues</b>				
Intergovernmental Revenues	-	-	-	-
Other Revenues	18,554,636	19,019,714	18,925,063	21,437,408
<b>Total Revenues</b>	18,554,636	19,019,714	18,925,063	21,437,408
Use/(Contribution) of/to Fund Balance	(316,860)	1,113,384	3,408,035	223,271
<b>Beginning Fund Balance</b>	8,780,308	8,467,721	9,112,992	5,704,957
Less Escrows	-	-	-	-
Beginning Spendable Fund Balance	8,780,308	8,467,721	9,112,992	5,704,957
Ending Fund Balance	9,112,992	7,354,337	5,704,957	5,481,686
Add Unspendable Net Assets	-	-	-	-
<b>Total Retained Earnings</b>	9,112,992	7,354,337	5,704,957	5,481,686

*Expenditures in 2012 are net of fixed assets, which are Balance Sheet items. 2012 Ending Spendable Fund Balance derived from Net Current Assets, adjusted to remove Inventory. Depreciation is shown in 2012 as an expense, not budgeted or shown in 2013/2014.*

**Fleet Services Fund** (Fund Type – Proprietary)

This Internal Services Fund operates the Fleet Maintenance Center. This was an operation new to 2007 and continues in 2014, following the construction of a building to accommodate this operation. Revenues into this fund are from billings to County departments. For funding, the entire original budget is charged back to the various funds and agencies that participate in the fleet maintenance program. For the General Fund offices and departments and Capital Expenditure Fund, all of the funding is made from a central pool, in a specific cost center.

Depreciation is not budgeted, and budget controls are not applied to the depreciation expense, since the initial cash outlay for capital assets needs to be budgeted in the year of intended purpose. This is common for all of the Proprietary Funds in the County.

Proprietary Fund	FLEET SERVICES FUND (075)			
	2012 Actual	2013 Original Budget	2013 Estimate	2014 Budget
<b>Expenditures</b>	3,748,804	4,023,155	3,970,449	4,246,179
<b>Revenues</b>				
Intergovernmental Revenues	-	-	-	-
Other Revenues	3,772,179	3,928,453	3,943,271	4,012,548
<b>Total Revenues</b>	3,772,179	3,928,453	3,943,271	4,012,548
Use/(Contribution) of/to Fund Balance	(23,375)	94,702	27,178	233,631
<b>Beginning Fund Balance</b>	769,979	704,979	1,000,021	972,843
Less Escrows	-	-	-	-
Beginning Spendable Fund Balance	769,979	704,979	1,000,021	972,843
Ending Fund Balance	1,000,021	610,277	972,843	739,212
Add Unspendable Net Assets	-	-	-	-
<b>Total Retained Earnings</b>	1,000,021	610,277	972,843	739,212

*Expenditures in 2012 are net of fixed assets, which are Balance Sheet items. 2012 Ending Spendable Fund Balance derived from Net Current Assets, adjusted to remove Inventory. Depreciation is shown in 2012 as an expense, not budgeted or shown in 2013/2014.*

## ENTERPRISE FUNDS

### Recycling Center Fund (Fund Type – Proprietary)

This Enterprise Fund operates the Recycling Center, a facility constructed in 2001 with some of the funds raised by a .01% sales and use tax for ten years, which was deposited and is held in the Recycling Tax Fund.

Revenues are derived from the sale of processed recycled scrap materials, which fund the expenditures of operating the facility and payment to the haulers as incentives. When budgeting the revenue and corresponding expenditures in the fund, special consideration is given to the volatile nature of the recycled scrap market, which is driven not only by domestic factors but worldwide demand and availability of resources. During the 2012 year, due largely to depressed prices for the sale of recycled materials and reduced demand in international markets, analysis showed a decreasing trend in revenues. This was reflected in the 2013 budget as a decrease in budgeted operating expenditures. The assumption is that this revenue position will continue through 2014. As the major fund expenditures are payments to a contractor to operate the facility, it is possible to structure the expense budget to variations in projected funding and maintain a balanced budget.

Depreciation is not budgeted, and budget controls are not applied to the depreciation expense, since the initial cash outlay for capital assets needs to be budgeted in the year of intended purpose. This is common for all of the Proprietary Funds in the County.

Proprietary Fund	RECYCLING CENTER FUND (099)			
	2012 Actual	2013 Original Budget	2013 Estimate	2014 Budget
<b>Expenditures</b>	6,325,144	4,980,180	4,980,180	5,007,144
<b>Revenues</b>				
Intergovernmental Revenues	-	-	-	-
Other Revenues	5,195,254	5,013,750	5,027,195	5,024,846
<b>Total Revenues</b>	5,195,254	5,013,750	5,027,195	5,024,846
Use/(Contribution) of/to Fund Balance	1,129,890	(33,570)	(47,015)	(17,702)
<b>Beginning Fund Balance</b>	2,742,108	1,274,301	1,791,155	1,838,170
Less Escrows	-	-	-	-
Beginning Spendable Fund Balance	2,742,108	1,274,301	1,791,155	1,838,170
Ending Fund Balance	1,791,155	1,307,871	1,838,170	1,855,872
Add Unspendable Net Assets	-	-	-	-
<b>Total Retained Earnings</b>	1,791,155	1,307,871	1,838,170	1,855,872

*Expenditures in 2012 are net of fixed assets, which are Balance Sheet items. 2012 Ending Spendable Fund Balance derived from Net Current Assets, adjusted to remove Inventory. Depreciation is shown in 2012 as an expense, not budgeted or shown in 2013/2014.*



**Eldorado Springs Local Improvement District Fund** (Fund Type – Proprietary)

The voters of this unincorporated area approved an assessment on water connections within the district to fund the capital requirements of a waste water treatment facility. The plant became operational in 2011. The assessments over the life of the collection are being used to pay back a State loan awarded to partially fund the construction costs associated with the facility plus several loans from the County’s General Fund to complete the construction. Bonding authority was also granted by the voters, although no bonds have been sold or are planned at this time. The amount appropriated in 2014 represents the service on the debt incurred as of December 22, 2013 (the latest date for certification to the County Treasurer for assessment and tax collections for 2014). The operating expenditures that are actually incurred in 2014 will be billed to the residents in the form of a quarterly fee. Pre-payments on the assessments (which sometimes occur at the time of property conveyance) are held as reserved fund balance in the fund for use in debt service for future years.

Due to the completion of the construction phase, and the purpose of the utility now being debt service and operations, this fund was designated as an Enterprise Fund in mid-2010. Depreciation is not budgeted, and budget controls are not applied to the depreciation expense, since the initial cash outlay for capital assets needs to be budgeted in the year of intended purpose. This is common for all of the Proprietary Funds in the County.

Proprietary Fund	ELDORADO SPRINGS LID FUND (021)			
	2012 Actual	2013 Original Budget	2013 Estimate	2014 Budget
<b>Expenditures</b>	188,481	209,108	207,298	209,108
<b>Revenues</b>				
Intergovernmental Revenues	-	-	-	-
Other Revenues	282,190	218,975	235,572	206,713
<b>Total Revenues</b>	282,190	218,975	235,572	206,713
Use/(Contribution) of/to Fund Balance	(93,709)	(9,867)	(28,274)	2,395
<b>Beginning Fund Balance</b>	175,542	196,677	251,923	280,197
Less Escrows	-	-	-	-
Beginning Spendable Fund Balance	175,542	196,677	251,923	280,197
Ending Fund Balance	251,923	206,544	280,197	277,802
Add Unspendable Net Assets	-	-	-	-
<b>Total Retained Earnings</b>	251,923	206,544	280,197	277,802

*Expenditures in 2012 are net of fixed assets, which are Balance Sheet items. 2012 Ending Spendable Fund Balance derived from Net Current Assets, adjusted to remove Inventory. Depreciation is shown in 2012 as an expense, not budgeted or shown in 2013/2014.*

**Qualified Energy Conservation Bonds (QECB) Fund** (Fund Type: Capital Projects)

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 (the voters in 2009 authorized a debt capacity of \$6.1 million) and allowed the County to sell bonds for which there is a Federal interest subsidy available. The 2014 appropriation for this program is \$584,184. The difference between the debt service expenditures and the Federal interest subsidy revenues is funded by a transfer in from the General Fund.

All bond proceeds have been used for planned expenditures, and the entire 2014 budget is dedicated to debt service. The annual debt service will end in 2027. As mentioned, the expenditure budget is partially offset by a Transfer In from the General Fund of \$417,221 - the portion of the debt not covered by the anticipated federal interest rate subsidy revenues. The General Fund is able to cover this debt payment as the amount has been reduced from the amount previously funded in the Infrastructure agency of the Capital Expenditure Fund.

Governmental Fund / Capital	QUALIFIED ENERGY CONSERVATION BOND FUND (030)			
	2012 Actual	2013 Original Budget	2013 Estimate	2014 Budget
<b>Expenditures</b>	1,603,722	1,036,175	1,068,480	584,108
<b>Revenues</b>				
Intergovernmental Revenues	198,855	191,350	174,703	166,887
Other Revenues	488,228	401,367	420,340	417,221
<b>Total Revenues</b>	687,083	592,717	595,043	584,108
Use/(Contribution) of/to Fund Balance	916,639	443,458	473,437	-
<b>Beginning Fund Balance</b>	1,476,657	547,203	560,018	86,581
Less Escrows	-	-	-	-
Beginning Spendable Fund Balance	1,476,657	547,203	560,018	86,581
Ending Fund Balance	560,018	103,745	86,581	86,581
Add Escrows	-	-	-	-
<b>Total Ending Fund Balance</b>	560,018	103,745	86,581	86,581

**Capital & Proprietary Funds - Primary Funding Source is Other than Property Tax, Sales & Use Tax**

	<i>General Government</i>	<i>General Government</i>	<i>Conservation/ Sustainability</i>	<i>Conservation/ Sustainability/ Debt Service</i>	<i>Conservation/ Sustainability/ Debt Service</i>
<b>2014 Budget</b>	<b>Risk Management</b>	<b>Fleet Services</b>	<b>Recycling Center</b>	<b>Eldorado Springs LID</b>	<b>Qualified Energy Conservation Bonds</b>
<b>Fund Type</b>	Proprietary Fund	Proprietary Fund	Proprietary Fund	Proprietary Fund	Capital Projects
<b>Expenditures</b>	<b>21,660,679</b>	<b>4,246,179</b>	<b>5,007,144</b>	<b>209,108</b>	<b>584,108</b>
Property Tax	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	166,887
Other Revenues	21,437,408	4,012,548	5,024,846	206,713	417,221
<b>Total Revenues</b>	<b>21,437,408</b>	<b>4,012,548</b>	<b>5,024,846</b>	<b>206,713</b>	<b>584,108</b>
Opening Spendable Fund Balance	5,704,957	972,843	1,838,170	280,197	86,581
Closing Spendable Fund Balance	5,481,686	739,212	1,855,872	277,802	86,581
Use of Fund Balance	223,271	233,631	(17,702)	2,395	-
<b>2013 Estimate</b>	<b>Risk Management</b>	<b>Fleet Services</b>	<b>Recycling Center</b>	<b>Eldorado Springs LID</b>	<b>Qualified Energy Conservation Bonds</b>
<b>Expenditures</b>	<b>22,333,098</b>	<b>3,970,449</b>	<b>4,980,180</b>	<b>207,298</b>	<b>1,068,480</b>
Property Tax	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	174,703
Other Revenues	18,925,063	3,943,271	5,027,195	235,572	420,340
<b>Total Revenues</b>	<b>18,925,063</b>	<b>3,943,271</b>	<b>5,027,195</b>	<b>235,572</b>	<b>595,043</b>
Opening Spendable Fund Balance	9,112,992	1,000,021	1,791,155	251,923	560,018
Closing Spendable Fund Balance	5,704,957	972,843	1,838,170	280,197	86,581
Use of Fund Balance	3,408,035	27,178	(47,015)	(28,274)	473,437
<b>2012 Actual</b>	<b>Risk Management</b>	<b>Fleet Services</b>	<b>Recycling Center</b>	<b>Eldorado Springs LID</b>	<b>Qualified Energy Conservation Bonds</b>
<b>Expenditures</b>	<b>18,237,776</b>	<b>3,748,804</b>	<b>6,325,144</b>	<b>188,481</b>	<b>1,603,722</b>
Property Tax	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	198,855
Other Revenues	18,554,636	3,772,179	5,195,254	282,190	488,228
<b>Total Revenues</b>	<b>18,554,636</b>	<b>3,772,179</b>	<b>5,195,254</b>	<b>282,190</b>	<b>687,083</b>
Opening Spendable Fund Balance	8,780,308	769,979	2,742,108	175,542	1,476,657
Closing Spendable Fund Balance	9,112,992	1,000,021	1,791,155	251,923	560,018
Use of Fund Balance	(332,684)	(230,042)	950,953	(76,381)	916,639

## FUND BALANCES

Fund Balance in governmental and proprietary funds accumulates when revenues exceed expenditures, and decreases when revenues are less than expenditures. “Unrestricted Fund Balance” is a statement of funds at the end of the fiscal year intended to be retained as “Budgeted Ending Fund Balance”, or available for expenditure. For proprietary funds, the term “Total Current Net Assets” better describes this function, and is calculated by adding the operating income from the prior year net assets.

Fund balance is an important component in the budget from two perspectives.

First, by budgeting an adequate fund balance to compensate for any revenue prediction variables, the fund is afforded fiscal stability. Even if a revenue were 100% predictable in nature, and could be estimated with a zero chance of error for the budget year, it is fiscally prudent to retain some of those revenues as ending fund balance, since this may be the only resource if unpredictable and mandated factors result in needing a supplemental increase to the expenditure budget. Fund Balance Policies are found in the “Budget & Fiscal Policies & Procedures” section.

The second perspective is the use or consumption of fund balance as a revenue source in the budget year. Sometimes the estimated beginning fund balance for the budget year is in excess of the prior year budgeted ending fund balance for a specific fund (the fund balance targets are listed in the Fund Balance Policies referred to above). This may be due to the fact that estimated revenues exceed the current year budget, estimated expenditures are less than the current year budget, or a special use fund has remaining estimated fund balance at the beginning of the budget year where the intent is to spend down the revenues for the intended purpose and close the fund. The latter example is typical of revenue that has a limited term (an example might be a sales tax for a specific term), for which one-time expenditures are made in accordance with the voters’ wishes. Once the revenue collection period expires, the remaining fund balance must be spent down on the intended purpose.

Each revenue that is in excess of the current year budget, plus each expenditure that falls below that same budget, is analyzed to determine if the resulting fund balance excess is capable of funding sustainable expenditures over the coming years, or whether a one-time expenditure is required to spend down the additional fund balance without creating future year obligations.

In the Road Fund, we usually do not budget for intergovernmental grant revenues that are received as a result of the County managing a road or bridge project that has other municipalities as partners, and from which we receive revenues as their cost share of the project. Both the project revenues and expenditures are one-time. Often the project results in a multi-year commitment requiring the appropriation of expenditures in the subsequent budget year that are funded from revenues that have closed to fund balance.

Outside of this discussion, another process exists to carry forward unanticipated fund balances from prior year after the audit is completed and the books are totally closed. This is known as the “carryover” process. This ensures that special or restricted revenue sources have their restriction (which may result from a ballot issue, State or Federal legislation, or an Intergovernmental Agreement with other governmental entities) preserved through the subsequent appropriation (and hence use) of the resource. In other instances, restrictions on Fund Balance are imposed (usually when there is no immediate need to appropriate the funds) to ensure that resources for prior years are kept in accordance with their intended use.

Several funds had restricted fund balance amounts in 2014, including the General, Road and Bridge, and Social Services. These restricted fund balance amounts are “not available” for the 2014 budget for planning purposes:

General Fund

Escrow Fees	\$ 58,600
Advances Receivable	\$ 662,587
Niwot Local Improvement District	\$ 118,757
Eldorado Springs Local Improvement District	\$ 10,881
Jefferson Parkway	\$ 58,206
Other External Restrictions	\$ 13,702
Total General Fund Restricted Fund Balance:	\$ 922,733

Road Fund

Prepaid Items and Inventory	\$ 1,816
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Social Services Fund

Programs/Grants	\$ 506,477
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These restricted amounts are deducted from the beginning fund balance, which provides an “available”, or “spendable” fund balance for budgeting. In the following discussion, only the available fund balances are shown (the restricted amounts are added back in to the ending fund balance in the budgeting calculations to provide a Total Fund Balance).

In the 2012 audit, other amounts were shown as “Restricted Fund Balance”; however these are restricted amounts which need to be appropriated as carryover. They are accounted for separately to ensure that the funds are only used for the intended purpose, such as “Capital Transactions.”

Some funds have “Fund Balance Targets” that we budget to; usually capital funds where one-time expenditures occur that are budgeted to be completed in the initial year, but sometimes take multiple years to be completed. In these cases there are minimal ongoing program expenditures that require a reserve for revenue impacts in future years. These fund balance targets are shown in the next table. The table after that shows the fund balance use or contribution for each fund. A more detailed explanation follows regarding the reasons for the change in fund balance through the 2014 year. Only those funds appropriated in 2014 are shown, as only these have the capacity to consume fund balance.

**Fund Balance Target (not including escrows)**

Type of Funds	Target for Budgeting	Minimum Fund Balance
<b>Property Tax Funds</b>		
General Fund	No target	2 months operating expenses
Road & Bridge Fund	No target (2)	450,000
Social Services Fund	No target	2 months operating expenses
Developmental Disabilities Fund	150,000	150,000
Health and Human Services Fund	No target	5% of revenues
Capital Expenditure Fund	123,000	Adequate to fund project requirements
Human Services Temporary Safety Net Fund	150,000	150,000
<b>Sales and Use Tax Funds</b>		
Offender Management Fund	No target	5% of revenues
Worthy Cause Fund	No target	5% of revenues
Open Space CIP I Fund	No target	5% of revenues
Open Space CIP II Fund	No target	5% of revenues
<b>Expired Sales and Use Tax Revenue Funds</b>		
Recycling Tax Fund (see note 1 below)	Reserve for capital Equipment replacement	N/A
<b>Funds without Property/Sales and Use Tax Revenues</b>		
Contingency Fund	No target	3% of Fiscal Year Spending
Grants Fund	0	Adequate to fund grant commitments
Workforce Fund	0	Adequate to fund grant commitments
Clean Energy Options LID Fund	0	Adequate to fund future operations
Conservation Trust Fund	300,000	3 quarters of Lottery Receipts
Qualified Energy Conservation Bonds (QECB) Fund	No target	5% of revenues
Better Buildings Grant	0	Adequate to fund grant commitments
Subdivision Paving LID Fund	200,000	200,000
<b>Proprietary Funds</b>		
Risk Management Fund	No target	5% of revenues
Fleet Services Fund	No target	Ideally \$0
Recycling Center Fund	No target	5% of revenues
Eldorado Springs LID Fund	No target	3 month operating reserve

Notes: (1) This is an expired sales tax revenue fund, where fund balances will be spent down on the intended projects over time.

(2) 2014 ending fund balance is expected to be less than the minimum fund balance due to funding requirements for flood recovery efforts.

**FUND BALANCE USE**

**Property Tax Funds**

**GENERAL FUND:** Total 2014 appropriation is \$161,182,007 (includes \$19.4 million for flood recovery requests). Fund balance use results from levied property tax plus other revenues, less the approved expenditures, which includes one-time capital projects for software purchases. The General Fund holds all of the County’s “unrestricted reserves”. The budgeted fund balance use in the 2014 budget is \$15,340,784. Included in this total is \$11.8 million (flood recovery expenditures less reimbursements from the State and Federal governments) to support the recovery efforts associated with the flooding that devastated Boulder County in September 2013.

**ROAD AND BRIDGE FUND:** Total 2014 appropriation is \$32,858,779 (includes \$15.4 million for flood recovery requests). The 2014 beginning available fund balance of \$37,110 represents an \$8.05 million decrease from the 2012 year end available fund balances. This fund balance was used in 2013 to fund the emergency and recovery efforts associated with the September 2013 flooding which damaged or destroyed more than 100 miles of roadway and transportation infrastructure, and to complete 2012 projects.

### Use of Fund Balance

Type of Fund	2014 Beginning Fund Balance	2014 Ending Fund Balance	Fund Balance Use/(Contribution)
<b>Property Tax Funds</b>			
General Fund	41,767,039	26,426,255	15,340,784
Road & Bridge Fund	37,110 (1)	39,572	(2,462)
Social Services Fund	12,409,122	11,552,502	856,620
Developmental Disabilities Fund	181,360	150,000	31,360 (2)
Health and Human Services Fund	688,571	545,510	143,061
Human Services Temporary Safety Net Fund	208,911	150,000	58,911 (2)
Capital Expenditure Fund	17,733,394 (1)	202,810	17,530,584 (2)
<b>Sales and Use Tax Funds</b>			
Offender Management Fund	280,474	215,542	64,932
Worthy Cause Fund	1,292,431	367,431	925,000 (3)
Open Space Capital Improvement Fund I	11,652,214	9,736,957	1,915,257 (3)
Open Space Capital Improvement Fund II	1,140,474	1,726,962	(586,488)
<b>Expired Sales and Use Tax Revenue Funds</b>			
Recycling Tax Fund	3,140,722	3,174,118	(33,396) (4,5)
<b>Funds without Property/Sales &amp; Use Tax Revenues</b>			
Contingency Fund	4,498,416	4,498,416	- (5)
Grants Fund	-	-	-
Workforce Fund	-	-	-
Conservation Trust Fund	1,875,002	300,000	1,575,002 (2)
Clean Energy Options LID Fund	2,830,388	2,602,848	227,540
Qualified Energy Conservation Bonds Fund	86,581 (1)	86,581	-
Better Buildings Grants Fund	200,000	-	200,000
Subdivision Paving LID Fund	-	200,000	(200,000) (2)
<b>Proprietary Funds</b>			
Risk Management Fund	5,704,957	5,481,686	223,271
Fleet Services Fund	972,843	739,212	233,631
Recycling Center Fund	1,838,170	1,855,872	(17,702)
Eldorado Springs LID Fund	280,197	277,802	2,395
	<b>108,818,376</b>	<b>70,330,076</b>	<b>38,488,300</b>

**Notes :**

- (1) Assumes that for Road & Bridge, QECCB, and Capital Expenditure Funds all funded projects for 2014 will be completed. Any funding for incomplete projects will be carried over after the 2013 audit is completed.
- (2) Spend down to budgeted ending fund balance target (see spreadsheet quantifying these targets).
- (3) Spend down current year budgeted revenues, plus prior year unspent budgets, less reserve. All projects are capital or one-time in nature.
- (4) Expired Sales and Use Tax revenues from prior years. Assume current projects will be completed from use of fund balance.
- (5) No expenditures budgeted in this fund.

The 2014 beginning fund balance assumes that all 2013 road projects were completed. Funds for any projects that were not completed in 2013 will be carried over to 2014 once the 2013 audit is completed. The budgeted fund balance contribution in the 2014 budget is \$2,462. This is virtually a “break-even” budget since all available fund balance in 2013 was appropriated for flood response and recovery.

**SOCIAL SERVICES FUND:** Total 2014 appropriation is \$38,099,850. In years prior to 2011 we had created a budgeted ending fund balance target of \$1 million. Prior to 2011 unanticipated revenues could reliably be recognized as a part of a procedure known as “close-out” (done by all Colorado counties in conjunction with the Colorado State Department of Human Services, where unexpended block grant revenues for the prior year were distributed to counties with higher expenditures). Since these revenues were never budgeted, the ending fund

balance for the prior year usually exceeded the \$1 million target. However, in the past several years, due to the economy and increased demand for services state-wide, this unanticipated resource has been put at risk. The fund balance consumption in the 2014 budget is \$856,620; which is primarily the funding in 2014 of programs not completed in 2013.

**DEVELOPMENTAL DISABILITIES FUND:** Total 2014 appropriation is \$5,686,515. This fund has a fund balance target of \$150,000. The small fund balance consumption of \$31,360 in 2014 brings the fund to its fund balance target.

**HEALTH AND HUMAN SERVICES FUND:** Total 2014 appropriation is \$4,062,083. The use of fund balance is a result of a dedicated mill levy of 0.693 mills, which yields fixed revenue less than the budgeted expenditures. The fund balance use in the 2014 budget is \$143,061.

**TEMPORARY HUMAN SERVICES SAFETY NET FUND:** Total 2014 appropriation is \$5,151,651. This fund has a fund balance target of \$150,000. The small fund balance consumption of \$58,911 in 2014 brings the fund to its fund balance target.

**CAPITAL EXPENDITURE FUND:** Total 2014 appropriation is \$24,142,365. This fund has a fund balance target of \$123,000. The beginning 2014 fund balance is \$17,733,394, which includes unexpended debt proceeds from the 2013 COPs. The budgeted fund balance total for 2014 is \$202,810. The 2013 estimated expenditures assume that all projects in that year would be completed. Any unfinished project funding will be carried over once the 2013 audit is completed. The fund balance consumption in the 2014 budget is \$17,530,584 (primarily debt proceeds used for construction of new facilities in Boulder and Longmont).

### **Sales and Use Tax Funds:**

**OFFENDER MANAGEMENT FUND:** Total 2014 appropriation is \$2,304,099. The fund balance consumption in the 2014 budget is \$64,932. We are monitoring the fiscal health of this fund as sales and use tax revenues (the primary revenue source) recover.

**WORTHY CAUSE FUND:** Total 2014 appropriation is \$3,123,675. The consumption of fund balance is primarily from awards to non-profit agencies in 2013 and prior years that have not yet been executed and disbursed, and are carried over in the budget process as starting fund balance for 2014. The fund balance consumption in the 2014 budget is \$925,000.

**OPEN SPACE CAPITAL IMPROVEMENT I FUND:** Total 2014 appropriation is \$27,596,508. The budgeted use of fund balance results primarily from the appropriation of unexpended bond proceeds previously budgeted in 2013 and which have now been re-budgeted in 2014 from fund balance. The fund balance consumption in the 2014 budget is \$1,915,257.

**OPEN SPACE CAPITAL IMPROVEMENT II FUND:** Total 2014 appropriation is \$3,809,788. The proceeds from a 2008 bond sale were fully expended in 2010, which have been the source in prior years for one-time fund balance use. The 2014 budgeted sales and use tax revenue provides a resource for appropriation from the surplus of revenues to debt service expenditures. In 2014, this surplus will not be used and allowed to flow to fund balance. The fund balance contribution in the 2014 budget is \$586,488.

### **Expired Sales and Use Tax Funds**

**RECYCLING TAX FUND:** This fund is not budgeted to expend funds in 2014. Revenues are anticipated from interest and the scheduled re-payment from Boulder County city partners for prior year expenditures for the new Hazardous Materials recycling facility. The fund balance from prior years collections are intended for one-time capital expenditures for recycling. The fund balance contribution in the 2014 budget is \$33,396.

### **Special Use Funds Without Property / Sales and Use Tax Revenues:**

**GRANTS/WORKFORCE:** No consumption or contribution of fund balance is budgeted. In all cases budgeted expenditures equal available revenues for the 2014 budget.



**BETTER BUILDING GRANT FUND:** The 2014 appropriation is \$200,000. The remaining fund balance from 2013 will be budgeted in 2014 – the intent is to spend down this grant and close out the fund.

**CONSERVATION TRUST FUND:** Total 2014 appropriation is \$1,976,506. This fund receives Colorado lottery receipts, and is used to purchase open space properties in accordance with the restrictions placed on the funds. The starting fund balance represents unexpended lottery receipts and interest revenues from prior years. The fund balance target is \$300,000, the difference being the fund balance consumption. A \$1,575,002 fund balance contribution has been budgeted for 2014. Budgeted expenditures still equal available revenues for the 2014 budget.

**CLEAN ENERGY OPTIONS LID FUND:** Total 2014 appropriation is \$1,232,648. This fund was created in 2009, and set up to transact the Climate Smart loan program from the sale of revenue bonds authorized by voters in the 2008 election. The fund appropriates debt service on bonds, which are funded by assessments, and has less than \$50,000 remaining from bond proceeds for projects. The fund balance consumption in the 2014 budget is \$227,540

**QUALIFIED ENERGY CONSERVATION BONDS (QECB) FUND:** Total 2014 appropriation is \$584,108. This capital fund initially appropriated revenues from bond proceeds for multi-year projects that qualified for the Federal interest subsidy. This fund is now only servicing debt which is funded from revenue received from the Federal interest subsidy, and a transfer in from the General Fund. Budgeted expenditures equal available revenues for the 2014 budget. There is no contribution or use of fund balance for 2014.

**SUBDIVISION PAVING LID FUND:** Total 2014 appropriation is \$4,627,291. This fund has a fund balance target of \$200,000 which is the budgeted fund balance contribution for 2014.

### **Proprietary Funds**

**RISK MANAGEMENT FUND:** Total 2014 appropriation is \$21,660,679. This internal services fund operates the County's self-insured Property/Casualty and Workers' Compensation operations, as well as the self-insured Health and Dental insurance plan. Health and Dental insurance "premiums" are billed to all County departments and offices with budgeted benefits. For the remainder (the majority) the General Fund pays the premiums from a central pool. Employee's premiums are billed through payroll deductions. Since all the revenues (other than interest on investments) are internal, this fund ideally would have a \$0 ending fund balance. This fund is budgeted to consume \$223,271 to help fund the County's Health and Dental program in 2014.

**FLEET SERVICES FUND:** Total 2014 appropriation \$4,246,179. This fund was formed for the operation of the fleet servicing requirements for the County. This fund is budgeted to consume \$233,631 of fund balance in 2014.

**RECYCLING CENTER FUND:** Total 2014 appropriation \$5,007,144. This enterprise fund operates the County's recycling operation. The fund balance contribution in the 2014 budget is \$17,702.

**ELDORADO LID FUND:** Total 2014 appropriation \$209,108. The fund expenditures are used to repay a loan from the State used for construction (this is funded from assessments on homes in the district), and for the operation of the facility (which is funded by fees billed to residents). 2014 will be the fourth year of budgeted operations for the facility. Additionally, the loan documentation with the State (used to fund capital expenditures) requires a three month operating reserve to be established once operations commence, which will be accrued over several years. The fund balance use in the 2014 budget is \$2,395.

The net total of all fund balance usage for the 2014 budget is \$38,488,300 which is the revenue source to balance the 2014 expenditure budget. The most significant use of fund balance comes from:

- \$11.8 million in the **General Fund** for flood related expenditures
- \$17.6 million in the **CEF Fund** - unspent 2012 debt proceeds (for construction of new facilities)
- \$1.9 million in the **Open Space I Fund** - higher estimated sales and use tax collections in 2013
- \$1.6 million in the **Conservation Trust Fund** for planned Open Space acquisitions
- \$.9 million in the **Worthy Cause Fund** to complete prior year awards to non-profits.
- \$.9 million in the **Social Services Fund** to complete prior year programs.

## EXPENDITURES

Preparation of the 2014 budget was impacted enormously by the widespread flooding in Boulder County that occurred in September 2013. In response to the massive destruction caused by the flooding, and the associated budget impacts, the Board of County Commissioners decided to “re-start” the budget process in late September. This allowed departments an opportunity to address the new budget needs. Departments were instructed to prepare budget requests that were essential for flood recovery only. New programs, projects, or initiatives would not be considered at this time. Some previously committed expenditures would be included in the 2014 budgeted, and would be addressed on an individual basis. The normal budget process that normally takes 6½ months now had to now be compressed into less than 3 months to meet statutory deadlines.

The Board made budget decisions regarding the recommended expenditure levels utilizing a combination of the following information: Budget staff’s presented budget; Elected Official/Department Head requests presented at public hearings; non-profit agency discussions at public hearings; citizen input during public hearings held during the month of October; and the effect on the property taxes needed to balance the budget. All associated costs or cost avoidances, if any, of each budget request, were presented together and weighed by the Board at the Budget Work Session. The final 2014 adopted budget was \$366,760,981 for expenditures in all funds.

The Board of County Commissioners tentatively approved Boulder County expenditures in the public budget work session held on November 7, 2013. The work session is the culmination of the decision making portion of the budget. The 2014 budget adoption public hearing was held on December 12, 2013.

The next table which shows Total Expenditures by Fund completes the discussion of the budget by fund.

### Total Expenditures by Fund

Fund Name	2012 Actual	2013 Estimated	2014 Budget
General	131,779,842	161,102,738	161,182,007
Road & Bridge	19,556,252	30,238,983	32,858,779
Social Services	33,060,287	33,811,533	38,099,850
Recycling Tax	-	-	-
Contingency	-	4,498,416	-
Developmental Disabilities	5,585,600	5,608,830	5,686,515
Grants	10,169,185	12,000,000	12,000,000
Workforce Boulder County	4,110,439	6,000,000	7,000,000
Health & Human Services	4,011,955	4,058,102	4,062,083
Eldorado Springs LID	188,481	207,298	209,108
Conservation Trust	30,151	33,662	1,976,504
Offender Management	2,228,385	2,276,781	2,304,099
Worthy Cause	3,262,061	2,402,002	3,123,675
Open Space Capital Improvement Fund I	34,247,238	58,969,610	27,596,508
Open Space Capital Improvement Fund II	4,106,542	4,575,871	3,809,788
Clean Energy Options LID Fund	1,727,235	2,668,402	1,232,648
Qualified Energy Conservation Bonds Fund	1,603,722	1,068,480	584,108
Better Buildings Grant	11,150,487	3,935,028	200,000
Human Services Temporary Safety Net Fund	5,478,547	6,027,646	5,151,651
Subdivision Paving LID Fund	-	-	4,627,291
Capital Expenditure	6,777,309	14,179,269	24,142,365
Risk Management	18,237,776	22,333,098	21,660,679
Fleet Services	3,748,804	3,970,449	4,246,179
Recycling Center	6,325,144	4,980,180	5,007,144
<b>ALL TOTAL EXPENDITURES</b>	<b>307,385,442</b>	<b>384,946,378</b>	<b>366,760,981</b>

## **EXPENDITURES BY FUNCTION**

The previous discussion of expenditures by fund is important as it relates to the requirement to balance the budget and ensure that each fund is fiscally sustainable. Since the adopting resolutions include information at a fund level, and the actual financial transactions operate within funds, this detail is useful.

An alternative approach is to look at the entire County budget by function. The 2014 budget is organized into six functional categories. The categories generally correspond to the Government Accounting, Auditing, and Financial Reporting (GAAFR) guidelines. This is done to make Boulder County budget data comparable to data from other governmental entities. A brief description of each function is provided below.

## **COUNTY FUNCTIONS**

### **CONSERVATION/SUSTAINABILITY**

Includes all expenditures to conserve and manage natural resources, which includes land, water, soil, historical assets and the wise use of energy. Services are provided by Soil Conservation, Board of County Commissioners-Sustainability Programs, Resource Conservation and Historic Preservation, Parks & Open Space, Conservation Trust Fund, Open Space Funds, Eldorado Springs and the Recycling Capital Improvement 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 and Bridge Fund, Capital Expenditure Fund, Eldorado Springs LID Fund, Clean Energy Options LID Fund, Offender Management Fund, Qualified Energy Conservation Bonds Fund and Open Space Funds.

### **GENERAL GOVERNMENT**

Includes all expenditures for the administrative branch of county government. Services 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, Treasurer, Fleet Services Fund and Risk Management Fund.

### **HEALTH & HUMAN SERVICES/ECONOMIC DEVELOPMENT**

Includes all expenditures 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 are provided by Boulder County Public Health, Community Services, Developmental Disabilities Fund, Health & Human Services Fund, Housing, Human Services Temporary Safety Net Fund, Mental Health Partners, Non-profit agencies, Social Services Fund, Worthy Cause Fund, and various Grant-Funded Programs.

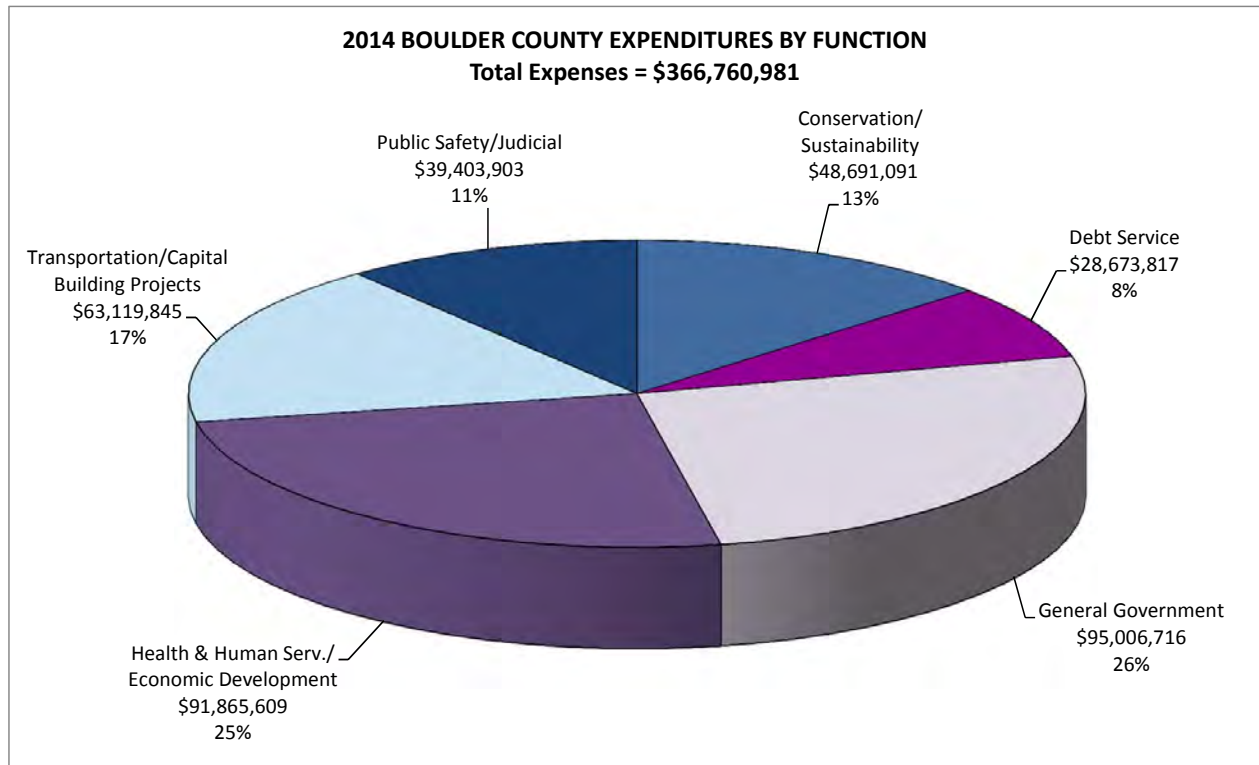
### **TRANSPORTATION/CAPITAL BUILDING PROJECTS**

Includes all expenditures for the construction and maintenance of public buildings, roadways, walkways, transit & bikeways, bridges & storm drainage. Services 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.

The pie chart that follows provides a big picture view of the budget allocation by functional category. Following the chart is a table that provides a “crosswalk” to map expenditures from the fund level to the functional level. This table assigns the budgeted expenditures in each cost center (a unit equal to or smaller than a Fund, and defining an organizational structure) within a fund to one of six primary functions. Detailed information regarding the expenditures for each cost center in the County, arranged by function, can also be found preceding the Glossary/ Index section at the end of the book. The last table in this section provides a 3 year history of expenditures by function.



2014 EXPENDITURE BUDGET BY FUNDS AND FUNCTIONS											
	General	Road	Social Services	Developmental Disabilities	Grants	Workforce	Health & Human Services	Eldorado Springs LID	Conservation Trust	Offender Management	Worthy Cause
<b>CONSERVATION/SUSTAINABILITY</b>											
Admin Services - Resource Conservation	9,603,928										
BOCC - Sustainability	2,143,752										
Land Use - Forest Health	15,000										
Land Use - Historic Preservation	50,000										
Land Use - Sustainability	20,000										
Parks & Open Space	21,763,667										
Conservation Trust									1,976,504		
Open Space Capital Improvement Fund											
Open Space 2008 Bond											
Eldorado Springs								86,450			
Better Buildings Grant Fund											
Clean Energy Options LID Fund											
Recycling Center Fund											
<b>TOTAL CONSERVATION/SUSTAINABILITY</b>	<b>33,596,347</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>86,450</b>	<b>1,976,504</b>	<b>-</b>	<b>-</b>
<b>DEBT SERVICE</b>											
COPs Lease Payments		660,215									
Cap Expend Fund Lease Purchase 2012											
Eldorado Springs Debt								122,658			
Clean Energy Option LID Fund											
Qualified Energy Conservation Bonds											
Open Space 2009 and 2010 Bonds											
Open Space 2011 Bonds											
Open Space 2008 Bonds											
Open Space 2005 Bonds											
Open Space 2013 Bonds											
Offender Management Fund Bond										447,818	
<b>TOTAL DEBT</b>	<b>-</b>	<b>660,215</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>122,658</b>	<b>-</b>	<b>447,818</b>	<b>-</b>
<b>GENERAL GOVERNMENT</b>											
Administrative Services	14,484,385										
Countywide Benefits	26,807,240										
Gen Admin Admin	2,705,230										
Gen Admin Emp Benefits	2,176,568										
Gen Admin Capital Outlay	3,066,410										
Software Services/Website	675,968										
Building Utilities	2,116,204										
Internal Service/Risk Management											
Assessor	3,262,645										
County Attorney	2,134,836										
BOCC	1,567,159										
Budget	387,803										
Clerk and Recorder	5,696,629										
Land Use Admin	2,999,064										
Land Use Medical Marijuana	26,349										
Surveyor	23,000										
Treasurer	970,368										
Fleet Services Fund	-										
<b>TOTAL GENERAL GOVERNMENT</b>	<b>69,099,858</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



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2014 EXPENDITURE BY FUNDS AND FUNCTIONS												
Open Space 1	Open Space 2	Clean Energy Option LID	QECC	Better Buildings Grant	Human Services Safety Net	Subdivision Paving LID	Capital Expenditure	Risk Management	Fleet Services	Recycling Center	Total	
											9,603,928	
											2,143,752	
											15,000	
											50,000	
											20,000	
											21,763,667	
											1,976,504	
7,107,424											7,107,424	
	675,000										675,000	
				200,000							86,450	
		42,222									200,000	
										5,007,144	42,222	
7,107,424	675,000	42,222	-	200,000	-	-	-	-	-	5,007,144	5,007,144	
							387,747				1,047,962	
							1,656,973				1,656,973	
		1,190,426									122,658	
			584,108								1,190,426	
10,156,538											584,108	
6,550,521											10,156,538	
	3,134,788										6,550,521	
1,148,775											3,134,788	
2,633,250											1,148,775	
											2,633,250	
											447,818	
20,489,084	3,134,788	1,190,426	584,108	-	-	-	2,044,720	-	-	-	28,673,817	
											14,484,385	
											26,807,240	
											2,705,230	
											2,176,568	
											3,066,410	
											675,968	
											2,116,204	
								21,660,679			21,660,679	
											3,262,645	
											2,134,836	
											1,567,159	
											387,803	
											5,696,629	
											2,999,064	
											26,349	
											23,000	
											970,368	
									4,246,179		4,246,179	
-	-	-	-	-	-	-	-	21,660,679	4,246,179	-	95,006,716	

2014 EXPENDITURE BUDGET BY FUNDS AND FUNCTIONS											
	General	Road	Social Services	Developmental Disabilities	Grants	Workforce	Health & Human Services	Eldorado Springs LID	Conservation Trust	Offender Management	Worthy Cause
<b>HEALTH &amp; HUMAN SERVICES/ ECONOMIC DEVELOPMENT</b>											
Countywide Services - Niwot LID Tax	92,000										
Non-profit Agencies	4,671,659										
Public Health Department	6,271,611										
Public Health - Genesis	107,866										
Public Health - Mosquito Control	397,626										
Mental Health Partners	2,519,347										
Community Services	1,731,947										
Housing	949,779										
Social Services			38,099,850								
Developmental Disabilities				5,686,515							
Workforce Boulder County						7,000,000					
Grant Funded Programs					12,000,000						
Health & Humans Services Fund							4,062,083				
Human Services Temporary Safety Net											
Worthy Cause Fund											3,123,675
<b>TOTAL HEALTH &amp; HUMAN SERVICES/ ECONOMIC DEVELOPMENT</b>	<b>16,741,835</b>	<b>-</b>	<b>38,099,850</b>	<b>5,686,515</b>	<b>12,000,000</b>	<b>7,000,000</b>	<b>4,062,083</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,123,675</b>
<b>TRANSPORTATION/CAPITAL BUILDING PROJECTS</b>											
Transportation	3,538,801										
Transportation Sales Tax 2001 -Trails	657,544										
Capital Equipment & Road Projects		19,598,694									
Road Maintenance		8,422,573									
Payments to Cities		439,491									
7-Year Transportation Sales Tax		3,737,806									
Subdivision Paving Admin/Projects											
Parks Fairgrounds Minor Projects											
Capital Expenditure Fund											
<b>TOTAL TRANSPORTATION/CAPITAL BUILDING PROJECTS</b>	<b>4,196,345</b>	<b>32,198,564</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>PUBLIC SAFETY/JUDICIAL</b>											
Coroner	922,977										
BOCC - Fire Recovery Center	137,534										
CS Justice Services	3,025,943										
District Attorney	4,803,905										
Land Use - Wildfire Mitigation	16,000										
Sheriff	26,025,019										
Comm Center	2,610,210										
Transportation Flood Control	6,034										
Integrated Treatment Courts										498,905	
Jail Expansion										1,039,298	
PACE										318,078	
<b>TOTAL PUBLIC SAFETY/JUDICIAL</b>	<b>37,547,622</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,856,281</b>	<b>-</b>
<b>TOTAL ALL FUNCTIONS</b>	<b>161,182,007</b>	<b>32,858,779</b>	<b>38,099,850</b>	<b>5,686,515</b>	<b>12,000,000</b>	<b>7,000,000</b>	<b>4,062,083</b>	<b>209,108</b>	<b>1,976,504</b>	<b>2,304,099</b>	<b>3,123,675</b>



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2014 EXPENDITURE BY FUNDS AND FUNCTIONS											
Open Space 1	Open Space 2	Clean Energy Option LID	QECB	Better Buildings Grant	Human Services Safety Net	Subdivision Paving LID	Capital Expenditure	Risk Management	Fleet Services	Recycling Center	Total
											92,000
											4,671,659
											6,271,611
											107,866
											397,626
											2,519,347
											1,731,947
											949,779
											38,099,850
											5,686,515
											7,000,000
											12,000,000
											4,062,083
					5,151,651						5,151,651
											3,123,675
-	-	-	-	-	5,151,651	-	-	-	-	-	91,865,609
											3,538,801
											657,544
											19,598,694
											8,422,573
											439,491
											3,737,806
						4,627,291					4,627,291
							104,000				104,000
							21,993,645				21,993,645
-	-	-	-	-	-	4,627,291	22,097,645	-	-	-	63,119,845
											922,977
											137,534
											3,025,943
											4,803,905
											16,000
											26,025,019
											2,610,210
											6,034
											498,905
											1,039,298
											318,078
-	-	-	-	-	-	-	-	-	-	-	39,403,903
27,596,508	3,809,788	1,232,648	584,108	200,000	5,151,651	4,627,291	24,142,365	21,660,679	4,246,179	5,007,144	366,760,981



### Expenditure by Function - 3 Year History

CONSERVATION/SUSTAINABILITY	ACTUAL 2012	BUDGET 2013 (Original)	ESTIMATE 2013	BUDGET 2014
ADMINISTRATIVE SERVICES				
Resource Conservation	1,016,115	1,112,951	8,304,986	9,603,928
BOARD OF COUNTY COMMISSIONERS				
Sustainability	369,670	1,143,452	1,561,155	2,143,752
SOIL CONSERVATION	54,893	-	-	-
LAND USE				
Historic Preservation	87,861	50,000	119,800	50,000
Forest Health	15,806	15,000	17,678	15,000
Sustainability	7,873	20,000	20,000	20,000
PARKS & OPEN SPACE				
Administration/All Other Programs	10,578,283	11,893,877	15,555,686	20,400,624
Construction Projects	72,154	84,306	84,306	84,306
Extension Office	581,754	611,484	670,808	623,360
Youth Corp.	564,011	638,847	638,847	655,377
CONSERVATION TRUST FUND	30,151	401,504	33,662	1,976,504
ELDORADO SPRINGS FUND	141,599	86,450	84,640	86,450
OPEN SPACE 2005 BOND	12,920,340	12,734,811	11,670,180	7,107,424
OPEN SPACE 2008 BOND	973,429	675,000	1,444,921	675,000
CLEAN ENERGY OPTIONS LID FUND	166,670	55,618	-	42,222
QUALIFIED ENERGY CONSERVATION BOND FUND	1,004,549	443,507	475,812	-
BETTER BUILDING GRANTS FUND	11,150,487	6,762,124	3,935,028	200,000
RECYCLING CENTER FUND	6,325,144	4,980,180	4,980,180	5,007,144
<b>CONSERVATION/SUSTAINABILITY TOTAL</b>	<b>46,060,789</b>	<b>41,709,111</b>	<b>49,597,689</b>	<b>48,691,091</b>

DEBT SERVICE	ACTUAL 2012	BUDGET 2013 (Original)	ESTIMATE 2013	BUDGET 2014
COPS LEASE PAYMENTS	1,633,767	994,461	1,824,153	1,047,962
CAPITAL EXPENDITURE LEASE PURCHASE	-	779,692	-	1,656,973
ELDORADO SPRINGS DEBT	46,882	122,658	122,658	122,658
OPEN SPACE BOND SERIES 1996 & 1998 & 2008	3,133,113	3,130,950	3,130,950	3,134,788
OPEN SPACE 2005 BOND ACCOUNT	188,400	188,400	188,400	1,148,775
OPEN SPACE 2006 BOND ACCOUNT	4,792,000	4,795,250	4,795,250	-
OPEN SPACE 2009 BOND ACCOUNT	6,452,013	6,436,813	6,436,813	6,436,138
OPEN SPACE 2010 BOND ACCOUNT	3,711,345	3,708,950	3,709,000	3,720,400
OPEN SPACE 2011 BOND ACCOUNT	6,183,140	6,734,317	6,554,367	6,550,521
OPEN SPACE 2013 BOND ACCOUNT	-	-	25,615,600	2,633,250
CLEAN ENERGY OPTIONS LID	1,560,565	1,353,402	2,668,402	1,190,426
QUALIFIED ENERGY CONSERVATION BOND FUND	599,173	592,668	592,668	584,108
OFFENDER MANAGEMENT FUND BOND 04	440,689	444,908	444,908	447,818
<b>DEBT SERVICE TOTAL</b>	<b>28,741,087</b>	<b>29,282,469</b>	<b>56,083,169</b>	<b>28,673,817</b>

**Expenditure by Function - 3 Year History (continued)**

GENERAL GOVERNMENT	ACTUAL 2012	BUDGET 2013 (Original)	ESTIMATE 2013	BUDGET 2014
ADMINISTRATIVE SERVICES				
Administrative Services Admin Division	265,774	604,169	630,194	677,235
Mailing & Printing	396,924	348,574	348,574	424,482
Board of Equalization	64,998	93,698	93,698	93,688
Human Resources	1,094,947	1,112,333	1,133,954	1,153,442
Financial Services	1,101,579	1,116,460	1,179,413	1,264,312
Information Services	5,648,329	6,061,942	6,089,364	6,584,235
Security	219,787	211,182	211,182	214,518
Telecommunications	404,299	-	-	-
Facilities Administration & Maintenance	3,788,296	3,982,736	4,023,794	4,072,473
ORGANIZATIONAL ADMINISTRATION	23,423,933	23,939,645	24,102,260	26,807,240
GENERAL ADMINISTRATION				
General Administration Admin	3,699,397	2,497,357	10,652,239	2,705,230
Vehicle Pool	-	-	-	2,176,568
Employee Benefits	1,031,025	2,441,601	2,441,601	3,066,410
Capital Equipment	3,962,952	3,211,580	5,964,580	630,968
Software Services	199,659	250,968	250,968	45,000
BUILDING UTILITIES	1,947,201	2,016,204	2,016,204	2,116,204
CONTINGENCY FUND	-	-	4,498,416	-
RISK MANAGEMENT FUND	18,237,776	20,133,098	22,333,098	21,660,679
FLEET SERVICES	3,748,804	4,023,155	3,970,449	4,246,179
ASSESSOR	3,227,636	3,193,363	3,193,363	3,262,645
COUNTY ATTORNEY	1,953,344	2,073,772	2,073,772	2,134,836
BOARD OF COUNTY COMMISSIONERS				
BOCC	1,496,122	1,563,506	1,650,142	1,567,159
Budget	376,183	386,711	387,291	387,803
CLERK & RECORDER				
Administration	463,729	458,157	458,157	470,978
Motor Vehicle Division	2,047,479	2,079,999	2,079,999	2,096,904
Elections	2,417,977	1,440,053	1,440,053	2,384,574
Recording	567,925	673,672	673,672	669,173
Electronic Filing	58,104	75,000	346,361	75,000
LAND USE				
Administration	2,730,032	2,844,509	2,928,259	2,999,064
Medical Marijuana	17,150	36,308	36,308	26,349
SURVEYOR	10,990	11,000	20,850	23,000
TREASURER	874,445	936,745	990,745	970,368
<b>GENERAL GOVERNMENT TOTAL</b>	<b>85,476,796</b>	<b>87,817,497</b>	<b>106,218,960</b>	<b>95,006,716</b>

**Expenditure by Function - 3 Year History (continued)**

<b>HEALTH &amp; HUMAN SERVICES/ECONOMIC DEVELOPMENT</b>	<b>ACTUAL 2012</b>	<b>BUDGET 2013 (Original)</b>	<b>ESTIMATE 2013</b>	<b>BUDGET 2014</b>
COUNTYWIDE SERVICES & BENEFITS				
Niwot LID Tax - Marketing	126,405	92,000	92,000	92,000
NON-PROFIT AGENCIES				
Non-Profit Agencies	4,734,958	4,704,909	5,046,225	4,671,659
Mental Health	2,101,729	2,122,746	2,122,746	2,519,347
Public Health Department	6,055,062	6,199,513	6,369,359	6,379,477
Mosquito Control	358,974	387,987	389,747	397,626
COMMUNITY SERVICES				
Administration	432,239	498,637	508,637	540,989
Veterans' Office	133,650	134,301	134,301	136,755
Child Protection	61,497	61,545	61,545	32,347
Healthy Youth Alliance	73,464	72,824	72,824	74,224
Volunteer Initiative	71,231	76,310	76,310	77,626
50 Plus	49,254	49,254	49,254	49,254
Aging Services	774,477	791,745	791,745	820,752
HOUSING				
Housing Department	827,136	750,366	750,366	760,961
Family Self Sufficiency	162,494	244,117	244,117	188,818
SOCIAL SERVICES FUND	33,060,287	36,124,548	33,811,533	38,099,850
DEVELOPMENTAL DISABILITIES FUND	5,585,600	5,608,830	5,608,830	5,686,515
WORKFORCE BOULDER COUNTY	4,110,439	6,000,000	6,000,000	7,000,000
GRANT FUNDED PROGRAMS	10,169,185	12,000,000	12,000,000	12,000,000
HEALTH & HUMAN SERVICES FUND	4,011,955	4,058,102	4,058,102	4,062,083
WORTHY CAUSE FUND	3,262,061	3,327,002	2,402,002	3,123,675
HUMAN SERVICES TEMPORARY SAFETY NET FUND	5,478,547	6,027,646	6,027,646	5,151,651
<b>HEALTH &amp; HUMAN SERVICES/ECONOMIC DEVELOPMENT TOTAL</b>	<b>81,640,644</b>	<b>89,332,382</b>	<b>86,617,289</b>	<b>91,865,609</b>

**Expenditure by Function - 3 Year History (continued)**

<b>TRANSPORTATION/CAPITAL BUILDING PROJECTS</b>	<b>ACTUAL 2012</b>	<b>BUDGET 2013 (Original)</b>	<b>ESTIMATE 2013</b>	<b>BUDGET 2014</b>
TRANSPORTATION				
Administration and Alternative Modes	1,967,137	2,084,285	2,612,985	3,538,801
Transportation Sales Tax 2001 - Trails	609,538	613,642	1,571,137	657,544
ROAD & BRIDGE FUND				
Architect Projects - Transportation	351,666	2,214,928	2,339,314	-
Capital Equipment and Road Projects	6,786,759	4,181,513	12,763,721	19,598,694
Road Maintenance Administraiton	8,194,931	8,181,338	8,362,039	8,422,573
Payments to Cities	428,391	430,981	430,981	439,491
ROAD SALES TAX	3,140,254	3,482,330	5,684,918	3,737,806
SUBDIVISION PAVING LID FUND	-	-	-	4,627,291
PARKS FAIRGROUNDS MINOR PROJECTS	159,970	58,599	5,528,032	104,000
CAPITAL EXPENDITURE PROJECTS	5,637,823	11,866,455	7,485,094	21,993,645
<b>TRANSPORTATION/CAPITAL BUILDING PROJECTS TOTAL</b>	<b>27,276,469</b>	<b>33,114,071</b>	<b>46,778,221</b>	<b>63,119,845</b>

<b>PUBLIC SAFETY/JUDICIAL</b>	<b>ACTUAL 2012</b>	<b>BUDGET 2013 (Original)</b>	<b>ESTIMATE 2013</b>	<b>BUDGET 2014</b>
CORONER	872,586	874,482	970,482	922,977
BOARD OF COUNTY COMMISSIONERS				
Fire Recovery Center	107,275	-	-	137,534
COMMUNITY SERVICES	2,906,797	2,974,968	2,974,968	3,025,943
DISTRICT ATTORNEY	4,598,469	4,647,628	4,667,628	4,803,905
LAND USE - Wildfire Mitigation	16,524	16,000	20,041	16,000
SHERIFF				
Administration/All Other Programs	4,844,837	5,128,234	5,229,336	5,206,634
Technical Services	443,225	474,492	474,492	480,238
Jail Administration	11,645,341	11,417,781	11,432,622	11,599,965
Operations	8,001,562	7,930,541	9,014,383	8,177,821
Records	481,745	513,154	513,154	560,361
COMMUNICATIONS CENTER	2,482,054	2,513,800	2,513,800	2,610,210
TRANSPORTATION - Flood Control	1,546	6,034	8,271	6,034
OFFENDER MANAGEMENT FUND				
Integrated Treatment Center	473,100	488,637	488,637	498,905
Jail Expansion	1,005,783	1,025,158	1,025,158	1,039,298
PACE	308,813	318,078	318,078	318,078
<b>PUBLIC SAFETY / JUDICIAL TOTAL</b>	<b>38,189,657</b>	<b>38,328,987</b>	<b>39,651,050</b>	<b>39,403,903</b>

<b>TOTAL EXPENDITURES ALL FUNCTIONS</b>	<b>307,385,442</b>	<b>319,584,517</b>	<b>384,946,378</b>	<b>366,760,981</b>
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**As trusted stewards  
of Boulder County's future,  
we provide the best in public service.**



## GUIDING VALUES

- We are a caring county government that values and respects diversity and builds on the strengths of individual employees, the organization and the community.
- We are a safe, healthy and environmentally aware county. Our stewardship honors our past and sustains and improves the quality of life for present and future generations.
- We value and provide opportunities for citizens to actively participate in partnerships that enhance and enrich government services.
- We are motivated, progressive and visionary. We continually challenge ourselves to improve services by being innovative, collaborative and creative.
- We are valued and well trained. We use our experience, knowledge and a team approach to provide excellent service with openness, responsiveness, efficiency and accountability.
- We work with passion, integrity and a positive attitude in a supportive, fun environment. We are proud of our accomplishments and celebrate the achievement of our goals.

## BOULDER COUNTY 2014 STRATEGIC VISION, VALUES, MISSION AND GOALS

**This section contains the countywide vision, values, mission, goals and initiatives. The next level of planning at the Office/Department level is reported in each cost center in the last half of the budget book by function.**

Planning for mission, goals and objectives at the Office/Department level becomes very specific to the purpose of each different business. The Commissioners work with every Elected Official and Department Director to determine if their goals are in line with the County's goals. **This coordination is very important since the Board of Commissioners provides the management for the county and there is not a County Manager.**

### **STRATEGIC PLANNING PROCESS:**

In January of 2013, the two newly elected Commissioners were sworn into office. The Board immediately began working with a consultant on County management and strategic planning. For the 2014 budget, the following vision, values and initiatives were guiding the budget process.

### **STRATEGIC VISIONING PROCESS:**

Beginning in 2001, the County Commissioners began meeting with the Department Directors and Division Managers in a strategic visioning process facilitated by the Pacific Institute. All elected Officials and their Deputies were included in the process. Meeting together over several years they formed the following vision statement:

**As trusted stewards of Boulder County's future, we provide the best in public service.**

This vision statement and the guiding values are listed on the first page of this section. Together they state our view of how we hope we will be seen in the future. They form the framework for the next stage of mission, goal and objective setting.

The Leadership Group continues to meet quarterly to discuss accomplishments and efforts toward meeting goals and objectives for each elected office and department. Because of term limit restriction in Colorado, most of the elected officials were newly elected in 2003. Beginning in 2005, we had two new Commissioners in our three-Commissioner board. This radical turnover meant a new beginning for the process. We incorporated the new people into the process and provided training for all involved. The new Board of Commissioners began working on goals for their first year in February 2005. The Commissioners developed a set of 3 initiatives that County employees are working toward. Those initiatives are:

1. Improve public service,
2. Increase collaboration and coordination, and
3. Become leaders in the use of sustainable and renewable energy.

During 2009 the Commissioners prepared a 2012 vision statement. This is a "wish list" of items that they would like to see completed by the year 2012. It is a reflection of areas where the Commissioners expect to devote time and energy to making improvements. The overarching theme was the economic crisis and its impact both on County residents and the revenues that support County government operations.

Now the new Board is working on their own strategic plan. There was going to be a meeting to begin to work on the new plan when the early September floods began. **The flood recovery efforts have completely occupied the county leadership and strategic planning has been put on hold until 2014.**

In order to continue to provide high quality services the Leadership group has been utilizing "**Lean Government**" techniques including a presentation by Ken Miller author of "Extreme Government Makeover".

**This process is producing a new set of goals and objectives at the department level. These goals are reported in this Budget document with the budget information by Cost Center beginning in section "Conservation/Land Use" continuing through the "Public Safety/Judicial" section. Please read these specific goals in those later sections of the book. The strategic steering group is working toward finalizing goals, objectives and the development of performance measures in some departments.**

The Board of County Commissioners has decided not to require Performance Measures to be reported. Although many Departments collect and review performance measurements, the Commissioners do not require reporting of these measurements. Therefore we are unable to report performance measures and they are not included in this budget document.

All Departments and Offices in the County have participated in the process of developing goals/ objectives/ measures. The mission statement, goals and objective at the department or office level must relate to the County's vision and values. Included below is **one example from the Housing and Human Services Department that illustrates the direction of the county's planning efforts:**

### 2014 Department of Housing and Human Services – Strategic Priorities – Executive Summary



#### We believe

in **co-creating** solutions for complex family and community challenges by fully, effectively, and efficiently **integrating** health, housing, and human services to strengthen the broad range of Social Determinants of Health, in turn **generating** a more self-sufficient, sustainable, and resilient community.

Co-Creating

Integrating

Generating

#### We are focused

on aligning our work both externally and internally in deeper ways that connect us to the core principles of individual and family well-being and strong community development.

There are three major components in our efforts to build a Brighter Boulder County: *nurturing community integration, building the pillars to self-sufficiency, and revolutionizing the DHHS workforce and infrastructure.*

#### We have nine strategies

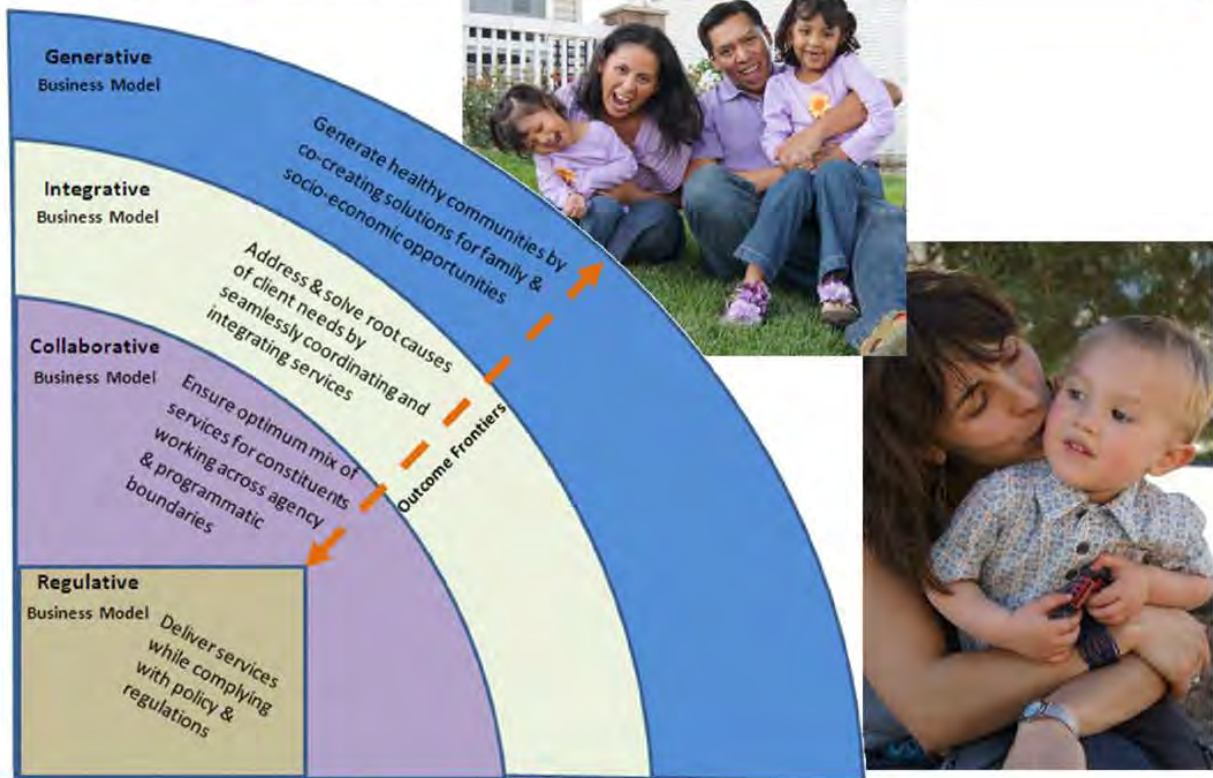
for building a Brighter Boulder County:

- strengthening the community safety net;
- integrating case management;
- creating a robust early childhood plan for Boulder County;
- increasing access to health coverage;
- boosting educational and employment development and empowerment;
- expanding the housing continuum;
- developing a comprehensive, agile DHHS staffing structure and modern workforce;
- utilizing a strong data structure that informs our practice; and
- developing a comprehensive, sustainable economic engine for DHHS and the Boulder County safety net.





## The Generative Model and DHHS



### The human services value curve

As an organization evolves, it becomes **proactive** rather than reactive; its services become **fully integrated** rather than isolated; it becomes fully **collaborative** within its community; and through all of this it helps **generate a healthy community** that is self-sufficient, sustainable, and resilient.

### Our vision

We will efficiently and effectively provide services to the community across a fully integrated health, housing, and human services continuum. As an organization, we will focus on priorities that move our agency and our community further up the human services value curve to a generative business model. As we realize this vision we will help form a healthier Boulder County community, with a strong network of agencies and partners working together to seamlessly co-create solutions to address the complex challenges and issues faced by families and individuals living in crisis or below the socio-economic threshold of security.

There are six Brighter Boulder County self-sufficiency **indicators** we use to measure progress in achieving our vision.





Hope for the future,  
help when you need it.



To support our community, the Boulder County Department of Housing and Human Services (DHHS) is focused on aligning our work with the core principles of individual and family well-being and strong community development. There are three major components in our work to build a Brighter Boulder County: *Nurturing Community Integration, Reinforcing the Pillars of Self-Sufficiency, and Revolutionizing the DHHS Workforce and Infrastructure.*

#### 2014 Boulder County Housing and Human Services Strategic Priorities

- 1. Nurturing Community Integration:** The foundation of a strong and supportive community safety net is a seamless and collaborative system of services that allows people to access what they need where they are, and to have the support to learn how they might live healthier, happier, and more productive lives.
  - A. Strengthening the Community Safety Net:** We recognize our role in strengthening and supporting the community safety net and in ensuring that our services are fully integrated into our community. Our agency's fiscal, contracting, data, and staffing models are driven and supported by the larger context of community well-being and provide the necessary support to our community partners so we may collectively achieve community-wide goals. We work with our community partners to support the long-term sustainability and agility of the safety net to adapt to social, economic, and environmental disruptions.
  - B. Integrating Case Management:** DHHS provides integrated case management services both within our agency as well as through our relationships with community partners. Integrated case management ensures that organizational expertise in all areas that promote family self-sufficiency and well-being is easily accessible to each community member needing assistance. Commitment to integrated case management ensures that community members, DHHS staff, and community partner staff are evolving their understanding of the most effective means to support people in achieving their goals.
  - C. Early Childhood Plan for Boulder County:** DHHS is committed to improving childhood well-being and preventing neglect, suffering, and abuse through coordinated programming with community and agency partners. We will do this by developing a coordinated and strong system of care along the entire early childhood continuum, including ensuring enhanced access to quality child care.



## Our 2014 DHHS Strategic Priorities (continued)

2. **Reinforcing the Pillars of Self-Sufficiency:** Individuals and families succeed in achieving their goals and supporting themselves when they are able to live stable lives free from unsettling crises. By strengthening the pillars of self-sufficiency for individuals and families, our community collectively becomes safer, healthier, and thriving in the most rapid and effective manner.
  - A. **Access to Health Coverage:** We believe that access to affordable health care and insurance coverage is a foundational component of our community's well-being, and is the first foundational step to implementing a community-wide, Social Determinants of Health model.
  - B. **Educational and Employment Development/Empowerment:** Self-sufficiency is built on education, training, and employment. Empowered clients are capable of making effective decisions that will promote their well-being.
  - C. **Expanded Housing Continuum:** Access to safe and stable housing provides the framework within which all successful evidence-based practices for human development can prosper. Our generative housing strategies focus on developing successful housing supports and assets with sophisticated private/public partnerships and financing mechanisms to deliver efficient and effective housing services to residents when they most need the help.
3. **Revolutionizing the DHHS Workforce and Infrastructure:** As agents of change that promote family and individual well-being, DHHS staff need the tools, technology and support to be active, aware, and competent professionals, serving the community at each and every safety net access point. The DHHS worker of the future is skilled in evidence-based practices, has deep knowledge of data and outcomes, has the technological tools and financial resources to work within the community, and has ready access to all of the services that DHHS can offer that will most effectively support people's individual development and achievement of their goals.
  - A. **Comprehensive, Agile DHHS Staffing and a Modern DHHS Workforce:** DHHS staff are the key to the provision of exceptional service to the public. Developing a comprehensive, generative system of service delivery requires agility and flexibility in our daily work. The DHHS infrastructure is thoughtfully designed to support successful outcomes for the people we work with, promote expertise and professional development of our staff, and enhance mobility, agility, and decentralized access to services and supports.
  - B. **Data Infrastructure/Data-informed practice:** Data drive our collective decisions on operational, financial, and program levels. The data infrastructure is designed to support informed and intelligent practice, effective investment of staff time and resources, and common metrics that will lead to the greatest overall community outcomes.
  - C. **Comprehensive and Sustainable Economic Engine:** The future of the human services delivery system depends on integrated and flexible funding delivered at the local level to meet well-defined community needs in a proactive and preventative manner. DHHS's long-term financial strength and strategically-focused service delivery are driven by the sophisticated coordination of local, foundation, state, and federal resources that focuses on maximizing agency responsiveness and agility.



## GOALS AND VALUES:

The Values listed on the first page of this section complement the following goals. **The work on goals and objectives is ongoing and until the Commissioners adopt new goals, the mission statement and goals listed below were in place at the time of budget adoption.**

**MISSION STATEMENT: Working together to create a quality of life to match our setting.**

### GOALS:

1. Encourage innovative and creative approaches to County programs.
2. Provide effective service in an efficient, responsive, courteous manner.
3. Preserve, protect, and enhance the natural resources of Boulder County.
4. Promote jobs that ensure self-sufficiency and an economy that is stable, innovative, and secure.
5. Address basic human needs in a caring, comprehensive, and coordinated manner that promotes independence.
6. Facilitate cooperation and communication between the County and other levels of government and the private sector.

Recognize and respect the economic, geographic, and ethnic diversity of Boulder County and encourage citizen participation in the government decision-making process.

## BUDGET AND POLICY RELATIONSHIPS TO STRATEGIC GOALS

*The 2014 budget contains several expenditure and revenue initiatives supporting the following goals including:*

**Goal 1: Encourage innovative and creative approaches to County programs.**

**Guiding Value: We are motivated, progressive and visionary. We continually challenge ourselves to improve services by being innovative, collaborative and creative.**

The County responded to the needs of our citizens in the wake of the September floods by opening Disaster Centers the served 8,062 individuals. We opened a Flood Recovery and Permit Information Center to help people rebuild homes and bridges. Over 1,400 truckloads of debris have been collected so far. Access roads and bridges are being built and permanent rebuilding will take years. We have tried to be as creative as possible to expedite county rebuilding while dealing with FEMA and the State of Colorado for possible reimbursements.

After the major wildfire in Fourmile Canyon area, the Commissioners have had several public meetings with citizens in the affected area. During the initial meetings the emphasis was on fire suppression and needed services. The discussions in these meetings turned to recovery issues, the Commissioners have been innovative in creating their solutions. The county has secured over \$2 million in grants for erosion mitigation and replanting. *A new division of the Commissioners' Office, the Fire Recovery Center, was staffed to help landowners with their plans for recovery.*

*Formal recognition* by the Board of Commissioners of recipients of National awards such as: the Government Officers Finance Association (GFOA) Distinguished Budget Presentation Award and GFOA Excellence for Financial Reporting Award.

The National Association of Counties (NACo) gives awards for innovative approaches to County Government. Awards received by the county demonstrate a wide range of excellence and creative problem solving. The County received the following nine NACo awards for positive contributions to the community followed by the NACo category:

- *Boulder County Circles Campaign* – Community/Economic Development

The Circles Campaign is an innovative national model to address poverty and Boulder County is the first in Colorado to implement the program. Circles are unique in using community

engagement as a way of reducing poverty and connecting low-income participants with social capital across all sectors of the community. Residents who otherwise may not engage in addressing root causes of poverty learn how to take it upon themselves to enact social change.

- *CARS Process Improvement Initiative* – Human Services

The Community Assistance & Resources Services Division, or CARS, enhanced the way Boulder County serves customers who apply for food, medical and financial assistance. Changes made, like triaging cases upon customer arrival, processing intake applications in real time, conducting phone interviews for mailed or drop-off applications and rotating staff assignments resulted in improved customer service, timeliness, efficiency and workload balance.

- *Fourmile Canyon Fire Recovery* – Emergency Management and Response

Staff from nearly every county department participated in the ongoing recovery efforts of the most destructive fire in Colorado history. The team helped people obtain resources for immediate needs, assisted people who wished to rebuild their homes, implemented erosion mitigation measures and prepared for possible flooding during the rainy season. The efforts demonstrated how the county can come together as a unified organization to successfully address an enormous and complex situation on multiple occasions.

- *Lyons Community Eco Pass Program* – Transportation

Boulder County and the Town of Lyons implemented the first-ever communitywide EcoPass. Although RTD provides EcoPasses to employers and neighborhoods throughout the metropolitan region, never before has RTD issued Eco Passes to an entire community.

- *Plein Air Art Exhibit* – Arts and Historic Preservation

The exhibit celebrated how beautiful Boulder County is and strengthened the relationship between the art community and our public parks and open spaces. The exhibit offered an opportunity to create art that celebrates the diverse aspects of open space land. Boulder County artists participated in a two-week “paint-out” and portrayed Parks and Open Space agricultural, prairie, forested, and aquatic open space areas, including areas normally closed to the public for habitat conservation and wildlife protection.

- *Head Start Family Garden Project* – Children and Youth

- *Healthy Kids Community Based Program* – Human Services

- *Boulder County Cropland Policy* – Environmental Protection and Energy

- *Parks & Open Space Social Media Outreach* – Civic Education and Public Information

The voters approved a new and innovative program during the 2008 General Election, allowing Boulder County to issue up to a maximum of \$40 million in special assessment bonds to provide funding for residential and commercial loans. The *Climate Smart Loan Program is the first in the nation to provide loans for a broad array of energy efficiency and renewable energy measures*. These loans provide financing to help property owners complete construction of energy conservation and generation measures. In 2009 there were two rounds of loans made to residential owners and the first round of commercial loans was completed in 2010.

Boulder County’s Worthy Cause program provides funding to help non-profit organizations with capital building projects. By having strong non-profit organizations in the community, improved services to citizens can be provided in a cost-effective manner. The county’s voters have approved several limited sales taxes for specific Non-Profit capital improvements. In November 2008, the voters approved an extension of an existing sales and use tax for the Worthy Cause Fund. This is an innovative approach to *providing non-profit organizations with funding to build capital facilities*. In previous years the voters approved limited time sales and use taxes to provide for the construction of fire training centers and emergency rescue service providers. This is a creative approach for financing a higher level of protection services for the community.

The continuing problem of overcrowding in the Jail has demanded creative solutions to an ongoing dilemma. In November 2003, the voters approved a sales and use tax to expand the current jail building, build a new addiction recovery center and to provide for alternative programs to incarceration. *The newest alternative program to receive initial funding in the 2007 budget is the Integrated Treatment Court (ITC).* This is a collaborative project with the 20<sup>th</sup> Judicial District, Social Services, Mental Health, and Public Health. The ITC aims to obtain better outcomes and reduce recidivism for defendants who suffer from severe drug or alcohol addiction. The program's goals are to reduce crime and jail bed use, and to increase long-term sobriety, reunification of parents with their children, long-term financial stability, access to medical and dental care, and sober and safe housing.

*A creative approach to the problem of rising property taxes for senior citizens on a fixed income is the County's Senior Tax Work-Off Program. Through this program senior taxpayers can work at various County jobs to pay off part of their property taxes.*

The County will continue to fund programs that recognize exceptional employee performances and unique cost savings methods by employees such as the "Employee of the Month," the "Innovation Award Program," "Pinnacle Awards" and the "Spot Bonus" program. The budget includes a program called *"Non-Monetary Spot Bonus" that encourages immediate rewards for a "job well done" by employees.* Supervisors purchase gift certificates from a wide variety of stores and restaurants in values of \$5 to \$50. The certificates are available to reward an employee quickly.

Employee training programs include a broad range of subjects such as: supervisory skills, diversity, and computer software, and safety classes. The budget includes additional development and transitional training for all managers and employees. Classes are being offered to improve the knowledge base of current employees, including class offerings from the local Community College. The Strategic Visioning process created the *Institute of Public Service (IPS) to broaden and train future leadership within the County.* The yearlong curriculum includes learning about all aspects of County service and management. In 2010, a new second phase of leadership training began to further enhance leadership skills within the County called *the Leadership Academy.*

**Goal 2 Provide effective service in an efficient, responsive, courteous manner.**

**Guiding Value: We are valued and well trained. We use our experience, knowledge and a team approach to provide excellent service with openness, responsiveness, efficiency and accountability.**

**We work with passion, integrity and a positive attitude in a supportive, fun environment. We are proud of our accomplishments and celebrate the achievement of our goals.**

The County has a committee to promote the Commissioners' initiative to improve public service. This committee includes a Commissioner and representatives of major departments. Already significant ideas and improvements have come from this committee and are implemented including the Pinnacle Awards. There were many programs nominated and three finalists recognized in each category. The 2013 awards were delayed due to the unique response and recovery work that was done following the 2013 flood. *The 2012 Pinnacle Award winners recognize the improvements in public service in the following areas:*

- **Public Service: Josephine Commons**  
Josephine Commons is a 153-unit innovative affordable housing development in Lafayette for low-income seniors, families, and individuals. The project creates community for seniors and families right in the heart of Lafayette, and it brings together services from around the county that will help residents thrive and sustain their independence. Nearly 300 community members attended the groundbreaking ceremony. The project was completed in August, and within five days it was fully leased. Josephine Commons is a shining example of a county-

led affordable housing project that will truly boost the resiliency and self-sufficiency of a community.

- **Stewardship and Sustainability: EnergySmart**  
 Boulder County received a \$25 million Better Buildings grant from the U.S. Department of Energy under the American Recovery and Reinvestment Act. With this funding, Boulder County employees and city partners created EnergySmart. According to third party report, EnergySmart has: provided energy efficiency services to more than 2,200 businesses and 6,500 households in Boulder County; reduced an estimated 11,000 metric tons of carbon dioxide equivalent annually; issued 2,369 EnergySmart rebates worth more than \$2 million; and provided technical, business development and sales training to more than 150 contractors.
- **Public Involvement: Forest Health Outreach: Focused on Wildfire Mitigation and Wildfire Awareness Month**  
 The overarching goal of the outreach program is to give landowners the tools necessary to implement effective mitigation on their land. Key to this was partnering with communities and fire protection districts to offer workshops and trainings. Formal outreach reached well over 575 individuals and the Forest Health Outreach eNewsletter has more than 500 subscribers. We are using a variety of approaches including volunteer forestry projects, naturalist hikes, slash burning workshops, insurance workshops, community chipping days, tours of forestry projects, and Firewise programs. Six Front Range counties joined our campaign this year.
- **Innovation: Artist-in-Residence**  
 The POS department restored the DeLonde Barn located on Caribou Ranch Open Space in 2006. At that time there was no intention to use the building other than as a storage facility. However, an idea to reuse the historical structure for something “new” was suggested and POS began work to create an Artist-in-Residence Program. The program provides an opportunity for artists to pursue their work day and night for a week in the inspiring landscape and history of Caribou Ranch. By sharing their art with Boulder County, we hope to add to residents’ enjoyment of their open space lands and create a legacy of art preserved for future generations
- **Collaboration and Teamwork: Hessie Trailhead Parking and Shuttle Program**  
 Vehicle congestion along Fourth of July Road near the Hessie Trailhead had been a problem for nearly three decades, degrading the visitor experience, causing headaches for Eldora residents and compromising public safety by blocking emergency vehicles. The shuttle service was able to leverage an existing parking facility, reduce vehicle traffic and speeding through Eldora and for the first time Boulder County residents who do not own a car were provided access to the Indian Peaks Wilderness. There has been widespread support the project and on peak days the shuttle had the effect of reducing approximately 70 parked vehicles near the trailhead.
- **Commissioners’ Choice: Boulder County Workplace Improvement Team**  
 The Community Justice Services Division identified a desire to implement an organizational change model to increase staff engagement and support a high quality workplace environment for staff. Representing each CJS unit, a work group formed and developed four organizational initiatives to target focused change. The results have been staggering. A survey sent to staff in 2009 showed that only 35% felt that their good actions at work were recognized frequently. In contrast, a recent survey now shows that 85% of those surveyed felt appreciated at work and 88% indicated they recognized the work of others in the division on a regular basis.

The County is decentralizing by *locating services closer to citizens*. Included in recent Capital Improvements are the completion of the Communication/Emergency Operations

Center, the Sheriff's Administration Building in Boulder, and the Parks and Open Space and Transportation Buildings in Longmont. The Longmont Justice Center was built so that citizens will no longer have to drive to Boulder for services and trials. The Clerk and Recorder moved out of downtown Boulder to a location, which provides adequate free parking space for citizens doing business with the Motor Vehicle or Recording divisions. A regional recycling center was completed in a location that provides a new conference room for County meetings and public functions.

- **Nonprofit agencies are funded by the County to augment services provided by County agencies such as the Health Department, Social Services Department, and Community Services. The Commissioners believe this is an extremely cost effective and efficient method of supplying a wide range of health and human services to the community.**

The ongoing computing capital needs will afford efficiencies in data input and data access that will not only grant enhanced services to the citizens but should also alleviate the need for increased staff. The County's website, *Internet and Intranet*, are being further developed to provide information to the public and staff in an accessible way. The new Internet site should make it easier for visitors to our Web site to find the information, services and resources that they need. Also, the Assessor's website provides comparative information to citizens concerning property assessment. A good outcome of this improved service is a reduction in the number of assessment appeals.

**Goal 3      Preserve, protect, and enhance the natural resources of Boulder County.**

**Guiding Value:    We are a safe, healthy and environmentally aware county. Our stewardship honors our past and sustains and improves the quality of life for present and future generations.**

The Boulder County Commissioners passed two resolutions adopting a *Sustainable Energy Plan and adopting Zero Waste* as Guiding Principles. The resolutions committed the County to energy and resource conservation, waste reduction, pollution prevention and other sustainable practices. The resolutions address both internal County actions and external outreach to our residents, business community and local governments. The County has dozens of programs in place or in progress, with a focus on meeting these priorities:

- Greenhouse gas emissions reduction
- Zero Waste
- Energy efficiency
- Air Quality
- Water resources
- Land and soil resources
- Social equity and human services
- Economy and financial stability

The County has sustainability staff members that promote recycling, energy efficiency, green buildings, climate change adaptation, sustainable fleets and purchasing practices. The sustainability website has many new business practices and resource information available.

The Commissioners have led the State in developing oil and gas regulations. Currently there is a moratorium on drilling and fracking until health and safety issues can be studied.

Encouraging organic farming on open space leases is resulting in almost 1600 acres in certified



and transitional organic planting. Study continues on the effects of genetically modified crops on the agriculture of the county.

Many sustainability-related projects include attainment of LEED certifications on new and existing buildings, installation of several solar power systems on numerous county buildings and the expansion of the county's Zero Waste program for recycling. Some of the many sustainability projects budgeted are low cost residential energy audits, high-efficiency lighting programs, zero waste, and expansion of solar power on County buildings.

Many of the energy reduction projects including a biomass heating system, net zero energy building design, infrastructure improvements to roofs through increased insulation and heat reflective coatings, replacing older equipment with more efficient equipment and solar installation were funded with Qualified Energy Conservation Bonds (QECB). By using this financial vehicle the County was able to become more energy efficient sooner.

In 2010, Boulder County was awarded a \$25 million Department of Energy/American Recovery and Reinvestment Act (ARRA) grant called Better Buildings to expand energy efficiency services to residents and businesses. The City and County of Denver, Garfield County, the Denver Regional Council of Governments and the Governor's Energy Office are also involved in this grant to pilot and deliver similar, convenient retrofits services to in other parts of the state. This program is called EnergySmart will attempt to bring large scale energy upgrades across the entire community.

Boulder County has an extensive Open Space program designed to protect and preserve land for various uses. These uses include agricultural fields, buffers between towns, wildlife habitat and recreation to name a few. The 2013 budget continues to support the purchase of open space land. In the November 2010 election, the citizens approved a new 0.1% sales and use tax with bonding authority of an additional \$40 million. The adopted budget does include the existing dedicated open space portion of the sales and use taxes at a rate of 0.60% (.60 cents on a \$100 purchase) that was approved by the voters in the 1993, 2000, 2004, 2007 and 2010 elections. All of the proceeds are dedicated to open space acquisition; maintenance and payment of the Open Space Bonds (see debt section for detail). The County continues its ambitious open space purchasing to acquire as much land as possible while it is still available and before prices increase even more.

Forest Health is a collaborative comprehensive plan among several County departments to integrate wildfire mitigation, tree thinning and preparation strategies for infestations such as the mountain pine beetle. The budget continued funding for this program in several departments. We budgeted to purchase land to develop sort yards in the mountains for dealing with infested trees.

The Parks and Open Space Department budget has been growing to meet the need to preserve and enhance the new open space properties. There are initiatives to work on increasing public access, providing public information, and continuing the agricultural heritage on open space. See the Open Space CIP in the Capital Expenditures section. Every effort is made to identify and preserve both natural and cultural resources unique to each site.

Build Smart is a progressive green building program intended to substantially raise the level of sustainable development and redevelopment in unincorporated Boulder County. The Land Use Department has completed work on an update to the current County Land Use Code to incorporate these new sustainability principles in residential building code.

The Boulder County Recycling and Composting Authority was established by an IGA in 1995. The Authority provided a regional approach to solid waste management and brings the County and its cities together to focus on reducing waste and increasing recycling. The regional facility opened

July 2001 and an IGA signed on December 31, 2001 transferred ownership of the facility to the County. The 2008 budget had \$5 million to pay for a major improvement in the recycling center to handle “single stream” materials. A major milestone was reached in 2012 when the Recycling Center processed over half a million tons of material. The new Household Hazardous Waste Facility began operations diverting toxic chemicals from landfills in 2011.

The County participates in the RTD EcoPass Program, which provides free bus service to destinations within the Denver/Boulder area. Each County employee is provided one of the passes with the intent of encouraging the use of mass transit, thereby reducing traffic pollution, traffic congestion, and the need for so many parking spaces in downtown Boulder. The Commissioners are encouraging the use of hybrid electric vehicles in the County fleet to reduce harmful emissions into the air and increase fuel efficiency. The County transportation budget subsidizes RTD bus services on new routes to get extended service to underserved parts of the County.

The County also funds the Alternative Transportation organization that is responsible for promoting bike events (Bike to Work Day) and encouraging modes of alternative transportation. In 2011, Boulder County had the largest percentage of workers using alternative transportation on Bike to Work Day in the Boulder area.

To encourage bus ridership a new program of providing bicycles to bus commuters at the beginning or end of their route was launched in 2011. The Bus then Bike program offers long-term bicycle parking in card-key accessed shelters. Also the program includes the free leasing of bicycles to commuters.

**Goal 4** **Promote jobs that ensure self-sufficiency and an economy that is stable, innovative, and secure.**

**Guiding Value:** **We are a caring county government that values and respects diversity and builds on the strengths of individual employees, the organization and the community.**

As unemployment rates increased in Boulder County, the job counseling services provided by WorkForce Boulder County were improved. Improvements included adding staff and a larger facility. There is increased collaboration between all human services divisions to provide diverse services to those in need. The “Green jobs” pipeline is developing trained unemployed people for new jobs that will become available in the environmental sector.

Reaching out to a younger group of the County, Commissioner Stewart proudly describes the creation and mission of the Boulder County Youth Corps: “It will provide employment opportunities, community connections, and service for county youth between the ages of 13 and 17 years-old. The Youth Corps was expanded to include several working teams for various cities within the County. For many young people, this is their first job and an opportunity to learn employment skills. The 2013 budget will provide jobs for the Youth Corps teams in areas such as parks and open space enhancements, trail building, energy efficiency, housing renovation, recycling efforts, sustainability, and human services.

The budget continues financial support for various Economic Development Boards and Organizations within the County to retain existing businesses and promote and attract businesses.

County programs that promote independence and economic well being, such as Project Self Sufficiency, JOBS, Aging Services and Social Opportunity and Support Program also received level funding or increases.

**Goal 5:** **Address basic human needs in a caring, comprehensive, and coordinated manner that promotes independence.**

**Guiding Value:** **We are a caring county government that values and respects diversity and builds on the strengths of individual employees, the organization and the community.**

The implementation of the Affordable Health Care Act has been a major effort during 2013 and is expected to continue into 2014. The Housing and Human Services Department has implemented programs for our citizens to increase access to health care coverage.

In the 2010 November election, the citizens approved a five year 0.9 mill property tax to add approximately \$5 million to Health and Human Services budgets. This new funding will enable the county to continue and enhance services to eligible clients. Because of the downturn in the economy demand for services has increased. The sustained high unemployment has created a higher need for services, even reaching more people in the middle class. At the same time, the State of Colorado has been cutting funding for services. This has created a difficult problem for the county that this temporary five-year funding will address. There is a fund in the adopted budget for tracking the expenditures of this funding called the “Temporary Human Services Safety Net Fund”.

The Safety Net funds are enabling an increased investment in a system of early intervention and prevention that will begin to save money. We are investing in evidence-based, up-front, crisis-averting services. This is improving our ability to meet the community’s much-increased need for food assistance, health coverage and housing.

In 2009, the Housing and Human Services Department was created integrating these two programs. The new effort has helped expand the numbers of people served by up to 140%. Much of this growth has been focused on front-end early intervention and prevention programs that have reduced the need for more expensive and intensive down-the-line services. This approach is improving outcomes on key indicators in safety, stability self-sufficiency and well-being.

The countywide human services strategic plan, Building Caring and Livable Communities for All, was finalized in 2008. The adopted budget plans for implementation of this plan for human services within Boulder County. The goal is to develop a dynamic, accessible, coordinated, and sustainable community-wide human service delivery system that will include the following elements:

- A shared vision and principles for a comprehensive human services system
- An exploration of an integrated and coordinated funding and delivery model that uses evidence-based service and funding approaches with improved efficiencies
- A comprehensive overview of community needs and a financial map of the major sources of support for human services, by type of service
- A unified application process for all funders to use with service providers
- A plan for a unified performance measurement system
- Flexibility to address emerging needs over time
- Maximum public benefit from all planning efforts
- A safety net of services for Boulder County’s most vulnerable residents
- An exploration of a collaborative governance model to manage the new system

In the November 2002 election, voters approved an increase in property tax levy of 1.5 mills for a total of over \$6 million, all of which is to be used for human services. Developmental disabilities programs in Boulder County will receive a 1.0 mill levy, the maximum under State law that a county can receive for this purpose. This reinforces the County’s priority in providing professional help for those affected and their families. The remaining mill is dedicated to help human services programs that have been directly affected by cuts from the State of Colorado budget, for which purpose a fund (Health and Human Services) has been budgeted.

The County provides significant allocations to the Health Department, Mental Health, and Developmental Disabilities, as well as a portion of the budgets of 60 other non-profit human services agencies. Please see the section in the book on Health and Human Services for funding details of these non-profit organizations. The Worthy Cause Fund helps non-profit organizations with building facilities.

Boulder County Commissioners have also opted to fund social service programs beyond what is prescribed by the State. County only funded programs include assistance for emergencies and providing satellite offices throughout the County that are closer to the clients that they serve. Beginning in the 2005 budget the Commissioners have continued county funding of Social Services Department as the State of Colorado has decreased support. As State support declined due to State budget deficits, County support becomes critical.

The Volunteer Initiative is working to increase cooperation among all Boulder county volunteer organizations. This budget includes a position to increase volunteerism in the county and to coordinate among various agencies. In the 2013 Annual Report for Volunteers, there were 156,387 volunteer hours contributed to County programs that were valued at \$3,462,408. The major programs that benefited from this contribution were Community Services, Parks and Open Space, Public Health, Sheriff's Office and Advisory Boards.

**Goal 6: Facilitate cooperation and communication between the County and other levels of government and the private sector.**

**Guiding Value: We value and provide opportunities for citizens to actively participate in partnership that enhance and enrich government services.**

The Commissioners and staff communicate with their Senators and Representatives at the federal level to keep attention and funding flowing to regional projects.

The Commissioners are working closely with the Governor and State Legislatures to develop policies and laws that support the programs in Boulder County. Commissioners serve on State Committees, Blue Ribbon Panels and on the Colorado Counties (CCI) committees.

The Commissioners initiated a Super IGA (Intergovernmental Agreement) on regional planning issues. The Commissioners and the mayors of the participating municipalities signed the document. Officially titled "Boulder County Countywide Coordinated Comprehensive Development Plan Intergovernmental Agreement" outlines growth boundaries for development, provides land use regulations that prevent growth into hazardous areas like flood plains, and designates buffer zones between communities. This innovative planning effort received the National Association of Counties highest platinum award for 2007.

The Commissioners have signed a number of Intergovernmental Agreements (IGAs) with other governmental entities. These agreements addressed important inter-county issues such as the Boulder Regional Communications Center and the Recycling and Composting Authority. Land use planning around the Northwest Parkway and the Mountain Backdrop Planning Project cover larger areas of the region. In addition, IGAs are in place to insure mutual aid when emergencies occur, such as forest fires.

The Boulder County Consortium of Cities meets monthly to discuss regional issues with the County. Their report on stabilization of revenue has initiated an effort to develop a model for sharing sales taxes revenues.

The expansion of the 20th Judicial District by the State of Colorado has necessitated a large addition to our current Justice Center in Boulder. The Chief Judge and her staff are working with the County Architects to create a new space to accommodate additional courtrooms. The financial burden of this construction falls to the County budget as an unfunded mandate from the State.

The County will actively participate in various intergovernmental boards and agencies such as: Regional Transportation Development (RTD) Commission, Denver Regional Council of Governments (DRCOG), Colorado Counties, Consortium of Cities, and Urban Drainage and Flood

Control District. Statistics on growth are annually distributed throughout the County to facilitate communication and discussion concerning smart growth and land use issues.

The Commissioners travel to one town in the County every month to meet with the people in that area and the town councils. These events are called Boulder County Day and are publicized through mailings and newspapers. This helps foster direct communication between the County Commissioners and different areas of the county.

The Commissioners encourage intergovernmental cooperation by providing support for the County Extension Office with Colorado State University, Soil Conservation District, and the Integrated Treatment Court with the Twentieth Judicial District.

There are over twenty Advisory Board and Commissions that give residents the opportunity to participate in County governance. In the Introduction section of this book, there is a listing of the different groups and their purpose.

**Goal 7: Recognize and respect the economic, geographic, and ethnic diversity of Boulder County and encourage citizen participation in the government decision-making process.**

**Guiding Value: We are a caring county government that values and respects diversity and builds on the strengths of individual employees, the organization and the community.**

An innovative approach to sharing geographic and statistical information is developing in our GIS initiative. We have maps that show us various populations in a new way. This will help us improve efficient delivery of services.

The training program People Engaged in Raising Leaders (PERL) graduated 43 participants. *PERL is aimed at increasing the leadership, participation and representation of ethnic minorities on Boulder County boards and commissions.* Statistically, 12.8 % of County residents identify themselves as Latino, while Asians make up 3 %, African American one percent and Native Americans less than one percent. Latinos hold only 4.6% of the seats on boards and commissions, while other minorities make up less than one percent. PERL's curriculum teaches the cultural aspects of civic engagement and builds leadership and communication skills.

The Commissioners continue to increase the funding for County services throughout the different sections of the County as evidenced by *satellite offices in Longmont, Louisville, and Lafayette.* Planned building outside of Boulder includes a major building for Health and Human Services in Longmont.

*The Commissioners commitment to employee diversity* is clear by their actions of providing diversity training for all new employees, a specific diversity policy, extensive diversity training courses for all employees, and the funding of a position whose job description includes the task of furthering diversity in the County's work force. A fall 2008 Employment climate Survey indicates that Boulder County employees generally view the county workplace as a good place from a diversity perspective. This survey provides baseline data for program evaluation and planning for diversity.

*Various County-funded* nonprofit agencies and County programs target the needs of specific ethnic groups and geographic regions. An example of a county program is the Boulder County Community Action Program (CAP), which annually distributes scholarship awards to low-income multicultural students.

*Citizen advisory boards* guide and assist Boulder County in many ways. The Commissioners seek gender, ethnic origin and geographic diversity when they recruit residents to participate Boards & Commissions.

**The County budget and budget policies are directed at achieving these goals.** All Elected Officials and Department Directors of the County meet in strategic planning sessions to discuss long and short-range goals. The methods and strategies to attain these goals are translated into dollars during the annual budget process. Department Directors are evaluated annually to determine how effectively they have used the budget dollars allotted to them to reach the predetermined goals.

*From the examples provided, it is clear that Boulder County has many innovative programs that strive to provide improved public service.*

*Many programs meet multiple goals.* For example, the Youth Corps is a creative approach to provide efficient services. Experienced youth leaders in the community believe the County receives much more in work value than it pays out in salaries. The promotion of jobs in the community for the participating youth provides labor that preserves and protects the natural resources through trail building and also addresses basic human needs through housing renovation.

It is apparent that Boulder County's mission and goals are interwoven into budget decisions to bring responsive, coordinated services to the citizens of the County. The budget reflects the values and concerns of the County's citizens. These values and concerns are essential components of the Commissioners policy making and budget decision process.

## **BUDGET RELATIONSHIP TO THE COMMISSIONERS' INITIATIVES**

The County Commissioners have adopted these initiatives to work toward during their term in office. They blend together with the Vision, Values, Mission, and Goals stated above. The three initiatives are:

- Improve Public Service
- Increase Collaboration between internal offices and departments, and with external partners
- Become a leader in Sustainability. Environmental sustainability is a long-term goal that seeks to balance environmental, economic and societal needs. This involves the wise use of natural and economic resources and includes energy, fuel and resource efficiency; waste reduction; reuse and recycling; changes to building and land use; and a coordinated effort to educate and encourage the broader community to follow suit.

*Decisions were made during the budget process to support these initiatives.*



## BOULDER COUNTY FISCAL POLICIES

The purpose of this section is to present the various policies used by the County of Boulder in managing its financial and budgetary affairs. Most policies listed are not new but represent long standing principles that have continually guided the County and sustained its financial stability, even during downturns in the economy. The policies are reviewed annually and are amended as needed.

The Board of County Commissioners enacts three resolutions: 1) approving the budget by fund, 2) appropriating the budget, and 3) setting the County mill levy on or before December 22, (per Statute 39-1-111, CRS). Any increase to the adopted budget requires that a supplemental budget request be approved by the Commissioners at a public meeting. A change resolution, with prior published notice of the proposed changes, is approved by the Commissioners at a public meeting. Expenditures may not legally exceed the appropriations approved by the Board of Commissioners. The appropriations are established by function and activity. Fiscal control is maintained through the County's accounting system (IFAS), at the appropriation level. Elected Officials or Department Directors may reallocate budgets within an appropriation without approval of the Commissioners.

The Comprehensive Annual Financial Report (CAFR) shows the status of the County's finances on the basis of "generally accepted accounting principles" (GAAP). The CAFR reports fund expenditures and revenues on both a GAAP basis and budget basis for comparison purposes.

### ACCOUNTING, AUDITING AND FINANCIAL REPORTING POLICIES

- An independent audit will be performed annually in accordance with State law.
- The County's accounting system shall be maintained in conformance with Generally Accepted Accounting Principles (GAAP) as established by the Governmental Accounting Standards Board and other authoritative sources, and with the goal of obtaining an unqualified opinion from the independent auditor. The modified accrual basis of accounting is used for all governmental fund types, while full accrual accounting is used for proprietary funds.
- The County will produce its Comprehensive Annual Financial Report (CAFR) in conformance with Generally Accepted Accounting Principles (GAAP).
- Each Department/Office will conduct a physical inventory of all its capital assets annually.

### OPERATING BUDGET POLICIES

- Services that directly contribute to the vision statement and guiding values of the County will receive first priority for funding.
- The County will avoid budgetary procedures that balance current expenditures at the expense of meeting future year expenses, (e.g. postponing expenditures).
- The County will maintain a budgetary control system to ensure adherence to the budget and will make reports available in a timely manner for management use which compare actual revenues and expenditures to budgeted amounts.
- The County will encourage the use of technology and capital investment programs that are cost effective and will control the growth of operating costs.
- Supplemental requests for funding will be heard by the Board of Commissioners on an as needed basis.
- In accordance with Colorado state statutes, Boulder County adopts a **balanced budget** for each fund. This means that budgeted expenditures cannot exceed available resources in the budget year. Available resources include projected revenues available for the fund, plus use of fund balance. The use of fund balance is allowed as a resource only if the ending fund balance target is met, and then only for use in supporting one-time expenditures.



## DEBT POLICIES

- The County will confine long-term borrowing to capital purchases and improvements. The pay back period will not exceed the useful life of the project.
- There will be no lease purchase without BOCC approval.
- Debt will not be used to fund current operating expenses.
- New bond issues must be approved by a majority of voters.
- Total general obligation bonded debt may not exceed one and one half percent of total property valuation. (For a description of current debt, please turn to the section titled Debt Service.)

## RESERVE (FUND BALANCE) POLICIES

- Boulder County will maintain an emergency reserve (Contingency Fund) in an amount equal to at least three percent of fiscal year spending in accordance with the provisions of Article X, Section 20 of the State Constitution (Tabor Amendment).
- For the purposes of calculating the required resources for each fund where reserves are held in fund balance, the fund balance exclusive of reserves is used as the fund balance target for the fund. This ensures that the reserved amount in fund balance is not consumed where fund balance usage is budgeted to occur, and is not used in calculating the amount of available ending fund balance.
- Budget and Accounting staff meet as required, as well as during the year end closing process, to discuss fund balance restrictions. “Restrictions” is a tool that segregates spendable fund balance from equity that must be preserved for legal purposes (ie: TABOR reserves in the General Fund), or accounting requirements such as pre-payments on a special assessment, or if restricted revenues are received into the General Fund that need to be isolated and preserved for their intended use.
- Boulder County will budget a year-end unrestricted General Fund balance of no less than two months of the adopted operating expenditure budget.
  - In the Social Services Fund, the fund balance will be no less than two months of the County’s portion of adopted operating expenditure budget.
  - The Road & Bridget Fund balance and the Capital Expenditure Fund balance will be budgeted depending on the cash flow requirement of the projects.
  - The remaining property tax funds (Developmental Disabilities, Health and Human Services and Temporary Safety Net) will maintain minimal fund balances.
  - Enterprise funds (Recycling Center and Eldorado Springs LID) will maintain a fund balance that is adequate to supply working capital that best fits the conditions of each fund.
  - All other funds will maintain sufficient fund balances to ensure adequate resources for future operations.
- The Board of County Commissioners can adjust the minimum level of fund balances at its discretion, to allow the County flexibility during a time of economic downturn, or emergency. This policy of allowing the fund balance to fluctuate is necessary because of the two year property tax assessment cycle that influences our property tax revenue changes. Fund balance may be used to mitigate property tax fluctuations for no more than four years in cases where the revenue is forecasted to recover in that time frame.
- The unassigned fund balance in the General Fund will provide stability and fiscal health for the County. Adequate fund balances reflect well to credit agencies to attain desirable bond ratings that will keep the cost of government borrowing low. Unassigned fund balances help to mitigate the following factors:
  - Volatility of revenues and fluctuations of expenditures
  - Significant one-time outlays and extreme events
  - Commitments and assignments for a specific purpose

- If the unrestricted fund balances fall below the minimum levels, then fund balance replenishment will become a financial management priority. It is important to replenish unrestricted fund balances in a timely manner. Sources for replenishment could include non-recurring revenues and year-end surpluses. Ongoing operating expenses shall be controlled to match the ongoing revenues and not depend on fund balance usage for the long term. To budget a structural deficit is not consistent with a sustainable fiscal policy.
- The County is in full compliance with GASB Statement number 54 in disclosing non-spendable, restricted, assigned, and unassigned fund balances.

## **INVESTMENT POLICIES**

- Disbursement, collection and deposit of all funds will be managed to insure maximum cash availability for investment purposes, while meeting the County's cash flow requirements.
- The County will obtain the best possible return on all cash investments within the limits of State law, local policies and prudent investment practices.
- These investments include, but are not limited to: U.S. Treasury securities; U.S. agency securities; deposits in banks and savings and loans; repurchase agreements collateralized by authorized investments; money market mutual funds; and pooled investment trusts.

## **CAPITAL OUTLAY POLICIES**

- Capital outlay items, not dollars, are approved by the Board of Commissioners during the budget process. Major changes in specifications cannot be made unless a department chooses to pay the added cost. All capital outlay items must have prior approval from the Board, either during the budget process or during the year.
- The dollars for items are not included in the requesting office or department's budget to be spent at their discretion. The monies are budgeted in a separate Capital Outlay cost center for all of the General Fund and are managed by the Purchasing staff. Cost savings are retained in the year-end fund balance.
- In contrast to operating budgets, this budget is zero based each new year. Offices and departments make new requests based upon need and not on the previous year's expenditures.

## **REVENUE POLICIES**

- The County will maintain a diversified and stable revenue base to the extent it has legal authority to do so, to protect it from short-term revenue shortfalls. Ending fund balances will be budgeted to assist in that stability and respond to any revenue fluctuations.
- The County will follow an aggressive policy of collecting revenues.
- The County will generally establish all user charges and fees over which it has discretion at a level related to the full cost (operating, direct, indirect, and capital) of providing the service. The County will review the charges/fees annually.
- The County will consider all revenues to be used for general purpose to provide maximum fiscal flexibility. The two exceptions are when revenue targeting is legally required or when a revenue source has been established for the sole purpose of providing a specific program or project, as in the case of a Federal or State grant or the employee Health and Benefit Plan.
- The County will aggressively pursue maximizing strategies for revenues other than property tax.
- The County will discourage the use of intergovernmental grant assistance for ongoing operational programs. Such grant assistance may be used for special projects, provided such special project has a specified starting and ending date, and does not expand a service in such a way that additional local funds will be required to continue part or all of the service once the grant assistance is no longer available.

## BUDGET POLICIES

- Vehicle replacement:
  - Vehicle replacement requests in the General Fund will be reviewed by the budget staff with the advice of the Fleet Vehicle Committee.
  - Criteria for replacement are 100,000 miles, ten years old, or excessive maintenance costs.
  - Approximately one third of the Sheriff's fleet is replaced annually.
  - Road Maintenance vehicles are budgeted in the Road & Bridge Fund.
  - FTE salary base for the subsequent budget year is restricted to the sum of the amount approved for permanent salaries budget and the merit pool (except merit bonuses given over the top of a pay range) for the current year.
- All permanent wage line items are funded at 97% of the total needed per the personnel schedules in the General Fund and the Social Services Fund. (See Vacancy Savings below)
- Year-end turnover savings are returned to the fund balance before the adoption of the new budget. All vacant positions will be reviewed by Human Resources to verify that the job is properly classified before it is refilled. Managers should examine the need for the position before refilling. Vacant positions are filled at entry level unless Human Resources Division approves a higher salary in the range based on qualifications and experience.
- In the General Fund Personal Service Appropriations budgeted dollars are restricted to personal service usage. Transfers to or from personal service line items must have prior approval of the Board of Commissioners.
- All Operating base budgets are established at a percentage of the previous year's budget. The Commissioners evaluate and determine the appropriate percentage each year at the beginning of the new budget process.

## VACANCY SAVINGS POLICIES

- Policy & Procedure: 97% and Staff Adjustments
  - All permanent wage budgets in the General Fund and Social Services Fund are set at 97% of dollars needed, per the personnel schedules as of December 1, for the following budget year. Should an agency need budget dollars in addition to the 97% amount it may access a 3% pool to supplement permanent wage budgets under the following circumstances:
    - The agency had no turnover, or it can be demonstrated that the vacancy savings were not adequate to offset the 3% salary shortfall. Agencies are not required to keep positions open to compensate for the shortfall.
    - Recruitment has been done in accordance with written, established procedures and vacancies have been filled at entry level.
- Process:
  - Before the December payroll is posted to the expenditure accounts, Finance staff will determine if any personal services budgets will be overspent.
  - For appropriations that are forecast to be over budget, Budget and Accounting staff will determine the amount eligible to be paid from the 3% pool and will use that amount from the pool to cover the cost.
  - If the amount eligible to be paid from the pool is insufficient to cover the estimated shortfall, the agency will be notified and asked to prepare a "Request for Budget Adjustment" form for processing which may require either a transfer of budget dollars from operating, or a request for supplemental funding.
- The 3% pool (001.1313.70050) is budgeted from anticipated "vacancy savings" from all General Fund and Social Services Fund salaries. The pool is used by the Chief Accountant to cover the following costs from payroll:
  - Sick and vacation balances paid at termination;
  - Annual payment for sick accrual over caps for eligible employees;

- Payroll accrual at year end (the working days between 12/26 and 12/31) usually 4 working days;
- The difference between the 97% budgeted salaries and the 100% which may be spent.

On the final point, policy states that this is to be used for salary account 70000 only. It is used for those offices and departments that do not have turnover equivalent to 3% of their salary budget. Because Hourly Wages account 70010, or Overtime account 70020 is sometimes used to cover vacancies, those accounts can also be allocated to this pool, if there are corresponding savings in salary 70000.

Any other personnel expenses that exceed the personnel appropriation in a Department or Office should be resolved without using the 3% pool. The Accounting Supervisor may charge these expenses to a new account (Personnel other costs) in order to post the December (final) payroll of the year. This account is meant to be used as a “clearing account.” Offices and Departments must resolve expenses charged here by transfers and supplemental budget requests before year end closing.

## **FUND ACCOUNTING**

The accounts of the County are organized on the basis of funds’ cost centers and account groups (object codes). Each fund is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures. County resources are allocated to and accounted for in individual funds based upon their unique spending purposes. The County’s accounting system (IFAS) is maintained in conformance with Generally Accepted Accounting Principles (GAAP) as established by the Governmental Accounting Standards Board (GASB) and other authoritative sources.

All County funds are accounted for on a spending (financial flow) measurement focus. Balance sheets for these funds generally include only current assets and current liabilities. Reported fund balances are considered a measure of available, spendable resources. The non-spendable and restricted fund balances represent amounts that are not available for general appropriation. Operating statements for these funds present a summary of available, spendable resources and expenditures for the period.

## **BASIS OF BUDGETING & ACCOUNTING**

The basis of budgeting and accounting refers to when a transaction or related event is recognized in an agency’s budget, or in the operating statement, both of which follow GAAP principles.

All governmental funds (including the General, special revenue and capital projects funds) use modified accrual as both the basis of budgeting and for accounting/financial reporting. The exceptions to this are that the net present value of minimum lease payments is not budgeted (as the actual expenses to service the lease need to be budgeted), and the government-wide financial statements, in which governmental activities are reported using the accrual basis of accounting.

Under the modified accrual system, revenues are recognized in the accounting period in which they become “measurable and available.” “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to pay liabilities of the current period.

The County considers all revenue available if they are collected within 60 days after year-end. Property tax is reported as a receivable and deferred revenue when the levy is certified and as a revenue when due for collection in the subsequent year. An allowance for estimated uncollectible taxes is included in the estimated tax needed to balance the budget. The County bills and collects its own property taxes and the taxes for various taxing agencies. Collections and remittance of taxes for the other taxing agencies are accounted for in the Agency Fund on the Treasurer’s set of books.

Conversely, GASB Statement 34 requires that accounting and financial reporting include statements reported from a “government-wide” perspective using a full accrual basis. Expenditures are generally recognized when the associated liability is incurred, with the exception of accumulated unpaid vacation and sick pay and pre-paid expenses, which are recorded on the balance sheet and recognized in the applicable period.

The basis for accounting for proprietary funds is full accrual, where revenues are recognized when earned and expenditures when they are incurred. The basis for budgeting for proprietary funds is full accrual with the exceptions of depreciation and amortization. For capital assets and capital purchases, funds are budgeted from a perspective of the actual cash outlay required (cash basis). From the accounting / financial reporting side, these are recorded as capital assets on the balance sheet and depreciated (expensed) over the nominal useful life of the asset, which is expensed. Since depreciation is not budgeted, the budgeting controls are removed for this account only to allow the transactions to occur.

The following spreadsheet shows each fund type appropriated by the County, along with the relevant basis of accounting/financial reporting, and the basis of budgeting.

**BASIS OF ACCOUNTING AND BUDGETING**  
All Budgeted Funds

FUND TYPE	ACCOUNTING BASIS	BUDGETING BASIS
GENERAL FUND	MODIFIED ACCRUAL	MODIFIED ACCRUAL
SPECIAL USE FUNDS	MODIFIED ACCRUAL	MODIFIED ACCRUAL
CAPITAL PROJECT FUNDS	MODIFIED ACCRUAL	MODIFIED ACCRUAL
PROPRIETARY FUNDS	FULL ACCRUAL	FULL ACCRUAL*

*\* The basis for budgeting for proprietary funds is full accrual, with the exceptions of Depreciation and Amortization. For capital outlay acquisition these funds are budgeted from a perspective of the actual cash outlay required to purchase the capital assets (cash basis). From the Accounting/Financial reporting perspective these acquisitions are reported as capital assets on the balance sheet and depreciated (expensed) over the nominal life of the asset.*

**2014 BUDGET PROCESS**

Boulder County prepares a budget for the calendar year as required by the State of Colorado Statutes. Annually the Budget Office receives a “Local Government Budget Calendar”, prepared by the State of Colorado, Department of Local Affairs with all the deadlines for the budget. Some deadlines are not statutory, but reflect good budgeting practices. All statutory deadlines refer to the most current Colorado Revised Statutes (C.R.S.).

- Early in 2013, the Board of Commissioners developed a policy statement to be used for budget preparation (included in the Appendix) and set the calendar for the 2014 budget preparation process.
- Late in the spring of 2013, the budget staff met with the County Commissioners to discuss revenue and expenditure trends and other general budget related issues. The Commissioners decided on base budget levels for the various expenditures. They agreed on a general process that was similar to the last few years. The Budget Policy Memo and directions for Budget preparation were sent to the department heads, elected officials and members of their staff to convey the general direction from the Commissioners as to what they felt were areas of need and concern. Strategies and preliminary plans for the next budget year were initiated based on the analysis of the financial position of the County as of that time. All Departments and Offices request a 2014 “Base Budget” and submit any additional requests. Base budget was established as 100% of the 2013 budget, adjusted downwards to exclude one-time expenditures. The budget requests for 2014 could be higher than the 100% operating base but must be justified on separate request forms. The 2014 permanent wage requests for existing employees could not be greater than the total of 2013 salaries plus merit.

- A Budget Preparation Manual was mailed to every department and office. The manual included the policy letter from the Commissioners outlining goals and guidelines for the 2014 budget process, the budget calendar with deadlines, and instructions on entering budget forms into the Budget Prep System. All budget request forms for increased or new funding as well as ongoing maintenance budgets are input by departments using an in-house developed budget system (Budget Prep).
- In July and August, revenue projections for 2013 and 2014 were prepared by budget staff. These projections are the foundation for determining the revenue required from all sources including property taxes to balance the budget. Projections are made as to what might be the TABOR and 5.5% limitations on property taxes. The budget staff also prepared a multi-year outlook for the Commissioners to use in their decision-making.
- Nonprofit agency proposals for 2014 funding for services to the community were managed in a new information data base. The Community Services and Housing & Human Services staff prepared a recommendation and a list of all requests for the Commissioners.
- All County Offices' and Departments' proposed budgets were completed by July 31, 2013. On this date, departments and offices lose their ability to input data in the Budget Prep system, but they retain the ability to view and print requests all year long. The proposed budgets were reviewed for accuracy and content by budget staff. Certain types of requests were reviewed by the following:

Computer Requests:	Purchasing Department for Pricing, TRAC and Computer Advisory Committee for technical and institutional priority setting.
Capital Outlay Requests:	Purchasing Department for Pricing
Capital Expenditure Requests:	Architects for scope, design, pricing, and institutional priority setting
Personnel (FTE) Requests:	Human Resources for classification and salary

- The 2014 Budget process had to be changed abruptly after the flood disaster that occurred on September 12-13, 2013. The damage to the County's infrastructure was immense and the repair costs were estimated to be in the millions of dollars. In the aftermath of the flood, Commissioners asked all Elected Officials and Department Directors to thoughtfully resubmit budget requests for 2014. The Budget Prep system was re-opened to departments on September 27, 2013. New requests related to flood recovery were submitted and the process for prioritizing started over.
- A final proposed base budget, along with the Decision Package was presented to the Board of County Commissioners by October 15th. The Decision Package included all the information necessary for the Commissioners to determine the budget with listings by agency of all request forms as well as historical financial data. Current year-end revenues and expenditure estimates were updated.
- Normally during the month of October, Elected Officials and Department Directors make presentations to the Board of Commissioners and interested citizens regarding their total budget request. Due to the flood disaster the budget process was changed - the budget presentations were condensed into two hearings. The first all-day budget hearing was on October 24, 2013 and only addressed "flood related" requests. The second hearing on October 29, 2014 was dedicated to programs that have designated funding sources where the revenues can only be spent for a specific restricted purpose. At every budget presentation the public was invited to comment. All items and changes discussed were put into a final decision package for the Board's consideration during the budget work session.
- An advertised public hearing with the Board of County Commissioners was held at the County Courthouse on October 24, 2013. County citizens had the opportunity to ask questions or make comments about budget-related issues. A copy of the details of all 2014 budget requests and a summary of those requests were available for public review at this hearing and in the press room for the entire hearing schedule. The public was also informed in the advertisement that any subsequent questions or review of the 2014 budget requests could be viewed during normal business hours at the Budget Office, in the West Wing of the Courthouse located at 2020 13th Street in Boulder, Colorado.

- On November 7, 2013, during the public budget work session, the Board of Commissioners made final decisions on funding allocations from the decision package. Lists of approved items were distributed by the Budget Office to the interested departments. The proposed budget and mill levy were established and published on the website.
- On November 14, 2013 the Budget Office made a public presentation on the proposed expenditure and revenue budget for 2014. All information from that presentation was posted on the County website.
- On December 12, 2013, the Board of Commissioners adopted the County Budget, appropriated funds and certified mill levies by resolution at a public meeting. These resolutions were transmitted to the State Department of Local Affairs, Property Tax Division, and copies are provided in the Appendix of this document.
- Information regarding approved appropriations was forwarded to Elected Officials and Department Directors. The data on the budget system was interfaced with the County's accounting system and the new 2014 budget was available for use on January 2, 2014. The approved budget appropriations were sent to the Department of Local Affairs of the State of Colorado by January 31, 2014 in compliance with state law.

## BUDGET AMENDMENT PROCESS

### Procedure: Increase or Decrease in Budget Appropriations

Budget appropriations may be adjusted due to the following:

- **Appropriations Transfers** - the transfer of appropriated budget from one or more spending agencies in a fund to one or more spending agencies in another fund or between spending agencies within a fund.
- **Supplemental Appropriations** - if, during the fiscal year, unanticipated revenues that were not assured at the time of the adoption of the budget from any source other than the local government property tax mill levy are received or if the beginning fund balance is in excess of the budgeted fund balance, the result is additional available revenues.
- **Contingency (Emergency Reserve) Transfers** - in cases of an emergency, the governing body of a local government may authorize the expenditure of funds in excess of the budget.
- **Budgetary Decreases** - if anticipated revenues are not received at a level that would support the adopted budget.

Criteria for adjustment to appropriations:

- **Transfers** - One appropriation unit is identified as having insufficient budget dollars while at the same time another appropriation unit is identified as having an excess budget.
- **Supplementals**
  - A policy, law, statute, or court ruling becomes effective which mandates expenditures that were not anticipated or budgeted.
  - An expenditure essential to the operation of a County office/department was neither anticipated nor budgeted.
  - Revenue is received that is designated for a particular purpose that was neither anticipated nor budgeted.
- **Contingency (Emergency Reserve)** - The situation must be an emergency defined as:
  - Caused by an act of God.
  - Caused by a public enemy.
  - An emergency declared by a majority of the Board of Commissioners, excluding economic conditions, revenue shortfalls or salary and fringe benefit increases.

- **Decreases** - The projected revenue shortfall must be large enough that it would cause a shortfall for a fund or for a program dependent upon it.

**Process:**

- Office/department requesting adjustment must identify which of the following is the cause of its request:
  - A situation that is beyond control of the organization that may result in over expenditure of budget.
  - A mandate to implement new program or expand current program that is not budgeted.
  - A need to replace an essential piece of equipment.
  - Has received unbudgeted revenue that is designated for a specific purpose.
- Office/department prepares analysis of entire appropriation to determine if there would be savings in other areas of the appropriation that could cover the anticipated expense.
  - If there are funds available for transfer, that request is made on the “Request for Budget Adjustment” form and funds for transfer are identified.
  - If budgeted dollars need to be supplemented with additional funds, the request is made on the “Request for Budget Adjustment” form and funding is identified.
- Budget staff reviews the request to verify that the request meets the criteria for adjustment, evaluates the analysis of the appropriation, schedules a hearing on the Commissioners’ agenda, and forwards a recommendation to the Board.
- The Board takes action to approve/disapprove the request and instructs Budget staff to prepare a resolution to adjust the appropriation as indicated. The Budget Resolution is scheduled and approved during a public meeting of the Board of County Commissioners. If approved, changes are made in the budget within the accounting system. The budget resolutions are sent to the Department of Local Affairs of the State of Colorado.

**BUDGETARY FISCAL CONTROL**

After the Board of Commissioners adopts the budget and enacts an appropriating resolution (legal spending authorization), no contracts may be made nor can any liability against the County be created by any County officer unless there is an appropriation greater than or equal to the contract or liability, per State Statute.

The expenditure budgets for each organization are established by line item details, (account codes) that are summarized by object categories. Example of object categories:

- Supplies
- Purchased Services

The cost center/key budgets are summarized into agencies and appropriations are established for personal services expenditures and operating expenditures. Each agency is the appropriation unit used in the appropriating resolution. Example of cost centers:

- Human Resources
- Finance

Example of agency for those cost centers as appropriated:

- Administrative Services - Personal Services
- Administrative Services - Operating

Monitoring and control of the appropriations is a shared responsibility. Department Directors, Elected Officials, and budget staff are responsible for reviewing the budgets and expenditures on a monthly basis. Accounting controls are in place in the financial system, which preclude any agency from overspending its appropriation. It is



the Budget Director’s responsibility to report any problem areas directly to the agency involved and to the Board of Commissioners. All requests for appropriation changes are reviewed by budget staff and approved by the Board of Commissioners. Changes to appropriations are made by resolution in a public meeting, after legal notification.

The Budget Office is responsible for monitoring revenues. Any material deviations from projected revenues are reported to the Office/Department involved and the Board of Commissioners.

**BOULDER COUNTY 2014 BUDGET PREPARATION SCHEDULE**  
(Dates Subject to Change)

<u>DATE</u>	<u>ACTIVITY</u>
May 1	Assessor mails Notices of Valuation.
June 3	Budget Prep System opens to users.
June-August	Revenue projections prepared by budget staff.
July 1	The following request forms are due and reviewers begin their work: · Capital Outlay Forms (CAP) · Computer Hardware/Software Forms (COM) · Capital Improvement Project Forms (CEF)
July 12	Requests for classification studies due to Human Resources.
July 31	The following requests are due: · Full Time Equivalent Form (FTE) · Operating Requests (BAR) · Revenue Request Form (REV) · Agency and Cost Center Priority Lists · Proposed budget data entry is complete on the maintenance screens. · Deadline for Purchasing and Architects to complete budget estimates on requests. · System closes to user input.
August 9	Deadline for Human Resources to complete budget classifications on new FTE requests.
August 21	Budget staff prepares preliminary reports for BOCC.
August 25	Statutory deadline for Assessor to submit preliminary abstract of assessment.
Aug/Sept	Budget staff meets with Offices/Departments. Preliminary decision package distributed to Elected Officials and Department Heads.
September 27	Budget Prep System re-opened to users to enter new requests related to flood recovery.
October 15	Statutory date for proposed budget to be submitted to the Commissioners.
October 16	Budget Prep Systems closed again to user input.
October 23	Revised Decision Package is distributed to Offices/Departments.
October 24	Public budget hearing for Elected Officials and Department Heads to present the “flood related” budget request to the Board of County Commissioners.
October 29	Public budget hearings for Elected Officials and Department Heads to present budget requests for programs with designated funding sources.
November 4	Deadline for PANs affecting 2013 salary.
November 7	Budget work session for discussion and final decisions by BOCC.
November 14	Human Resources distributes Personnel Schedule drafts.
November 21	Offices/Departments verify/request corrections of Personnel Schedules with Human Resources.
November 27	Human Resources sends final Personnel Schedules to the Budget Office.
Dec 3-Dec 11	Budget staff finalize budget and prepare for adoption.
December 10	Statutory deadline for final adjustment to assessments by Assessor.
December 12	BOCC takes actions to adopt Budget. Statutory date is December 15.
December 19	Certification of Mill Levy Report for all taxing entities within Boulder County. Statutory date is December 22.

## REVENUE OVERVIEW

The predominant revenue source in Boulder County is **Property Tax**. Growth in this revenue source is limited by Amendment One of the Colorado Constitution, also known as the Tax Payers' Bill of Rights (TABOR). The effect of this Amendment on Boulder County is primarily a mill levy cap beyond which would require voter approval. The Mill Levy is 25.120 mills, including both a temporary 0.9 mills for 5 years (final year is 2015) which is restricted to the new Human Services Temporary Safety Net to provide backfill funding to social services programs, and a levy to recover refunded or abated property taxes. Property Tax is utilized as a primary revenue source for the General Fund, three Special Use Funds, the Capital Expenditure Fund (CEF), as well as being receipted in two other Special Use Funds. A discussion on how this revenue is calculated, and a more detailed description, can be found further in this section.

Another important source of tax revenue is **Sales and Use Tax**. This is significantly more volatile than property tax, and is therefore conservatively budgeted and primarily limited to capital and one-time expenditures, with the exception of the Offender Management Fund. This is a significant source of revenue for three special use funds, two capital funds and a portion of the General Fund. The 2014 budget assumes a 7% increase over the 2013 budget. The effects on funding and programs are described further in this section by fund, and in the Budget Summary section.

**Specific Ownership Tax** is revenue derived from the taxation of ownership of motor vehicles through the Clerk and Recorder and is allocated by the County Treasurer to all entities in the county that levy property tax. For 2014 all of the County's portion of this revenue will be receipted in the Road and Bridge Fund. The allocation to Boulder County is made on the basis of the ratio of each taxing entity to the total tax role. The 2014 budget assumes a 5.3% increase in this revenue compared with the 2013 budget. This increase assumes that the motor vehicle industry continues to recover as pent up demand for new product has shown significant momentum. This trend is already showing through in the 2013 estimates.

**Intergovernmental Revenues** consist of fees and grants from other governmental entities, including the Federal and State governments. A significant source of this group of revenues in the 2014 budget is the anticipated reimbursements from FEMA, FHWA and the State of Colorado on eligible expenditures related to the September 2013 floods (see the Budget message for more information on this significant event). Another primary source of this revenue is from the incorporated cities in Boulder County, for programs that the County operates on their behalf and recovers some of the costs. A typical program in this category would be the Communications Center, operated by the Sheriff's Office, which offers 911 and emergency dispatch services for some of the cities as well as the unincorporated county.

The predominant intergovernmental revenue stream is into the Social Services Fund in the form of block grants for programs such as Child Welfare and Colorado Works (formerly TANF). These block grants total over \$23 million in the 2014 budget and comprise about 62% of the total of the fund revenues. Another important intergovernmental revenue is **Highway Users' Tax (HUTF)**, a Federal pass-through revenue from the State. This is restricted to the Road and Bridge Fund and is allocated monthly by the State based upon complex formulas related to gas miles. Another intergovernmental revenue in the Road and Bridge Fund, FASTER funds, was created by legislation in 2009; this is sourced from motor vehicle fees. Projections for 2014 HUTF revenues are that it will continue to modestly increase when combined with FASTER funding when compared with 2013. A significant revenue change for 2014 is the federally funded ARRA grant, which was budgeted at \$4.54 million in 2013 and has now expired. This grant was to implement energy efficiency in older buildings and was a multi-year collaborative effort with other local governments and agencies.

Revenues other than Property Tax and Intergovernmental are collectively known as **Other Revenues**, and include those taxes other than Property Tax. This category of revenues consists of fees, fines, benefit contributions, sales of fixed assets, and many others. Three predominant revenue sources in this broad category are **Motor Vehicle Fees** and **Recording Fees** (from the Clerk and Recorder) and the **Sale of Recycled Materials**. Motor Vehicle Fees are related to volume and value of vehicles purchased and owned and Recording Fees are generated by the conveyance or refinancing of real properties. The Sale of Recycled Materials is budgeted at almost \$5 million for 2014 and is similar to the amount budgeted in 2013, representing a drop from prior years. Another significant revenue is the transfer of the five year property tax from the Human Services Temporary Safety Net Fund to the Social Services Fund, to bridge current State funded shortfalls.

### Overview

A consolidated summary of revenues for all funds is shown on the following pages. A pie graph follows, illustrating the composition of the 2014 revenue budget by primary revenue elements. For all other revenues, the summary comments on some of the major categories that are stated in this section with a five-year trend table and graph.

A table defining fund structure in the Budget Summary section is applicable to a comprehensive spreadsheet of revenue trends within funds, interspersed with discussions regarding the factors driving the variances. A concluding summary of the entire revenue picture for the County follows, with a discussion on revenue prediction and budgeting methodology. The intent is to take the reader from the important “big picture look” to the defining elements that affect the budgeting of these funds, and conclude with an overall summary.

### Effects of the 2008 Recession and the 2013 Flood:

The two major influences on the revenues for the 2014 budget that would not normally be a consideration in the forecasting process are the lingering effects of the 2008 recession and the September 2013 flood (refer to the Budget Message section for more information on the flood). While most revenue sources are now in various stages of recovery from the 2008 recession (such as Sales and Use Tax and Specific Ownership Tax being up by 7% and 5% respectively between the 2014 and 2013 budgets), the Assessed Valuation (the major determination of Property Tax revenue, the single largest revenue source in the County) is still affected by the depressed real property values. This is due to the timing of the data for the appraisal process, which is determined by State Statute. More information is included below in this section regarding this process, which produced an increase of 1.7% in Assessed Valuation for the 2014 budget year compared to that of 2013. The appraisal process is biennial, and for the 2016 tax year we are anticipating a much larger increase in Assessed Valuation which would more accurately reflect the substantial recovery in real property value that is now occurring in real time within the County.

Property Tax revenue was also affected by the September 2013 flood, due to the requirement to delete the values of totally destroyed homes on a pro-rated basis representing the period from the date of the flood (September 11, 2013) through the end of 2013. We also looked at other more volatile revenues to examine the possibility of a revenue reduction because of the flood, such as Sales and Use Tax. When consulting other governmental entities that had experience disasters of a similar magnitude such as this, the experience indicated that sales and use tax actually increased, due largely to the use tax on reconstruction and recovery.

### Total Revenues by Fund

Fund Name	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
General	137,609,727	132,953,755	137,350,201	145,841,223
Road & Bridge	18,403,445	17,320,188	22,376,668	32,861,241
Social Services	36,150,159	35,277,727	35,333,027	37,243,230
Recycling Tax	36,905	295,540	298,060	33,396
Contingency	-	-	4,498,416	-
Developmental Disabilities	5,578,300	5,560,919	5,560,919	5,655,155
Grants	9,331,796	12,000,000	9,881,908	12,000,000
Workforce	4,099,594	6,000,000	5,757,869	7,000,000
Health & Human Services	3,865,761	3,853,717	3,852,889	3,919,022
Eldorado Springs LID	282,190	218,975	235,572	206,713
Conservation Trust	432,241	401,504	401,504	401,502
Offender Management	2,210,981	2,186,338	2,295,450	2,239,167
Worthy Cause	2,068,096	2,046,472	2,155,584	2,198,675
Open Space Capital Investment I	23,003,349	24,215,317	50,959,159	25,681,251
Open Space Capital Investment II	4,458,604	4,091,869	4,310,092	4,396,276
Clean Energy Options LID	2,445,166	1,163,540	1,460,434	1,005,108
Qualified Energy Conservation Bond	687,083	592,717	595,043	584,108
Better Buildings Grant	15,387,654	4,454,193	200,000	-
Human Services Temporary Safety Net	5,034,381	5,007,928	5,007,928	5,092,740
Subdivision Paving District LID	-	-	-	4,827,291
Capital Expenditure	30,363,250	5,821,215	6,099,403	6,611,781
Risk Management	18,554,636	19,019,714	18,925,063	21,437,408
Fleet Services	3,772,179	3,928,453	3,943,271	4,012,548
Recycling Center	5,195,254	5,013,750	5,027,195	5,024,846
<b>Total Revenues by Fund</b>	<b>328,970,751</b>	<b>291,423,831</b>	<b>326,525,655</b>	<b>328,272,681</b>

The table above shows total revenues by fund for the 2014 budget year, the 2013 current year estimates and budget, and the 2012 prior year actuals. Following this page, these revenues are listed in tables by fund and are broken out into major categories. Following each of the tables, an analysis of material variances is provided for that specific fund, with a major focus on changes between the 2013 and 2014 budget years.

## Revenues by Fund

General Fund	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
<b>Taxes</b>				
Current Year Property Tax Net of Uncollectables	110,752,335	110,436,179	110,436,179	114,255,915
Specific Ownership Tax	647,895	-	-	-
Sales & Use Taxes	749,141	718,392	749,401	762,294
Other Tax Revenues	101,034	98,000	98,000	98,000
<b>Total Taxes</b>	<b>112,250,405</b>	<b>111,252,571</b>	<b>111,283,580</b>	<b>115,116,209</b>
<b>Intergovernmental Revenue</b>				
Federal Flood Reimbursements	-	-	-	6,589,355
State Flood Reimbursements	-	-	-	1,098,226
Boulder County City Reimbursements	333,333	-	-	-
BRETSA Charges	73,683	-	-	-
Sheriff Crew Boss reimbursement - City of Boulder	75,000	75,000	75,000	75,000
Cost Allocation Indirect Charges	1,007,573	951,378	1,016,517	1,058,298
Department of Corrections Inmate Boarding	88,875	70,000	70,000	75,000
District Attorney's Salary	118,981	126,750	126,750	126,750
Youth Corps Program	100,557	100,557	101,957	150,600
Victim Witness Unit (DA)	45,000	47,000	47,000	47,000
Solid Waste Programs	497,048	465,506	505,600	521,000
Emergency Preparedness (Sheriff)	82,099	85,000	85,000	85,000
Wildland Fire Task Force (Sheriff)	291,838	30,000	25,000	30,000
Other Intergovernmental Revenues (Sheriff)	81,460	73,227	79,479	76,427
Communications Center Sharebacks (Sheriff)	1,201,505	1,202,949	1,202,949	1,318,363
Special Elections	700,115	225,000	360,000	370,000
Other	440,445	36,350	545,589	296,630
<b>Total Intergovernmental Revenue</b>	<b>5,137,512</b>	<b>3,488,717</b>	<b>4,240,841</b>	<b>11,917,649</b>
<b>Other Revenues</b>				
<b>Licenses and Permits</b>				
Building Permits	801,762	750,000	750,000	750,000
Medical Marijuana License Fees	122,500	40,000	10,500	50,000
Other	69,968	65,067	65,402	63,710
<b>Total Licenses and Permits</b>	<b>994,230</b>	<b>855,067</b>	<b>825,902</b>	<b>863,710</b>
<b>Fines and Forfeits:</b>				
DUI Fines from State	90,355	60,000	77,000	60,000
Traffic Fines	311,612	310,000	307,926	315,432
Motor Vehicle Fines	357,861	353,644	349,781	359,307
Assessor's Fines	48,884	70,000	60,000	60,000
Other	63,713	66,045	49,250	45,333
<b>Total Fines and Forfeits</b>	<b>872,425</b>	<b>859,689</b>	<b>843,957</b>	<b>840,072</b>

### Revenues by Fund

General Fund (continued)	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
<b>Fees and Charges for Services</b>				
Mosquito Control Fees	357,509	387,987	387,987	397,626
Clerk and Recorder Motor Vehicle Fees	2,677,873	2,799,771	2,739,033	2,793,814
Clerk and Recorder Recording Fees	2,792,201	2,669,832	2,892,514	2,950,364
Clerk and Recorder e-Recording Fees	81,553	75,000	75,000	75,000
Community Justice Charges	192,939	185,000	193,550	190,000
DUI Fees	132,483	140,000	159,600	152,000
District Attorney Discovery Fees	126,699	102,000	120,000	110,000
Plan Check Fees	389,855	400,000	400,000	400,000
Zoning Fees	141,494	145,000	145,000	145,000
Green Box Fees	128,152	120,000	125,000	125,000
CESQG Fees	40,549	23,400	27,800	31,000
Parks Fairground Fees	217,081	170,000	170,000	170,000
Sheriff Booking Fees	150,065	156,604	156,604	156,604
Sheriff Civil Fees	165,978	180,000	131,135	180,000
Sheriff Home Detention Fees	91,963	65,000	140,000	138,644
Sheriff Special Events	406,599	362,670	384,144	372,670
Sheriff Work Release	257,111	170,000	265,000	180,000
Sheriff Town of Superior Charges	1,137,269	1,253,985	1,253,985	1,221,812
Sheriff Town of Lyons Charges	294,668	305,092	305,092	299,719
Sheriff- Telephone Reimbursement	277,858	243,500	240,000	243,500
Other Sheriff Fees and Charges	145,593	107,000	179,565	167,000
Printing Charges	77,918	88,300	80,000	70,000
Treasurer's Fees	1,852,803	1,770,000	1,852,803	1,852,803
Premiums on Tax Sales	125,786	60,000	100,000	100,000
Other	307,389	163,351	248,844	210,587
<b>Total Fees and Charges for Services</b>	<b>12,569,388</b>	<b>12,143,492</b>	<b>12,772,656</b>	<b>12,733,143</b>
<b>Interest on Investments</b>	<b>494,696</b>	<b>225,000</b>	<b>258,172</b>	<b>196,702</b>
Rentals Buildings/Land/Royalties	3,348,920	2,722,136	2,693,590	2,952,280
Sale of Fixed Assets	700,797	760,000	3,741,215	630,000
Donations	12,952	1,500	1,500	1,500
Budgeted Transfers	710,065	223,011	223,011	209,334
Miscellaneous Other	518,337	422,572	465,777	380,624
<b>Total Other Revenues</b>	<b>21,719,880</b>	<b>19,028,859</b>	<b>22,673,181</b>	<b>19,667,659</b>
Total Other Revenues including Specific Ownership Tax/Other Taxes	23,217,950	19,845,251	23,520,582	20,527,953
<b>Total All Revenues</b>	<b>137,609,727</b>	<b>132,953,755</b>	<b>137,350,201</b>	<b>145,841,223</b>

#### General Fund

The fund is supported by property taxes, intergovernmental and other revenues. Property taxes for 2014 have increased due to the increase in Assessed Valuation, and Sales and Use tax revenues continue their increases as we move into further recovery from the 2008 recession. For the 2014 year, all of the Specific Ownership Tax is being allocated to the Road and Bridge Fund in support of the recovery efforts related to the September 2013 floods. The most significant increase comes from Intergovernmental Revenues, which are up by over \$8 million (or 242%) when comparing the 2014 budget to that of 2013. This is due to the inclusion in 2014 of reimbursement revenues from FEMA and the State of Colorado, due to the September 2013 floods and expenditures being incurred and/or budgeted for relief and recovery. Please see the Budget Message for information related to this historic emergency event. Clerk & Recorder Recording Fees due to refinancing and an improvement in the real estate market are contributing to an increase in Other Revenues.

### Special Use Funds

Road and Bridge Fund	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
<b>Taxes</b>				
Current Year Property Tax Net of Uncollectables	1,036,479	1,034,331	1,034,331	1,051,859
Specific Ownership Tax	5,953,607	6,695,232	6,695,232	7,050,000
Transportation Sales and Use Tax	3,515,766	3,477,302	3,664,516	3,737,806
Other Taxes	835	-	-	-
<b>Total Taxes</b>	<b>10,506,687</b>	<b>11,206,865</b>	<b>11,394,079</b>	<b>11,839,665</b>
<b>Intergovernmental Revenue</b>				
Highway Users' Tax	5,480,928	5,504,133	5,509,425	5,535,054
Payment in Lieu of Taxes (PILT)	345,644	310,000	332,384	320,000
Cigarette Tax	43,214	27,000	30,000	30,000
Forest Reserve	32,371	27,190	28,384	38,384
Transportation Grants	1,452,610	-	333,740	-
Flood Reimbursements	-	-	-	14,858,138
Other	73,006	15,000	15,240	15,000
<b>Total Intergovernmental Revenue</b>	<b>7,427,773</b>	<b>5,883,323</b>	<b>6,249,173</b>	<b>20,796,576</b>
<b>Other Revenue</b>				
MV License - Road fees	214,839	200,000	200,000	200,000
Construction Utility Permits	29,799	20,000	25,000	25,000
Interest on Investments	28,266	10,000	10,000	-
Transfers	33,333	-	4,498,416	-
Other	162,748	-	-	-
<b>Total Other Revenues</b>	<b>468,985</b>	<b>230,000</b>	<b>4,733,416</b>	<b>225,000</b>
<b>Total Other Revenues including Specific Ownership, Sales &amp; Use, and Other Taxes</b>	<b>9,939,193</b>	<b>10,402,534</b>	<b>15,093,164</b>	<b>11,012,806</b>
<b>Total All Revenue</b>	<b>18,403,445</b>	<b>17,320,188</b>	<b>22,376,668</b>	<b>32,861,241</b>

#### Road and Bridge Fund

The fund is supported by property taxes, intergovernmental and other revenues including a dedicated 0.10% transportation sales tax. The tax revenues have increased by 6%, being an aggregate of the increases in Assessed Valuation (for Property Tax) and increases in Sales and Use, and Specific Ownership Tax, due to the continued recovery from the 2008 recession. Intergovernmental Revenues have increased by nearly 15 million (or 253%) in aggregate due to the anticipated reimbursement revenues from FEMA, FHWA and the State of Colorado for expenditures incurred or budgeted related to the September 2013 flood. More information on this historic emergency event is found in the Budget Message section.

### Special Use Funds (continued)

Social Services Fund	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
<b>Taxes</b>				
Current Year Property Tax Net of Uncollectables	6,112,999	6,100,327	6,100,327	6,203,705
<b>Intergovernmental Revenue</b>				
Colorado Works	4,088,065	3,284,284	3,214,055	3,431,105
Child Care	681,577	635,768	619,373	655,768
Child Welfare	9,096,923	10,246,252	9,032,481	11,007,674
County Administration	3,733,917	3,184,795	2,964,190	3,742,715
Core Services	377,194	562,090	382,285	350,079
Child Support Enforcement	1,422,447	1,166,402	2,203,706	1,290,897
Old Age Pension	125,178	198,886	130,820	203,155
ADP Pass-through	255,380	485,311	336,837	311,144
County-Only Pass-thru	1,771,180	968,261	1,423,402	1,487,728
ILA/Chafee	123,439	130,309	109,022	118,673
PSSF	108,578	111,689	84,394	128,938
IMPACT	203,432	250,623	87,362	138,636
LEAP	204,772	147,000	141,856	140,293
Other	172,309	365,798	259,854	60,104
<b>Total Intergovernmental</b>	<b>22,364,391</b>	<b>21,737,468</b>	<b>20,989,637</b>	<b>23,066,909</b>
Other Revenue	781,938	-	803,131	1,408,679
Budgeted Transfers In	6,890,831	7,439,932	7,439,932	6,563,937
<b>Total</b>	<b>36,150,159</b>	<b>35,277,727</b>	<b>35,333,027</b>	<b>37,243,230</b>

#### Social Services Fund

The fund is supported primarily by intergovernmental revenue, property taxes and other revenues. Budgeted transfers for 2013 and 2014 include the 0.9 mill levy in property taxes from the Human Services Temporary Safety Net Fund. The most significant increase of revenues in this fund is from Intergovernmental revenues, more specifically the Colorado Works and Child Welfare programs.

Recycling Tax Fund	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
Intergovernmental Revenue	22,144	24,340	24,340	22,196
Interest on Investments	8,817	4,000	16,520	4,000
Other	5,944	267,200	257,200	7,200
Transfers In	-	-	-	-
<b>Total</b>	<b>36,905</b>	<b>295,540</b>	<b>298,060</b>	<b>33,396</b>

#### Recycling Tax Fund

The fund was supported by a restricted 0.10% sales/use tax that expired at the end of 2001. Intergovernmental revenues consist of scheduled payments from cities within the County in support of the construction of the new Hazardous Materials Management Facility that became operational in 2011. Included in Other Revenues for 2013 is the \$250 thousand final payment from the City of Boulder of an Intergovernmental loan for the construction of the Resource Boulder Yard, an architectural salvage & reclaimed building materials non-profit operation. This revenue is not budgeted for 2014. The 2014 budget contains no expenditures in this fund.



### Special Use Funds (continued)

Contingency Fund	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
Transfers In	-	-	4,498,416	-
<b>Total</b>	-	-	<b>4,498,416</b>	-

#### Contingency Fund

The fund is supported by transfers from the General Fund to maintain the emergency TABOR reserve requirements of at least 3% of the County’s fiscal year spending. The revenue anticipated in 2013 is due to the entire fund balance being transferred to the Road and Bridge Fund for flood recovery. This is due to be transferred back to the Contingency Fund from the General Fund at 2013 year-end closing.

Developmental Disabilities Fund	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
Current Year Property Tax Net of Uncollectables	5,572,469	5,560,919	5,560,919	5,655,155
Other Taxes	4,476	-	-	-
<b>Total Taxes</b>	<b>5,576,945</b>	<b>5,560,919</b>	<b>5,560,919</b>	<b>5,655,155</b>
Intergovernmental Revenue	1,355	-	-	-
<b>Total</b>	<b>5,578,300</b>	<b>5,560,919</b>	<b>5,560,919</b>	<b>5,655,155</b>

#### Developmental Disabilities Fund

The fund is supported by property tax and was increased from 0.193 to 1.0 mill levy of property tax in 2003, as authorized by the voters in November of 2002. Property Tax revenues budgeted with no significant increase due to the minimal increase in Assessed valuation, as previously discussed and the constant mill levy in the fund.

Grants Fund	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
Intergovernmental Revenue	7,587,555	12,000,000	9,881,908	12,000,000
Other Revenue	327,690	-	-	-
Transfers In	1,416,551	-	-	-
<b>Total</b>	<b>9,331,796</b>	<b>12,000,000</b>	<b>9,881,908</b>	<b>12,000,000</b>

#### Grants Fund

This acts as a pass-through fund for grant agencies. The revenue source is almost entirely Intergovernmental and budgeted as in prior years at \$12 million, with actual expenditures matching revenues.

Workforce Boulder County Fund	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
Intergovernmental Revenue	3,087,491	6,000,000	5,757,869	7,000,000
Other Revenue	933,381	-	-	-
Transfers In	78,722	-	-	-
<b>Total</b>	<b>4,099,594</b>	<b>6,000,000</b>	<b>5,757,869</b>	<b>7,000,000</b>

#### Workforce Boulder County Fund

This acts as a pass-through fund for Workforce Boulder County. The revenue source is entirely Intergovernmental, and is increased by \$1 million to \$7 million in the 2014 budget (compared to that of 2013) due to additional grants for flood related employment services (DNEG).

### Special Use Funds (continued)

Health and Human Services Fund	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
Current Year Property Tax Net of Uncollectables	3,861,721	3,853,717	3,853,717	3,919,022
Other Taxes	3,101	-	(3,142)	-
<b>Total Taxes</b>	<b>3,864,822</b>	<b>3,853,717</b>	<b>3,850,575</b>	<b>3,919,022</b>
Intergovernmental Revenue	939	-	919	-
Interest on Investments	-	-	1,395	-
<b>Total</b>	<b>3,865,761</b>	<b>3,853,717</b>	<b>3,852,889</b>	<b>3,919,022</b>

#### Health and Human Services Fund

Disbursements from this fund will be used to negate the effect of proposed State budget cuts for health and human service agencies. The budgeted revenue source is Property Tax which increases from 2013 due the increase in Assessed Valuation for 2014.

Conservation Trust Fund	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
Lottery Proceeds	427,911	400,000	400,000	400,000
Interest on Investments	4,330	1,504	1,504	1,502
<b>Total</b>	<b>432,241</b>	<b>401,504</b>	<b>401,504</b>	<b>401,502</b>

#### Conservation Trust Fund

The fund is supported by proceeds from the State Lottery, sales of open space assets, plus some accrued interest. Lottery revenues continue to trend at \$100 thousand per quarter.

Offender Management Fund	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
Sales and Use Tax	2,067,187	2,045,472	2,154,584	2,197,675
Interest on Investments	246	150	150	150
Other Revenue	43,548	40,716	40,716	41,342
Transfers In	100,000	100,000	100,000	-
<b>Total</b>	<b>2,210,981</b>	<b>2,186,338</b>	<b>2,295,450</b>	<b>2,239,167</b>

#### Offender Management Fund

This fund is supported by a perpetual 0.05% sales and use tax approved by the voters in the November 2003 election, which began collection on 1/1/2005; and is the renewal of the Fire Training Fund tax. The purpose of the Fund is to provide alternatives to incarceration for offenders. Sales and Use Tax are forecast to be above the 2013 budgeted revenues by 7% for 2014, driven by the year-to-date activity at the time of the 2014 budget adoption. This reflects the fiscally conservative process in budgeting revenues like this that have some level of volatility. The 2013 Budgeted amount in the Offender Management Fund included a transfer from the General Fund of \$100,000, which is not required in 2014.

### Special Use Funds (continued)

Worthy Cause Fund	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
Sales and Use Tax	2,065,000	2,045,472	2,154,584	2,197,675
Interest on Investments	3,096	1,000	1,000	1,000
<b>Total</b>	<b>2,068,096</b>	<b>2,046,472</b>	<b>2,155,584</b>	<b>2,198,675</b>

#### Worthy Cause Fund

The fund is supported by a 0.05% ten year sales tax that was renewed by voters in the November 2009 election, and is a new restricted use of the tax formerly used for the same purpose that expired on 12/31/2008. This tax expires on 12/31/2019. Sales and Use Tax are forecast to be above the 2013 budgeted revenues by 7% for 2014, driven by the year-to-date activity at the time of the 2014 budget adoption. This reflects the fiscally conservative process in budgeting revenues like this that have some level of volatility. All of the \$2,198,675 in 2014 year sales and use tax and interest revenue is planned to be disbursed to non-profit human service agencies for capital land acquisition and/or building construction, along with entitlements from prior years that are still to be disbursed and are in fund balance.

Clean Energy Options LID Fund	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
Intergovernmental Revenue	53,879	48,115	46,021	38,494
<b>Other Revenue</b>				
Special Assessment LID	2,301,421	1,112,993	1,406,298	958,699
Interest on Investments	12,930	2,432	7,770	7,570
Other	2,625	-	345	345
Subtotal	2,316,976	1,115,425	1,414,413	966,614
Transfers In	74,311	-	-	-
<b>Total</b>	<b>2,445,166</b>	<b>1,163,540</b>	<b>1,460,434</b>	<b>1,005,108</b>

#### Clean Energy Options LID Fund

This fund is supported by assessment revenues that will be used to retire debt from Bonds purchased for household and commercial clean energy improvements. There are no Bond Proceeds expected in 2014 and budgeted revenues are anticipated to decrease by approximately 14% from 2013 due to homeowners pre-paying their assessments.

Better Buildings Grant Fund	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
Intergovernmental Revenue	15,288,274	4,454,193	-	-
Other Revenue	99,380	-	200,000	-
<b>Total</b>	<b>15,387,654</b>	<b>4,454,193</b>	<b>200,000</b>	<b>-</b>

#### Better Buildings Grant Fund

The 2014 budget represents the final \$200K in program expenditures in 2014 as this ARRA Federally-funded grant program comes to an end, and is all funded by Use of Fund Balance.

### Special Use Funds (continued)

Human Services Temporary Safety Net Fund	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
Current Year Property Tax Net of Uncollectables	5,015,232	5,004,828	5,004,828	5,089,640
Other Taxes	3,300	-	-	-
<b>Total Taxes</b>	<b>5,018,532</b>	<b>5,004,828</b>	<b>5,004,828</b>	<b>5,089,640</b>
Intergovernmental Revenue	1,219	-	-	-
Interest on Investments	14,630	3,100	3,100	3,100
<b>Total</b>	<b>5,034,381</b>	<b>5,007,928</b>	<b>5,007,928</b>	<b>5,092,740</b>

#### Human Services Temporary Safety Net Fund

This fund is supported by a 0.9 mill levy of property tax for 5 years approved by voters in the November 2010 election to support human services programs in the Social Services Fund. Property Tax increased from 2013 due to the increase in Assessed Valuation for 2014.

Subdivision Paving District LID Fund	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
Special Assessment LID	-	-	-	3,867,297
Interest on Investments	-	-	-	4,835
Transfers In	-	-	-	955,159
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,827,291</b>

#### Sub-Division Paving LID Fund

This new fund is set up to provide paving and other project work to sub-division roads that are not within incorporated Boulder County cities and towns. The primary revenue is from a Local Improvement District (LID) that was created for this purpose, where assessment fees are receipted. Additionally, The County is providing a match to the program through a transfer from the General Fund of approximately \$1 million.

### Capital Funds

Open Space Capital Improvement Fund I	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
<b>Taxes</b>				
Sales and Use Tax	20,665,338	20,454,720	21,545,837	21,976,754
Intergovernmental Revenue	122,291	-	500	-
<b>Other Revenue</b>				
Sale of Buildings / Land / Rights	235,832	-	297,750	-
Bond Proceeds	-	-	22,425,000	-
Debt Issuance Premium	-	-	2,980,257	-
Interest on Investments	285,269	211,610	211,610	206,292
Other Revenue	19	15,000	15,000	15,000
Subtotal	521,120	226,610	25,929,617	221,292
Transfers In	1,694,600	3,533,987	3,483,205	3,483,205
<b>Total</b>	<b>23,003,349</b>	<b>24,215,317</b>	<b>50,959,159</b>	<b>25,681,251</b>

#### Open Space Capital Improvement I, Fund, Bond Series 1994 and Series 2000

This fund is supported by a restricted 0.5% sales/use tax including an Open Space sale/tax increase of 0.15% that was authorized by voters in 2010. Sales and Use Tax revenues are forecast to be above the 2013 budgeted revenues by 7% for 2014, driven by the year-to-date activity at the time of the 2014 budget adoption. The higher estimated 2013 year, when compared with both the 2013 and 2014 budgets, is due to a bond refunding that took place in September of 2013.

Open Space Capital Improvement Fund II	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
<b>Taxes</b>				
Sales and Use Tax	4,130,024	4,090,944	4,309,167	4,395,351
Intergovernmental Revenue	25,225	-	-	-
<b>Other Revenue</b>				
Sale of Buildings / Land / Rights	298,157	-	-	-
Interest on Investments	5,159	925	925	925
Other	39	-	-	-
Subtotal	303,355	925	925	925
<b>Total</b>	<b>4,458,604</b>	<b>4,091,869</b>	<b>4,310,092</b>	<b>4,396,276</b>

#### Open Space Capital Improvement II, Fund, Series 2008

Sales and use tax estimated in 2013 and budgeted for 2014 is the result of the redistribution of the 2007 voter approved extension of current Open Space tax from Capital Improvement Fund I. Sales and Use Tax are forecast to be above the 2013 budgeted revenues by 7% for 2014, driven by the year-to-date activity at the time of the 2014 budget adoption

### Capital Funds (continued)

Qualified Energy Conservation Bonds Fund	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
Intergovernmental Revenue	198,855	191,350	174,703	166,887
<b>Other Revenue</b>				
Interest on Investments	1,861	50	100	-
Other	86,050	-	18,923	-
Subtotal	87,911	50	19,023	-
Transfers In	400,317	401,317	401,317	417,221
<b>Total</b>	<b>687,083</b>	<b>592,717</b>	<b>595,043</b>	<b>584,108</b>

#### Qualified Energy Conservation Bonds Fund

This fund is supported primarily by debt service revenues transferred from the General Fund and a Federal interest subsidy. The purpose of this fund is to construct infrastructure projects that have a payback from energy conservation, and qualify for a Federal interest subsidy for debt service on the bonds that were sold in 2010.

Capital Expenditure Fund (CEF)	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
Current Year Property Tax Net of Uncollectables	4,981,782	5,058,544	5,058,544	5,882,190
Intergovernmental Revenue	65,982	-	-	-
<b>Other Revenue</b>				
Rentals Buildings / Land	642,417	591,914	587,298	599,591
Debt Issuance	24,377,082	-	-	-
Interest On Investments	30,698	-	55,015	30,000
Other	211,847	100,000	100,000	100,000
Subtotal	25,262,044	691,914	742,313	729,591
Transfers In	53,442	70,757	298,546	-
<b>Total</b>	<b>30,363,250</b>	<b>5,821,215</b>	<b>6,099,403</b>	<b>6,611,781</b>

#### Capital Expenditure Fund

Capital projects are funded under the premise that they will be completed in the year budgeted. If not, unspent funds will be re-appropriated in the following year to allow completion. The fund is primarily supported by property taxes and other revenues. The \$24 million in 2012 actuals is for a Certificate lease purchase agreement primarily for the construction of a Health & Human Services building and new Coroner facilities. It is anticipated that the draw-down of these bond proceeds on the relevant projects will occur over the next several years by the consumption of fund balance.

Capital Funds	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
<b>Total</b>	<b>58,512,286</b>	<b>34,721,118</b>	<b>61,963,697</b>	<b>37,273,416</b>

### Proprietary Funds

<b>Eldorado Springs LID Fund</b>	<b>2012 Actual</b>	<b>2013 Budget</b>	<b>2013 Estimated</b>	<b>2014 Budget</b>
Special Assessment	210,037	129,651	151,831	122,972
Interest on Investments	947	150	150	150
Utility Operation Fees	67,744	88,674	82,291	82,291
Other	3,462	500	1,300	1,300
<b>Total</b>	<b>282,190</b>	<b>218,975</b>	<b>235,572</b>	<b>206,713</b>

#### Eldorado Springs LID Fund

This fund is formed to receipt the special assessment on residents in the unincorporated town of Eldorado Springs, to be used for the construction of a wastewater treatment facility. Revenues are primarily from the assessment and utility fees to fund the debt service and operation of the treatment facility respectively.

<b>Risk Management Fund</b>	<b>2012 Actual</b>	<b>2013 Budget</b>	<b>2013 Estimated</b>	<b>2014 Budget</b>
Insurance - Property Casualty	980,837	1,024,773	1,061,318	1,121,553
Insurance - Health and Dental	16,602,264	17,044,858	16,913,809	19,363,593
Insurance - Workers' Compensation	841,530	919,936	919,936	922,115
Interest on Investments	39,553	30,000	30,000	30,000
Other Revenue	90,452	147	-	147
<b>Total</b>	<b>18,554,636</b>	<b>19,019,714</b>	<b>18,925,063</b>	<b>21,437,408</b>

#### Risk Management Fund

This proprietary fund is entirely supported by charges to County agencies, and includes as its largest expense the Health and Dental self-funded insurance program- which is funded through employee payroll deductions and appropriated fringe benefits budgets. The increase of 13% in revenues between the 2013 and 2014 budgets is due to higher premiums for the Health and Dental program.

<b>Fleet Services Fund</b>	<b>2012 Actual</b>	<b>2013 Budget</b>	<b>2013 Estimated</b>	<b>2014 Budget</b>
Fleet Servicing - General Fund pool	2,155,310	481,680	482,620	483,737
Fleet Servicing - Road Fund	-	1,642,090	1,645,298	1,643,349
Fleet Servicing - Recycling Fund	-	21,894	21,937	88,158
Fleet Servicing - Grants Fund	-	43,789	43,875	45,209
Total Fleet Servicing	2,155,310	2,189,453	2,193,730	2,260,453
Fuel Services - Fuel Systems	1,616,869	1,739,000	1,749,541	1,752,095
<b>Total</b>	<b>3,772,179</b>	<b>3,928,453</b>	<b>3,943,271</b>	<b>4,012,548</b>

#### Fleet Services Fund

This proprietary fund is entirely supported by charges to County agencies for fleet servicing and fuel services.

### Proprietary Funds (continued)

Recycling Center Fund	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
Sale of Recycled Materials	5,132,860	4,992,000	4,992,000	4,992,000
Interest on Investments	5,081	1,750	1,700	1,750
Other Revenue	57,313	20,000	33,495	31,096
Budgeted Transfers In	-	-	-	-
<b>Total</b>	<b>5,195,254</b>	<b>5,013,750</b>	<b>5,027,195</b>	<b>5,024,846</b>

#### Recycling Center Fund

This is an enterprise fund for the operation of the Recycling Center facility. The primary revenue source is the sale of recycled materials..

Proprietary Funds	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
<b>Total</b>	<b>27,804,259</b>	<b>28,180,892</b>	<b>28,131,101</b>	<b>30,681,515</b>
<b>Grand Total - All Funds</b>	<b>328,970,751</b>	<b>291,423,831</b>	<b>326,525,655</b>	<b>328,272,681</b>

#### DESCRIPTIONS OF MAJOR REVENUE TYPES

**Intergovernmental Revenue - \$75,408,711** Revenues received from the Federal, State, and local governments are broken down into the following major groups:

##### Federal, State and Local Funds for General Fund Programs

- Flood Reimbursements – Over \$22.6 million in reimbursements from eligible emergency flood response and flood recovery expenditures from FEMA, FHWA and the State of Colorado.
- State Inmate Board - the State pays the County for the boarding of state prisoners at the County jail.
- Emergency Preparedness - State revenue received to support one Deputy position, whose responsibility is to coordinate training for emergency situations.
- District Attorney Salary - State reimbursement of the DA's salary, amount set by Legislature.
- Solid Waste Programs – Resource Conservation shared program with local government entities.
- Special Elections - Revenue from contract elections with all municipalities, school districts, electing entities, bond elections, etc. Fee based on Clerk's cost of election and amount of services provided.
- Cost Allocation Indirect Charges - Federal funds received via the Cost Allocation Plan. This is Federal money passed through the State, apportioned at 35% of the actual allocated indirect costs to Social Services. This supports the use of County support systems such as Information Services and Finance.
- Communications Center - Revenue from other cities and districts for support of the Boulder Communications Center.
- Secretary of State - Reimbursement from the Secretary of State for portions of the Tabor book and statewide candidates.
- Youth Corps Programs – Funded with support from local government entities based on participation.

##### Federal and State Shared Revenues for Road and Bridge Programs

- Flood Reimbursements – Reimbursements from eligible flood response and recover expenditures and budgets from FEMA, FHWA and the State of Colorado.
- Highway Users Tax - based on paved miles of road per County. The source is motor fuel excise tax as well as other motor vehicle related taxes collected by the State.
- FASTER Funds – motor vehicle fees collected by the Clerk & Recorder and then dispersed by the State through the Highway Users Tax distribution process.



- Payment In Lieu of Taxes - are dollars the Federal Government pays local governments for property tax lost due to the Federal ownership of land and installations.
- Cigarette Tax - the amount received is based on the proportion of state sales tax collected in each County.
- Road Projects – Revenue from other cities/towns in Boulder County for road projects.
- Other – Miscellaneous revenue not otherwise specified.

#### Federal and State Funds for Social Service Entitlement Programs

- Federal and State pass-through money for programs such as Temporary Aid to Needy Families (T.A.N.F.), Child Care, Child Welfare and Core Services. The County share of support for Social Services programs is increasing over time and may be limited by caseload driven formulas and caps set by the State. Shortfalls are the County's responsibility and are funded through property tax and/or fund balances.
- Federal and State Funds for Conservation Trust Funds. Includes State Lottery Sales received in the Conservation Trust Fund and designated for the purchase of Open Space. It is distributed based on a per capita share, which is revised annually.

#### Federal and State Funds for Grant Programs

- The Grants Fund receives revenues from Federal and State agencies for major programs such as Work Force Boulder County (Displaced and older worker training), Community Action Program, Head Start, Weatherization, and Community Corrections. In addition to the major programs, grants are received for many other smaller programs, Greater Outdoors Colorado Program (GOCO) for example.

**Other Revenues (Not Property Tax or Intergovernmental) - \$110,806,484** These consist of approximately two hundred individual sources of revenue. The following are major sources in this category:

#### Other Taxes

- Sales and Use Tax - Over \$35 million is projected in sales and use tax revenue. This revenue is restricted to the following uses:
  - A quarter cent (25 cents on a \$100 purchase) tax approved in November 1993, is dedicated to open space acquisition and open space bonded debt retirement
  - A twentieth of a cent (5 cents on a \$100 purchase) approved in November 2003 for Offender Management
  - A tenth of a cent (10 cents on a \$100 purchase) approved by voters in 2004 for open space acquisition, open space bonded debt retirement, and open space maintenance
  - A tenth of a cent (10 cents on a \$100 purchase) reauthorized by voters in November 2007 for Transportation Projects
  - A tenth of a cent (10 cents on a \$100 purchase) reauthorized by voters in November of 2007 is dedicated to open space acquisition, maintenance and bonded debt retirement
  - A twentieth of a cent (5 cents on a \$100 purchase) reauthorized by voters in November 2008 is dedicated to the provision of land and buildings for Human Services non-profit agencies, known as the Worthy Cause Three tax
  - A fifteenth of a cent (15 cents on a \$100 purchase) approved by voters in November of 2010 is dedicated to open space acquisition, maintenance and bonded debt retirement.
- Specific Ownership Tax – Typically received in the General and Road & Bridge Funds; however for the 2014 budget the Road and Bridge Fund will receive a 100% allocation to complete a capital project. The ownership tax rate is assessed on the original taxable value and year of service. Original taxable value is 85% of manufacturer's suggested retail price (MSRP). The annual specific ownership tax is based on the year of service. General rule is as follows but may vary according to purchase date and type of vehicle.
  - 1st year is 2.10% of taxable value
  - 2nd year is 1.50% of taxable value
  - 3rd year is 1.20% of taxable value
  - 4th year is 0.90% of taxable value
  - 5th through 9th years are 0.45% of taxable value
  - 10th and each later year is \$3.00 for ownership tax
- Other - includes property tax from prior year, penalties and interest and special assessment fees.

### Licenses and Permits

- Building permits - pay for the inspection and approval process for constructing any structure in the unincorporated areas of the County. It includes remodeling of a house, new buildings, fences, electrical work, plumbing, etc.
- Construction Utility Permits- fees for utility construction access permits for driveways, road construction permits, developers and oversize, overweight permits.
- Medical Marijuana Licensing Fees – fees for zoning and building reviews for entities seeking Medical Marijuana licenses.
- Other Licenses and Permits - include marriage licenses, liquor licenses, trash hauler licenses and fishing permits.

Local Improvement Assessments – primarily special assessments to County residents and businesses for debt repayment on energy efficiency improvement loans and to the residents of the town of Eldorado Springs for debt service payments on their new Waste Water Treatment Facility, as well as annual project budgets for the Sub-division Paving Fund.

User Fees/Charges for Services - related to services performed or provided by the County.

- Mosquito Control Fees - Properties in a designated area in the County pay an additional \$30.42 parcel fee, added directly to the property tax bill. This funds the entire cost of a service provided by an independent contractor, under the Health Department's direct supervision.
- Motor Vehicle Fees - These fees are related to volume and value of vehicles purchased and owned. They consist of the following revenues:
  - Emission Inspection Fees - for each vehicle registration within the emission program.
  - Certificates of Title - revenue from the applications of titles.
  - Temporary Permits - charged to licensed Colorado auto dealers and individuals.
  - Clerk Hire - from the collection of license plate fees.
  - Filing Fees - related to the filing of a lien by a lending institution against the financing of a vehicle.
- Recording Fees - related to the sale of property and the sale of universal commercial items.
- Documentary Fees - recording fees charged to the buyer of property, per thousand dollar of real estate transaction
- Other Clerk Recording Fees (not copy fees) - includes fees charged for passing of real estate through the court system and charges for lien searches.
- Community Corrections Charges - related to alternative community services.
- Treasurer Fees - are charged to other taxing entities for the collection of their taxes by the County Treasurer. Cities pay 1% of the total tax collected by the Treasurer; Schools pay 0.25%, while Other Districts (such as Fire and Water Districts) pay 1.5%.
- District Attorney-Discovery Charges - fees to defense lawyers for copies of criminal records
- Land Use Fees - for costs involved in subdivision filing, zoning protests, survey recording, trash fees.
- Zoning fees - fees charged for Land Use staff review and processing from requests to preliminary subdivide citizens' property for developmental sale.
- DUI fees - revenue from fees charged for the supervision of DUI clients sentenced to community service.
- Sheriff Fees - for revenues such as: Extradition - charged to a defendant by the Sheriff to cover costs involved in the extradition from another state; Work Release Program - paid by sentenced offenders for the privilege of maintaining their normal jobs during the incarceration term.
- Sheriff – Telephone Reimbursement - reimbursement to Sheriff's office from use by inmates of pay phones.
- Sheriff-Special Events - revenue or services provided by the Sheriff's office during events such as parades or races requiring police supervision.
- Towns of Lyons and Superior - contracts for Sheriff Deputy services.
- Parks and Open Space Fees - revenues from utility reimbursements on open space properties.
- Fairgrounds User Fees - for events such as weddings, horse shows, and stable usage.
- Copy Fees - revenue received from making copies of documents and sale of microfiche to the public
- Insurance Charge - This fund is self-supporting. It derives its revenue from chargebacks to other funds for property/casualty insurance, workers compensation insurance, and health and dental insurance.
- Other - miscellaneous fees not otherwise specified.

Fines and Forfeits - levied by the Sheriff and Assessor for traffic, noise, and late tax filing penalties respectively.

Interest Revenue - from investments by the Treasurer of cash balances.

Benefits Contributions - Voluntary employee and County contributions to Health and Dental Insurance, and to the retirement plan.

Other Revenues – the revenues within this category contain the following:

- Rent-Building/Land/Royalties - from the rental of County owned buildings by outside agencies such as the Health Department, non-profit groups, Mental Health and Social Services, also included are Open Space Royalties and Cropshare rental.
- Rents-Open Space Land - from the rental of County owned Open Space Land.
- Sale of Fixed Assets - from the sale of used County vehicles, furniture, and office equipment.
- Sale of Building/Land - from the sale of County building and land.
- Sale of Goods - The new Recycling Center came on-line on July 1, 2001. This revenue item is from the sale of recycled material.
- Open Space Funds - Includes Bond Proceeds and Inter-Fund Transfers (to make bond payments).
- Budget Transfers - budgeted internal transfers between funds.
- Miscellaneous Other Revenues - for various revenue sources not definable to any particular category. Examples are revenue from the pay phones in County buildings, drug confiscation dollars collected from drug busts or minimal refunds of sales taxes.

**Property Tax Revenue - \$142,057,486** The amount of property tax needed is determined by comparing the projected expenditures to other available revenues. The difference is made up by property taxes. The amount of increase in property tax over the prior year is limited to 5.5% plus new construction growth, per State Statute; or TABOR limitations, whichever is more restrictive. Since Boulder County is now exempted (by local ballot) from the TABOR revenue limit, the only relevance to this limitation on Property Taxes is the mill levy, which cannot be increased without specific voter approval. Total property taxes are levied at \$143,492,411 which represents approximately 28% of the total property tax role in the county (54% is to school districts, 11% to cities and 7% to all other taxing entities such as fire districts, etc.). The net amount of property tax anticipates that 1% will be uncollectible or abated. In order to balance the total County budget, this uncollectible amount is excluded from the amount budgeted. For further information see HISTORY OF SIGNIFICANT EVENTS AFFECTING PROPERTY TAX located in this section.

**Conclusion** - There are many other sources of revenue that fit into the categories listed above. They are smaller and are not listed for the sake of brevity. Some examples are Prior Year's Property Tax, Premium on Tax Sales, Late Tax Penalties, and Trash Collection Fees. Detailed descriptions of all County revenues are available from the Budget Office.

### Total Revenues by Type

	2012 Actual	2013 Budget	2013 Estimate	2014 Budget
<b><u>Current Year Property Tax</u></b>				
General Fund	110,853,421	110,436,179	110,436,179	114,255,915
Road & Bridge Fund	1,036,479	1,034,331	1,034,331	1,051,859
Social Services Fund	6,112,999	6,100,327	6,100,327	6,203,705
Developmental Disabilities Fund	5,572,469	5,560,919	5,560,919	5,655,155
Health & Human Services Fund	3,861,721	3,853,717	3,853,717	3,919,022
Human Services Temporary Safety Net Fund	5,015,232	5,004,828	5,004,828	5,089,640
Capital Expenditure Fund	4,981,782	5,058,544	5,058,544	5,882,190
<b>Total Current Year Property Tax</b>	<b>137,434,103</b>	<b>137,048,845</b>	<b>137,048,845</b>	<b>142,057,486</b>
<b><u>Intergovernmental Revenues</u></b>				
<b><u>Federal</u></b>				
Federal Flood Reimbursements	-	-	-	21,447,493
Better Buildings Grants	14,405,381	4,454,193	-	-
Cost Allocation Indirect Charges	1,007,573	951,378	1,016,517	1,058,298
Federal Grants (Workforce)	2,911,989	6,000,000	5,757,869	7,000,000
Road Projects	1,155,382	-	181,936	-
Other	609,123	552,728	576,308	528,581
<b>Total Federal</b>	<b>20,089,448</b>	<b>11,958,299</b>	<b>7,532,630</b>	<b>30,034,372</b>
<b><u>State</u></b>				
State Flood Reimbursements	-	-	-	1,098,226
District Attorney's Salary	118,981	126,750	126,750	126,750
Highway User Tax	5,480,928	5,504,133	5,509,425	5,535,054
Lottery Funds	427,911	400,000	400,000	400,000
Social Services Block Grants	22,364,391	21,737,405	20,989,637	23,066,909
CSFS - Wildland Fire Task Force	291,838	30,000	25,000	30,000
Grant Funded Road Projects	297,228	-	151,804	-
State Grants (Workforce)	175,502	-	-	-
Other	274,570	143,340	218,356	235,784
<b>Total State</b>	<b>29,431,349</b>	<b>27,941,628</b>	<b>27,420,972</b>	<b>30,492,723</b>
<b><u>Other</u></b>				
Flood Reimbursements Local Cities & Towns	-	-	-	150,000
Better Buildings Grants	882,893	-	-	-
BOCC / City of Boulder - Energy Smart	-	-	375,000	-
Communications Center Sharebacks (Sheriff)	1,203,205	1,202,949	1,204,949	1,320,363
Miscellaneous Revenues (Sheriff)	228,434	153,699	236,279	233,227
Intergovernmental Loans	333,333	-	-	-
Solid Waste Programs	497,048	465,506	505,600	521,000
Special Elections	692,275	225,000	360,000	370,000
Jefferson Parkway Disbursement	187,500	-	-	-
Youth Corps Program	100,557	100,557	101,957	150,600
Other	579,199	179,868	145,697	136,426
<b>Total Other</b>	<b>4,704,444</b>	<b>2,327,579</b>	<b>2,929,482</b>	<b>2,881,616</b>
Grants Fund	7,587,555	12,000,000	9,881,908	12,000,000
<b>Total Intergovernmental Revenue</b>	<b>61,812,796</b>	<b>54,227,506</b>	<b>47,764,992</b>	<b>75,408,711</b>

### Total Revenues by Type (continued)

	2012 Actual	2013 Budget	2013 Estimate	2014 Budget
<b>Other Revenues</b>				
<u>Taxes other than Current Property Tax</u>				
Prior Year Property Tax/Interest on Delinquencies	126,760	98,500	85,421	99,145
Sales and Use Tax	33,192,456	32,832,302	34,578,089	35,267,555
Specific Ownership Tax	6,601,502	6,695,232	6,695,232	7,050,000
Total Taxes other than Current Property Tax	39,920,718	39,626,034	41,358,742	42,416,700
<u>Licenses and Permits</u>				
Building Permits	801,762	750,000	750,000	750,000
Medical Marijuana License Fees	122,500	40,000	10,500	50,000
Other	99,767	85,067	90,402	88,710
Total Licenses and Permits	1,024,029	875,067	850,902	888,710
<u>Local Improvement Assessments</u>				
Eldorado Springs	210,037	129,651	151,831	122,972
Clean Energy Options	2,301,421	1,112,993	1,240,765	958,699
Subdivision Paving	-	-	-	3,867,297
Total Local Improvements Assessments	2,511,458	1,242,644	1,392,596	4,948,968
Intergovernmental Loans	-	250,000	250,000	-
<u>User Fees</u>				
Premiums on Tax Sales	125,786	60,000	100,000	100,000
Clerk and Recorder Motor Vehicle Fees	2,892,712	2,999,771	2,939,033	2,993,814
Clerk and Recorder Recording Fees	2,792,201	2,669,832	2,892,514	2,950,364
Treasurer's Fees	1,852,803	1,770,000	1,852,803	1,852,803
Mosquito Control Fees	357,509	387,987	387,987	397,626
Community Justice - Alt. Community Svc Fees	192,939	185,000	193,550	190,000
Community Justice - DUI Fees	132,483	140,000	159,600	152,000
District Attorney Discovery Fees	126,699	102,000	120,000	110,000
Land Use Plan Check Fees	389,855	400,000	400,000	400,000
Land Use Green Box Fees	128,152	120,000	125,000	125,000
Land Use Zoning Fees	141,494	145,000	145,000	145,000
Parks Fairground Fees	217,081	170,000	170,000	170,000
Sheriff Booking Fees	150,065	156,604	156,604	156,604
Sheriff Special Events Charges	406,599	362,670	384,144	372,670
Sheriff Work Release	257,111	170,000	265,000	180,000
Sheriff Town of Superior Charges	1,137,269	1,253,985	1,253,985	1,221,812
Sheriff Town of Lyons Charges	294,668	305,092	305,092	299,719
Sheriff Civil Fees	165,978	180,000	131,135	180,000
Sheriff Miscellaneous Fees/Charges	273,385	208,000	355,831	341,644
Property Casualty Insurance Charges	980,837	1,024,773	1,061,318	1,121,553
Workers Comp Insurance Charges	841,530	919,936	919,936	922,115
Architecture/Construction Charges	105,220	100,000	100,000	100,000
Telephone Reimbursements	277,858	243,500	240,000	243,500
Better Buildings Micro Loans Repayment	-	-	200,000	-
Workforce Center Charges for Services	933,006	-	-	-
Other	490,766	429,925	440,370	388,044
Total User Fees	15,664,006	14,504,075	15,298,902	15,114,268

### Total Revenues by Type (continued)

	2012 Actual	2013 Budget	2013 Estimate	2014 Budget
<b>Other Revenues (continued)</b>				
<u>Fines and Forfeits</u>				
Motor Vehicle Fines	327,210	353,644	332,654	339,307
Traffic Fines	311,612	310,000	307,926	315,432
Other	239,040	196,045	203,377	185,333
<b>Total Fines and Forfeits</b>	<b>877,862</b>	<b>859,689</b>	<b>843,957</b>	<b>840,072</b>
<u>Interest on Treasurer's Investments</u>	943,680	501,671	623,477	490,976
<u>Health and Dental Contributions</u>				
Employee Contributions	3,748,848	3,938,001	3,963,597	3,938,001
Employer Contributions	12,853,416	13,106,857	12,950,212	15,425,592
<b>Total Health and Dental Contributions</b>	<b>16,602,264</b>	<b>17,044,858</b>	<b>16,913,809</b>	<b>19,363,593</b>
Debt Issuance	24,501,293	-	25,429,353	24,096
Rents and Royalties	4,109,759	3,369,766	3,355,527	3,608,213
Private Grants - Social Services	767,555	-	790,924	1,408,679
Sale of Fixed Assets	1,250,958	760,000	4,041,865	630,000
Sale of Recycled Materials	5,159,265	4,992,000	5,008,500	5,008,000
Fleet Services Charges to County Departments	3,763,430	3,928,453	3,938,115	4,007,853
Sale of Supplies or Materials	109,163	88,349	59,883	61,276
Miscellaneous	783,791	335,723	598,442	366,077
Refund of Prior Year Expenditures	335,891	147	13,981	147
Budgeted Transfers	11,398,730	11,769,004	20,942,843	11,628,856
<b>Total Other Revenue</b>	<b>129,723,852</b>	<b>100,147,480</b>	<b>141,711,818</b>	<b>110,806,484</b>
<b>TOTAL ALL REVENUES</b>	<b>328,970,751</b>	<b>291,423,831</b>	<b>326,525,655</b>	<b>328,272,681</b>
<u>Use of Fund Balance</u>				
Starting Fund Balance	148,064,972	137,948,971	170,034,381	110,249,402
Ending Fund Balance	170,034,381	109,788,285	110,249,402	71,761,102
<b>Fund Balance Usage / (Contribution)</b>	<b>(21,969,409)</b>	<b>28,160,686</b>	<b>59,784,979</b>	<b>38,488,300</b>
<b>Total All Resources</b>	<b>307,001,342</b>	<b>319,584,517</b>	<b>386,310,634</b>	<b>366,760,981</b>

#### Analysis of Material variances - Revenues by Type

This analysis primarily focuses on the changes between the 2013 and 2014 adopted budgets, however where significant changes between the 2013 budget and estimated fields exist, these are also called out and noted as such. The analysis is intended to report on material variances.

Property Taxes: The \$5 million variance between the 2013 and 2014 budget years is due to the change in Assessed Valuation (an increase of 1.7% for the 2014 budget), as well as an additional levy for abated and refunded taxes, as allowed by Colorado State Statute. Note that the variances in this category on a fund level not only represent the above effect, but may also be a product of a change in mill levy in a particular fund related to the programs being budgeted in either year.

Intergovernmental Revenues: The variance between the 2013 and 2014 budget years for the total of this category is substantial, being an additional \$21.1 million (or 39%) for 2014. Intergovernmental revenues are further split into smaller categories which are now discussed:

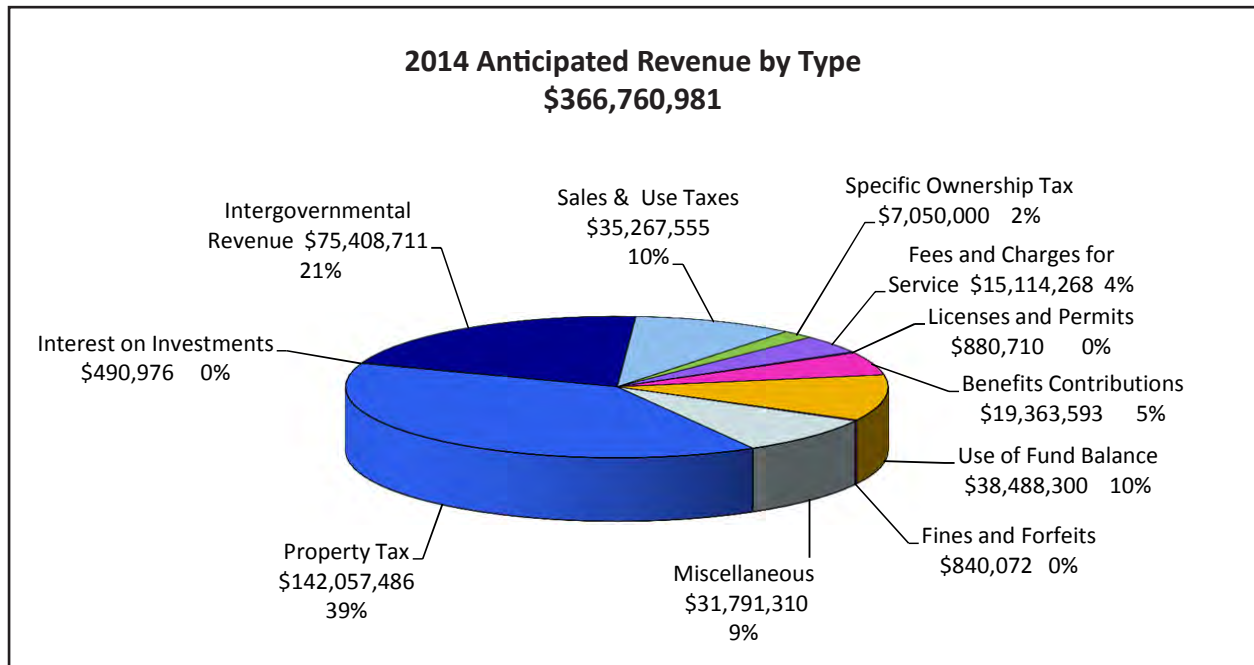
**Federal Intergovernmental Revenues:** The largest change between the 2013 and 2014 budget years is the inclusion of \$21.4 million in Federal Flood Reimbursements in 2014. This is due to the September floods and is largely either FEMA or FHWA revenues. Federal grant revenues for Workforce also increased by \$1 million in 2014 due to flood related employment services (DNEG). However, a reduction in the 2014 budget of \$4.45 million is due to the expiration of the ARRA-funded “Better Buildings” program promoting energy efficiencies. (This same negative variance also applies to the 2013 estimated year, compared with the 2013 budget, where revenues anticipated in 2013 were actually booked into 2012, and the grant program adjusted to match this revenue change).

**State Intergovernmental Revenues:** State Flood Reimbursements are a new revenue source in 2014 totaling \$1 million, and reflect the State of Colorado’s pledge to reimburse flood response and recovery expenditures at 12.5%. Social Services Block Grants increased in the 2014 budget year by \$1.3 million, reflecting the grant funding for additional programs. There is no material net variance between the 2013 budget and estimated year.

**Other Intergovernmental Revenues:** While there is no material net variance between the 2013 and 2014 budget years, a reduction of \$2.1 million is noted in the Grants Fund, between the 2013 budget and estimate. The Grants Fund has an umbrella budget of \$12 million for multi-year programs, and is funded entirely from grant revenues.

**Other Revenues:** This category is very large, and contains all revenues other than Property Tax and Intergovernmental. The category is segmented into smaller sub-categories, of which those that contain material variances are reported below:

- **Taxes other than Property tax:** A large material positive variance of \$2.4 million exists for Sales and Use Tax between the 2014 and 2013 budgets. Sales and Use Tax reflect the real-time health of the local economy, which is experiencing very positive trends at this time. The 2014 budget is 7% higher than that of the 2013 budget year, with some of that increase being seen in the 2013 estimated year.
- **Local Improvement Districts (LID’s):** A new LID begins in 2014 for the repair of Sub-division Roads in unincorporated Boulder County, contributing a positive variance in 2014 of \$3.87 million.
- **Debt Issuance:** The 2013 estimated year is \$25.4 million higher than the 2013 budget due to an unanticipated debt refunding transaction to gain the benefit of lower interest rates.
- **Health and Dental Contributions:** For the employer contributions, an addition \$2.3 million variance exists between the 2014 and 2013 budget years, reflecting higher health and dental premiums.
- **Sale of Fixed Assets:** The 2013 estimated year is higher the then the 2013 budget by \$3.3 million, due to a one-time property sale pending.



**MAJOR REVENUE TRENDS – Tax and Grant Revenue  
2010-2014**

- 1) Property Tax
- 2) Sales and Use Tax
- 3) Specific Ownership Tax
- 4) Social Services Fund Block Grants
- 5) Highway Users Tax

Category	2010 Actual	2011 Actual	2012 Actual	2013 Estimated	2014 Budget
Property Tax	136,936,987	142,306,594	137,434,103	137,048,845	142,057,486
Assessed Valuation	5,812,509,200	5,784,705,527	5,602,968,410	5,617,089,739	5,712,277,459
Sales and Use Tax	24,235,003	30,982,236	33,192,456	34,578,089	35,267,555
Social Services Block Grants	19,611,274	20,625,808	22,364,391	20,989,637	23,066,909
Specific Ownership Tax	6,481,253	6,360,918	6,601,502	6,695,232	7,050,000
Highway User's Tax	5,406,702	5,441,501	5,480,928	5,509,425	5,535,054
Registered Vehicles	225,689	227,249	232,875	237,380	237,380
C&R Motor Vehicle and Recording Fees	4,719,797	4,869,321	5,684,913	5,831,547	5,944,178

**Property Tax**

The table above includes the Assessed Valuation of Boulder County. This is not actually a revenue in and of itself, but drives the Property Tax revenue (the County’s single major source), in conjunction with the mill levy. The history illustrates a decrease from 2010 through 2012 due to the effects of the 2008 recession on County real estate markets and business personal property; then the minimal growth in 2013 and 2014 reflecting the timing in the process (per State Statute) where assessment data used for taxation is between 2 and 3 years in arrears (more can be found on the assessment cycle later in this section of the document). Property tax is calculated by deriving the amount of revenue necessary to balance the budget.

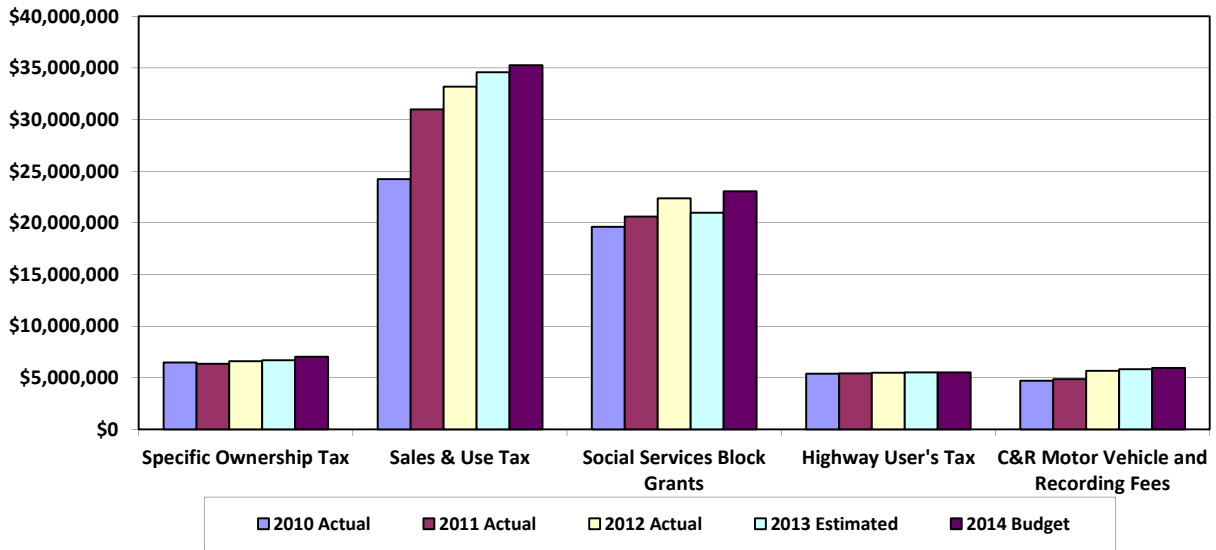
The relationship between Assessed and Actual value is fixed at **29%** for all commercial and personal property, and scaled by a “residential rate” of **7.96%** for that class of property to keep the ratio of residential to commercial/ personal property at a fixed ratio. This process is known as the Gallagher Amendment, and limits the growth in residential property assessments. In years prior to 2005, TABOR (Tax Payers’ Bill of Rights, or Amendment 1 to the Colorado Constitution) limited the amount of revenue that could be collected from property tax (and other non-exempted revenues). While TABOR still controls the allowable total mill levy that can be applied to the Assessed Valuation to yield the property tax revenue, Boulder County is now exempted of all the TABOR revenue limitations. The exemption was approved by voters in November 2005.

For the County, 2013 (2014 collection year) was a reappraisal assessment year. The increase from \$5,617,089,739 in the 2013 tax year to \$5,712,277,459 is indicative of the lingering effects on appraised real property values from the recession. This assessment data is based on actual values at July 1, 2012 (by State Statute) in which the County was just beginning its recovery from the effects of the economic recession. The previous cycle used data as of July 1, 2010. The next reappraisal will affect the 2016 budget and will be based on actual values at June 30, 2014, which is estimated to reflect the strong real-estate growth that we are now experiencing in early 2014. Property Tax is further discussed later in this section.

Note that the prior year audits include revenue for Local Improvement Districts (LID) as property tax. For budgeting and TABOR compliance, and on legal advice from the County Attorney, we treat this revenue as Contracted Services. Therefore the LID revenue is excluded from prior year property taxes in this budget book. Included in prior year taxes are Prior Year Property Tax and Interest on Delinquent Property Tax.



### Major Revenue Sources 2010-2014



#### Sales and Use Tax

The County currently collects 0.8% Sales Tax, all of which is restricted in use. A new 0.15% was added in the 2011 year, which accounts for the large increase between that year and 2010, and is dedicated by voter intent to open space acquisitions and maintenance. \$40 million in bonding authority was also approved by the voters.

An extensive analysis on Sales and Use Tax revenues was updated during the summer of 2013, and included a multi-year projection through 2025 that corresponds to the retirement of some open space debt service. This analysis will be updated annually. The analysis showed a return of growth in this revenue in 2011 and 2012, largely due to pent up demand after the 2008 recession as well as consumer confidence returning. The 2013 figure is a conservative estimate and so does not represent what 2013 might look like with the benefit of hindsight. Considered to be a fiscally conservative approach, we limited any growth in 2014 to 2% above the 2013 estimated amount. Continued reference was made to the State of Colorado’s analytic economic data published quarterly as an input to the revenue projection process, as well as larger more national trends that are used as an overall indicator of consumer confidence.

These revenues, by State Statute, are remitted to the State Department of Revenue on a regular basis by vendors, and then later distributed to State and local governments. This process results in the receipt of these revenues two months in arrears of the sales activity that generated the revenue. This makes estimating and budgeting considerably more difficult as we are always dealing with a lower sample at any time through the year than we are for most other revenues.

All 2014 sales and use tax budgets assumed a 7% growth from the 2013 budgeted amounts.

### Sales Tax Fund Table

DESCRIPTION	FUND	RATE	START	EXPIRATION	EXTENDED AS
Open Space Purchases	Open Space CIF I	0.25%	Jan 1, 1994	Dec 31, 2019	
Solid Waste Recycling Facilities and Services	Recycling CIP	0.10%	Jan 1, 1995	Dec 31, 2001	Open Space
Open Space	Open Space CIF I	0.10%	Jan 1, 2002	Dec 31, 2009	Open Space
Open Space	Open Space CIF II	0.10%	Jan 1, 2010	Dec 31, 2029	
Emergency Services	Emergency Rescue	0.05%	Jan 1, 1999	Dec 31, 2000	Worthy Cause I
Non-profit Human Services Agencies (Worthy Cause I)	Worthy Cause Tax	0.05%	Jan 1, 2001	Dec 31, 2003	Worthy Cause II
Non-profit Human Services Agencies (Worthy Cause II)	Worthy Cause Tax	0.05%	Jan 1, 2004	Dec 31, 2008	Worthy Cause III
Non-profit Human Services Agencies (Worthy Cause III)	Worthy Cause Tax	0.05%	Jan 1, 2009	Dec 31, 2018	
Fire Fighting Response Serv.	Fire Training Centers	0.05%	Jan 1, 2002	Dec 31, 2004	Offender Management
Alternatives and Recovery Facility	Offender Management CITF	0.05%	Jan 1, 2005	Perpetual	
County Road and Transit Improvements	Road and Bridge	0.10%	Jul 1, 2002	June 30, 2009	Extended to 2024
County Road and Transit Improvements	Road and Bridge	0.10%	Jul 1, 2009	June 30, 2024	
Open Space Purchases	Open Space CIF I	0.05%	Jan 1, 2005	Dec 31, 2024	
Open Space Maintenance	Open Space CIF I	0.05%	Jan 1, 2005	Perpetual	
Open Space Purchases & Maintenance	Open Space CIF I	0.15%	Jan 1, 2011	Dec 31, 2030	

#### Social Services Block Grants

The Social Services department is mandated to provide financial assistance for the aged, blind and dependent children, and family and child welfare services as well as grants management, employment assistance and early childhood development. These services are provided through several federal, state, and county-assisted programs. This revenue is received into the Social Services Fund and represents the State and Federal share of these programs. The actuals shown (2010 through 2012) include revenues from a process known as “State close-out” where any remaining block grants are allocated to Colorado counties. This occurs at the end of the State fiscal year (June 30), and while it has produced significant revenues in almost every prior year, it is conservatively not included in 2013 estimates or 2014 budget figures. The increase in 2014 from 2013 reflects anticipated reimbursements for additional programming.

#### Specific Ownership Tax

This is distributed to each fund receiving Property Tax by the Treasurer, and is allocated by mill levy unless the Commissioners direct otherwise. This tax is levied on motor vehicle registrations, where the depreciated value of the motor vehicle is used to calculate the amount for each vehicle owner. The result is newer vehicles having a higher tax than those that are older. Calculation of this tax for budget purposes is performed on a 5-year spreadsheet model, with input on current year trends from the Clerk and Recorder. The period shown from 2010 through 2014 shows a drop off in revenue from 2010 to 2011, due largely to the economic issues related to the financing of new motor vehicles. The trend in 2012 through 2014 is for the revenue to recover as new motor vehicles are once again being purchased.

#### Highway User Tax

This revenue from the State is a gas tax, and is restricted for use in the Road and Bridge Fund. The revenue is very cyclical, with the major period being the result of the summer tourist traffic in the County. This revenue includes a component collected from County clerk offices (known as FASTER revenues) throughout the State which is pooled at the State level and distributed with the same allocation formula as HUTF.

## **Clerk & Recorder Motor Vehicle and Recording Fees**

Fees collected by the Clerk and Recorder related to the value of vehicles purchased and owned, and from liens on mortgaged properties of which both are dependent upon the volume of transactions. These revenues have increased significantly in the period 2012 through 2014, tied both to increased activity in the real estate markets as well as an increase in motor vehicle registrations.

## **REVENUE ASSUMPTIONS AND METHODS**

### **Assumptions for Revenue Projection/Estimates**

A fiscally conservative approach has been taken for 2014 revenue budgets. At mid-year, 2013, revised estimates to budgeted revenues were made as warranted by actual receipts and a 'current year estimate' was generated. This process was repeated in October when a more significant sample of the 2013 year was available. This updated estimate was then analyzed for one-time effects of non-recurring revenues and formed the basis of the 2014 revenue budget process. Significant use is made of the various tools available in projecting revenue, including prior year trends and customized reports. In addition, any new legislation or new economic impacts are taken into account in the projections.

The underlying assumptions used for revenue analysis for 2014 include:

At the time of this analysis (the fall of 2013), the state of the local economy is well into the recovery from the 2008 recession. The effect of the retail market over the holiday period is yet to be seen, especially from Sales and Use Tax revenues for which the collection and distribution process results in revenues that are 2 months in arrears. This provides the basis for a fiscally conservative approach to increases in Sales and Specific Ownership Taxes, while recognizing that both of these volatile revenues are showing continued indications of growth during the latter half of 2013. Budgetary resources should be recognized at their best sustainable level to maximize the appropriation of programs that are much needed to sustain the economic recovery and wellbeing of County residents.

## **REVENUE PROJECTION PROCESS**

### **Overview**

Budget staff is ultimately responsible for final revenue projections for both the current year and the coming budget year. Budget staff regularly monitors revenue receipts and updates the year-end estimates as needed. Each County agency is required to submit to Budget staff its own revenue estimates and projections, along with its expenditure requests by August 1. Each revenue estimate is reviewed by Budget staff to determine its reliability.

A final revenue budget is presented by Budget staff to the Commissioners before the early November budget work session day. This includes estimated revenues and estimated expenditures for the current year and the amount of fund balance available for use in the new budget year. It also projects revenues for the new budget year along with recommended ending fund balances. The Board makes its spending decisions based on the available revenues and fund balances presented by Budget staff.

### First Iteration

Revenue budget preparation begins with the user input phase of our Budget Preparation system, which is normally conducted in June and July. This period is timely, given the fact that a six-month sample of current revenues is available in our accounting system by mid-July. A data sample of less than six months is considered to be unreliable, particularly in those revenue accounts that accumulate over the period of a full year.

Users are required to input revenue estimates for the current year and budgets for the following year, and indicate in note fields the reasons why projections are changing or otherwise. These revenue streams are well known to users, being related to the operation of the user's own department. An example is Certificates of Title in the Clerk and Recorder's office, where the responsible person in that department has local knowledge of the trends that drive that specific revenue. At the end of July, when the user input phase in Budget Preparation is over, all information from departments must be completed.

Revenues not entered by specific users are usually those that span multiple funds and/or departments, such as Property Tax, Sales Tax, Interest on Investments and Specific Ownership tax; and those revenues recorded in General Administration cost centers. These other revenues are entered by members of the Budget and Finance staff, who have a greater access to relevant data and the larger picture of multiple organizations. This task is done during the latter part of the above time frame, after the June cash posting to the County from the Treasurer is available. The Budget Analyst generally compiles a spreadsheet progressively during the year from the Treasurer's monthly cash postings; once the June information is available a trend analysis is done on the data, and compared to relative trends and actual annual values for the two prior years. This is important, as most of these larger revenues have an annual cyclic nature. For instance, property tax receipts tend to occur at certain times, and interest on fund balance is dependent upon this and other factors throughout the year; Highway Users' Tax is dependent upon the number of users on the highways, which is seasonally variable.

#### Analysis Phase

Once the departmental user input is complete, a spreadsheet is compiled by department by Budget staff. This spreadsheet indicates the variances between year-end estimate and Original Budget, and the next year's budget to Original Budget. Appointments are then made with departmental staff and their managers to meet on their premises, and to discuss the reasons and the validity of these variances. Once all outstanding questions have been answered and any corrections made, this revenue data is then applied to a provisional fund summary worksheet, and presented to the Board of County Commissioners. For current year, Current Expenditure budget is used as the year-end expenditure estimate. This produces a year-ending Fund Balance, which is compared at a fund level to that which was forecast in the prior budget session. For the following year, using the required ending fund balance position and these revenue projections, an allowable increase in base expenditures is derived and communicated to users, as a part of the expenditure process.

#### Second Iteration

A similar exercise is carried out in October, upon receipt of nine months current revenue data. While the exercise in July is generally rounded down or presented in a fiscally conservative manner (as a lot can change in the course of the following six months), data generated in October tends to be presented with a greater level of accuracy. As user input is not available at this time, due to the evolution of the budget process through the year, contact is made with departments and any necessary changes discussed. The result of this second analysis is presented to the Board in late October, when changes to the bottom line are discussed and substantiated. This precedes the Budget Work Session day in early November, when funding decisions are made for the following year.

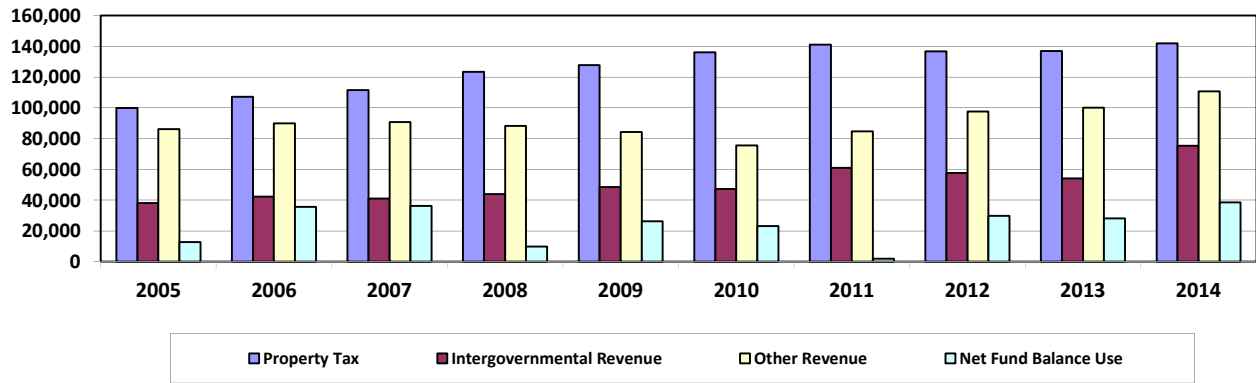
During the course of the above two analyses, and subsequent to year-end closing of the accounting system, substantial liaison between Budget staff and the General Ledger accountant results in revenue account maintenance. Because postings to incorrect accounts are one reason that an actual revenue may deviate from the budget or estimate, the above process also serves as a periodical review of actual data and results in periodic corrections. Finally, after year-end closing of the accounting system, and prior to the external audit, a comparative worksheet is compiled by department and forwarded to the relevant users.

In analyzing these revenues consideration is made of any lingering effects of the 2008 recession, or new effects of the recent September 2013 floods. The effect of these on specific revenue is discussed previously in this section of the document.

#### **FUND BALANCE**

Fund Balances - Annually, during the budget planning process, the Board of Commissioners determines what the fund balance for each fund should be, within established policy guidelines. Additionally, the Board considers any other requirements such as those set out in bonding documents. Any year-end fund balance in excess of the pre-determined amount may be used in the coming year budget, or retained, as determined by the Board. **The majority of the fund balance discussion appears in the Budget Summary section, where the sources and uses of fund balances are discussed along with the reasons for them.** The inclusion of fund balances in this Revenue Section comes only from the fact that the use of fund balance is considered a revenue source, where applicable.

### Revenue and Fund Balance Trends 2005-2014



#### TEN YEAR HISTORY OF SIGNIFICANT EVENTS AFFECTING PROPERTY TAX

**2005** – The total mill levy for the County remains at 23.745 mills. A temporary mill levy credit of 2.478 mills was taken as allowed by State Statute. The total taxes collected in 2005 will be based on the net levy of 21.267 mills, which includes a levy of 0.118 mills to recover property taxes abated in 2003. TABOR continues to limit the amount of property tax the County can collect. Property Taxes collected in 2003 that exceeded the TABOR limit must be refunded this year. The Board chose not to credit this year’s mill levy assessment with the refund, but to write checks for the amounts owed to all taxpayers. This expense has been budgeted in the General Fund. Salaries were increased in 2005 by a 3.5% merit amount. This follows 2004 where there were no increases in salaries budgeted. 2005 is the first full year of the County’s retirement program in Colorado PERA (2004 was the first year of participation, but only for a nine month period). For the employer portion this has consumed approximately \$800,000 in property Tax for the Retirement Fund, increasing from \$4,287,146 to \$5,019,400. The largest increase in the budget continues to be that of Health and Dental Insurance, which in line with the nation is trending up at about 20% per year. Although some plan changes have been made annually to mitigate cost increases slightly, the employer share of this program continues to consume Property Tax in those funds with personnel. This applies particularly to the General Fund. The Property Tax pool has an anticipated allowable growth under TABOR in 2005 of 6% (4% CPI-U and 2% assessment growth). The Board decided to keep the Road and Bridge Fund at the same mill levy as in 2004. With the modest increase in Assessed Valuation, this results in Property Taxes increasing from \$962,155 to \$971,813. As in prior years the goal for funding the Social Services Fund is to end the budget year with a fund balance of \$1 million. Together with intergovernmental revenues from the block grants, the Property Tax requirement went from \$3,430,682 to \$4,731,968. Both the Developmental Disabilities and Health and Human Services Funds have the same mill levy as in 2004, increasing Property Taxes from \$4,680,311 and \$3,243,456 to \$4,696,855 and \$3,254,920 respectively. Once again this is a function of the modest increase in Assessed Valuation. In the Capital Expenditure Fund, the Property Tax requirement fell from \$6,170,159 to \$3,946,861. This is a function of the Justice Center building project completion.

**2006** – The total mill levy for the County remains at 23.745 mills. A temporary mill levy credit of 1.878 mills was taken as allowed by State Statute. The total taxes collected in 2006 will be based on the net levy of 21.867 mills, which includes a levy of 0.142 mills to recover property taxes abated in 2003. Ballot Issue 1A in November 2005 exempted the County from the prior restrictions of the TABOR Property Tax Revenue Limit, the All Revenue Limit and the Expenditure Limit. See the following pages for information on restrictions and limitations on Property Tax revenues. Salaries were increased in 2006 by a 3.0% merit amount, with an additional flat \$50 per month paid to employees. 2006 is the second full year of the County’s retirement program in Colorado PERA (2004 was the first year of participation, but only for a nine month period), for which the employer portion has increased from 10% to 10.5%, and will continue in future years to increase by the same amount up to the statutory maximum of 13%. For the employer portion this has consumed approximately an additional \$100,000 in property Tax for the Retirement Fund. Changes to the County’s self-funded Health and Dental plan were introduced in 2006, resulting in the EPO plans being retired with an additional low-PPO plan offered. The Board decided to keep the Road and Bridge fund at the same mill levy as in 2004 of 0.207. With the increase in Assessed Valuation, this results in Property Taxes increasing from \$971,813 to \$1,015,463; with the additional funding requirements being met by Specific

Ownership Tax revenues. As in prior years the goal for funding the Social Services Fund is to end the budget year with a fund balance of \$1 million. Together with intergovernmental revenues from the block grants, the Property Tax requirement went from \$4,731,968 to \$5,076,166. Both The Developmental Disabilities and Health and Human Services Funds have the same mill levy as in 2005, increasing Property Taxes from \$4,696,855 and \$3,254,920 to \$4,905,619 and \$3,399,594 respectively. Once again this is a function of the increase of Assessed Valuation. In the Capital Expenditure Fund, the Property Tax requirement increased from \$3,946,861 to \$5,904,30. This is a function of the proposed new construction for the Communications Center.

**2007** – The total mill levy for the County remains at 23.745 mills. A temporary mill levy credit of 1.278 mills was taken as allowed by State Statute. The total taxes collected in 2007 will be based on the net levy of 22.467 mills, which includes a levy of 0.170 mills to recover property taxes abated in 2006. Ballot issue 1A (November 2005) exempted the County from the prior restrictions of the TABOR Property Tax Revenue Limit, the All Revenue Limit and the Expenditure Limit. The ballot measure limited the mill levy increase to 0.6 mills until the County's total mill levy of 23.745 mills is attained. Annual allocations of additional Property Tax revenues were defined in the ballot issue until 2010, which are: 30% to Public Safety (\$1,296,866 for 2007); 20% to Health and Human Services (of which 33.3% is to be disbursed to Boulder County human services non-profit agencies) (\$846,578 for 2007); and 6.7% to Sustainability programs, aimed at energy efficiencies and protection of the environment (281,910 for 2007). See the following pages for information on restrictions and limitations on Property Tax revenues.

Salaries were increased in 2007 by a 3.0% merit pool, with an additional flat \$75 per month paid to employees. 2007 is the third full year of the County's retirement program in Colorado PERA (2004 was the first year of participation, but only for a nine month period), for which the employer portion has increased from 10% to 11%, and will continue in future years to increase by the same amount up to the statutory maximum of 13%. For the employer portion this has consumed approximately an additional \$400,000 in Property Tax and other resources for the Retirement Fund. Changes to the County's self-funded Health and Dental plan were introduced in 2007, including a major revamp of the PPO plans with a new third party administrator, resulting in increased benefits at a minimal cost increase of 3.5% over the old plan. The Board decided to keep the Road and Bridge fund at the same mill levy as in 2006 of 0.207. With the increase in Assessed Valuation, this results in Property Taxes increasing from \$1,015,463 to \$1,027,344 in this fund; with the additional funding requirements being met by Specific Ownership Tax revenues. The new Fleet Service proprietary fund has assumed the expenditures of servicing the transportation fleet which was in the Road and Bridge Fund in prior years. As in prior years the goal for funding the Social Services Fund is to end the budget year with a fund balance of \$1 million. Together with intergovernmental revenues from the block grants, the Property Tax requirement went from \$5,076,166 to \$3,929,347. Both the Developmental Disabilities and Health and Human Services Funds have the same mill levy as in 2006, increasing Property Taxes from \$4,905,619 and \$3,399,594 to \$4,963,015 and \$3,439,369 respectively. Once again this is a function of the increase of Assessed Valuation. In the Capital Expenditure Fund, the Property Tax requirement increased from \$5,904,301 to \$6,418,537. This is largely a function of the completion of construction for the Communications Center.

**2008** – The total mill levy for the County remains at 23.745 mills. A temporary mill levy credit of 1.278 mills was taken as allowed by State Statute, resulting in the same net mill levy as for the 2007 budget. The total taxes collected in 2008 will be based on the net levy of 22.467 mills, which includes a levy of 0.041 mills to recover property taxes abated in 2007. Ballot issue 1A (November 2005) exempted the County from the prior restrictions of the TABOR Property Tax Revenue Limit, the All Revenue Limit and the Expenditure Limit. The ballot measure limited the mill levy increase to 0.6 mills until the County's total mill levy of 23.745 mills is attained. Annual allocations of additional Property Tax revenues were defined in the ballot issue until 2010, which are: 30% to Public Safety (\$3,593,186 for 2008); 20% to Health and Human Services (of which 33.3% is to be disbursed to Boulder County human services non-profit agencies) (\$2,395,457 of which an \$797,687 goes to non-profit agencies for 2008); and 6.7% to Sustainability programs, aimed at energy efficiencies and protection of the environment (797,687 for 2007). See the following pages for information on restrictions and limitations on Property Tax revenues.

Salaries were increased in 2008 by a 5.0% merit pool. 2008 is the fourth full year of the County's participation in the Colorado PERA program (2004 was the first year but only for a nine month period), for which the employer portion has increased from 11% to 11.9%, and will continue to do so in future years to the statutory maximum of

13% (employee deductions have remained constant at 8%). This resulted in an additional \$450,000 of property tax funding in the General Fund. The retirement plan was contained in a separate Retirement Fund in prior years, but has been now moved to the General Fund in 2008.

The mill levy for the Road Fund dropped to 0.186. The property tax requirement in this fund is derived by analyzing the expenditures and other revenues (including available beginning fund balance) in the 2008 budget, and determining the amount required to balance the fund while preserving the fund balance target of \$450,000. While the actual revenue required is not significantly different from prior years, the increase in Assessed Valuation has the effect of driving down this mill levy. One important consequence of the Road Fund mill levy is the Payment to Cities required by State Statute.

As in prior years the goal for funding the Social Services Fund is to end the budget year with a fund balance of \$1 million. Together with intergovernmental revenues from the block grants, the Property Tax requirement went from \$3,929,347 to \$4,615,095. Both The Developmental Disabilities and Health and Human Services Funds have the same dedicated mill levy as in 2007, increasing Property Taxes from \$4,963,015 and \$3,439,369 to \$5,496,121 and \$3,808,812 respectively. Once again this is a function of the increase of Assessed valuation. In the Capital Expenditure Fund, the Property Tax requirement increased from \$6,418,537 to \$5,811,820.

The primary effect on property tax for the 2008 budget is the increase in Assessed Valuation for the 2007 re-appraisal year. This reflects the valuation of the base as at June 30, 2006, and so precedes any property value decrease related to the current foreclosure activity that is driving properties downwards nationally. We are yet to obtain information from the Assessor on the regional effect of this issue as it will affect the County in the next appraisal cycle. The 2008 budget allows for a significant amount of this increase to be spent on one-time capital expenditures related to space needs, and will become available for any ongoing expenditures in future years should the local assessment base become impacted by the current economy.

**2009** – The total mill levy for the County remains at 23.745 mills. A temporary mill levy credit of 0.678 mills was taken as allowed by State Statute. The total taxes collected in 2009 will be based on the net levy of 23.067 mills, which includes a levy of 0.052 mills to recover property taxes abated in 2007. The tax collection year of 2009 is based on the 2008 Assessed Valuation from the County Assessor, which is a non-reappraisal year, so increases in Assessed Valuation are due only to any new construction. State Statute dictates that the real property base be re-appraised every two years that corresponds to even tax collection years. Business Personal Property is re-appraised annually.

Ballot Issue 1A (November 2005) exempted the County from the prior restrictions of the TABOR Property Tax Revenue Limit, the All Revenue Limit and the Expenditure Limit. The ballot measure limited the mill levy increase to 0.6 mills until the County's total mill levy of 23.745 mills is attained, or through the 2008 fiscal year, whichever occurs first. Annual allocations of additional Property Tax revenues were defined in the ballot issue until 2010, which are: 30% to Public Safety (\$1,304,494 for 2009); 20% to Health and Human Services (of which 33.3% is to be disbursed to Boulder County human services non-profit agencies) (\$869,663 of which an \$289,598 goes to non-profit agencies for 2009); and 6.7% to Sustainability programs, aimed at energy efficiencies and protection of the environment (291,337 for 2009). See the following pages for information on restrictions and limitations on Property Tax revenues.

Salaries were increased in 2009 by a 4.0% merit pool. 2009 is the fifth full year of the County's participation in the Colorado PERA program (2004 was the first year but only for a nine month period), for which the employer portion has increased from 11.9% to 12.8%, and will continue to do so in future years to the statutory maximum of 16% (employee deductions have remained constant at 8%). This resulted in an additional \$755,000 of property tax funding in the General Fund. The retirement plan was contained in a separate Retirement Fund in prior years, but was moved to the General Fund in 2008, with the 2009 budget utilizing the remaining fund balance in the Retirement Fund of \$1,167,075 which is transferred to the General Fund to help fund the employer share.

The mill levy for the Road Fund is maintained at 0.186. The property tax requirement in this fund is derived by analyzing the expenditures and other revenues (including available beginning fund balance) in the 2009 budget, and determining the amount required to balance the fund while preserving the fund balance target of \$450,000. One important consequence of the Road Fund mill levy is the Payment to Cities required by State Statute.

As in prior years the goal for funding the Social Services Fund is to end the budget year with a fund balance of \$1 million. Together with intergovernmental revenues from the block grants, the Property Tax requirement went from \$4,615,095 to \$5,850,927. In the Capital Expenditure Fund, the Property Tax requirement decreased from \$5,811,260 to \$3,572,031, being largely a result of one of the major construction projects being funded in the Road Fund, due to State Statutes that dictate how transportation infrastructure should be funded.

The total property tax levy of the County includes dedicated mill levies of 1.0 mills and 0.5 mills for the Developmental Disabilities and Health and Human Services respectively. These mill levies were approved by voters in 2002 and added to the Mill Levy Cap (as applies to TABOR). Note that the Health and Human Services Fund has a mill levy of 0.693, which utilizes 0.193 mills from the total levy prior to the ballot issue. The Developmental Disabilities Fund property tax revenue increased from \$5,496,121 in 2008 to \$5,541,668 in 2009; with the Health and Human Services increasing from \$3,808,812 to \$3,840,376. As the mill levy is held constant, these increases are due to the slight increase in Assessed Valuation.

**2010** – The total mill levy for the County remains at 23.745 mills. A temporary mill levy credit of 0.078 mills was taken as allowed by State Statute. The total taxes collected in 2010 will be based on the net levy of 23.667 mills, which includes a levy of 0.069 mills to recover property taxes abated in 2009. The tax collection year of 2010 is based on the 2009 Assessed Valuation from the County Assessor, which is a re-appraisal year, and resulted in a 4% increase from the prior re-appraisal period. State Statute dictates that the real property base be re-appraised every two years that corresponds to even tax collection years. Business Personal Property is re-appraised annually.

Ballot Issue 1A (November 2005) exempted the County from the prior restrictions of the TABOR Property Tax Revenue Limit, the All Revenue Limit and the Expenditure Limit. The ballot measure limited the mill levy increase to 0.6 mills until the County's total mill levy of 23.745 mills is attained, or through the 2009 fiscal year, whichever occurs first. Annual allocations of additional Property Tax revenues were defined in the ballot issue through 2010, which are: 30% to Public Safety (\$2,507,804 for 2010); 20% to Health and Human Services (of which 33.3% is to be disbursed to Boulder County human services non-profit agencies) (\$1,671,869 of which an \$556,733 goes to non-profit agencies for 2010); and 6.7% to Sustainability programs, aimed at energy efficiencies and protection of the environment (\$556,733 for 2010). See the following pages for information on restrictions and limitations on Property Tax revenues.

Personnel costs were increased in 2010 by a 1.0% merit bonus pool that will not add to the 2011 salary base. The Colorado PERA retirement program increased the employer portion contribution from 12.8% in 2009 to 13.7% of salaries (employee contributions have remained constant at 8%). Pending State legislation on the health of PERA may change this for future years. The 2010 increase resulted in an additional \$784,888 of property tax funding in the General Fund.

The mill levy for the Road Fund is maintained at 0.186. The property tax requirement in this fund is derived by analyzing the expenditures and other revenues (including available beginning fund balance) in the 2010 budget, and determining the amount of Specific Ownership Tax required to balance the fund while preserving the fund balance target of \$450,000. One important consequence of the Road Fund mill levy is the Payment to Cities required by State Statute.

As in prior years the goal for funding the Social Services Fund is to end the budget year with a fund balance of \$1 million. Together with intergovernmental revenues from the block grants, the Property Tax requirement went from \$5,850,927 to \$6,474,643. In the Capital Expenditure Fund, the Property Tax requirement increased from \$3,572,031 to \$7,070,725, being largely attributed to the construction and renovation of the new Sheriff's Headquarters building.

The total property tax levy of the County includes dedicated mill levies of 1.0 mills and 0.5 mills for the Developmental Disabilities and Health and Human Services respectively. These mill levies were approved by voters in 2002 and added to the Mill Levy Cap (as applies to TABOR). Note that the Health and Human Services Fund has a mill levy of 0.693, which utilizes 0.193 mills from the total levy prior to the ballot issue. The Developmental Disabilities Fund property tax revenue increased from \$5,541,668 in 2009 to \$5,754,384 in 2010; with the Health and Human Services increasing from \$3,840,376 to \$5,754,384. As the mill levy is held constant, these increases are due to the increase in Assessed Valuation.



**2011** – The total mill levy for the County is increased from 23.745 mills by 0.9 to 24.645 mills, as a result of the successful passage of Ballot Issue 1A in November 2010. With no mill levy credit for the 2011 budget year, the total mill levy of 24.745 mills includes a levy of 0.077 mills to recover property taxes abated in 2010. The tax collection year of 2011 is based on the 2010 Assessed valuation from the County Assessor, which is a non-reappraisal year under the State of Colorado’s biennial schedule for real property reappraisal (occurs every odd year for property tax collection in even years, other than Business Personal Property which is re-appraised each year).

The additional 0.9 mills in 2011, approved by the voters in November 2010, is a temporary mill levy increase for a maximum of five years, provides additional safety net services to human services programs such as Child Care, Child Support and additional programs provided by the Human Services Non Profit community. These programs are budgeted and expended from the Social Services Fund, funded by a transfer from the new Health and Human Services Temporary Safety Net Fund where the Property Tax revenue is received.

The Social Services Fund has a 2011 mill levy of 1.130 mills, very similar to the prior year rate of 1.125, and represents a consistent local share for Social Services programs (which is augmented by the additional 0.9 mills described above). The Developmental Disabilities Fund and the Health and Human Services Fund both have voter-authorized mill levies passed in 2002, being 1.0 and 0.693 mills respectively. The State of Colorado imposes a maximum mill levy cap of 1.0 mill for Developmental Disabilities.

The Road and Bridge Fund has a mill levy of 0.186 mills, consistent with recent years where most revenue requirements to fund projects come from Specific Ownership Tax, a fee collected by the Clerk and Recorder on motor vehicle registrations. The Capital Expenditure Fund has a mill, levy of 0.623 mills, reduced from the prior year rate of 1.229 mills. This is due to the completion of funding for a new Sheriff’s Headquarters facility in 2010.

The General Fund 2011 mill levy of 20.113 mills is an increase from 19.434 in 2010. Since the General Fund has a fund balance that is in the most part unrestricted, the additional levy helps provide for increasing savings in the fund as the County faces some potential reductions in Assessed Valuation in the 2012 and 2013 budget years. This potential reduction would come from the next reappraisal cycle that will factor the decrease real estate values due to the recent recession.

Personnel costs were increased in 2011 by a merit pool of 1% that will add the 2011 salary base. The employer portion of the Colorado PERA retirement plan was not increased from 13.9% of eligible wages.

**2012** – The total mill levy for the County is 24.645 mills and is distributed over seven funds. With no mill levy credit for the 2012 budget year, the total mill levy of 24.645 mills includes a levy of 0.090 mills to recover property taxes abated in 2011. The Assessed Valuation of \$5,602,968,410 is a decrease of 3% compared to that of the 2011 tax year of \$5,784,705,527. The assessment cycle is a biennial process (by State Statute). This process captured the appraised real values of property as at July 1, 2010, and was certified to the County and other taxing entities in November of 2011, for the purposes of levying property taxes in 2012. Since the prior biennial cycle captured values as at July 1, 2008, this is the first assessed valuation that has addressed changes in the value of real property since the 2008 recession. The reduction of the assessed valuation combined with the constant mill levy, and allowing for a 1% uncollectable amount on the total levied property tax equates to a budgeted revenue reduction of \$4.4 million.

The anticipated reduction in this revenue had been forecast to occur since the effects on real property values were recognized in the housing market. Budget staff has maintained a multi-year budget model that projects three years ahead of the current budget year. A long term planning model was presented to the Commissioners so that they could plan to maintain a sustainable budget through the 2012 tax year (when we knew the effect would be reflected in budgeted revenues) and beyond, and has been incorporated into budgets from 2010 onwards. With care to ensure that any expenditures that exceed current revenues are only used for one-time capital or other expenditures, the 2012 budget continues that trend of fiscally sustainable budgets over time.

Several funds operate with a fixed mill levy, and these have been balanced by addressing the ongoing expenditures to match the lower assessment. These funds include the Developmental Disabilities Fund where the mill levy is fixed at the statutory maximum of 1.0 mills, the Health and Human Services Fund with a mill levy of 0.693 mills, and the Human Services Temporary Safety Net Fund where the fixed 0.9 mills was approved by voters in November

of 2010 for a 5 year period ending in 2015. The Road and Bridge Fund has a fixed mill levy of 0.186 mills, however this fund is balanced with other revenues such as HUTF, Specific Ownership Tax and Intergovernmental Grant revenues.

The Social Services Fund has a mill levy that reflects the amount of local share used to leverage the larger Federal and State block grants. The 2012 mill levy of 1.097 mills is slightly less than the levy in 2011 of 1.130 mills. The Capital Expenditure Fund mill levy is used to provide the primary funding source for capital and ongoing projects, with 0.894 mills being higher than the 0.623 mill levy in 2011, which reflects a major one-time renovation project at the Justice Center.

The General Fund, by far the greatest user of property tax revenue which is used to support the majority of County services, has a lower mill levy of 19.875 in 2012, compared with 20.113 in 2011, which reduces budget property tax revenue by \$4.9 million. This fund had a budgeted operating surplus in 2011, and does also in 2012 when budgeted one-time major software and other one-time expenditures are not considered.

Personnel costs were increased in 2012 by a merit pool of 3% that will add the 2012 salary base. The employer portion of the Colorado PERA retirement plan was not increased from 13.9% of eligible wages.

**2013** – The total mill levy for the County is 24.645 mills and is distributed over seven funds. With no mill levy credit for the 2013 budget year, the total mill levy of 24.645 mills includes a levy of 0.118 mills to recover property taxes abated in 2012. The Assessed Valuation of \$5,617,089,739 is an increase of 0.25% compared to that of the 2012 tax year of \$5,602,968,410. The assessment cycle is a biennial process (by State Statute). This process captured the appraised real values of property as at July 1, 2010, and was certified to the County and other taxing entities in November of 2011, for the purposes of levying property taxes in 2012 and 2013. This second year of the biennial cycle, along with the first year (2012) remains depressed due to the real estate crisis in 2008 and 2009 which was first captured in this assessment cycle.

The effect of this revenue reduction was anticipated after the 2008 recession, due to the time lag inherent in the above assessment process. Expenditures appropriated in excess of the total fund revenues are of one-time nature only, usually capital projects or capital outlay, which ensures that the ongoing base budgets for future years will be fiscally sustainable.

Some funds operate with a fixed mill levy, and these have been balanced by addressing the ongoing expenditures to match the lower assessment. These funds include the Developmental Disabilities Fund where the mill levy is fixed at the statutory maximum of 1.0 mills, the Health and Human Services Fund with a mill levy of 0.693 mills, and the Human Services Temporary Safety Net Fund where the fixed 0.9 mills was approved by voters in November of 2010 for a 5 year period ending in 2015. The Road and Bridge Fund has a fixed mill levy of 0.186 mills, however this fund is balanced with other revenues such as HUTF, Specific Ownership Tax and Intergovernmental Grant revenues.

While the Social Services Fund revenues are primarily from intergovernmental block grants, the local share of these programs is provided by a constant mill levy of 1.097 mills. Program expenditures within this fund are driven more from the block grants and transfers from several other special use funds that support these programs.

The General Fund is, by far, the greatest recipient of property tax revenues, having a 2013 mill levy of 19.859 mills, or over 80% of the total County mill levy of 24.645 mills. This compares with 19.875 mills in 2012. This fund has a budgeted operating surplus in 2013 when budgeted one-time major software and other one-time expenditures are not considered.

Personnel costs were increased in 2013 by a merit pool of 2% that will add the 2013 salary base. The employer portion of the Colorado PERA retirement plan was not increased from 13.9% of eligible wages.

**2014** – The total mill levy for the 2014 budget is 25.120. This includes a mill levy to recover taxes abated by the Assessor in prior years of 0.475 mills, as well as the County's TABOR mill levy limit (referred to in "Property Tax Limits" below) of 24.645 mills. When multiplied by the Assessed Valuation of \$5,712,277,459 this results in a Property Tax levy of \$143,492,411. The County budgets Property Tax in anticipation of a 1% uncollectable, making

the budgeted amount of this revenue **\$142,057,486**. This amount (of which \$2,713,332 is due to the abatement mill levy referred to above, and is received in the General Fund) is then allocated to seven funds.

Some funds (the Human Services Temporary Safety Net Fund, the Developmental Disabilities Fund and the Health and Human Services Fund have a fixed mill levy of 0.900 mills, 1.000 mills and 0.693 respectively) that was approved by voters for these special uses. Property Tax is the only budgeted revenue for these funds.

Other funds (the Road and Bridge Fund and the Social Services Fund) have fixed mill levies of 0.186 and 1.097 which have been set by administrative action by the Commissioners. The Road and Bridge Fund is balanced with other revenues such as HUTF, Specific Ownership Tax and Intergovernmental Grant revenues, while the Social Services Fund is balanced from intergovernmental block grant revenues from Federal and State sources. Property Tax is not the primary revenue source in either of these two funds.

The Capital Expenditure Fund has a floating mill levy of 1.040 mills that balances the budget (which is composed of capital projects that vary year-to-year) to a budgeted ending fund balance target. The General Fund receives the balance of the available Property Tax, which corresponds to a mill levy of 20.204. For both of these funds, Property Tax is the primary revenue source, although other revenues are also budgeted.

The Assessed Valuation of \$5,712,277,459 is provided by the Assessor, an elected official that appraises all taxable property in accordance with State Statutes. The process is a biennial one, with a total reappraisal of all taxable property performed in odd years, and used for levying taxes in the subsequent even year, as is the case for this 2014 budget. (Intervening years include changes only related to New Construction and Personal Property, both of which are appraised annually). The above figure used for the 2014 budget represents an increase of 1.7% on that used for the 2013 budget, and while it was certified and published by the Assessor in 2013, the underlying re-appraisal is based on data collected from January 1 2012 to June 30 2013- a period where the local real estate growth following the 2008 recession had not yet begun. The next re-appraisal cycle, due to be certified by the Assessor in 2015 for the 2016 tax year, which is anticipated to be made from data that reflects significant growth in real property values. Another effect on the Assessed Valuation for the 2014 budget is the removal of some taxable property that was destroyed by the September 2013 floods. **In accordance with guidelines and the State Statutes, the prorated value (from the date of the flood through the end of 2013) for houses that were totally destroyed by the flood was removed from this Assessed Valuation.**

Personnel costs were increased in 2014 by a merit pool of 2% that will add to the 2014 salary base. The employer portion of the Colorado PERA retirement plan was not increased from 13.9% of eligible wages.

## STATUTORY TAX LIMITATIONS

### Property Tax Limitations

**Mill Levy:** In November 1992, Colorado voters passed an amendment to Article X, Section 20 of the State Constitution. Amendment One, or TABOR (Taxpayer Bill of Rights), limits the revenue raising and spending abilities of state and local governments. Among other provisions (further described below), it requires voter approval for any increase in the mill levy above that certified in 1992 of 22.245 mills. (The amendment also requires voter approval for any increase in the tax rates, new taxes, or creation of multi-year debt).

In 2002, voters authorized the increase of the mill levy dedicated to the Developmentally Disabilities Fund of 1.0 mills, and an increase of 0.5 mills to be dedicated to a new fund that would back fill funding cuts from the State of Colorado, and raised the total mill levy by 1.5 to 23.745 mills.

In 2010, voters again authorized an increase in the mill levy of 0.9 mills for a five year period from 2011 through 2015. This increase is restricted to human services, and acts as a safety net for the increases demand for services following the recent recession and subsequent rise in the unemployment rate, which has occurred at a time when State government resources for Social Services programs have decreased. This latest increase now raises the TABOR mill levy cap to 24.645 mills for Boulder County.

In prior years, due to the fact that the growth in assessments in Boulder County has grown at a faster rate than the property tax requirement, the mill levy used for adoption utilized a Temporary Mill Levy Credit. This temporarily

decreased the mill levy after which it would reset to the full mill levy cap; unless another temporary mill levy credit is used in the following year. For the 2014 budget year there is no Temporary Mill Levy Credit. The mill levy used for levying Property Tax revenue is therefore **25.120 mills**, including 0.475 mills for taxes abated in prior years.

**Property Tax Revenue:** TABOR, the Taxpayers Bill of Rights, an amendment to the Colorado Constitution approved by the electorate in November 1992, is a tax and revenue limitation measure tied to the increase in the Consumer Price Index in the Denver/Boulder Metro area plus the increase in new construction. *Although usually the most restrictive, this is not a factor in the Boulder County budget due to the exemption from the TABOR revenue limit approved by voters in 2005.* For each budget year, the property tax revenue for the following budget year would be calculated to not exceed the above factors in the budget year, the CPI-U for which is not measurable until the following year.

In November of 2005 the Boulder County voters approved an exemption from the TABOR Property Tax revenue limit, along with the other Revenue and Expenditure limits. The exemption limited any increase in Property Taxes to no more than a 0.6 mill increase annually for three years through 2008, not to exceed the (then) County's Mill Levy Limit of 23.745 mills. The mill levy limit and all other provisions of the TABOR amendment (not exempted by the ballot) remain in place, and are able to be modified only by changes to the Colorado constitution, requiring a State-wide vote.

If the following is more restrictive than TABOR, then it shall guide the limits of the increase in property tax. Colorado Revised Statute 29-1-301 limits the property tax increase to an amount no greater than FIVE AND ONE-HALF percent above the previous year's property tax. In computing the limit, the following is excluded: the increased valuation for assessment attributable to new construction and personal property for the preceding year; the increased valuation for assessment attributable to annexation or inclusion of additional land.

Colorado Revised Statute 27-11-103 (1)(a) limits Developmental Disabilities mill to a maximum of 1.0 mills. We are within this limitation with a 2013 mill levy for Developmental Disabilities of 1.0 mills.

The following funds do **not** have a property tax component. The Subdivision Paving LID Fund, the Clean Energy Options LID Fund and the Eldorado Springs LID Fund do not include property tax revenues and are funded by assessments on participating homeowners. The Conservation Trust Fund is not subject to a mill levy and only includes revenues associated with the established lottery dollars for that specific purpose and interest earnings on fund balances. The Grants Fund, Better Buildings Grant Fund and Workforce Boulder County Fund are not subject to a mill levy as all revenues are from grants. The Recycling Tax Fund is an expired sales and use tax fund, revenues for which are interest on investments from prior years' tax collections and some intergovernmental revenues, and does not require a mill levy. The Fleet Maintenance Fund, the Risk Management Fund and the Recycling Center Fund are proprietary funds which have revenues from either internal or external charges for service, and do not require a mill levy. The QECB Fund has transfers from the County's General Fund, plus Federal interest subsidies on debt service, a primary revenue source and does not require a mill levy. The Contingency Fund has no revenue budgeted for 2013. The Offender Management Fund, both Open Space Capital Improvement Funds and the Worthy Cause Fund are not subject to a mill levy and include revenues from sales and use tax, bond proceeds and interest. All other existing County Funds are subject to overall property tax limitations mentioned previously.

#### **Property Tax Calculations:**

**Property tax revenue for the coming budget year is calculated by using the year prior (current year in which the budget is being developed) assessed valuation multiplied by the certified mill levy.** The 2014 budget is based on a *mill levy of 25.120 mills* and the 2013 *assessed taxable valuation as of 11/21/2013 of \$5,712,277,459*. Of the total assessed value, additions consisted of: *\$356,761,499 in new construction values, \$9,104,200 in previously exempt property; and \$2,454,512 in Oil or Gas Production from a New Well. Deletions consisted of: \$20,985,575 in destruction of real property improvements and \$38,285,630 in previously taxable property.* The additions and deletions above are summed and divided into the Actual Value of All Real Property of \$50,169,989,311 to obtain the allowable new construction growth factor of 0.62% that the County's TABOR revenue limit can grow (in addition to the 2013 CPI-U). *Boulder County is exempted from the TABOR revenue limit.*

The assessed valuation multiplied by the mill levy generates **\$143,492,411 in total gross property tax revenue** utilized for County services. For budget purposes, Boulder County has assumed that 1% of its gross property taxes will not be collected and the **net property tax value is budgeted at \$142,057,486.**

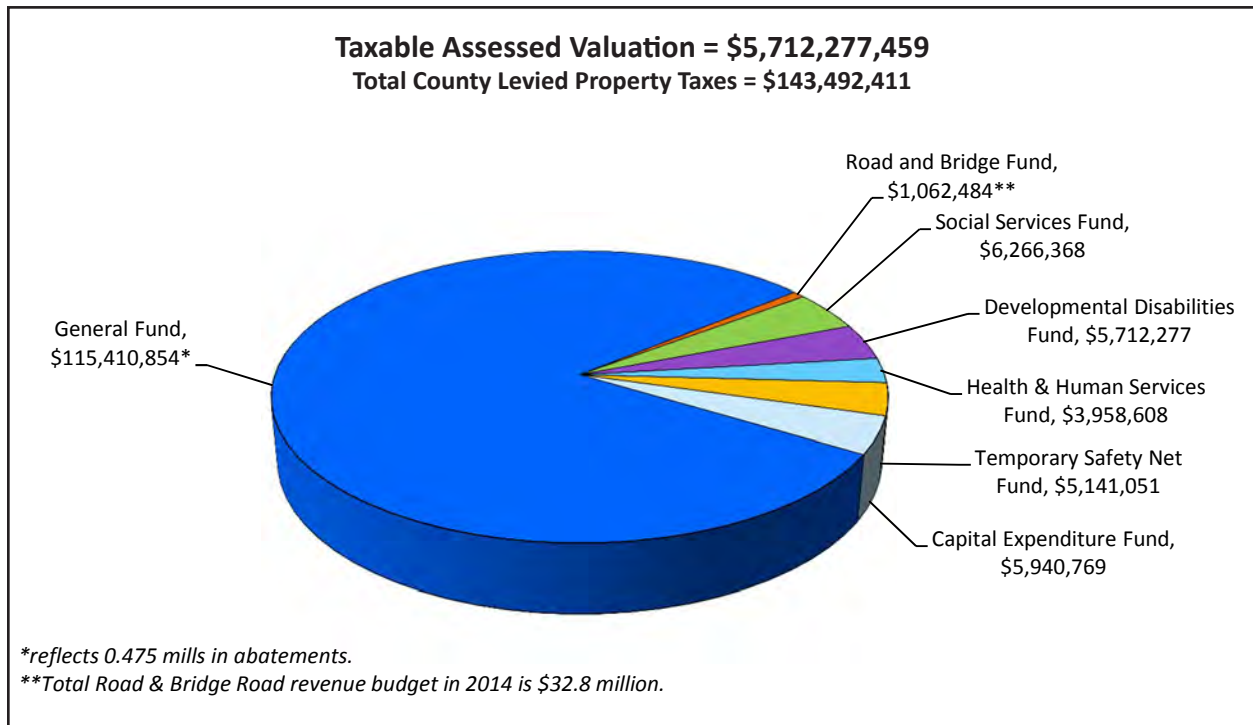
**Summary of 2014 Budgeted Property Tax Revenues:** (see graph)

Mill Levy Distribution

General Fund *	20.204
Road and Bridge Fund **	0.186
Social Services	1.097
Developmental Disabilities	1.000
Health and Human Services	0.693
Human Services Temporary Safety Net	0.900
Capital Projects	<u>1.040</u>
<b>TOTAL</b>	<b>25.120</b>

\* Includes 0.475 mills in abatements.

\*\* Total Road & Bridge Fund revenue budget in 2014 is \$32.86 million.



### Comparative Summary of Budgeted Property Tax Revenues

Assessed Valuation	Prior Year 2012 \$5,602,968,410		Current Year 2013 \$5,617,089,739		Budget Year 2014 \$5,617,089,739	
	AMOUNT	LEVY	AMOUNT	LEVY	AMOUNT	LEVY
<b>FUNDS</b>						
General	110,247,062	19.875	110,436,179	19.859	110,436,179	20.204 *
Mill Levy Credit		0.000		0.000		0.000
Road and Bridge Fund	1,031,731	0.186	1,034,331	0.186	1,051,859	0.186
Social Services	6,084,991	1.097	6,100,327	1.097	6,203,705	1.097
Developmental Disabilities	5,546,939	1.000	5,560,919	1.000	5,655,155	1.000
Health and Human Services	3,844,029	0.693	3,853,717	0.693	3,919,022	0.693
Human Services						
Temporary Safety Net	5,154,173	0.900	5,004,828	0.900	5,004,828	0.900
Capital Projects	4,992,245	0.894	5,058,544	0.910	5,058,544	1.040
Sub-total	136,901,170	24.645	137,048,845	24.645	137,329,292	25.120
<b>*TOTAL</b>		<b>24.645</b>		<b>24.645</b>		<b>25.120</b>

\*2014 includes mill levy to recover refunded or abated property taxes.

Note: 2012, 2013 and 2014 reflect budgeted property tax revenues that are the net property tax amounts.

Net property tax amounts are equal to the gross property taxes levied less the 1% uncollectable estimate.

### Boulder County Mill Levy History

Certified	Collected	Mill Levy	Temporary Mill Levy Credit General Fund	Net Mill Levy	Abatement Levy	Total Property Tax Collected	TABOR Property Tax Refund
2002	2003	a 23.745	-3.658	20.087	0.066	88,117,359	2,550,947
2003	2004	23.745	-3.657	20.088	0.121	94,176,280	
2004	2005	23.745	-2.478	21.267	0.118	100,448,682	
2005	2006	23.745	-1.878	21.867	0.142	108,147,525	
2006	2007	23.745	-1.278	22.467	0.170	112,660,954	
2007	2008	23.745	-1.278	22.467	0.041	124,536,747	
2008	2009	23.745	-0.678	23.067	0.052	128,817,852	
2009	2010	23.745	-0.078	23.667	0.069	137,079,561	
2010	2011	b 24.645	0	24.645	0.077	142,306,594	
2011	2012	24.645	0	24.645	0.090	137,455,351	
2012	2013	24.645	0	24.645	0.118	d 137,048,845	
2013	2014	c 25.120	0	25.120	0.475	e 142,057,486	

a) The total mill levy increased by 1.5 mills as a result of ballot issue 1A, 2002.

b) The total mill levy increased by 0.9 mills as a result of ballot issue 1A, 2010.

c) Includes additional levy of 0.475 mills to recover refunded or abated property taxes.

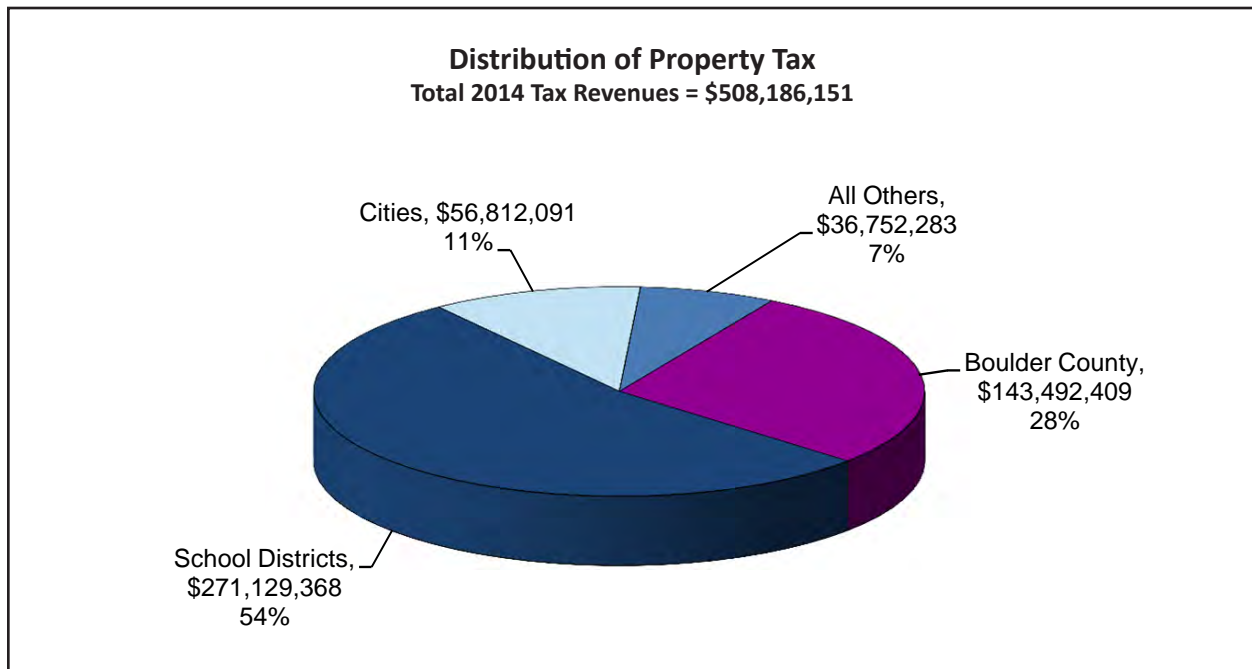
d) Property Tax estimated for the 2013 year.

e) Property Tax budgeted for the 2014 year.

### Property Tax Distribution

Boulder County collects and distributes taxes to all governmental entities within its boundaries. Each entity sets its own budget and determines its property tax requirements. The Treasurer provides the collection and distribution service to these other entities such as cities, school and fire districts, water and sanitation districts, special districts and the County. State Statutes provide for a fee to the Treasurer for performing the service.

The County portion of a typical property tax bill is illustrated in the accompanying pie chart titled DISTRIBUTION OF PROPERTY TAX. The 28% portion of the average property tax payer's bill that is County revenue is a major component of the total revenues that fund the County services, functions and programs described throughout this book.



## STAFFING

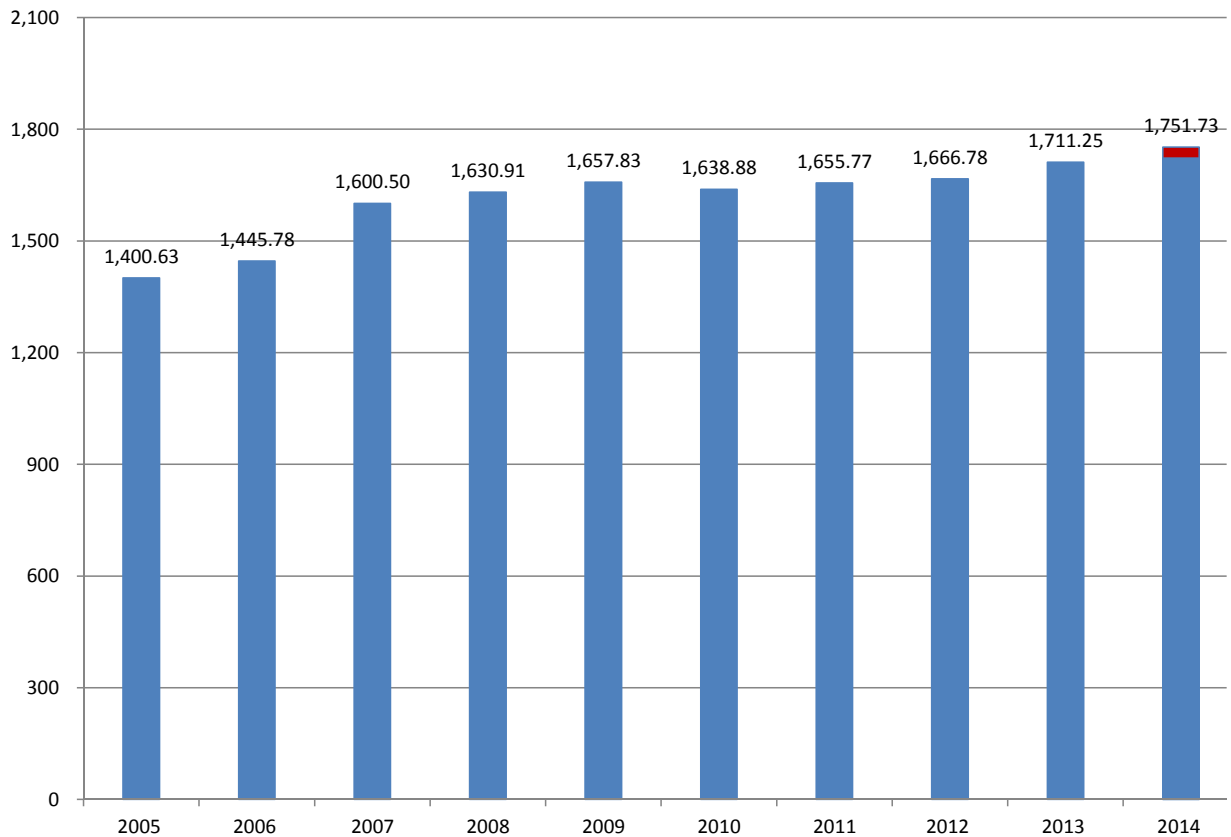
The following is a list of the official FULL TIME EQUIVALENT (FTE) positions within the County organization. These FTEs are approved by the Board of County Commissioners and are monitored and controlled by Human Resources and Budget staff. FTE positions are both permanent and term positions. Employees in FTE positions of 0.5 or greater are eligible for all benefits including health and dental coverage and retirement. Hourly employees are eligible only for FICA, unemployment, and worker’s compensation and are not included in FTE counts. Non-salaried employees are budgeted in an hourly wage budget line.

The majority of new FTEs are added during the budget process. The Elected Official/Department Head requests new FTEs along with their budget request. From the list of duties and responsibilities, Human Resources staff members determine the appropriate job classification and salary. Budget staff does not make recommendations regarding the addition of staff, but presents the information to the Board of County Commissioners. The Elected Official/Department Head reviews the request for additional FTEs and related budget impacts during the departmental budget hearing with the Board.

Decisions are made by the Board at the Budget Work Session. Any budget impacts related to new FTEs such as additional operating expenses, capital equipment including computers or vehicles, and additional office space is also decided at this time. Due to the disastrous flooding in September of 2013 the budget development work for 2014 was focused on recovery and rebuilding efforts. The term FTE positions added to do flood recovery work will be discussed in further detail later in this section.

Occasionally, new FTEs are added outside the annual budget process. These are discussed by the Elected Official/Department Head with the Board during a public meeting and may or may not require a supplemental appropriation. Usually, the reasons are unique, such as a new revenue source directly related to funding the new position. As in the normal budget process, final approval rests with the Board of County Commissioners.

### 2005-2014 FTE HISTORY



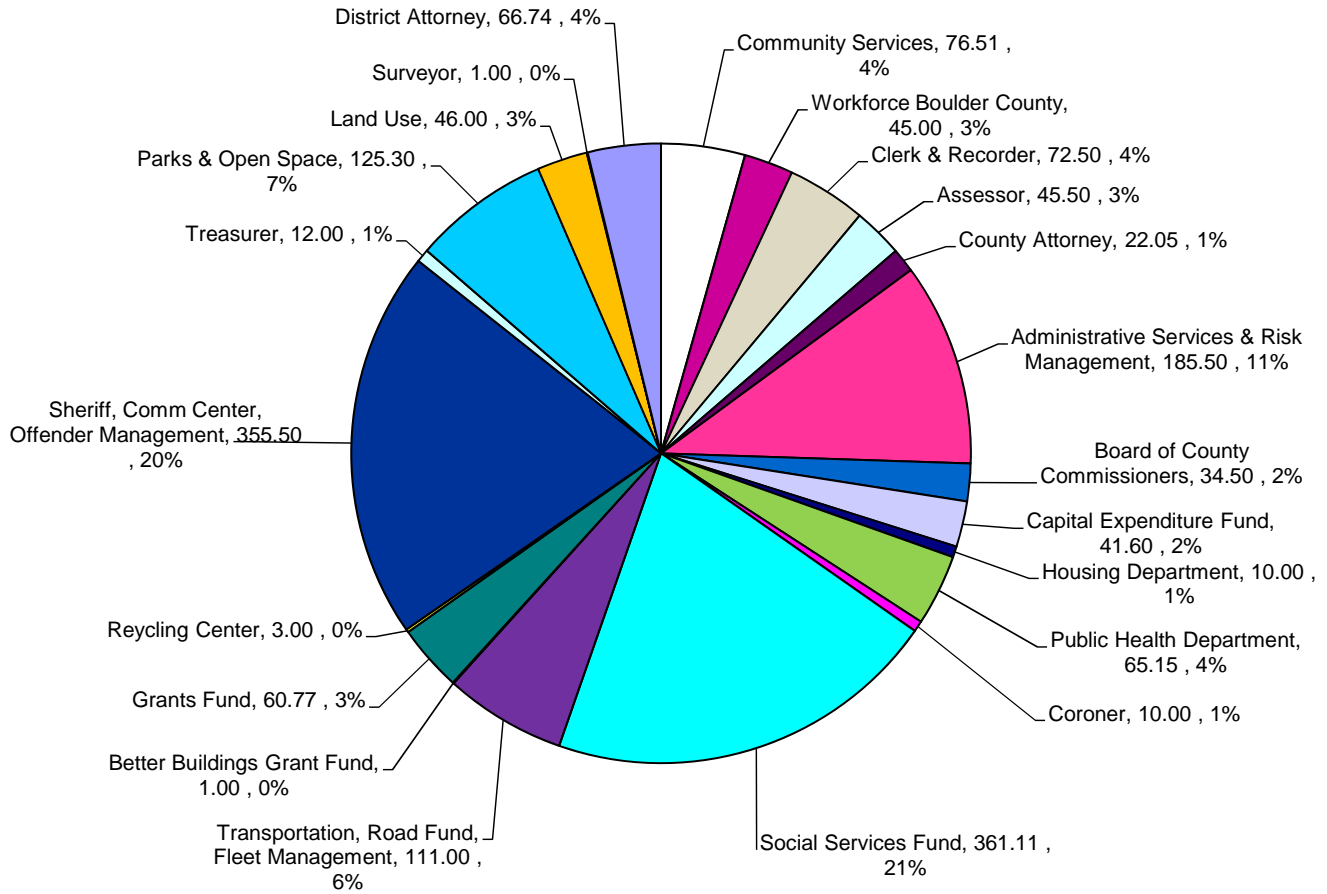
Beginning in 2007 the FTE count includes Grants and Workforce Funds

■ Term flood related FTEs



All 2014 personnel changes reflected in the previous chart will be discussed in further detail later in this section. The majority of changes reflected in the prior 2013 Budget Year can be attributed to the Social Services Fund where there is a major reorganization effort which is ongoing.

**2014 STAFFING BY DEPARTMENT**  
 Number of Staff per Office/Department  
 & Percent of Total



**2014 Personnel Distribution by Government Function**  
 (Positions shown are full time equivalents)

<b>CONSERVATION/SANITATION</b>	
Board of County Commissioners - Sustainability	9.00
Extension	5.00
Open Space Fund I	12.10
Parks and Open Space	106.70
Recycling Center	3.00
Resource Conservation	9.00
Better Buildings Grant Fund	1.00
<b>Total Conservation/Sanitation</b>	<b>145.80</b>
<b>DEBT SERVICE (this function has no FTEs)</b>	
	<b>0.00</b>
<b>GENERAL GOVERNMENT</b>	
Administrative Services	172.50
Assessor	45.50
Board of County Commissioners	25.50
Clerk & Recorder	72.50
County Attorney	22.05
Fleet Management	13.00
Land Use	46.00
Surveyor	1.00
Treasurer	12.00
Risk Management	4.00
<b>Total General Government</b>	<b>414.05</b>
<b>HEALTH &amp; WELFARE/ECONOMIC OPPORTUNITY</b>	
Community Services	25.06
Grants Fund	60.77
Health & Human Services	4.35
Housing Department	10.00
Parks and Open Space Youth Corps	1.50
Public Health Department	65.15
Social Services Fund	361.11
Workforce Boulder County	45.00
<b>Total Health &amp; Welfare/Economic Opportunity</b>	<b>572.94</b>
<b>HIGHWAYS &amp; STREETS/CAPITAL BUILDING PROJECTS</b>	
Capital Building Projects	41.60
Road & Bridge Fund	65.00
Transportation	32.00
Subdivision Paving District	1.00
<b>Total Highways &amp; Streets/Capital Building Projects</b>	<b>139.60</b>
<b>PUBLIC SAFETY/JUDICIAL</b>	
Community Justice Services	48.70
Coroner	10.00
District Attorney	65.14
Offender Management Fund	9.75
Sheriff	345.75
<b>Total Public Safety/Judicial</b>	<b>479.34</b>
<b>GRAND TOTAL</b>	<b>1,751.73</b>

## 2014 PERSONNEL CHANGES

The County sustained extensive damage in both the mountains and plains after the September 2013 floods and we will be continuing to work on repairing and rebuilding infrastructure, removing debris and many other projects throughout the year. For the 2014 Budget, the Board of County Commissioners approved 43.95 County positions, 29.00 of which will be performing duties directly related to flood recovery activities. All but one FTE position related to flood recovery have been approved for set terms ranging anywhere from six months to three years. The salaries for many of these positions will be partially reimbursable by FEMA and State flood recovery funding. The position changes are listed below.

### Flood Related FTE's

FUND	COST CENTER	FTE EQUIVALENT	TERM (YEARS)	DESCRIPTION
General	Administrative Services - Financial	1.00	2	Accounting Clerk III
	Administrative Services - Financial	0.50	2	Buyer II
	Administrative Services - Financial	1.00	2	Accountant III
	Administrative Services - IT Admin	1.00	2	Recovery Project Manager
	Administrative Services - IT Admin	1.00	2	Unmet Needs Project Manager
	Administrative Services - IT Admin	1.00	2	Planning Project Manager
	Administrative Services - IT Admin	0.50	2	Recovery Project Manager
	Administrative Services - Resource Conservation	1.00	2	Program Specialist II
	Administrative Services - Resource Conservation	1.00	1	Program Specialist II
	Board of County Commissioners	1.00	3	† Recovery Planning Manager
	Board of County Commissioners	1.00	2	Public Information Specialist
	Budget Office	0.50	3	† Business Analyst
	Land Use	1.00	2	Plans Examiner
	Land Use	1.00	2	Planner I
	Land Use	1.00	2	Administrative Technician
	Parks & Open Space - Administration	1.00	2	Administrative Technician
	Parks & Open Space - Administration	1.00	2	Engineer III
	Parks & Open Space - Administration	1.00	2	Wildlife Biology Specialist II
	Public Health	1.00	0.5	Air Quality Environmental Health Specialist II
	Public Health	1.00	1	Air Quality Environmental Health Specialist II
	Public Health	1.00	1	Water Quality Environmental Health Specialist II
	Public Health	0.50	0.5	Wastewater Environmental Health Specialist II
	Transportation - Administration	1.00	2	Engineering Technician III
	Transportation - Administration	1.00	2	Water Planner II
	Transportation - Administration	1.00	2	Accounting Technician
	Transportation - Administration	1.00	2	Project Planner II
	Transportation - Administration	1.00	2	GIS Technician
	Transportation - Administration	1.00	2	Project Engineer II
	Transportation - Administration	1.00	2	Permit Management Planner II
	Transportation - Administration	1.00	Permanent	Communications Specialist
	Road & Bridge	Road & Bridge - Salaries	1.00	1
<b>GRAND TOTAL</b>		<b>29.00</b>		

φ Fully funded with existing resources

\* Denotes incumbent position that was previously funded as a term position that is being converted to permanent status.

† Denotes existing term that is being extended for at least one year. (Term refers to positions that have a fixed term of employment, due usually to the period of available funding or to a project that has a projected end date beyond which the FTE is not considered to be funded).

Of the remaining 14.95 FTEs that were added during the 2014 budget work session, unrelated to flood recovery, only 3.2 FTEs are new permanent positions without offsetting revenue. Other permanent positions are funded either fully or partially by revenue sources which include grants, intergovernmental revenues, and property assessments.

### Other FTE's

FUND	COST CENTER	FTE EQUIVALENT	TERM (YEARS)	DESCRIPTION
General	Administrative Services - HR Division	1.00	2 †	Human Resources Technician
	Board of County Commissioners	1.00	2	Oil & Gas Senior Planner
	District Attorney	0.75	Permanent φ	Victim Advocate Specialist I
	District Attorney	0.20	Permanent	IMPACT Deputy District Attorney I
	Land Use	1.00	Permanent *	Senior Planner
	Parks & Open Space - Agriculture	1.00	Permanent φ	Agricultural Resources Parks Technician II
	Public Health	1.00	2	Oil & Gas Environmental Health Specialist II
	Sheriff - Office of Emergency Management	1.00	Permanent *	OEM Law Enforcement Technician
	Sheriff - Operations	1.00	Permanent	Court Security Deputy I
	Sheriff - Operations	1.00	Permanent	Court Security Officer
	Sheriff - Communications Center	1.00	Permanent	Communications Dispatcher I
	Sheriff - Communications Center	1.00	Permanent	Communications Dispatcher I
	Transportation - Administration	1.00	Permanent *	Subdivision Paving Manager
	Treasurer's Office	1.00	1	Administrative Lead Technician (1 Year Term)
	Capital Expenditure	Project Account Human Services Longmont	1.00	Permanent
Road & Bridge	Road & Bridge Sales Tax - Grants	1.00	1 φ	Transportation Planner II (1 Year Term)
<b>GRAND TOTAL</b>		<b>14.95</b>		

φ Fully funded with existing resources

\* Denotes incumbent position that was previously funded as a term position that is being converted to permanent status.

† Denotes existing term that is being extended for at least one year. (Term refers to positions that have a fixed term of employment, due usually to the period of available funding or to a project that has a projected end date beyond which the FTE is not considered to be funded).

Positions that have been added, deleted, or transferred throughout the year that are outside the annual budget process but officially approved by the Board of County Commissioners, are reflected in the 2014 totals on the FTE Chart. The new FTEs described above were approved by the Board of County Commissioners during the 2014 budget work session in November 2013.

### 2005 - 2014 Boulder County FTE History

ORGANIZATION NAME	2005 FTE	2006 FTE	2007 FTE	2008 FTE	2009 FTE	2010 FTE	2011 FTE	2012 FTE	2013 FTE	2014 FTE
<b><u>ADMINISTRATIVE SERVICES</u></b>										
Administration	2.00	3.00	2.00	2.00	1.00	1.50	1.50	1.50	9.00	10.00
Board of Equalization	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
BRETSA						3.00	3.00	1.00	0.00	0.00
Custodial Services	32.00	33.00	22.00	10.00	36.25	35.00	35.75	35.75	36.50	36.50
Facilities - Administration	2.75	3.00	3.00	3.00	4.00	5.00	6.00	5.00	7.00	5.00
Facilities - Maintenance	17.00	17.00	21.00	33.00	23.50	24.50	26.00	21.50	22.50	23.50
Finance	16.75	16.75	17.00	17.00	17.00	17.00	18.00	17.00	17.00	19.50
Human Resources	11.75	11.75	12.00	13.00	14.00	14.00	14.00	13.00	13.50	14.00
Information Services	46.00	44.50	43.00	44.50	46.50	46.50	46.50	51.00	49.00	52.50
Jail Maintenance	2.00	2.00	3.00	3.00	0.00	0.00	0.00	0.00	0.00	0.00
Justice Center Maintenance	2.00	2.00	11.00	11.00	0.50	0.00	0.00	0.00	0.00	0.00
Printing & Mailing	8.50	8.50	8.50	7.50	7.50	7.50	7.00	7.00	6.00	6.00
Records Management	3.00	3.00	2.00	2.00	1.00	1.00	1.00	1.00	1.00	0.00
Resource Conservation					7.50	7.50	8.00	8.00	8.00	9.00
Security							4.50	4.50	4.50	4.50
Telecommunications	6.00	6.00	6.00	4.00	3.00	2.50	1.50	0.00	0.00	0.00
Youth Corps	2.00	2.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>SUBTOTAL</b>	<b>152.75</b>	<b>153.50</b>	<b>153.50</b>	<b>151.00</b>	<b>162.75</b>	<b>166.00</b>	<b>173.75</b>	<b>167.25</b>	<b>175.00</b>	<b>181.50</b>
<b><u>ASSESSOR</u></b>	<b>46.50</b>	<b>46.50</b>	<b>46.50</b>	<b>46.50</b>	<b>46.50</b>	<b>46.50</b>	<b>46.50</b>	<b>46.50</b>	<b>45.50</b>	<b>45.50</b>
<b><u>BOARD OF COUNTY COMMISSIONERS</u></b>										
Budget	3.50	4.00	4.00	4.00	4.00	4.00	4.00	4.50	4.50	4.50
Commissioner's Office	19.00	19.00	20.00	20.00	20.50	21.50	20.00	20.00	18.00	21.00
Sustainability					1.00	3.00	3.00	3.00	3.00	9.00
<b>SUBTOTAL</b>	<b>22.50</b>	<b>23.00</b>	<b>24.00</b>	<b>24.00</b>	<b>25.50</b>	<b>28.50</b>	<b>27.00</b>	<b>27.50</b>	<b>25.50</b>	<b>34.50</b>
<b><u>CLERK &amp; RECORDER</u></b>										
Administration	3.00	3.00	3.00	3.00	4.50	4.50	4.50	5.50	5.50	5.50
Elections	6.50	6.50	10.00	10.50	9.50	9.50	9.50	10.50	10.50	10.50
Motor Vehicle	44.50	44.50	43.50	43.50	43.50	43.50	43.50	43.50	43.50	43.50
Recording	14.50	14.50	14.50	14.50	14.00	14.00	14.00	13.00	13.00	13.00
<b>SUBTOTAL</b>	<b>68.50</b>	<b>68.50</b>	<b>71.00</b>	<b>71.50</b>	<b>71.50</b>	<b>71.50</b>	<b>71.50</b>	<b>72.50</b>	<b>72.50</b>	<b>72.50</b>
<b><u>COMMUNITY SERVICES</u></b>										
Administration	3.25	3.25	3.00	5.62	5.62	5.62	6.25	6.25	6.36	7.36
Adult Services	17.20	17.60	19.60	21.98	21.60	21.10	20.10	19.88	19.88	19.85
Aging Services	12.48	13.48	13.48	11.98	11.98	12.10	11.63	11.75	11.75	11.95
Child Protection	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.50
Community Corrections	8.00	7.35	7.35	7.50	7.50	7.63	7.75	7.85	8.85	8.85
Domestic Violence Project	2.25	2.25	2.25	2.00	2.00	0.00	0.00	0.00	0.00	0.00
Healthy Youth Alliance		0.75	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Housing	3.50	3.50	4.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Jail Education & Transition Programs	2.25	2.25	1.50	2.75	2.00	3.87	3.88	4.00	3.00	3.00
Juvenile Services	12.00	12.50	12.50	12.50	12.50	12.50	12.50	12.50	12.50	12.50
Multiple Offender Program	2.75	2.75	2.75	3.50	4.50	4.50	4.50	4.50	4.50	4.50
Project Self Sufficiency	3.25	3.50	3.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Safeguard	1.50	1.50	1.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Social Opportunity & Support	1.25	2.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Veterans Office	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Volunteer Programs	2.38	2.38	2.38	2.38	2.38	2.38	2.38	2.36	2.25	2.25
<b>SUBTOTAL</b>	<b>75.05</b>	<b>78.05</b>	<b>80.31</b>	<b>74.20</b>	<b>74.07</b>	<b>73.70</b>	<b>72.98</b>	<b>73.09</b>	<b>73.09</b>	<b>73.76</b>

### 2005 - 2014 Boulder County FTE History

ORGANIZATION NAME	2005 FTE	2006 FTE	2007 FTE	2008 FTE	2009 FTE	2010 FTE	2011 FTE	2012 FTE	2013 FTE	2014 FTE
<u>CORONER</u>	6.00	7.00	7.00	7.00	7.00	7.00	7.00	9.50	10.00	10.00
<u>COUNTY ATTORNEY</u>	19.00	19.00	19.40	20.50	20.95	21.05	21.05	22.05	22.05	22.05
<u>DISTRICT ATTORNEY</u>	59.60	59.50	60.50	61.20	61.70	62.70	63.20	62.70	64.20	65.14
<u>GENERAL ADMINISTRATION</u>										
Soil Conservation	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00
<u>HOUSING DEPARTMENT</u>										
Family Self Sufficiency				3.50	4.00	4.00	4.00	4.00	4.00	3.50
Housing				4.50	5.00	5.00	5.00	6.00	6.00	6.50
SUBTOTAL				8.00	9.00	9.00	9.00	10.00	10.00	10.00
<u>LAND USE</u>	45.50	48.00	50.00	52.00	45.50	45.50	45.50	42.50	43.00	46.00
<u>PARKS AND OPEN SPACE</u>										
Administration & Other Programs	83.00	83.00	84.75	86.75	90.00	96.45	96.45	98.95	102.70	106.70
Extension	4.00	4.00	4.00	4.00	4.00	4.00	5.00	5.00	5.00	5.00
Parks (Open Space FTEs)	6.50	10.50	13.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Youth Corps				2.00	3.00	2.00	2.00	1.50	1.50	1.50
SUBTOTAL	93.50	97.50	102.50	92.75	97.00	102.45	103.45	105.45	109.20	113.20
<u>SHERIFF</u>										
Administration	9.10	9.10	9.10	9.10	9.60	9.60	9.60	9.60	9.60	9.60
Communications	32.00	32.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	32.00
Contract Labor			1.00	3.00	3.00	3.00	2.50	2.50	2.50	1.50
Emergency Management	2.00	2.00	2.00	3.00	3.00	3.00	2.25	2.25	3.25	3.50
Emergency Services	3.00	3.00	3.00	4.00	4.00	4.00	4.00	5.00	6.00	6.00
Field Operations	107.00	107.00	107.00	108.00	108.00	108.00	108.00	108.50	107.50	111.50
Fleet Maintenance		3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Home Detention	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Inmate Workers Program	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Jail	142.35	142.35	145.35	145.35	145.35	145.35	145.10	143.10	143.30	141.25
Jail Booking Fees		2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Lyons Contract	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40
Open Space Patrol	3.00	3.00	3.00	3.00	3.00	3.00	3.00	4.00	4.00	4.00
Radio Shop	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Records	9.00	9.00	9.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00
Social Services Security	2.00	2.00	2.00	2.00	2.00	0.00	0.00	0.00	0.00	0.00
Superior Contract	9.00	9.00	9.00	10.00	10.00	10.00	10.00	10.00	11.00	11.00
Technical Services	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
SUBTOTAL	328.85	333.85	335.85	342.85	343.35	341.35	339.85	340.35	342.55	345.75
<u>SURVEYOR</u>				0.50	0.50	0.50	0.50	1.00	1.00	1.00
<u>TRANSPORTATION DEPARTMENT</u>										
Administration	21.00	20.00	20.00	21.00	23.00	22.00	22.50	23.75	26.00	31.00
Transportation Sales Tax 2001 Trails					1.00	1.00	1.00	1.00	1.00	1.00
SUBTOTAL	21.00	20.00	20.00	21.00	24.00	23.00	23.50	24.75	27.00	32.00
<u>TREASURER</u>	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	12.00
<b>GENERAL FUND TOTAL</b>	<b>950.75</b>	<b>966.40</b>	<b>982.56</b>	<b>985.00</b>	<b>1,001.32</b>	<b>1,010.75</b>	<b>1,016.78</b>	<b>1,017.14</b>	<b>1,031.59</b>	<b>1,064.90</b>

### 2005 - 2014 Boulder County FTE History

ORGANIZATION NAME	2005 FTE	2006 FTE	2007 FTE	2008 FTE	2009 FTE	2010 FTE	2011 FTE	2012 FTE	2013 FTE	2014 FTE
<b>BETTER BUILDINGS GRANT FUND TOTAL</b>							7.50	7.00	7.00	1.00
<b>BOULDER COUNTY PUBLIC HEALTH TOTAL</b>	61.48	62.48	62.48	63.68	63.18	64.18	64.08	63.83	64.00	65.15
<b>CAPITAL EXPENDITURE FUND TOTAL</b>	55.60	55.60	55.60	55.60	55.60	55.60	59.60	42.60	41.35	41.60
<u>CLEAN ENERGY OPTIONS LID FUND</u>										
Finance - Administration						1.75	1.75	1.00	0.00	0.00
Sustainability - Administration						1.00	1.00	0.00	0.00	0.00
<b>CLEAN ENERGY OPTIONS LID FUND TOTAL</b>						2.75	2.75	1.00	0.00	0.00
<b>FLEET MANAGEMENT FUND TOTAL</b>			15.00	15.00	15.00	15.00	15.00	14.00	13.00	13.00
<b>GRANTS FUND TOTAL</b>			90.43	89.28	92.48	62.55	65.86	62.01	59.76	60.77
<u>HEALTH &amp; HUMAN SERVICES FUND</u>										
Aging Services				1.75	1.75	1.75	1.75	1.75	1.75	1.75
Juvenile Diversion - Community Svcs	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Juvenile Diversion - District Attorney	1.50	1.50	1.50	1.50	1.60	1.60	1.60	1.60	1.60	1.60
<b>HEALTH &amp; HUMAN SERVICES FUND TOTAL</b>	2.50	2.50	2.50	4.25	4.35	4.35	4.35	4.35	4.35	4.35
<u>OFFENDER MANAGEMENT FUND</u>										
Jail Expansion	9.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75
Women's Alternative Program	1.75	1.75	0.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>OFFENDER MANAGEMENT FUND TOTAL</b>	11.50	11.50	10.50	9.75	9.75	9.75	9.75	9.75	9.75	9.75
<u>OPEN SPACE FUND I</u>										
Land Maintenance				8.50	9.20	12.50	12.50	12.00	12.10	12.10
2005 Surplus Account				9.25	9.75	0.00	0.00	0.00	0.00	0.00
<b>OPEN SPACE FUND I TOTAL</b>				17.75	18.95	12.50	12.50	12.00	12.10	12.10
<b>RECYCLING CENTER FUND TOTAL</b>	3.00	3.00	3.00	3.00	3.00	2.00	2.00	3.00	3.25	3.00
<b>RISK MANAGEMENT FUND TOTAL</b>	3.50	3.50	3.50	3.50	3.50	3.50	4.00	4.00	4.00	4.00
<u>ROAD &amp; BRIDGE FUND</u>										
COPS Admin	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Road Maintenance	73.00	74.00	61.00	61.00	61.00	61.00	62.00	62.00	62.00	62.00
Road Sales Tax				1.00	1.00	1.75	2.00	2.00	2.00	3.00
<b>ROAD &amp; BRIDGE FUND TOTAL</b>	74.00	75.00	61.00	62.00	62.00	62.75	64.00	64.00	64.00	65.00
<u>SUBDIVISION PAVING FUND</u>										
Subdivision Paving Admin										1.00
<b>SUBDIVISION PAVING FUND TOTAL</b>										1.00
<u>SOCIAL SERVICES FUND</u>										
Executive Director's Office								10.75	11.75	4.50
Finance & Operations								58.30	16.50	15.75
Family & Children's Services								117.43	122.43	133.06
Performance Management MIS									56.30	58.30
Self Sufficiency & Community Support								130.63	145.13	149.50
<b>SOCIAL SERVICES FUND TOTAL</b>	238.30	265.80	271.05	275.10	281.20	287.20	282.60	317.10	352.10	361.11
<b>WORKFORCE BOULDER COUNTY TOTAL</b>			42.88	47.00	47.50	46.00	45.00	45.00	45.00	45.00
<b>GRAND TOTAL</b>	1,400.63	1,445.78	1,600.50	1,630.91	1,657.83	1,638.88	1,655.77	1,666.78	1,711.25	1,751.73

### 2014 Boulder County Classification Salary Ranges

FLSA CODE	Classification		Monthly			Annual			Hourly		
	Code	Title	Min.	Mid.	Max.	Min.	Mid.	Max.	Min.	Mid.	Max.
E	AA1	Accountant I	3,618	4,415	5,211	43,416	52,974	62,532	20.87	25.47	30.06
E	AA2	Accountant II	4,066	4,961	5,855	48,792	59,526	70,260	23.46	28.62	33.78
E	AA3	Accountant III	4,972	6,066	7,160	59,664	72,792	85,920	28.68	35.00	41.31
N	AB1	Accounting Clerk I	2,546	3,107	3,667	30,552	37,278	44,004	14.69	17.92	21.16
N	AB2	Accounting Clerk II	2,768	3,377	3,986	33,216	40,524	47,832	15.97	19.48	23.00
N	AB3	Accounting Clerk III	3,203	3,908	4,613	38,436	46,896	55,356	18.48	22.55	26.61
E	AA4	Accounting Supervisor	5,720	6,979	8,238	68,640	83,748	98,856	33.00	40.26	47.53
N	AB4	Accounts Technician	3,371	4,113	4,855	40,452	49,356	58,260	19.45	23.73	28.01
N	AT1	Administrative Aide	2,339	2,854	3,368	28,068	34,242	40,416	13.49	16.46	19.43
E	AD3	Administrative Assistant to Assessor	3,907	4,767	5,626	46,884	57,198	67,512	22.54	27.50	32.46
E	AD7	Administrative Assistant to BOCC	3,907	4,767	5,626	46,884	57,198	67,512	22.54	27.50	32.46
E	AD6	Administrative Assistant to Treasurer	3,907	4,767	5,626	46,884	57,198	67,512	22.54	27.50	32.46
E	DB6	Administrative Deputy, District Attorney	5,268	6,427	7,586	63,216	77,124	91,032	30.39	37.08	43.77
E	AC2	Administrative Division Manager	3,907	4,767	5,626	46,884	57,198	67,512	22.54	27.50	32.46
N	AT3	Administrative Lead Technician	3,142	3,834	4,526	37,704	46,008	54,312	18.13	22.12	26.11
E	AN1	Administrative Specialist	3,319	4,050	4,780	39,828	48,594	57,360	19.15	23.36	27.58
N	AT4	Administrative Supervisor	3,371	4,113	4,855	40,452	49,356	58,260	19.45	23.73	28.01
N	AT2	Administrative Technician	2,708	3,304	3,900	32,496	39,648	46,800	15.62	19.06	22.50
E	AL2	Agricultural Resources Manager	4,833	5,897	6,960	57,996	70,758	83,520	27.88	34.02	40.15
E	AL1	Agricultural Resources Specialist	4,665	5,691	6,717	55,980	68,292	80,604	26.91	32.83	38.75
E	MP2	Alternative Modes Div. Manager	6,105	7,448	8,791	73,260	89,376	105,492	35.22	42.97	50.72
E	DD2	Application Support Administrator	4,762	5,811	6,859	57,144	69,726	82,308	27.47	33.52	39.57
E	WC2	Applications Developer	5,254	6,411	7,567	63,048	76,926	90,804	30.31	36.98	43.66
E	WC5	Applications Developer, Senior	6,139	7,491	8,842	73,668	89,886	106,104	35.42	43.21	51.01
E	DD1	Applications Development Manager	7,030	8,577	10,124	84,360	102,924	121,488	40.56	49.48	58.41
N	AE1	Appraiser I	3,481	4,247	5,013	41,772	50,964	60,156	20.08	24.50	28.92
N	AE2	Appraiser II	4,138	5,049	5,959	49,656	60,582	71,508	23.87	29.13	34.38
N	AE3	Appraiser III	4,798	5,854	6,909	57,576	70,242	82,908	27.68	33.77	39.86
N	AE0	Appraiser, Trainee	3,200	3,905	4,609	38,400	46,854	55,308	18.46	22.53	26.59
E	HD5	ARC Director	5,977	7,293	8,608	71,724	87,510	103,296	34.48	42.07	49.66
E	AF0	Architect I	4,662	5,688	6,714	55,944	68,256	80,568	26.90	32.82	38.73
E	AF1	Architect II	5,689	6,941	8,192	68,268	83,286	98,304	32.82	40.04	47.26
E	AF3	Architect, Lead	5,972	7,287	8,601	71,664	87,438	103,212	34.45	42.04	49.62
N	BT1	Booking Technician	2,843	3,469	4,094	34,116	41,622	49,128	16.40	20.01	23.62
E	MG5	Bookkeeping Manager, CCR	4,068	4,963	5,858	48,816	59,556	70,296	23.47	28.63	33.80
E	AA6	Budget Analyst	3,863	4,713	5,563	46,356	56,556	66,756	22.29	27.19	32.09
E	AA5	Budget Analyst, Senior	4,728	5,769	6,809	56,736	69,222	81,708	27.28	33.28	39.28
E	XT1	Budget Director	No range per BOCC								
E	AA7	Budget Manager	5,787	7,061	8,334	69,444	84,726	100,008	33.39	40.73	48.08
N	BB1	Building Inspector	3,999	4,879	5,759	47,988	58,548	69,108	23.07	28.15	33.23
E	BB7	Building Inspector Supervisor	4,638	5,659	6,679	55,656	67,902	80,148	26.76	32.65	38.53
N	BB5	Building Inspector, Combination	4,208	5,134	6,060	50,496	61,608	72,720	24.28	29.62	34.96
E	BB3	Building Official, Assistant	5,105	6,229	7,352	61,260	74,742	88,224	29.45	35.93	42.42
E	DM2	Building Services Assistant Division Manager	6,148	7,501	8,854	73,776	90,012	106,248	35.47	43.28	51.08
E	DM1	Building Services Division Manager	7,319	8,930	10,540	87,828	107,154	126,480	42.23	51.52	60.81
N	SU1	Building Services Security Officer	2,784	3,397	4,010	33,408	40,764	48,120	16.06	19.60	23.13
N	SU2	Building Services Security Officer Supervisor	3,062	3,736	4,410	36,744	44,832	52,920	17.67	21.55	25.44
E	BA1	Business Analyst	4,504	5,495	6,486	54,048	65,940	77,832	25.98	31.70	37.42
E	BA2	Business Analyst, Senior	5,746	7,010	8,274	68,952	84,120	99,288	33.15	40.44	47.73
E	DM3	Business Operations Division Manager	5,268	6,427	7,586	63,216	77,124	91,032	30.39	37.08	43.77
N	BC1	Buyer I	3,337	4,072	4,807	40,044	48,864	57,684	19.25	23.49	27.73
N	BC3	Buyer II	3,526	4,302	5,078	42,312	51,624	60,936	20.34	24.82	29.30
N	CD4	CAD Technician	3,898	4,756	5,614	46,776	57,072	67,368	22.49	27.44	32.39
E	BB6	Chief Building Official	6,167	7,524	8,881	74,004	90,288	106,572	35.58	43.41	51.24
E	CD3	Chief Deputy Assessor	5,743	7,007	8,271	68,916	84,084	99,252	33.13	40.43	47.72
E	CD1	Chief Deputy Clerk & Recorder	5,718	6,976	8,234	68,616	83,712	98,808	32.99	40.25	47.50
E	MI1	Chief Deputy Coroner	5,386	6,571	7,756	64,632	78,852	93,072	31.07	37.91	44.75
E	DA4	Chief Deputy District Attorney	7,631	9,311	10,990	91,572	111,726	131,880	44.03	53.71	63.40



### 2014 Boulder County Classification Salary Ranges

FLSA CODE	Classification		Monthly			Annual			Hourly		
	Code	Title	Min.	Mid.	Max.	Min.	Mid.	Max.	Min.	Mid.	Max.
E	CD2	Chief Deputy Treasurer	5,906	7,205	8,504	70,872	86,460	102,048	34.07	41.57	49.06
E	DA3	Chief Trial Deputy District Attorney	7,631	9,311	10,990	91,572	111,726	131,880	44.03	53.71	63.40
N	CR3	Commissioners' Agenda Coordinator	3,300	4,026	4,752	39,600	48,312	57,024	19.04	23.23	27.42
E	XO1	Commissioners' Deputy	No range per BOCC								
N	CR2	Commissioners' Records Supervisor	3,777	4,608	5,439	45,324	55,296	65,268	21.79	26.58	31.38
E	CK5	Communications Center Director, 911	5,968	7,282	8,595	71,616	87,378	103,140	34.43	42.01	49.59
N	CK2	Communications Dispatcher I	3,090	3,770	4,450	37,080	45,240	53,400	17.83	21.75	25.67
N	CK3	Communications Dispatcher II	3,415	4,167	4,918	40,980	49,998	59,016	19.70	24.04	28.37
N	CK4	Communications Dispatcher III	4,684	5,715	6,746	56,208	68,580	80,952	27.02	32.97	38.92
N	CC1	Community Justice Professional I	3,323	4,055	4,786	39,876	48,654	57,432	19.17	23.39	27.61
E	CC2	Community Justice Professional II	3,663	4,469	5,275	43,956	53,628	63,300	21.13	25.78	30.43
E	CC3	Community Justice Professional III	4,050	4,942	5,834	48,600	59,304	70,008	23.37	28.51	33.66
E	CC4	Community Justice Program Administrator	4,936	6,023	7,109	59,232	72,270	85,308	28.48	34.75	41.01
E	FM3	Community Services Finance Manager	5,344	6,520	7,696	64,128	78,240	92,352	30.83	37.62	44.40
E	CX1	Community Services Manager A	5,015	6,119	7,223	60,180	73,428	86,676	28.93	35.30	41.67
E	CX2	Community Services Manager B	5,606	6,840	8,074	67,272	82,080	96,888	32.34	39.46	46.58
E	CX3	Community Services Manager C	6,141	7,493	8,844	73,692	89,910	106,128	35.43	43.23	51.02
E	CM1	Community Services Program Manager A	4,221	5,150	6,079	50,652	61,800	72,948	24.35	29.71	35.07
E	CM2	Community Services Program Manager B	4,643	5,665	6,687	55,716	67,980	80,244	26.79	32.68	38.58
N	CN4	Computer Operator, Small Systems	2,677	3,267	3,857	32,124	39,204	46,284	15.44	18.85	22.25
E	CP1	Computer Programmer	3,970	4,844	5,718	47,640	58,128	68,616	22.90	27.95	32.99
N	CN1	Computing Operator I	2,952	3,602	4,251	35,424	43,218	51,012	17.03	20.78	24.53
N	CN2	Computing Operator II	3,505	4,277	5,048	42,060	51,318	60,576	20.22	24.67	29.12
N	PC1	Computing Specialist I	3,546	4,326	5,106	42,552	51,912	61,272	20.46	24.96	29.46
E	PC2	Computing Specialist II	4,320	5,271	6,221	51,840	63,246	74,652	24.92	30.41	35.89
E	TR1	Computing Trainer	4,169	5,087	6,004	50,028	61,038	72,048	24.05	29.35	34.64
N	CW5	Construction Crew Foreman	3,775	4,606	5,436	45,300	55,266	65,232	21.78	26.57	31.36
E	CW3	Construction Field Superintendent	4,444	5,422	6,400	53,328	65,064	76,800	25.64	31.28	36.92
E	CW4	Construction Manager	5,176	6,316	7,456	62,112	75,786	89,460	29.86	36.44	43.01
N	ET4	Construction Project Coordinator	4,211	5,138	6,064	50,532	61,650	72,768	24.29	29.64	34.98
N	CW1	Construction Worker I	3,099	3,782	4,464	37,188	45,378	53,568	17.88	21.82	25.75
N	CW2	Construction Worker II	3,596	4,388	5,179	43,152	52,650	62,148	20.75	25.31	29.88
E	CA1	Consumer Affairs Specialist	4,012	4,895	5,778	48,144	58,740	69,336	23.15	28.24	33.33
N	ES1	Control Specialist I	3,105	3,788	4,471	37,260	45,456	53,652	17.91	21.85	25.79
N	ES2	Control Specialist II	3,998	4,878	5,758	47,976	58,536	69,096	23.07	28.14	33.22
N	ES3	Control Specialist, Supervisor	4,414	5,385	6,356	52,968	64,620	76,272	25.47	31.07	36.67
E	ES4	Control Systems Supervisor	4,413	5,385	6,356	52,956	64,614	76,272	25.46	31.06	36.67
N	CQ1	Cook	2,770	3,380	3,990	33,240	40,560	47,880	15.98	19.50	23.02
N	LP1	Corrections Licensed Practical Nurse	2,982	3,639	4,296	35,784	43,668	51,552	17.20	20.99	24.78
E	NU2	Corrections Nurse	4,435	5,411	6,387	53,220	64,932	76,644	25.59	31.22	36.85
E	NU3	Corrections Nurse Administrator	4,902	5,981	7,060	58,824	71,772	84,720	28.28	34.51	40.73
E	NU4	Corrections Nurse Supervisor	4,657	5,682	6,707	55,884	68,184	80,484	26.87	32.78	38.69
E	CT1	Corrections Program Coordinator	4,006	4,888	5,769	48,072	58,650	69,228	23.11	28.20	33.28
E	CR1	County Attorney	No range per BOCC								
E	AG0	County Attorney I, Assistant	4,781	5,834	6,886	57,372	70,002	82,632	27.58	33.65	39.73
E	AG1	County Attorney II, Assistant	5,546	6,767	7,988	66,552	81,204	95,856	32.00	39.04	46.08
E	AG2	County Attorney/Career, Assistant	7,070	8,626	10,181	84,840	103,506	122,172	40.79	49.76	58.74
E	AG4	County Attorney/Lead, Assistant	7,083	8,642	10,201	84,996	103,704	122,412	40.86	49.86	58.85
E	FL2	County Fleet Manager	5,858	7,148	8,437	70,296	85,770	101,244	33.80	41.24	48.68
N	CA2	Crime Analyst	4,257	5,194	6,131	51,084	62,328	73,572	24.56	29.97	35.37
N	KB5	Custodial Quality Control Coordinator	3,205	3,911	4,616	38,460	46,926	55,392	18.49	22.56	26.63
N	KB2	Custodial Site Leader	2,775	3,386	3,997	33,300	40,632	47,964	16.01	19.53	23.06
E	KB4	Custodial Supervisor	4,115	5,021	5,927	49,380	60,252	71,124	23.74	28.97	34.19
N	KB6	Custodial Supervisor, Assistant	3,351	4,089	4,826	40,212	49,062	57,912	19.33	23.59	27.84
N	KB1	Custodian	2,226	2,716	3,206	26,712	32,592	38,472	12.84	15.67	18.50
E	SP6	Data Security Manager	7,090	8,650	10,210	85,080	103,800	122,520	40.90	49.90	58.90
E	SP7	Database Administrator	6,401	7,809	9,217	76,812	93,708	110,604	36.93	45.05	53.18
E	CS2	Departmental Communications Specialist	5,034	6,142	7,249	60,408	73,698	86,988	29.04	35.43	41.82

### 2014 Boulder County Classification Salary Ranges

FLSA CODE	Classification		Monthly			Annual			Hourly		
	Code	Title	Min.	Mid.	Max.	Min.	Mid.	Max.	Min.	Mid.	Max.
E	DB4	Deputy County Clerk & Recorder	4,622	5,639	6,656	55,464	67,668	79,872	26.67	32.53	38.40
E	DB7	Deputy Analyst	4,722	5,761	6,800	56,664	69,132	81,600	27.24	33.24	39.23
E	DB2	Deputy Assessor, Administrative/Appraisal	5,609	6,843	8,077	67,308	82,116	96,924	32.36	39.48	46.60
E	AG3	Deputy County Attorney	8,190	9,993	11,795	98,280	119,910	141,540	47.25	57.65	68.05
E	DA7	Deputy District Attorney I	4,781	5,834	6,886	57,372	70,002	82,632	27.58	33.65	39.73
E	DA6	Deputy District Attorney II	5,546	6,767	7,988	66,552	81,204	95,856	32.00	39.04	46.08
E	DA5	Deputy District Attorney, Career	7,070	8,626	10,181	84,840	103,506	122,172	40.79	49.76	58.74
E	MR3	Deputy Elections	5,163	6,299	7,435	61,956	75,588	89,220	29.79	36.34	42.89
E	DB3	Deputy Treasurer	4,753	5,799	6,845	57,036	69,588	82,140	27.42	33.46	39.49
E	XQ1	Director of Administrative Services	No range per BOCC								
E	XB1	Director of Community Services	No range per BOCC								
E	XE1	Director of Housing and Human Services	No range per BOCC								
E	XF1	Director of Land Use	No range per BOCC								
E	XG1	Director of Parks & Open Space	No range per BOCC								
E	XJ1	Director of Transportation	No range per BOCC								
E	DA2	District Attorney, Assistant	8,422	10,276	12,129	101,064	123,306	145,548	48.59	59.28	69.98
E	DA1	District Attorney, First Assistant	8,849	10,797	12,744	106,188	129,558	152,928	51.05	62.29	73.52
N	EE3	Electrical Leadperson	4,199	5,123	6,047	50,388	61,476	72,564	24.23	29.56	34.89
N	EE4	Electrical Supervisor	4,413	5,385	6,356	52,956	64,614	76,272	25.46	31.06	36.67
N	EE1	Electrician	3,151	3,845	4,539	37,812	46,140	54,468	18.18	22.18	26.19
N	EE2	Electrician, Journey	3,998	4,878	5,758	47,976	58,536	69,096	23.07	28.14	33.22
N	MB2	Electrician, Master	5,219	6,368	7,516	62,628	76,410	90,192	30.11	36.74	43.36
N	EL1	Electronics Specialist	4,152	5,066	5,980	49,824	60,792	71,760	23.95	29.23	34.50
N	EM2	Emergency Management Coordinator	3,550	4,332	5,113	42,600	51,978	61,356	20.48	24.99	29.50
E	EM1	Emergency Management Director	6,194	7,557	8,920	74,328	90,684	107,040	35.73	43.60	51.46
E	EN1	Engineer I	4,662	5,688	6,714	55,944	68,256	80,568	26.90	32.82	38.73
E	EN2	Engineer II	5,689	6,941	8,192	68,268	83,286	98,304	32.82	40.04	47.26
E	EN3	Engineer III	6,563	8,008	9,452	78,756	96,090	113,424	37.86	46.20	54.53
N	ET5	Engineering Inspection Supervisor	4,426	5,400	6,374	53,112	64,800	76,488	25.53	31.15	36.77
E	CE1	Engineering Manager	7,526	9,182	10,838	90,312	110,184	130,056	43.42	52.97	62.53
N	ET1	Engineering Technician I	2,986	3,644	4,301	35,832	43,722	51,612	17.23	21.02	24.81
N	ET2	Engineering Technician II	3,727	4,548	5,368	44,724	54,570	64,416	21.50	26.24	30.97
N	ET3	Engineering Technician III	4,211	5,138	6,064	50,532	61,650	72,768	24.29	29.64	34.98
E	EH1	Environmental Health Specialist I	3,696	4,510	5,323	44,352	54,114	63,876	21.32	26.02	30.71
E	EH2	Environmental Health Specialist II	4,384	5,349	6,313	52,608	64,182	75,756	25.29	30.86	36.42
E	EH3	Environmental Health Specialist III	5,004	6,105	7,206	60,048	73,260	86,472	28.87	35.22	41.57
E	EH5	Environmental Health Specialist, Lead	4,604	5,617	6,630	55,248	67,404	79,560	26.56	32.41	38.25
N	EH4	Environmental Health Technician	2,758	3,366	3,973	33,096	40,386	47,676	15.91	19.42	22.92
E	EP1	Epidemiologist I	3,564	4,349	5,133	42,768	52,182	61,596	20.56	25.09	29.61
E	EP2	Epidemiologist II	4,228	5,158	6,088	50,736	61,896	73,056	24.39	29.76	35.12
E	EP3	Epidemiologist III	5,249	6,404	7,559	62,988	76,848	90,708	30.28	36.95	43.61
N	EQ1	Equipment Operator I	2,666	3,253	3,840	31,992	39,036	46,080	15.38	18.77	22.15
N	EQ2	Equipment Operator II	3,016	3,680	4,344	36,192	44,160	52,128	17.40	21.23	25.06
N	EQ3	Equipment Operator III	3,583	4,372	5,161	42,996	52,464	61,932	20.67	25.22	29.78
N	FP2	Facilities Project Coordinator, Senior	4,618	5,634	6,650	55,416	67,608	79,800	26.64	32.50	38.37
E	XD1	Finance Division Manager	7,905	9,644	11,383	94,860	115,728	136,596	45.61	55.64	65.67
E	FM2	Financial Manager, Treasurer	4,042	4,932	5,821	48,504	59,178	69,852	23.32	28.45	33.58
N	FO1	Fire Management Officer	4,912	5,993	7,073	58,944	71,910	84,876	28.34	34.57	40.81
N	FO2	Fire Management Operations Specialist	3,908	4,768	5,628	46,896	57,216	67,536	22.55	27.51	32.47
N	FL4	Fleet Parts Specialist/Coordinator	3,060	3,734	4,407	36,720	44,802	52,884	17.65	21.54	25.43
N	FL3	Fleet Shop Assistant	2,368	2,890	3,411	28,416	34,674	40,932	13.66	16.67	19.68
N	M14	Forensic Pathology Technician	2,930	3,575	4,220	35,160	42,900	50,640	16.90	20.63	24.35
E	CG4	GIS Coordinator	5,499	6,710	7,920	65,988	80,514	95,040	31.73	38.71	45.69
E	CG5	GIS Manager	5,963	7,276	8,588	71,556	87,306	103,056	34.40	41.97	49.55
E	CG2	GIS Specialist	4,026	4,912	5,798	48,312	58,944	69,576	23.23	28.34	33.45
E	CG1	GIS Specialist, Senior	4,434	5,410	6,385	53,208	64,914	76,620	25.58	31.21	36.84
N	CG3	GIS Technician	3,553	4,335	5,117	42,636	52,020	61,404	20.50	25.01	29.52
N	GA1	Graphic Designer	3,827	4,669	5,511	45,924	56,028	66,132	22.08	26.94	31.79

### 2014 Boulder County Classification Salary Ranges

FLSA CODE	Classification		Monthly			Annual			Hourly		
	Code	Title	Min.	Mid.	Max.	Min.	Mid.	Max.	Min.	Mid.	Max.
E	JA3	Investigator II	4,313	5,262	6,211	51,756	63,144	74,532	24.88	30.36	35.83
E	JA1	Investigator, Chief	5,492	6,701	7,909	65,904	80,406	94,908	31.68	38.66	45.63
E	JA4	Investigator, Senior	4,743	5,787	6,830	56,916	69,438	81,960	27.36	33.38	39.40
E	LD1	Land Officer	4,596	5,608	6,620	55,152	67,296	79,440	26.52	32.35	38.19
E	LD3	Land Officer, Lead	4,824	5,886	6,947	57,888	70,626	83,364	27.83	33.95	40.08
E	LD2	Land Officer, Senior	4,824	5,886	6,947	57,888	70,626	83,364	27.83	33.95	40.08
E	LA1	Landscape Architect	4,790	5,844	6,897	57,480	70,122	82,764	27.63	33.71	39.79
N	LE2	Law Enforcement Lead Technician	3,277	3,999	4,720	39,324	47,982	56,640	18.91	23.07	27.23
N	LE4	Law Enforcement Records Manager	4,631	5,651	6,670	55,572	67,806	80,040	26.72	32.60	38.48
N	LE1	Law Enforcement Technician	2,739	3,342	3,945	32,868	40,104	47,340	15.80	19.28	22.76
N	LE3	Law Enforcement Technician, Supervisor	4,061	4,955	5,849	48,732	59,460	70,188	23.43	28.59	33.74
N	RA5	Legal Assistant I	2,820	3,441	4,062	33,840	41,292	48,744	16.27	19.85	23.43
N	RA7	Legal Assistant II	3,209	3,915	4,621	38,508	46,980	55,452	18.51	22.59	26.66
N	RA6	Legal Assistant, Senior	3,455	4,216	4,976	41,460	50,586	59,712	19.93	24.32	28.71
N	RA4	Legal Secretary	3,643	4,445	5,247	43,716	53,340	62,964	21.02	25.64	30.27
N	RA8	Legal Staff Supervisor	3,809	4,647	5,485	45,708	55,764	65,820	21.98	26.81	31.64
N	MA5	Maintenance Scheduler	3,118	3,804	4,490	37,416	45,648	53,880	17.99	21.95	25.90
N	MA6	Maintenance Scheduler Supervisor	3,429	4,184	4,939	41,148	50,208	59,268	19.78	24.14	28.49
N	MA1	Maintenance Worker I	2,685	3,277	3,868	32,220	39,318	46,416	15.49	18.90	22.32
N	MA2	Maintenance Worker II	3,118	3,804	4,490	37,416	45,648	53,880	17.99	21.95	25.90
N	MA3	Maintenance Worker III	3,613	4,408	5,203	43,356	52,896	62,436	20.84	25.43	30.02
N	ME1	Mechanic I	2,368	2,890	3,411	28,416	34,674	40,932	13.66	16.67	19.68
N	ME2	Mechanic II	3,336	4,071	4,805	40,032	48,846	57,660	19.25	23.48	27.72
N	ME3	Mechanic III	3,598	4,390	5,182	43,176	52,680	62,184	20.76	25.33	29.90
N	MI2	Medical Investigator	4,313	5,262	6,211	51,756	63,144	74,532	24.88	30.36	35.83
N	MI3	Medical Investigator, Senior	4,570	5,576	6,581	54,840	66,906	78,972	26.37	32.17	37.97
E	MT1	Microbiologist	3,536	4,314	5,092	42,432	51,768	61,104	20.40	24.89	29.38
E	MR2	Motor Vehicle Coordinator	4,880	5,955	7,029	58,560	71,454	84,348	28.15	34.35	40.55
E	MG7	Motor Vehicle Manager, CCR	4,068	4,963	5,858	48,816	59,556	70,296	23.47	28.63	33.80
N	MR5	Motor Vehicle Systems Specialist	3,546	4,326	5,106	42,552	51,912	61,272	20.46	24.96	29.46
N	MR4	Motor Vehicle Trainer	3,546	4,326	5,106	42,552	51,912	61,272	20.46	24.96	29.46
N	MM1	Multimedia Specialist	3,889	4,745	5,601	46,668	56,940	67,212	22.44	27.38	32.31
E	SP3	Network Engineer	5,551	6,773	7,995	66,612	81,276	95,940	32.03	39.08	46.13
E	SP4	Networking and Security Manager	5,773	7,044	8,314	69,276	84,522	99,768	33.31	40.64	47.97
N	OA1	Occupancy Assistant	3,029	3,696	4,363	36,348	44,352	52,356	17.48	21.32	25.17
E	AT7	Office Manager, County Attorney	3,211	3,918	4,625	38,532	47,016	55,500	18.53	22.60	26.68
E	MG8	Operations and Finance Manager, CCR	4,068	4,963	5,858	48,816	59,556	70,296	23.47	28.63	33.80
E	SA4	Oracle Applications Developer	5,309	6,478	7,646	63,708	77,730	91,752	30.63	37.37	44.11
E	SP5	Oracle Database Administrator	7,227	8,818	10,408	86,724	105,810	124,896	41.69	50.87	60.05
N	PG2	Paralegal	3,301	4,028	4,754	39,612	48,330	57,048	19.04	23.24	27.43
N	PG1	Paralegal Specialist	3,968	4,841	5,714	47,616	58,092	68,568	22.89	27.93	32.97
N	PG3	Paralegal Specialist, Senior	4,624	5,642	6,659	55,488	67,698	79,908	26.68	32.55	38.42
E	DM4	Parks Business Manager	5,268	6,427	7,586	63,216	77,124	91,032	30.39	37.08	43.77
N	PM3	Parks Foreman	4,022	4,907	5,792	48,264	58,884	69,504	23.20	28.31	33.42
E	RS5	Parks Operations Manager	5,396	6,584	7,771	64,752	79,002	93,252	31.13	37.98	44.83
E	RS9	Parks Project Management and Design Supervisor	5,043	6,153	7,262	60,516	73,830	87,144	29.09	35.50	41.90
E	PM8	Parks Supervisor	4,524	5,520	6,516	54,288	66,240	78,192	26.10	31.85	37.59
N	PM1	Parks Technician I	2,622	3,200	3,777	31,464	38,394	45,324	15.13	18.46	21.79
N	PM2	Parks Technician II	3,042	3,712	4,381	36,504	44,538	52,572	17.55	21.41	25.28
N	PM7	Parks Technician III	3,411	4,162	4,912	40,932	49,938	58,944	19.68	24.01	28.34
N	AB6	Payroll and Timekeeping Coord.	3,966	4,839	5,712	47,592	58,068	68,544	22.88	27.92	32.95
N	HR3	Payroll Specialist	3,509	4,282	5,054	42,108	51,378	60,648	20.24	24.70	29.16
E	AB5	Payroll Supervisor	4,374	5,336	6,298	52,488	64,032	75,576	25.23	30.78	36.33
N	PT2	Permit Specialist	3,056	3,729	4,401	36,672	44,742	52,812	17.63	21.51	25.39
N	PT3	Permit Specialist Supervisor	3,548	4,329	5,109	42,576	51,942	61,308	20.47	24.97	29.48
N	HP2	PH Personnel Specialist	3,746	4,571	5,395	44,952	54,846	64,740	21.61	26.37	31.13
E	PL1	Planner I	3,845	4,692	5,538	46,140	56,298	66,456	22.18	27.07	31.95
E	PL2	Planner II	4,455	5,436	6,416	53,460	65,226	76,992	25.70	31.36	37.02

### 2014 Boulder County Classification Salary Ranges

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E	PL5	Planner, Senior	5,028	6,134	7,240	60,336	73,608	86,880	29.01	35.39	41.77
E	PL7	Planning Division Manager	6,582	8,030	9,478	78,984	96,360	113,736	37.97	46.33	54.68
E	PL4	Planning Manager	5,177	6,317	7,456	62,124	75,798	89,472	29.87	36.44	43.02
N	PT1	Planning Technician	3,316	4,046	4,776	39,792	48,552	57,312	19.13	23.34	27.55
N	PX1	Plans Examiner	4,268	5,208	6,148	51,216	62,496	73,776	24.62	30.05	35.47
E	PX2	Plans Examiner Supervisor	4,708	5,744	6,780	56,496	68,928	81,360	27.16	33.14	39.12
E	PF3	Policy Analyst	5,576	6,803	8,030	66,912	81,636	96,360	32.17	39.25	46.33
E	PF4	Policy Analyst, Senior	5,973	7,288	8,603	71,676	87,456	103,236	34.46	42.05	49.63
E	PR1	Portfolio Manager	4,753	5,799	6,845	57,036	69,588	82,140	27.42	33.46	39.49
N	PN2	Printer	3,088	3,768	4,447	37,056	45,210	53,364	17.82	21.74	25.66
N	PN4	Printer Assistant	2,442	2,980	3,518	29,304	35,760	42,216	14.09	17.19	20.30
E	PN3	Printing and Mailing Manager	4,046	4,937	5,827	48,552	59,238	69,924	23.34	28.48	33.62
N	PN5	Printing Foreman	3,520	4,295	5,070	42,240	51,540	60,840	20.31	24.78	29.25
N	PI1	Program Assistant I	2,282	2,784	3,286	27,384	33,408	39,432	13.17	16.06	18.96
N	PI2	Program Assistant II	2,638	3,219	3,799	31,656	38,622	45,588	15.22	18.57	21.92
N	PI3	Program Assistant III	3,039	3,708	4,377	36,468	44,496	52,524	17.53	21.39	25.25
E	PP2	Program Manager, DHHS	4,547	5,547	6,547	54,564	66,564	78,564	26.23	32.00	37.77
E	PS1	Program Specialist I	3,216	3,924	4,632	38,592	47,088	55,584	18.55	22.64	26.72
E	PS2	Program Specialist II	3,550	4,332	5,113	42,600	51,978	61,356	20.48	24.99	29.50
E	PS3	Program Specialist III	4,012	4,895	5,778	48,144	58,740	69,336	23.15	28.24	33.33
E	JT2	Project Administrator	4,947	6,036	7,125	59,364	72,432	85,500	28.54	34.82	41.11
E	JT4	Project Manager	5,233	6,385	7,536	62,796	76,614	90,432	30.19	36.83	43.48
E	JT3	Project Manager, IT	6,064	7,399	8,733	72,768	88,782	104,796	34.98	42.68	50.38
E	JT5	Project Manager, Senior	6,801	8,298	9,794	81,612	99,570	117,528	39.24	47.87	56.50
E	JT1	Projects Coordinator, Senior	5,038	6,147	7,255	60,456	73,758	87,060	29.07	35.46	41.86
N	PM4	Property Manager	3,039	3,708	4,377	36,468	44,496	52,524	17.53	21.39	25.25
N	PM6	Property Manager, Senior	3,550	4,332	5,113	42,600	51,978	61,356	20.48	24.99	29.50
E	PF1	Public Affairs Specialist	4,502	5,493	6,483	54,024	65,910	77,796	25.97	31.69	37.40
E	HD1	Public Health Administration Director	6,562	8,006	9,450	78,744	96,072	113,400	37.86	46.19	54.52
E	HD3	Public Health Clinical Services Director	6,450	7,870	9,289	77,400	94,434	111,468	37.21	45.40	53.59
E	CS1	Public Health Communications Specialist	5,287	6,451	7,614	63,444	77,406	91,368	30.50	37.21	43.93
E	XV1	Public Health Director	No range per BOCC								
E	HP1	Public Health Division Manager	5,434	6,630	7,826	65,208	79,560	93,912	31.35	38.25	45.15
E	AA8	Public Health Finance Supervisor	5,344	6,520	7,696	64,128	78,240	92,352	30.83	37.62	44.40
E	HN3	Public Health Nurse	4,516	5,510	6,504	54,192	66,120	78,048	26.05	31.79	37.52
E	HN1	Public Health Nurse I	3,717	4,535	5,353	44,604	54,420	64,236	21.44	26.16	30.88
E	HN2	Public Health Nurse II	4,087	4,986	5,885	49,044	59,832	70,620	23.58	28.77	33.95
E	HD2	Public Health Operations Director	6,450	7,870	9,289	77,400	94,434	111,468	37.21	45.40	53.59
E	HL1	Public Health Planner	4,399	5,367	6,335	52,788	64,404	76,020	25.38	30.96	36.55
E	HP4	Public Health Program Manager	4,696	5,730	6,763	56,352	68,754	81,156	27.09	33.05	39.02
E	HP5	Public Health Project and Site Services Administrator	4,297	5,243	6,188	51,564	62,910	74,256	24.79	30.25	35.70
E	PB1	Public Information Officer I	5,376	6,559	7,742	64,512	78,708	92,904	31.02	37.84	44.67
E	PB2	Public Information Officer II	5,497	6,707	7,917	65,964	80,484	95,004	31.71	38.69	45.68
E	PB4	Public Information Specialist	4,492	5,480	6,468	53,904	65,760	77,616	25.92	31.62	37.32
E	BC4	Purchasing Agent	4,302	5,249	6,195	51,624	62,982	74,340	24.82	30.28	35.74
E	BC2	Purchasing Supervisor	4,711	5,748	6,784	56,532	68,970	81,408	27.18	33.16	39.14
E	LD4	Real Estate Division Manager	5,066	6,181	7,296	60,792	74,172	87,552	29.23	35.66	42.09
E	MG6	Recording Manager, CCR	4,068	4,963	5,858	48,816	59,556	70,296	23.47	28.63	33.80
E	NT1	Registered Dietitian I	3,773	4,603	5,433	45,276	55,236	65,196	21.77	26.56	31.34
E	NT2	Registered Dietitian II	4,150	5,064	5,977	49,800	60,762	71,724	23.94	29.21	34.48
E	PL3	Resource Conservation Asst Manager	5,028	6,134	7,240	60,336	73,608	86,880	29.01	35.39	41.77
E	PL8	Resource Conservation Division Manager	5,789	7,063	8,337	69,468	84,756	100,044	33.40	40.75	48.10
N	RS8	Resource Conservation Specialist	3,143	3,835	4,527	37,716	46,020	54,324	18.13	22.13	26.12
E	RS6	Resource Manager	5,396	6,584	7,771	64,752	79,002	93,252	31.13	37.98	44.83
E	RP2	Resource Park Ranger	4,313	5,262	6,211	51,756	63,144	74,532	24.88	30.36	35.83
E	RP3	Resource Park Ranger, Senior	4,709	5,746	6,782	56,508	68,946	81,384	27.17	33.15	39.13
E	RS2	Resource Specialist	3,776	4,607	5,438	45,312	55,284	65,256	21.78	26.58	31.37
E	RS3	Resource Specialist, Senior	4,439	5,416	6,393	53,268	64,992	76,716	25.61	31.25	36.88

### 2014 Boulder County Classification Salary Ranges

FLSA CODE	Classification		Monthly			Annual			Hourly		
	Code	Title	Min.	Mid.	Max.	Min.	Mid.	Max.	Min.	Mid.	Max.
E	PL5	Planner, Senior	5,028	6,134	7,240	60,336	73,608	86,880	29.01	35.39	41.77
E	PL7	Planning Division Manager	6,582	8,030	9,478	78,984	96,360	113,736	37.97	46.33	54.68
E	PL4	Planning Manager	5,177	6,317	7,456	62,124	75,798	89,472	29.87	36.44	43.02
N	PT1	Planning Technician	3,316	4,046	4,776	39,792	48,552	57,312	19.13	23.34	27.55
N	PX1	Plans Examiner	4,268	5,208	6,148	51,216	62,496	73,776	24.62	30.05	35.47
E	PX2	Plans Examiner Supervisor	4,708	5,744	6,780	56,496	68,928	81,360	27.16	33.14	39.12
E	PF3	Policy Analyst	5,576	6,803	8,030	66,912	81,636	96,360	32.17	39.25	46.33
E	PF4	Policy Analyst, Senior	5,973	7,288	8,603	71,676	87,456	103,236	34.46	42.05	49.63
E	PR1	Portfolio Manager	4,753	5,799	6,845	57,036	69,588	82,140	27.42	33.46	39.49
N	PN2	Printer	3,088	3,768	4,447	37,056	45,210	53,364	17.82	21.74	25.66
N	PN4	Printer Assistant	2,442	2,980	3,518	29,304	35,760	42,216	14.09	17.19	20.30
E	PN3	Printing and Mailing Manager	4,046	4,937	5,827	48,552	59,238	69,924	23.34	28.48	33.62
N	PN5	Printing Foreman	3,520	4,295	5,070	42,240	51,540	60,840	20.31	24.78	29.25
N	PI1	Program Assistant I	2,282	2,784	3,286	27,384	33,408	39,432	13.17	16.06	18.96
N	PI2	Program Assistant II	2,638	3,219	3,799	31,656	38,622	45,588	15.22	18.57	21.92
N	PI3	Program Assistant III	3,039	3,708	4,377	36,468	44,496	52,524	17.53	21.39	25.25
E	PP2	Program Manager, DHHS	4,547	5,547	6,547	54,564	66,564	78,564	26.23	32.00	37.77
E	PS1	Program Specialist I	3,216	3,924	4,632	38,592	47,088	55,584	18.55	22.64	26.72
E	PS2	Program Specialist II	3,550	4,332	5,113	42,600	51,978	61,356	20.48	24.99	29.50
E	PS3	Program Specialist III	4,012	4,895	5,778	48,144	58,740	69,336	23.15	28.24	33.33
E	JT2	Project Administrator	4,947	6,036	7,125	59,364	72,432	85,500	28.54	34.82	41.11
E	JT4	Project Manager	5,233	6,385	7,536	62,796	76,614	90,432	30.19	36.83	43.48
E	JT3	Project Manager, IT	6,064	7,399	8,733	72,768	88,782	104,796	34.98	42.68	50.38
E	JT5	Project Manager, Senior	6,801	8,298	9,794	81,612	99,570	117,528	39.24	47.87	56.50
E	JT1	Projects Coordinator, Senior	5,038	6,147	7,255	60,456	73,758	87,060	29.07	35.46	41.86
N	PM4	Property Manager	3,039	3,708	4,377	36,468	44,496	52,524	17.53	21.39	25.25
N	PM6	Property Manager, Senior	3,550	4,332	5,113	42,600	51,978	61,356	20.48	24.99	29.50
E	PF1	Public Affairs Specialist	4,502	5,493	6,483	54,024	65,910	77,796	25.97	31.69	37.40
E	HD1	Public Health Administration Director	6,562	8,006	9,450	78,744	96,072	113,400	37.86	46.19	54.52
E	HD3	Public Health Clinical Services Director	6,450	7,870	9,289	77,400	94,434	111,468	37.21	45.40	53.59
E	CS1	Public Health Communications Specialist	5,287	6,451	7,614	63,444	77,406	91,368	30.50	37.21	43.93
E	XV1	Public Health Director	No range per BOCC								
E	HP1	Public Health Division Manager	5,434	6,630	7,826	65,208	79,560	93,912	31.35	38.25	45.15
E	AA8	Public Health Finance Supervisor	5,344	6,520	7,696	64,128	78,240	92,352	30.83	37.62	44.40
E	HN3	Public Health Nurse	4,516	5,510	6,504	54,192	66,120	78,048	26.05	31.79	37.52
E	HN1	Public Health Nurse I	3,717	4,535	5,353	44,604	54,420	64,236	21.44	26.16	30.88
E	HN2	Public Health Nurse II	4,087	4,986	5,885	49,044	59,832	70,620	23.58	28.77	33.95
E	HD2	Public Health Operations Director	6,450	7,870	9,289	77,400	94,434	111,468	37.21	45.40	53.59
E	HL1	Public Health Planner	4,399	5,367	6,335	52,788	64,404	76,020	25.38	30.96	36.55
E	HP4	Public Health Program Manager	4,696	5,730	6,763	56,352	68,754	81,156	27.09	33.05	39.02
E	HP5	Public Health Project and Site Services Administrator	4,297	5,243	6,188	51,564	62,910	74,256	24.79	30.25	35.70
E	PB1	Public Information Officer I	5,376	6,559	7,742	64,512	78,708	92,904	31.02	37.84	44.67
E	PB2	Public Information Officer II	5,497	6,707	7,917	65,964	80,484	95,004	31.71	38.69	45.68
E	PB4	Public Information Specialist	4,492	5,480	6,468	53,904	65,760	77,616	25.92	31.62	37.32
E	BC4	Purchasing Agent	4,302	5,249	6,195	51,624	62,982	74,340	24.82	30.28	35.74
E	BC2	Purchasing Supervisor	4,711	5,748	6,784	56,532	68,970	81,408	27.18	33.16	39.14
E	LD4	Real Estate Division Manager	5,066	6,181	7,296	60,792	74,172	87,552	29.23	35.66	42.09
E	MG6	Recording Manager, CCR	4,068	4,963	5,858	48,816	59,556	70,296	23.47	28.63	33.80
E	NT1	Registered Dietitian I	3,773	4,603	5,433	45,276	55,236	65,196	21.77	26.56	31.34
E	NT2	Registered Dietitian II	4,150	5,064	5,977	49,800	60,762	71,724	23.94	29.21	34.48
E	PL3	Resource Conservation Asst Manager	5,028	6,134	7,240	60,336	73,608	86,880	29.01	35.39	41.77
E	PL8	Resource Conservation Division Manager	5,789	7,063	8,337	69,468	84,756	100,044	33.40	40.75	48.10
N	RS8	Resource Conservation Specialist	3,143	3,835	4,527	37,716	46,020	54,324	18.13	22.13	26.12
E	RS6	Resource Manager	5,396	6,584	7,771	64,752	79,002	93,252	31.13	37.98	44.83
E	RP2	Resource Park Ranger	4,313	5,262	6,211	51,756	63,144	74,532	24.88	30.36	35.83
E	RP3	Resource Park Ranger, Senior	4,709	5,746	6,782	56,508	68,946	81,384	27.17	33.15	39.13
E	RS2	Resource Specialist	3,776	4,607	5,438	45,312	55,284	65,256	21.78	26.58	31.37
E	RS3	Resource Specialist, Senior	4,439	5,416	6,393	53,268	64,992	76,716	25.61	31.25	36.88

### 2014 Boulder County Classification Salary Ranges

FLSA CODE	Classification		Monthly			Annual			Hourly		
	Code	Title	Min.	Mid.	Max.	Min.	Mid.	Max.	Min.	Mid.	Max.
N	RS1	Resource Technician	3,282	4,005	4,727	39,384	48,054	56,724	18.93	23.10	27.27
E	RK4	Risk Analyst	4,140	5,051	5,962	49,680	60,612	71,544	23.88	29.14	34.40
E	RK1	Risk Manager	5,295	6,461	7,626	63,540	77,526	91,512	30.55	37.27	44.00
N	RD2	Road Maintenance Foreman	4,314	5,263	6,212	51,768	63,156	74,544	24.89	30.36	35.84
E	MR1	Road Maintenance Manager	6,432	7,848	9,263	77,184	94,170	111,156	37.11	45.27	53.44
N	RD3	Road Maintenance Shop Foreman	4,466	5,449	6,432	53,592	65,388	77,184	25.77	31.44	37.11
E	RD4	Road Maintenance Supervisor	4,824	5,886	6,947	57,888	70,626	83,364	27.83	33.95	40.08
N	RD1	Road Maintenance Worker	2,523	3,079	3,634	30,276	36,942	43,608	14.56	17.76	20.97
E	RI1	Roadway Information Specialist	4,662	5,688	6,714	55,944	68,256	80,568	26.90	32.82	38.73
N	SU3	Security Deputy	3,277	3,999	4,720	39,324	47,982	56,640	18.91	23.07	27.23
E	AA9	Sheriff's Accounting Supervisor	5,344	6,520	7,696	64,128	78,240	92,352	30.83	37.62	44.40
E	RC3	Sheriff's Commander	6,336	7,731	9,126	76,032	92,772	109,512	36.55	44.60	52.65
N	RC1	Sheriff's Deputy I	4,313	5,262	6,211	51,756	63,144	74,532	24.88	30.36	35.83
N	RC2	Sheriff's Deputy II	5,466	6,669	7,872	65,592	80,028	94,464	31.53	38.48	45.42
E	RC4	Sheriff's Division Chief	7,218	8,807	10,395	86,616	105,678	124,740	41.64	50.81	59.97
E	FL1	Sheriff's Fleet Manager	5,858	7,148	8,437	70,296	85,770	101,244	33.80	41.24	48.68
N	CA6	Sheriff's Forensic Computer Analyst	4,465	5,448	6,431	53,580	65,376	77,172	25.76	31.43	37.10
E	MA7	Sheriff's Jail Maintenance Supervisor	4,413	5,385	6,356	52,956	64,614	76,272	25.46	31.06	36.67
N	MA4	Skilled Craft Specialist	4,072	4,968	5,864	48,864	59,616	70,368	23.49	28.66	33.83
E	PS4	Special Program Coordinator	3,550	4,332	5,113	42,600	51,978	61,356	20.48	24.99	29.50
E	RS4	Special Projects Coordinator	5,098	6,220	7,342	61,176	74,640	88,104	29.41	35.88	42.36
N	SC4	Substance Abuse Attendant Counselor I	2,236	2,729	3,221	26,832	32,742	38,652	12.90	15.74	18.58
N	SC5	Substance Abuse Attendant Counselor II	2,776	3,387	3,998	33,312	40,644	47,976	16.02	19.54	23.07
E	SC1	Substance Abuse Counselor I	3,079	3,757	4,434	36,948	45,078	53,208	17.76	21.67	25.58
E	SC2	Substance Abuse Counselor II	3,393	4,140	4,887	40,716	49,680	58,644	19.58	23.88	28.19
E	SC3	Substance Abuse Counselor III	3,744	4,568	5,392	44,928	54,816	64,704	21.60	26.35	31.11
E	SS1	Sustainability Specialist I	3,696	4,510	5,323	44,352	54,114	63,876	21.32	26.02	30.71
E	SS2	Sustainability Specialist II	4,384	5,349	6,314	52,608	64,188	75,768	25.29	30.86	36.43
E	SP2	Systems Administrator	4,883	5,958	7,033	58,596	71,496	84,396	28.17	34.37	40.58
E	TC1	Technical Systems Supervisor	4,369	5,330	6,291	52,428	63,960	75,492	25.21	30.75	36.29
E	MG4	Technology Manager	6,391	7,798	9,205	76,692	93,576	110,460	36.87	44.99	53.11
N	TT1	Traffic Control Technician	3,657	4,462	5,266	43,884	53,538	63,192	21.10	25.74	30.38
N	TR3	Transfer Station Clerk	2,339	2,854	3,368	28,068	34,242	40,416	13.49	16.46	19.43
E	MP1	Transportation Planning Manager	6,205	7,571	8,936	74,460	90,846	107,232	35.80	43.68	51.55
E	TP1	Transportation Project Coordinator	5,654	6,898	8,142	67,848	82,776	97,704	32.62	39.80	46.97
E	AC3	Treasurer's Division Manager	4,753	5,799	6,845	57,036	69,588	82,140	27.42	33.46	39.49
E	US1	Undersheriff	8,153	9,947	11,740	97,836	119,358	140,880	47.04	57.38	67.73
E	VC1	Volunteer Coordinator	3,729	4,550	5,370	44,748	54,594	64,440	21.51	26.25	30.98
E	VC2	Volunteer Initiative Coordinator	3,914	4,776	5,637	46,968	57,306	67,644	22.58	27.55	32.52
N	WT4	Weatherization Production Coordinator	3,899	4,757	5,615	46,788	57,084	67,380	22.49	27.44	32.39
E	HO2	Weatherization Program Manager	4,757	5,804	6,851	57,084	69,648	82,212	27.44	33.48	39.53
N	WT3	Weatherization Supervisor/Inspector	3,613	4,408	5,203	43,356	52,896	62,436	20.84	25.43	30.02
N	WT1	Weatherization Technician	2,685	3,277	3,868	32,220	39,318	46,416	15.49	18.90	22.32
N	WT2	Weatherization Technician, Lead	3,118	3,804	4,490	37,416	45,648	53,880	17.99	21.95	25.90
N	WC4	Web Administrator	5,014	6,118	7,222	60,168	73,416	86,664	28.93	35.30	41.67
E	WC1	Web Administrator, Senior	5,772	7,042	8,312	69,264	84,504	99,744	33.30	40.63	47.95
N	WC3	Web Specialist	3,687	4,499	5,310	44,244	53,982	63,720	21.27	25.95	30.63
E	HP3	WIC Manager	5,080	6,198	7,316	60,960	74,376	87,792	29.31	35.76	42.21
E	WF1	Wildfire Mitigation Specialist	4,152	5,066	5,980	49,824	60,792	71,760	23.95	29.23	34.50
N	ZA1	Zoning Administrator, Assistant	3,839	4,684	5,528	46,068	56,202	66,336	22.15	27.02	31.89
N	ZA3	Zoning Enforcement Officer	3,656	4,461	5,265	43,872	53,526	63,180	21.09	25.73	30.38
N	ZA2	Zoning Inspector	3,656	4,461	5,265	43,872	53,526	63,180	21.09	25.73	30.38

## **POSITION CONTROL**

The position control system in our Kronos payroll software is a major component of personnel budget control. We are able to monitor Full Time Equivalents (FTE) count in each Office or Department. Approval by the Board of County Commissioners is required for any increase in FTE count.

In November, we send out a report to every Office or Department with the Salary Budget for the following year. This report lists each position, FTE status, salary and merit pool to be checked for accuracy before the budget is adopted. Included on this report are any new positions approved in the budget work session by the Commissioners.

## CAPITAL EXPENDITURE OVERVIEW 2014

In the 2014 Budget there are many capital expenditure projects in various funds and functions. This section provides details on each of the different types of expenses and the funding sources. The capital expenditures consist of the following major types of expenditures in the Boulder County Budget:

1. Capital Outlay Items – Computing, Equipment and Vehicles	\$ 3,206,879
2. Transportation Capital Improvement Projects	
a. Flood Recovery Projects	\$15,417,181
b. Transportation Road Projects	\$ 4,181,513
c. Transportation Sales/Use Tax funded Road Projects	\$ 3,737,806
d. Trails Projects	<u>\$ 657,544</u>
Total Transportation Capital Improvement Projects	\$23,994,044
3. Open Space Land Acquisition & Capital Improvement Projects	\$13,307,315
4. Capital Expenditure Projects	
a. Building and Infrastructure Projects	\$22,097,645*
b. Fleet Services Fund – Capital Buildings	<u>\$ 70,702*</u>
Total Capital Expenditure Projects	\$22,168,347
Total Capital Expenditures for 2014	\$62,676,585

\*See Transportation and Capital Expenditure Debt under the “Debt Service” tab

Capital Expenditures are defined as the purchase of basic assets such as property, fixtures or machinery, but not for day-to-day operations such as payroll, etc. They are budgeted in several different funds. The items and projects are formulated by the respective Elected Officials and Department Heads and formally requested by them during the budget process. There is opportunity for public comment during the advertised public budget hearing for each office or department and at the advertised informal public budget hearing. This occurs before the budget work session held in November, when the budgets are decided. As with any County expenditure, the Board of County Commissioners makes the final decision on the detail of the item or project and the related funding level.

Many of the capital projects for Transportation and Open Space Acquisition are the result of local sales taxes being passed by the voters. **There are no direct operating savings from these projects, as collection of the taxes carries the responsibility to implement the projects. There is however, a non-financial impact of safer roads, which are friendlier to alternative modes of transportation, and additional open space that makes Boulder County an even more desirable location in which to live. Many of the impacts from the Capital Expenditure program improve the quality of the environment, such as cleaner air.**

Any associated impacts to operating and personnel budgets are considered during the process. For example, a project may require new staff with associated capital equipment and additional operating dollars. Although the dollars may be budgeted in separate budgets, the total cost is presented in a package to the Board for its decision.

### 1. CAPITAL OUTLAY ITEMS (\$3,206,879) Function – General Government

This budget includes items such as vehicles, copiers, communication equipment, heavy equipment, software and computer equipment. The Board of Commissioners approves these capital items and the associated costs during the budget process. Major changes in specifications cannot be made unless a department chooses to pay the added cost.

The dollars for items are not included in the requesting office or department’s budget to be spent at their own discretion. The dollars are budgeted in the Capital Outlay cost center for all of the General Fund and administered by the Administrative Services Department - Business Operations Division.



The Board of Commissioners sets a base for capital outlay as follows:

Computing Capital	\$1,000,000
Network Infrastructure	\$ 281,263
Copiers	\$ 60,000
Equipment	\$ 140,000
Replacement Vehicles	\$ 900,000
Total:	\$2,381,263

The Board of Commissioners recognizes the necessity to keep up with the rapidly changing pace of technology by dedicating a large portion of the base funding to computing. By providing employees with the proper tools, they empower them to be more productive and to enhance services to the public. The intent is to provide more technical solutions instead of increasing staff to keep up with the growing workload.

The County is working to improve our technology that will allow and provide easier access to relational databases with GIS data. For example: the Land Use department can provide the Assessor with much of the same information needed by both departments. Changes to a property recorded by Land Use, such as a major remodel to a residence, will be available to the Assessor. This will save a visit by the Assessor's staff and duplicate data entry. The database can be further shared with the Clerk and Recorder in mapping voter precincts as they relate to new properties. Eventually, this database can be shared with the Sheriff's Communications Center when responding to public emergency situations.

This one example illustrates the potential for more productivity from employees and for more comprehensive, accurate information on County parcels and properties for easy access by both staff and public inquiry, and to enhance safety responsiveness.

### Process for Computer Requests

The Budget Preparation Manual is distributed to all agencies and the Budget Preparation system is opened for requests at the beginning of June. The deadline for the completion of all Capital Outlay request forms is July 1. During July, the staff in Purchasing and Information Services meets with the requestor regarding any computer requests. During these meetings they determine the equipment configurations and software needs. This is done to help ensure that the user will receive the necessary equipment for their applications and to insure compatibility with County computing systems.

The role of the Purchasing Department is to determine pricing of all equipment requested. A list of the requested computer equipment and proposed locations is given to the Architects. They determine if there is electrical work or cabling needed for LAN connections associated with the requests. If there are electrical needs, they are requested and that cost is budgeted with the associated item. The role of the Information Technology Division is to act as the technical advisor to the users. They work to insure that the budget request fits the need.

With the help of a consultant, a Strategic Technology plan was adopted by the Board in early 2011. The Technology Resource Advisory Committee (TRAC) was formed to implement the County's strategic technology vision including the use of information technology to increase the capacity and productivity of the County. Their task is to set a course for the County on computer technology, expected levels of service provision, and where technology will lead into the future.

A TRAC subcommittee, the Business Analysis Team (BAT), was formed to help the project originators to develop effective Project Requests and Business Cases. The information developed from the Business Case reviews is used by TRAC to prioritize and recommend projects for funding. Although Project Requests and Business cases may be submitted to the BAT for review any time during the year, to be considered for funding in the upcoming budget the following timeline is suggested for large projects:

Project Requests due to the BA team	April 4th
Completed Business Cases due to BA team	June 6th
BAT Review Process completed	June 20th
Recommendations due to TRAC	July 29th

The Board of Commissioners establishes a minimum base level of funding for this equipment (\$1,000,000 for 2014). The committee prioritizes the requests based on need and compliance with the goals and criteria set by the committee. Those items set within the \$1,000,000 base are considered funded in the coming budget. All items not a part of the base funding are discussed during the budget hearings held in October. The Commissioners make final decisions on funding additional computing equipment during the budget work session in early November.

### **Process for Vehicle Requests**

Vehicle replacements in the General Fund must meet a criterion of 100,000 miles and/or ten years of age, or excessive maintenance costs. Further considerations such as the use of the vehicle and annual mileage are utilized beyond the criteria. In general, the Sheriff's fleet vehicles are also replaced at 100,000 miles due to high quality maintenance provided by their fleet facility. Most vehicles are purchased via a State contract that is usually the lowest available price.

The Purchasing Agent chairs the Fleet Vehicle Committee composed of the Fleet Managers for the County fleet and the Sheriff's Office fleet. Budget staff takes the replacement recommendations of the Committee to the Commissioners for approval. The requesting office or department discusses vehicles not recommended by Budget Staff with the Board of Commissioners during the budget hearings. The Commissioners individually approve any new vehicle requests during the budget work session.

Through the budget staff's discussions with departments and offices, it is determined if some vehicles can be recycled to a less intensive use rather than purchasing a new vehicle. If this approach seems feasible, Budget staff informs the Commissioners. The County Purchasing Agent works with the various vehicle-holding groups to identify which vehicles should be replaced, recycled or removed from the fleet.

### **Process for Road Equipment**

Road maintenance equipment is funded in the Road Fund and due to its unique requirements it has its own fixed replacement criteria. The general level of funding is decided during the budget process like all other County equipment. The difference is that specific equipment purchases are decided early in each year, to complement the planned road projects. The Road Fund is appropriated a fixed level of funding during the normal budget process. A general plan of capital equipment and projects is approved. Specific projects and required equipment are decided after all outside revenues from the State and Federal governments are known in the early part of the new budget year.

In addition to the capital equipment for maintaining and building roads and bridges, Transportation finished construction on a new fleet maintenance facility. This is funded through Certificates of Participation (COPs) and it began operations in January 2007.

### **Other items**

Other equipment includes all miscellaneous equipment such as office machines and is handled similarly to vehicles except there is no minimum criterion for replacement.

### **Impacts on Operating Budgets in 2014 and Future Years**

The capital outlay budget impacts future operating budgets both in future cost avoidance (avoiding expenditures in a future year for capital items, such as motor vehicles and computers, resulting from operating these items at or beyond their useful life), and by service demand for additional new fixed assets to address program expansions and new initiatives.

Funding for technology is expected to increase productivity of the current workforce. It is anticipated that this will keep the demand for increased FTEs low as the workload increases. Managing to control the growth in personnel costs makes a big difference in total expenses since approximately 64% of all General Fund costs are related to personnel.

### 2014 Capital Outlay Budget

Office/Department	Division	Description	Total
Administrative Services	Building Services	Vehicle - Replaces Unit #62	31,770
Administrative Services	Building Services	Vehicle - Replaces Unit #38	36,808
Administrative Services	Building Services	Vehicle - Replaces Unit #61	34,678
Administrative Services	Building Services	Vehicle - Replaces Unit #23	34,678
Administrative Services	Building Services	Tractor - Replaces Unit #4233	28,601
Administrative Services	Building Services	Tractor - Replaces Unit #4232	28,601
Administrative Services	Information Technology	Web Application Firewall	100,000
Administrative Services	Information Technology	SSL Remote Access Gateway	50,000
Administrative Services	Information Technology	Enterprise HIPPA Compliance	73,116
Administrative Services	Information Technology	Server Replacement	167,000
Administrative Services	Information Technology	Media Server Host - Open Data	50,000
Administrative Services	Information Technology	Network Replacement	281,263
Administrative Services	Information Technology	Annual PC Replacement	357,241
Administrative Services	Information Technology	Copier Replacement	60,000
Administrative Services	Information Technology	Disk Space Storage	160,000
Administrative Services	Information Technology	UPS Battery Replace	60,000
Clerk & Recorder	Clerk & Recorder	15 Computers with Monitors	20,085
Clerk & Recorder	Clerk & Recorder	Hart Software	111,500
Community Services	Administration	Enterprise Content Management	158,009
Community Services	Administration	Workforce Network Migration	110,850
Coroner	Coroner	Coroner Video System	101,746
Housing & Human Services	Family & Children Services	Dodge Caravan - Longmont	21,577
Housing & Human Services	Benefits Program Services	Ford Fusion Hybrid - Longmont	25,102
Land Use	Administration	Ford Escape 4x4	27,705
Land Use	Wildfire Mitigation	Ford F-150 Special Services Vehicle	29,839
Parks & Open Space	Administration/Pool	Jeep Cherokee Trailhawk	34,397
Parks & Open Space	Administration/Pool	F450 Truck & Chasis	57,576
Parks & Open Space	Recreation & Facilities	Chevy 3500 Pickup	37,658
Parks & Open Space	Resource Management	Jeep Wrangler Rubicon	45,856
Parks & Open Space	Resource Management	Wood Grinding Tub	150,000
Sheriff's Office	Fleet Maintenance	Chevy Tahoe - Replaces Unit #430	43,130
Sheriff's Office	Fleet Maintenance	Chevy Tahoe - Replaces Unit #440	39,861
Sheriff's Office	Fleet Maintenance	Chevy Tahoe - Replaces Unit #442	39,861
Sheriff's Office	Fleet Maintenance	Ford E-350 Van - Replaces Unit #451	31,168
Sheriff's Office	Fleet Maintenance	Ford E-350 Van - Replaces Unit #450	31,168
Sheriff's Office	Fleet Maintenance	Ford F-350 - Replaces Unit #445	45,761
Sheriff's Office	Fleet Maintenance	Ford F-350 - Replaces Unit #444	45,761
Sheriff's Office	Fleet Maintenance	Chevy Tahoe - Replaces Unit #443	39,861
Sheriff's Office	Fleet Maintenance	Chevy Tahoe - Replaces Unit #441	39,861
Sheriff's Office	Fleet Maintenance	Ford Interceptor - Replaces Unit #439	35,545
Sheriff's Office	Fleet Maintenance	Chevy Tahoe - Replaces Unit #431	41,097
Sheriff's Office	Fleet Maintenance	Chevy Tahoe - Replaces Unit #433	41,097
Sheriff's Office	Fleet Maintenance	Chevy Tahoe - Replaces Unit #437	39,861
Sheriff's Office	Fleet Maintenance	Chevy Tahoe - Replaces Unit #434	39,861
Transportation	Administration	Road Inspectors' Pick Up Truck	26,861
Transportation	Fleet Services*	Fuel Efficiency Tracking System	123,881
Transportation	Fleet Services*	Heavy Duty Lube Skid	16,588
<b>Total 2013 Capital Outlay Budget</b>			<b>3,206,879</b>

\* Unlike most capital items (which are budgeted in the Capital Outlay cost center of the General fund) those items identified above are budgeted in the Fleet Services Fund (075) which is a proprietary, internal services type fund.

## 2. TRANSPORTATION CAPITAL IMPROVEMENT PLAN (CIP) \$23,994,044 Function – Transportation/Capital Building Projects

### Overview

Budgets for projects are presented at a high level during the budget hearings. The Transportation Department Director is responsible for Road Maintenance and Transportation Projects and determines general amounts needed for each function. The Board of Commissioners determines the amount of property and specific ownership tax revenues that will be used to support the functions. Specific projects and capital equipment for roads are decided after budget adoption when the funding is set. Transportation projects are funded with a combination of Property Tax, Specific Ownership Tax, Highway Users' Tax and other revenues (including the use of fund balance where necessary) in the Road Fund; a voter-approved Sales and Use Tax in the Road Fund which is available only for specific projects that were included in the ballot; and a voter approved Sales and Use Tax in the General Fund (Trails), as described in more detail below.

The Board of County Commissioners has maintained a fairly even level of tax base funding for the Road Fund over the past years and plans to continue it in the future. Property taxes and specific ownership taxes provide a steady base of funding for the Road Fund. For Property Tax, the fund has a constant mill levy, so the only variable in property tax revenue is a change to the Assessed Valuation over time. This has increased by 1.7% compared to the value used to support the 2013 budget. The 2014 tax year is based on a re-appraisal year for the Assessed Valuation, which incorporates a re-appraisal of the base taxable property (this is done on a biennial basis by State Statute), as well as increases from new construction of real property and changes in Personal Property (which is re-appraised annually). While the Assessed Valuation is based on data from 2009-2010, the Specific Ownership Tax revenue is receipted in real time and since it is based on the depreciated value of motor vehicles, is affected mostly by new car sales, which is increasing substantially due to an increase in new car sales over the past few years.

In early 2009, the Colorado Legislature passed a bill to create a new revenue source for Transportation. The FASTER (Funding Advancement for Surface Development and Economic Recovery) revenue is budgeted to collect state-wide \$250 million annually, mainly through vehicle registration fees. This revenue is collected at the County Clerk and Recorder's Office then sent to the State department of Revenue where it is allocated by the same formula as Highway User Tax Fund (HUTF) revenues. The new revenue stream adds over \$900,000 to the Boulder County Road and Bridge Fund, and will be receipted at the County in the HUTF revenue stream. This will add funding for Transportation, and is designated to projects in the 2014 year.

One significant new addition to the Road Fund projects is Flood Recovery. This follows the September 2013 floods which is presented in the Budget Message and caused major damage to transportation infrastructure that was still in the stages of being assessed as this budget was adopted. Estimates put the total cost of recovery at the time to be in excess of \$100 million, with no new tax funding for this budget which includes over \$15 million of flood recovery projects funded primarily from planned reimbursements from FEMA, Federal Highways (FMHA) and the State of Colorado.

There are four primary funding sources in the 2014 Adopted Budget for Transportation and Trails Projects / Capital Equipment.

- Flood Recovery: This addresses the initial phase of recovery from the September 2013 floods (see the Budget Message for further description of the flood and it's impacts on the County), and is based on projected FEMA, FHWA and State Of Colorado reimbursements for 2013 budgeted expenditures, as well as reimbursements for a portion of the 2014 budgeted flood-related expenditures and other Road and Bridge Fund revenues. This is budgeted for 2014 to be **\$15,417,181**
- Road and Bridge Projects: This second group of capital expenditures is funded each year from a combination of property tax to be levied into the fund and specific ownership tax to be allocated to the fund (both through the Treasurer), Highway Users' Tax Fund allocations from the State and various other revenues (intergovernmental or other) which are all budgeted to be receipted. These funding sources as applied to capital projects total **4,181,513** for the 2014 adopted budget. (These revenues also fund expenditures other than capital projects, including Road Maintenance (non-capital maintenance of the County's transportation infrastructure) and lease payments for a new Road Maintenance center funded by Certificates of Participation

(COPs), as well as these Capital Projects, the required funding for the latter is shown here only). The capital expenditure portion is allocated at the Transportation Director's discretion between actual road and infrastructure projects, and capital equipment. All expenditures funded by the revenues listed above are restricted by various State Statutes that govern the use of property tax levied into the Road Fund, and highway users' tax (a tax on fuel consumption) for which an annual expenditure report needs to be filed with State to ensure continuance of the revenue. *One particular impact of these statutes is the share-back to incorporated cities in the County based on one-half of the total fund mill levy and the assessed valuation of each of the cities.*

- The third primary funding source in the Road and Bridge Fund is an 85% portion of a 0.1% Sales and Use Tax. In November 2001, the voters approved an increase in the county sales and use tax of 0.10% for seven years to fund transportation and trails projects. The tax went into effect on July 1, 2002 and expired on June 30, 2009. The tax was renewed for another 15 years by voters in November of 2007, that continuation began on July 1, 2009 and is at the same rate of 0.1% (85% of the revenue is receipted in the Road Fund for Transportation projects, with 15% deposited into the General Fund for Trails) until expiration on June 30, 2024. For the 2014 year, the Road and Bridge Fund portion of the tax is budgeted to yield **\$3,737,806**, based on a projection that this revenue will increase by 7% over the 2013 budget. This increases the funding available for transportation projects. The Transportation Director and staff work each year on a list of potential projects with the municipalities. The ballot issue defines the use of this revenue, which includes specific road projects. Because it is restricted by the ballot issue that created it, there is no option but to utilize this revenue for the intended capital expenditure purposes, while considerations regarding the impacts on future years' operational expenditures are considered where possible.
- The fourth category of funding administered by the Transportation Department is Trails, budgeted in the General Fund as defined in the ballot issue referenced above. This is funded by the 15% remaining of the 0.1% sales and use tax referred to above, and similarly was approved for renewal for 15 more years commencing on July 1, 2009 (the sales and use tax resulting from the original ballot measure expired on June 30, 2009). This totals **\$657,544** budgeted in 2014.

When the Board of Commissioners decides on a local funding level during the budget work session, it is usually a flat amount from year to year. The Transportation Director and staff are directed by the Commissioners to refine the scope of projects within the allocated budget amount. There is opportunity for public comment on the projects. The Commissioners give direction to the Transportation Department on which projects to proceed and/or which projects need further refining. Many of the projects have been planned with the assistance of the public through community meetings where the projects are proposed and discussed. The intent of this tax funded capital program is to improve transportation infrastructure and the consequential quality of life for all Boulder County residents.

The Transportation staff presents an overview of projects to the Commissioners with budget amounts and funding sources attached to the various projects, County revenues, local revenue from State Bridge funds and various Federal funds. Other sources of revenue may include UDFCD (Urban Drainage Flood Control District), and/or other local governments who will participate with the County on a project, and in this 2014 budget additional revenue from Flood Reimbursements.

The Adopted Budget does not include additional projects or total project levels which may be funded by State, Federal, or revenues from local entities other than the County, other than the projects referred to in the above discussion for Flood Recovery, which are largely funded from budgeted reimbursements. When the outside sources of revenue for a project are committed, a supplemental appropriation to the Road Fund is required. This does not affect the County contribution since the additional revenues will offset any increase in project expenditures.

## **Project Identification & Process for Current and Future Budgets**

A brief description of the process of developing the draft CIP for consideration by the Board of Commissioners is as follows: The County Transportation staff begins by reviewing pavement, bridge, striping, guardrail and minor structures management systems and staff-level reviews to determine priorities and consulting with the staffs

from the cities and towns within the County. Prior to developing the draft CIP, staff visits with city and town representatives to discuss their needs and to brief them on County staff recommendations. The County goal is to identify projects that are necessary to maintain the long term viability of the County transportation system and to implement projects identified for funding through the sales and use tax ballot issues. Some projects that closely align with the policies of the Denver Regional Council of Governments (DRCOG) may be pursued directly by the County in its requests for State and Federal funding. A public hearing is held by the Board of Commissioners to receive comment on the capital projects to be funded in the upcoming year. The Board of Commissioners approves the CIP plan following input from the public and the Transportation Director. A notable change in the 2014 budget to this process will be the addition of flood recovery projects that may be included in the CIP.

### **Transportation Budget Decisions - Impact on Operating Budgets in Current and Future Years**

A significant portion of the projects are funded by a 0.1% sales and use tax, which is budgeted at 85% of the yield of the 0.1% rate of Sales and Use Tax in the Road and Bridge Fund (referred to as "Sales Tax projects"), and a further 0.15% in the General Fund (referred to as "Trails Projects"). This tax was authorized by voters originally in 2001, and renewed in 2007 in a subsequent ballot measure. As a part of that process the voters approved projects on certain roads, bridges and trails, which will guide the project allocation process through the life of the tax. These projects are mandated to the County by the voters, and are not necessarily linked to any operational budget savings or impacts in future years. However, as the various roadways and bridges are improved there will be a saving in maintenance and repair of those assets over time.

A capital expenditure in transportation is any expenditure that serves to increase the capacity and efficiency of the transportation infrastructure, whether by reducing travel times, improving access, creating capacity for more passenger and goods traffic, reducing costs, or reducing adverse safety and environmental impacts. For the most part the benefit/cost of improvements to the transportation system relate more to savings in time and safety-related costs external to the project-cost model.

Capacity projects (including bike and transit) widen the rent curve for properties surrounding a facility by decreasing the distance between destinations. Safety projects reduce the non-time related costs of travel (accidents, repairs, damages).

Overlays are probably our best "bang-for-the-buck," as far as project cost versus maintenance costs. However, even these considerable savings in maintenance are swamped by cost savings that are external to the model such as vehicle repairs, damaged freight, injures, etc.

Unlike capital expenditures for a new building that will require additional maintenance and facilities expenditures in future years, as well as consuming additional utilities that must be paid for, transportation capital projects serve to keep future maintenance costs contained, as they either correct deficiencies in additional infrastructure or provide new systems that require little maintenance in the near future. Newly constructed infrastructure also has the advantage of reducing wear and tear on motor vehicles, further decreasing the extended maintenance costs to the users of the system.

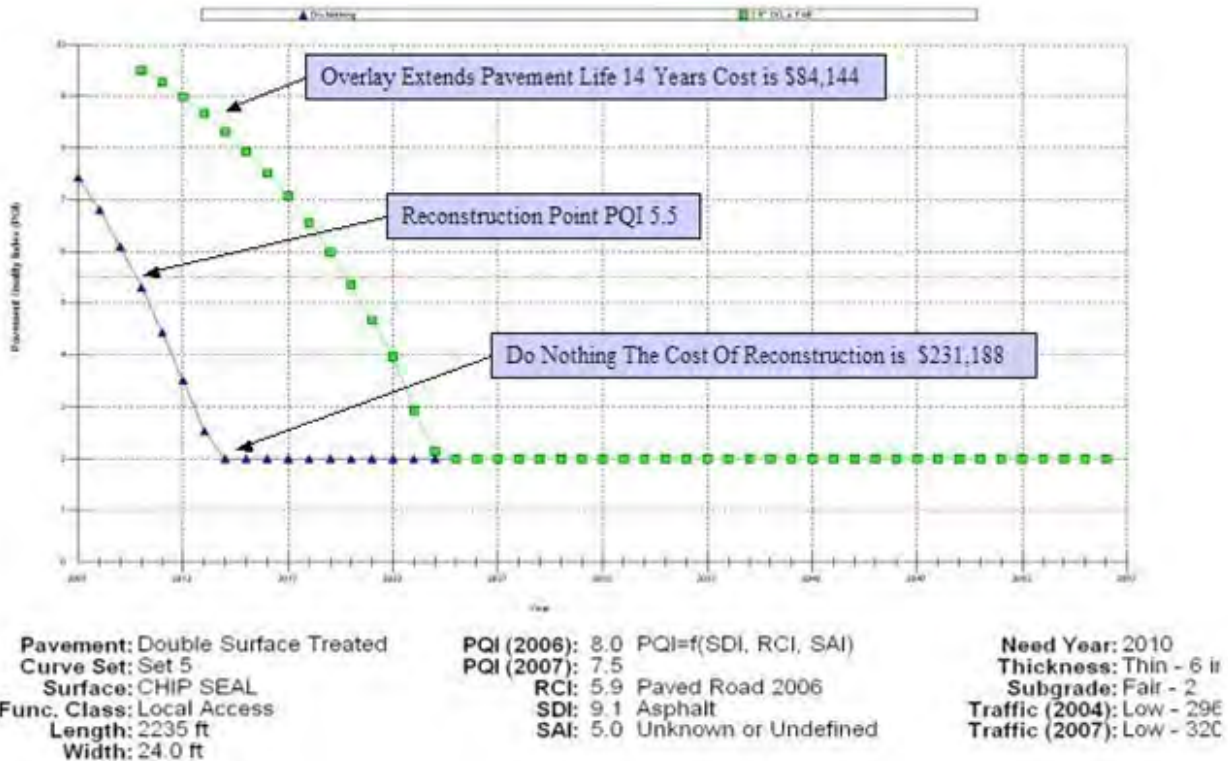
Boulder County takes pride in its mission to invest in the improvement of the quality of life for residents. As discussed above, a significant portion of the funding stream for capital projects comes from a voter-approved designated sales and use tax specific to capital expenditures. These projects were defined in the ballot issue (subject to available funding over the life of the tax), and are not subject to separate financial scrutiny. However, the county transportation infrastructure management systems incorporate the benefits received from the projects funded through the sales tax.

**The capital funding to maintain road and bridge infrastructure will mitigate future year expenditures on deferred maintenance, which is anticipated to be greater in future years than expending these funds in 2014.**

A chart representing the analysis done on sectional performance representing the cost of a new overlay on a street versus the higher ongoing maintenance cost of not investing the capital expenditure is shown on the adjacent page. Transportation engineers are consistently doing these analyses to ensure that capital funds are invested in the transportation infrastructure in the most effective and efficient way possible.

**Boulder County**

**SECTIONAL PERFORMANCE**  
(0143030001) ANHAWA AV:ANHAWA ST (CORNER)-N 95TH ST



In presenting a capital projects list to the Commissioners and the public, the Transportation Department has incorporated the Boulder County initiatives of Sustainability, Collaboration, and Public Service. These initiatives translate into seven goals, listed below, that are incorporated into the projects:

- Long Term System Maintenance Needs
- Implement the Sales Tax Projects
- Improve Project Delivery Timelines
- Multimodal/Sustainable Transportation
- Long Range Planning
- Stabilize Fleet Budget
- Budget Transparency

**2014 Transportation Department Capital Project List**

Major items of the 2014 budget consist primarily of repairs to County transportation facilities damaged by the September 2013 flood, as well as a reduced amount of improvements to County roads, bridges, and intersections; improved transit service along the County’s high-priority transit routes; multi-modal improvements to state highways within the county; and on-going educational and transportation demand management (TDM) programs.

Continuing projects from 2013 include completion of all-season “winter roads” constructed to provide access to the mountain communities cut off by the September flood; continued support of the BOLT, “Y”, FLEX, and CLIMB transit services; and funding for a portion of CDOT’s Highway 93 Shoulders project south of Boulder; and for bicycle facilities at the East County Line Road / Highway 66 intersection.

The budget includes funding for the reconstruction of 51<sup>st</sup> Street new asphalt overlay for seven miles of county roads and for on-going transportation maintenance and improvement programs such as roadway striping, minor structure repair, concrete sidewalk repair, a Neighborhood Quick Response for traffic issues, and capital equipment replacements.

Following is a brief summary of major elements of the 2014 Capital Improvement and Operations Program:

### 1. Flood Repairs

- Winter Road Construction. Complete construction of “winter roads” to provide year-round access to mountain communities. Winter roads to be completed include James Canyon Drive, Gold Run Drive, Raymond/Riverside Drive (CR103) and Longmont Dam Road.
- East County Line Road over St Vrain Creek. Replace bridge structure and road that was washed out by the September flood event.
- Bridge Repairs. Repair flood damage to County bridges including 63<sup>rd</sup> Street over Lefthand Creek, Valmont Road over Dry Creek, Valmont Road over South Boulder Creek, and Boston Street over St Vrain Creek.
- Minor Structure Replacements. Replacement of minor structures that were either washed out or damaged by the flood at Highland Drive, Salina Junction, Dillon Road, Monarch Road, and at two locations along Lefthand Canyon Drive.
- Roadside washouts. Repair flood-caused washouts on Lee Hill Drive, Flagstaff Road, Timber Lane, Pinebrook Loop, and Bow Mountain Drive.

### 2. Roadway / Intersection Construction

- State Highway 93 – Highway 170 to Highway 128. Ongoing funding to Colorado DOT for construction of 1.3-mile shoulders project for the state highway and a pedestrian underpass for the Community Ditch Trail crossing in partnership with the Colorado DOT and the City of Boulder.
- State Highway 119 Underpass, Airport Road. Start construction of pedestrian underpass under the northbound lanes of the state highway along with a sidewalk connection to Longmont subdivisions along Airport Road (a 2013 project cut short by the flood).
- East County Line Road / Highway 66 Intersection Improvements. Provide funding to Colorado DOT for incorporation of bicycle shoulders into intersection improvement project (a 2013 project cut short by the flood).
- Stone Canyon Drive / Highway 36 Intersection/Main Street Improvements. Provide funding to Town of Lyons for federally-funded Main Street Improvement Project including improvements to US36 / Stone Canyon Intersection.
- Niwot Road Pedestrian Improvements. Intersection improvements at Niwot Road and Franklin Street to improve pedestrian access and safety.
- Priority Overlays / resurfacing. Overlay 3 miles of road as per the long-term resurfacing plan. Planned projects include 51st Street from Jay Road to the Boulder Reservoir, Marshall Road and CR67 just south of Highway 170.

### 3. Major Bridge Replacements / Minor Structure Replacements

- Replace “at-risk” minor structures. Replace structures from the “At-Risk” structures list with adequate conveyance to handle ten year storm event. Planned projects include the rehabilitation of the bridge deck on Marshall Drive over South Boulder Creek 53<sup>rd</sup> Street at the Supply Ditch; and County Road 69 at Lyons Ditch.



**4. Transit Services**

- Continued support for the “Y” Route and the BOLT in cooperation with RTD.
- FLEX Transit Link. Continued support for service linking Boulder County with communities within the North Front Range.
- CLIMB to Gold Hill. Continued support for limited transit service between Boulder and Gold Hill .

**5. Transportation Demand Management Programs**

- Countywide Transit Education and Pass Support Program (CTEPS): Continue program to encourage transit use on ten key bus routes through the county. Provides transit education and pass support for communities and employers who join the RTD Eco Pass program.
- Highway 119 Trip Reduction Program (Diagonal Shift!). Conduct vehicle trip reduction programs for employers and commuters along the State Highway 119 corridor between Boulder and Longmont.
- Countywide Bus Stop Improvements. Construct selected improvements to twenty bus stops throughout the county using Federal Grant funds.

**6. Planning and Design for Capital Projects**

- South Boulder Road / 120<sup>th</sup> Street Bridge and Coal Creek Trail Connection Master Plan (in Lafayette). Complete the conceptual design and public process for improvements to South Boulder Road from Malory Street to 120<sup>th</sup> Street, the 120<sup>th</sup> Street Bridge over Coal Creek and the Coal Creek Trail from 120<sup>th</sup> Street east to the confluence with the Rock Creek Trail. Start design of the 120<sup>th</sup> Street Bridge replacement over Coal Creek.
- 95<sup>th</sup> Street Intersection Improvements – Valmont Road and Isabelle Road. Continue design of operational and multimodal safety improvements at off-set intersections. Add turn-lanes, road shoulders to entire project area and add traffic signals or intersection control to at least one of the two intersections.

**7. Neighborhood Quick Response Program.** Continue program to work with neighborhoods on mitigating specific traffic and safety issues in a timely and direct manner.

**8. Capital Equipment Replacements:** Replace vehicles and equipment for road maintenance activities.

**Trails (General Fund) Project List**

The 2014 Budget includes funds for construction of new Regional Trail connections to complete a critical connection on the Longmont-to-Boulder Trail between Gunbarrel and the City of Boulder Reservoir. Trail design includes an extension of the St. Vrain Greenway trail and a master planning process for a proposed trail between Boulder and Erie.

**1. Trail Construction**

- Longmont-to-Boulder (Lobo) Trail. Complete design and begin construction on a new trail connection between Gunbarrel and the Boulder Reservoir in the City of Boulder, including crossing of Boulder / Lefthand Ditch, the BNSF railroad, and Highway 119.

**2. Planning and Design**

- St Vrain Greenway Trail – Golden Ponds to Pella Crossing. Complete design of new trail connection between Golden Ponds and Pella Crossing west of Longmont.
- UP Rail Trail Master Plan – City of Boulder to Town of Erie. Begin a Trail Master Planning process for a potential new trail connection along the historic Union Pacific Railroad Corridor.
- Longmont-to-Boulder (Lobo) Trail - Four-Mile Trail Railroad Underpass (Boulder). Provide new trail connection between the City’s Four Mile Creek Trail and the Cottonwood Trail

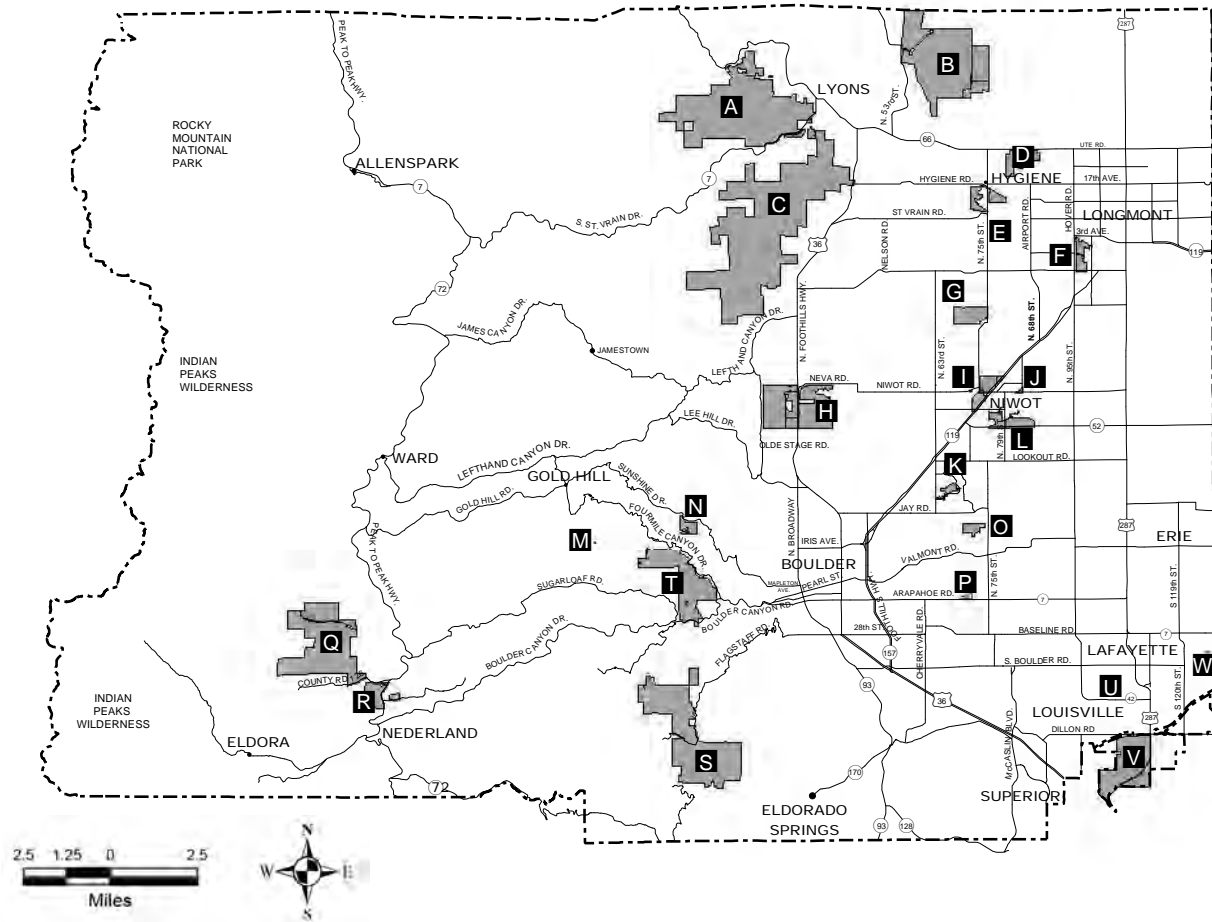
**3. OPEN SPACE AND TRAILS ACQUISITION PROJECTS (\$13,307,315)**  
**Open Space CIP Funds I and II, General Fund Parks & Open Space Department and Conservation Trust Fund/**  
**Function – Conservation**

**Overview**

A high priority for Boulder County is the acquisition of open space. Goal number 3 in the County Strategic Plan is to preserve, protect and enhance the natural resources of Boulder County. The County budget includes several areas where land acquisition is funded. The largest budgets are in the two Open Space Capital Improvement Funds that contain bond proceeds and/or sales and use tax revenue. Other major areas are 1) Land Acquisition in the Parks and Open Space Department budget in the General Fund, which is funded through property tax and 2) The Conservation Trust Fund which is funded from the State Lottery.

Voter approval of ballot issues for dedicated sales taxes, tax extensions and for bond issuance in 2010, 2007, 2004, 2000, 1999, 1997, 1995 and 1993 has provided substantial revenues for open space land acquisitions.

**Boulder County Parks and Open Space Map**



- |   |                                  |   |
|---|----------------------------------|---|
| A. Hall Ranch   | I. Dodd Lake                     | Q. Caribou Ranch                                |
| B. Rabbit Mountain                                    | J. Lefthand Valley Grange        | R. Mud Lake                                     |
| C. Heil Valley Ranch                                  | K. Twin Lakes                    | S. Walker Ranch                                 |
| D. Agricultural Heritage Center at Lohr/McIntosh Farm | L. Niwot Trail System            | T. Betasso Preserve                             |
| E. Pella Crossing                                     | M. Wall Street Assay Museum      | U. Coal Creek Trail                             |
| F. Boulder County Fairgrounds                         | N. Bald Mountain                 | V. Carolyn Holmberg Preserve at Rock Creek Farm |
| G. Lagerman Reservoir                                 | O. Walden Ponds Wildlife Habitat | W. Flagg Park                                   |
| H. Beech Open Space                                   | P. LegionPark                    |   |

Boulder County contains a unique variety of prairie, forest and tundra environments. Rolling plains of 4,900 foot elevations cover the eastern one-third of the County while the Continental Divide and mountain peaks in excess of 13,000 feet from the western boundary.

In order to preserve some of this special landscape for future generations, work on a Boulder County Open Space Plan was begun in the early 1960's. Open Space needs were identified and a long-range program for preserving unique habitat, land forms, urban buffers, agricultural land, and recreational and cultural resources was established.

Today, the Parks and Open Space Department oversees approximately 98,435 acres of preserved open space land (including approximately 37,000 acres of conservation easements) and 115 miles of trails located throughout the county. Along with these lands, the county owns water rights valued at roughly \$70 million. Roughly half of County open space lands are located on the plains, and half are in the foothills and mountains.

Many areas that are open to the public, in natural settings with limited development, offer excellent outdoor recreation opportunities for all county residents and visitors. In most of the county-managed open space only a minimum level of development is provided. Multiple-use trails, picnic sites, restrooms, parking lots, and some fishing and boating facilities typify that development. Uses include picnicking, hiking, fishing, horseback riding, bicycling and cross-country skiing. Camping is permitted only at the County Fairgrounds campground facility. Much of the land that is not used for recreation is leased for agricultural purposes.

The County has approximately 25,000 acres of agricultural properties, managed in partnership with agricultural tenants. In 2014, the county has leases with 80 farmers and ranchers on 120 agricultural properties. Agricultural lands are managed in accordance with the County's Cropland Policy, adopted in 2011.

### **Funding For Open Space – Overview and History**

Properties are acquired by purchase, lease agreements, subdivision and trail dedications, donations, conservation easements, and intergovernmental agreements. Funding for acquisition and management of these lands has come primarily from the sale of bonds and the sales and use tax. In addition, a significant amount (\$3.5 million) is from property tax dollars in the General Fund, and several hundred thousand dollars a year is received through the State lottery, which is in the Conservation Trust Fund. See the Debt Service Section for details of how these revenues pay off existing Open Space bond debt.

In the November 1999 election, the voters approved an extension of the current sales and use tax for ten years. Also approved was the bonding authority for an additional \$35 million. The bonds were sold in January 2000 and supplementally appropriated to the budget.

In the November 2000 election, the voters approved a continuance of the sales tax (one-tenth cent) used for Recycling to be used for Open Space acquisitions. The voter approval extended bonding approval for an additional \$80 million. Bonds were sold in 2001 and 2002 for \$80 million to continue land acquisition.

In the November 2004 election, the voters approved an additional 0.1% sales and use tax for open space acquisitions and land maintenance. Bonds were sold during 2005 to support the ongoing acquisition program and continue to support acquisition in the 2013 budget.

Voters authorized an extension of a 0.1% sales and use tax in the November 2007 election. This tax revenue was due to expire on December 31, 2009, and was funding debt service that was retired at that time in the Open Space CIP I Fund. Bonds were sold on this revenue in 2008 with capitalized interest funding the debt service charges up until December 31, 2009. This newly extended sales and use tax is now a resource in the Open Space CIP II Fund, where it funds debt service on the 2008 Bond, plus some land maintenance programs.

In the November 2010 election, the voters approved a new 0.15% sales and use tax for open space acquisitions. Revenue bonds were sold during 2011 supported by this tax revenue. This sales and use tax is now a resource in the Open Space CIP I fund, where it funds debt service on the 2011 bond and land maintenance programs.

Detailed information about bond issues and repayments can be found in the Debt Service section and the supporting revenues from sales tax are detailed in the Revenue section.

## 2014 Capital Funding- Open Space Acquisition and Maintenance

The following information is exclusive of any debt service funding that is found in the relevant section of this book. The major impact on the Open Space funds is an increase in sales and use tax collections, since this is the largest source of funding for the program. The Sales and Use tax collections improved during the 2013 fiscal year and are estimated to be 4.3% higher than 2012 actual collections. We were able to increase this budget based on the improving performance. The 2014 budget reflects a decrease in land acquisitions over 2013 as the remaining bond proceeds from 2011 continue to be spent down.

- **OPEN SPACE CIP I FUND (\$7,107,424)**
  - OPEN SPACE CIP I FUND – OS 2005. This funding is from the 0.1% Sales and Use Tax revenue approved by voters in 2004, and which began on January 1, 2005. The voters authorized one-tenth of this revenue (0.01% rate) to be dedicated to Land Maintenance through 2026. This funding provides for the capital cost of maintaining the open space and is budgeted for \$1,495,254 in 2014.
  - OPEN SPACE CIP I FUND – OS 2011. This funding is from the 0.15% Sales and Use Tax revenue approved by voters in 2010, and which began collections on January 1, 2011. The 2014 budget includes \$490,000 for the CIP package, \$1,858,585 for land options and \$3,263,585 for land acquisitions that were anticipated to be unexpended in 2013 and were re-appropriated in the 2014 adopted budget.
- **OPEN SPACE CIP II FUND – OS 2008 (\$675,000).** This includes the amount appropriated from Sales and Use Tax revenues which are surplus to the debt service requirement on the 2008 Bond.
- **CONSERVATION TRUST FUND (\$1,976,504).** This funding consists of anticipated revenues of \$400,000 from the Colorado Lottery along with the related interest, and \$1,575,000 for land acquisitions that were anticipated to be unexpended in 2013 and were re-appropriated in the 2014 adopted budget. The Colorado Lottery proceeds are distributed to local governments and restricted by State Law to recreational purposes, including land acquisition for that purpose.
- **GENERAL FUND- PARKS AND OPEN SPACE (\$3,548,387).** The General Fund base budget includes this appropriation for land acquisitions, and is funded primarily from Property Tax and other revenues in that fund.

The Commissioners, the Parks and Open Space Director and staff continually review an ongoing land acquisition plan. The execution of the plan is subject to the current owners' ability or intent to sell land and the market price of that land. In this desirable environment to live, it has been long recognized that land prices escalate at a faster rate and contribute to a greater cost of acquisition than the debt service on the bonding that has occurred.

When the Board of Commissioners decides on funding levels for Capital Improvement Projects during the budget work session, it is usually a flat amount from year to year. The Parks and Open Space Director and staff are directed by the Commissioners to refine the scope of projects within the allocated budget amount after budget adoption.

## The Boulder County Comprehensive Plan

The Boulder County Comprehensive Plan is a Land Use document that guides future development in the County including the location of open space buffers, wildlife/natural corridors, transportation corridors and zoning. It is reviewed approximately every five years, and is the document which provides the overarching guidance for managing the County's Open Space Program. The Environmental Resources Element was completed in 2013. A copy of the Plan is available online and in the County's Land Use Department.

### Land Acquisition/Future Plans

Although the County has a general plan designating areas that it wishes to keep free from development, it does not publicize specific parcels it may wish to acquire. With the value of real estate escalating rapidly in the county, there is a concern that advance knowledge of the County's interest in a property would artificially inflate the price.

#### 2014 Land Acquisitions Under Contract or Letter of Intent

Property Name	Acreage	Number of Parcels	Total Purchase Price Option and Lease Payments	Total Purchase Price Option and Lease Payments Paid Through 2013	Total Options Remaining
Dowe Flats-CEMEX*	804	1	8,901,813	2,277,309	6,624,504
Farm in Boulder Valley	40.1	10	1,766,594	1,283,867	482,727
Hoffman Farm	65.15	1	1,799,359	-	1,799,359
Golden-Fredstrom	147	1	2,097,568	450,000	1,647,568
Loukonen Dairy Farm	606.05	10	16,741,501	9,519,284	7,222,217
Regnier 2**	137.34	2	1,013,353	-	1,013,353
Walker Trust	23.59	1	693,135	15,000	678,135
Zweck	210	1	10,250,000	2,100,000	8,150,000

\* \$50,000 option payment being paid every year from 2003 to 2021 or until operations cease.

\*\* Reflects County's funding commitment only; addtl funds are being paid at closing by an NRCS FRPP grant.

## Boulder County Parks & Open Space Areas

Following is a list of Boulder County owned land that is open to the public. Detailed information including maps, resources, recommended activities and events may be obtained from the Parks and Open Space Department at (303) 678-6200 or on their web site at [www.BoulderCountyOpenSpace.org](http://www.BoulderCountyOpenSpace.org).

<b>Agricultural Heritage Center</b>	Lohr-McIntosh Farm, 8348 Ute Highway 1.5 miles West of Hover in Longmont
<b>Bald Mountain Scenic Area</b>	5 miles Northwest of Boulder on Sunshine Canyon Drive
<b>Beech Open Space</b>	North of Boulder 3 miles off Highway 36 at Neva Road
<b>Betasso Preserve</b>	6 miles West of Boulder off Sugarloaf Road in Boulder Canyon
<b>Boulder County Fairgrounds</b>	Southwest Longmont at intersection of Hover and Nelson Roads
<b>Caribou Ranch Open Space</b>	2 miles North of Nederland off of County Road 126J
<b>Carolyn Holmberg Preserve at Rock Creek Farm</b>	Northwest of Broomfield 1 mile south of the intersection of South 104th Street & Dillon Road
<b>Coal Creek Trail</b>	Access on Highway 42, just west of the Louisville Cemetery, or on South Public Road.
<b>Coalton Trailhead</b>	At the turn-about intersection of Coalton Road and McCaslin Blvd.
<b>Dodd Lake</b>	West of Niwot on Niwot Road and North 73 <sup>rd</sup> Street
<b>Hall Ranch Open Space</b>	West of Lyons 1 mile on Hwy 7
<b>Harney-Lastoka Open Space</b>	Between Lafayette and Louisville on CO-42.
<b>Heil Valley Ranch Open Space</b>	South Trailhead: 8 miles North of Boulder off Lefthand Canyon Drive North/Picture Rock Trailhead: Just south of Lyons on Red Gulch Road
<b>Lagerman Reservoir</b>	4 miles southwest of Longmont on Pike Road
<b>Lefthand Valley Grange</b>	Central Niwot at the intersection of 83rd Street and Niwot Road
<b>Legion Park</b>	3 miles east of Boulder on Arapahoe Road
<b>LoBo Trail</b>	Many access points between Boulder and Longmont
<b>Mud Lake Open Space</b>	1.5 miles north of Nederland on County Road 126
<b>Niwot Trails</b>	North of Highway 52 (Mineral Road) on 79 <sup>th</sup> Street
<b>Pella Crossing</b>	Closed due to the 2013 Flood until further notice.
<b>Rabbit Mountain</b>	2 miles east of Lyons off Highway 66 on North 53 <sup>rd</sup> Street
<b>Rock Creek Trail</b>	Access from Coalton Trailhead or Carolyn Holmberg Preserve Stearns Lake Trailhead
<b>Twin Lakes</b>	Nautilus Drive off of 63 <sup>rd</sup> in Niwot
<b>Two Creeks Open Space/Flagg Park</b>	1 mile east of Lafayette on Flagg Drive
<b>Walden Ponds Wildlife Habitat</b>	5 miles northeast of Boulder on 75th Street
<b>Walker Ranch Open Space</b>	Southwest of Boulder 7.5 miles on Flaggstaff Road
<b>Wall Street Assay Office Museum</b>	6352 Four-Mile Canyon Dr. west of Boulder

The County owns or has conservation easements on many other open space parcels that have been preserved for agricultural and environmental purposes.

## Open Space Land Improvements – Capital Improvements Projects (CIP)

In typical years, the County's CIP budget is \$775,000. However, due to the historic flooding in September 2013, the Parks and Open Space Department has diverted staff time to working on flood restoration projects, and is pursuing FEMA, NRCS and other funding sources. 2014 CIP projects are summarized below. The projects that remain on the 2014 CIP are those that involve grant funds, partner contributions, or are continuing projects whose prior investment would be at risk if work were to be discontinued. As a result, the 2014 CIP budget is \$325,000. These funds are leveraged with \$444,212 in Grant funds and \$267,606 in funding from Partners and others. The additional funding sources include:

- Grants from the Rocky Flats Natural Resource Defense Fund, Urban Drainage and Flood Control District, FEMA Forest Health, and GOCO, and
- Contributions of funding partners, including the Transportation Department, City of Louisville, City of Lafayette, and City and County of Broomfield.

### 2014 RECREATION AND FACILITIES CIP Projects:

**Rock Creek Grasslands Trails:** 2014 CIP and GOCO grant funds. BCPOS partnered with Broomfield to apply for a "mini" trails grant from GOCO in fall 2012. GOCO awarded a grant in the amount of \$45,000 in the fall of 2013. Broomfield Funding will help begin construction of trail priorities identified in the management plan completed in 2011. Initial project priority will be the trail along Hwy 287 from Broomfield through Ruth Roberts and connecting to the regional Rock Creek trail. Estimated initial cost of \$213K to build. Boulder County's share will be in-kind construction of the trail in 2014 (except bridge) plus \$4,000 2013 CIP allocated to Broomfield for the bridge design work. Broomfield will contribute the majority of the cash along with the grant and manage the bridge construction for the project. An estimated scope and budget estimate for the trail segment going to Lafayette from the Pony Estates subdivision still needs to be determined.

### 2014 TRAILS AND FACILITIES CIP Projects:

1. **Flagg Park Trailhead Improvements:** partnership with BC Transportation and City of Lafayette with in-kind labor provided by BCPOS. Flagg Park will serve as a regional trailhead for the Rock Creek/Coal Creek trail system. The final segment of the Coal Creek and Rock Creek trail project was completed in 2013. The Trailhead master plan developed in 2006 and updated in 2012 identified possible projects that include redesigning the parking lot to accommodate vehicles and horse trailers, constructing a restroom and kiosk, landscaping and picnic sites. Lafayette owns the land, which is a former landfill, and the property is in the 100-year flood plain. Being a former landfill has created construction constraints, but the parking lot is under construction and should be completed in the spring of 2014 and a restroom will also be installed. To aid in trailhead planning, site history and landfill boundary assessments were completed in 2010, as well as a survey of surrounding local parks and their amenities. Funds will be used to construct a restroom and redesign the parking lot.
2. **Niwot/Sommerset Trail and Dry Creek Repairs:** 2014 Cash-in-lieu. At Somerset, funds will be used to construct a cross walk and trail to Legend Ridge, replacing an ad hoc social trail. At Dry Creek, flood erosion has created a safety hazard for the trail. The trail easement granted by St. Vrain Valley School District requires us to maintain the adjacent ditch bank; we will work to stabilize the ditch bank to remedy the problem.

### 2014 HISTORIC PRESERVATION CIP Projects:

1. **Rocky Mountain Mammoth Mine Shafthouse and Cabin:** SHF Grant and 2014 CIP. The Rocky Mountain Mammoth Mine is located at the top of Magnolia Road and was purchased by Boulder County in early 2009. The Rocky Mountain Mammoth Mine is one of Boulder County's most intact examples of a late 19th and early 20th century small scale hard rock mining operation once common in the foothills of Boulder County. Such intact sites are extremely rare and offer a unique opportunity for interpretation. The historic shaft house and cabin date from the late 19th century. In response to the failure of the wooden shaft collar and the migration of the shaft opening inside the shaft house, the Division of Reclamation Mining & Safety appropriated emergency funding to close the shaft in late 2008. BCPOS nominated the property to

the National Register of Historic Places in 2010. In 2011, CIP funds were used to develop engineering plans for both the shaft house and cabin in preparation for rehabilitation in 2014. The SHF awarded a grant for rehabilitation work in 2013. Rehabilitation work will start in 2014 and be completed in 2016.

2. **Altona School:** SHF grant and 2014 CIP. Purchased in 2012 as part of the Heil Valley Ranch II acquisition, the 1880 Altona School is the oldest remaining stone school building in Boulder County. The one-room school house educated children from the Altona community from 1880 until about 1949 when declining population forced the school to close. The Heil family purchased the property in July 1949 and began using the building as a residence. Several small additions were added in the 1950s, but the stone school house remains remarkably intact. The building is eligible for the National Register of Historic Places listed as a Boulder County landmark in early 2013. A SHF Historic Structure Assessment grant was awarded in 2013, and staff will apply for a 2014 SHF grant to complete restoration construction documents in 2015. In 2016 a SHF grant will be submitted to complete the restoration work.
3. **Harney-Lastoka Farm Shed and Granaries:** 2014 partner contributions from City of Louisville and City of Lafayette, with BCPOS in-kind work. Located at the southeast corner of Highway 42 and South Boulder Road, the Harney-Lastoka property serves as a visual legacy of the coal mining and agricultural heritage of the area. Jointly owned by Louisville, Lafayette and Boulder County, all improvements costs are shared among the three entities. The historic structure assessment of all the buildings and historic preservation master plan were completed in May 2007. Plans and specifications for the house were developed by the County Architects in 2009 and rehabilitation completed in early 2010 for use by the resident farmer, with Boulder County covering all of the costs. The Boulder County Youth Corps assisted County staff with repairs to the brooder house, chicken house, garage, pig pen and fencing from 2007-2010. In 2011, County staff worked on repairs to the two loafing sheds and new milk house. In 2011, Louisville & Lafayette funded the costs for the Mule Barn engineering plans in preparation for the 2012 in-house rehabilitation to be used as part of the future onsite agriculture operation. The Mule Barn rehabilitation was completed in 2012 and the machine shed repairs were completed in 2013. Work on the shed and granaries will be completed in-house in 2014.

#### **2014 PUBLIC EDUCATION CIP Projects:**

**Trailside Interpretive Panels at Various POS Sites:** 2014 CIP. Each year, interpretive panels will be designed and fabricated for various POS properties open to the public. Panels focus on the property's natural, cultural, and agricultural resources, as well as resource management activities. In 2014, funds will be used to replace damaged and/or aging panels.

#### **2014 AGRICULTURAL RESOURCES CIP Projects:**

**Organic farm center pivot irrigation at Puma 66 & Pasqual:** rollover from 2013 CIP, EQIP grant and tenant contribution. Puma 66 & Pasqual together make a good candidate for a center pivot irrigation system. In the beginning it will only be a "wiper," or a half a circle, which will cover about 75 acres. This is because of the City of Longmont's storm water control project on Puma 66, which will cover approximately 29 acres of productive land that could have been under the center pivot. Hopefully in the future the County will purchase the neighboring property to increase the coverage of this system to at least 75%, or another 34 acres. This center pivot will be cost shared with our Ag tenant, Dave Asbury, and will remain an organic farm.

#### **2014 ECOSYSTEMS CIP Projects:**

1. **Native Plant Propagation:** The Rocky Flats Natural Resources Damages Fund is providing grant funds through 2015. POS is collecting local, native ecotypes of seed that are not available commercially. Nine native species are currently in production with various growers for seed increase. The native seed we generate will be available for BCPOS ecological restoration projects and fire rehabilitation projects in the future.



**2. Grassland Restoration Projects:**

- Rock Creek Grasslands: 2014 CIP. BCPOS has been working to restore several agricultural properties in the southeast part of the county to native prairie beginning with restoration of the Tommy Thompson property in 1996. The project is focused on reseeding problem areas and maintenance now. Main properties that will be worked on in 2014 include APF, Archdiocese, Imel-NW Parkway, Liley, and Ruth Roberts.
- Mowing: 2014-2018 CIP. Because of all the mowing maintenance needed on multiple grassland restoration properties, a separate category was created for this need. Funds will be used to rent a tractor and hire a seasonal mower, enabling us to better time mowing on Rock Creek Grasslands, Egg Farm, CEMEX and others.
- CEMEX Restoration: 2014 CIP Restoration efforts began in 2004 and will continue through 2016. In 2014 the plan is to reseed 140 acres.
- Mountain View Egg Farm 2014 CIP: Funds will be used to reseed 33 acres, plant cover crop in the spring and seed perennials in the fall.

**3. Riparian Restoration Projects:**

- Rock Creek: Funding from Urban Drainage and Flood Control District and Town of Superior and 2014 CIP. A portion of Rock Creek through the Carlson/Lastoka and Scriffany properties is straightened, with little valuable wildlife habitat. The historic meandering channel still exists and can be restored. CIP paid for project design costs in 2013. BCPOS received a grant from Colorado Division of Parks and Wildlife to help fund project construction and planting. Design will be completed in 2014 with construction in the fall.

**4. Plague Opportunity Properties:** 2013-2018 CIP. Funds to revegetate properties after prairie dog die-off due to plague outbreak. 2014 money will be used where flood damaged areas removed prairie dogs.

**2014 FORESTRY CIP Projects:**

- 1. Mixed Conifer Forest Health, Small-scale treatments (<50 ac.):** 2014 CIP. These projects are conducted with County personnel and are less than 50 acres. These projects focus both on ecological and fuels reduction treatments on open space and tend to be located closer to the urban interface to provide reduced potential for catastrophic fire to adjacent landowners. Mud Lake will continue to be the focus of this work in 2014.
- 2. Prescribed Fire/Activity Fuels Projects:** 2014 CIP. Mechanical treatments change forest structure and density, but there can be a lot of activity fuel from that treatment that needs to be managed to control future fire intensity. After BCPOS has completed mechanically thinning some of our forests, the ideal next step for ecological process is to reintroduce fire. Our Prescribed Fire team identifies appropriate areas to use this management practice. It can include areas of grassland and shrubland, as well as forests that have been thinned in the last several years. Heil Valley and Hall Ranches are key areas where we would like to use prescribed fire in 2014.

As land acquisitions have increased, it is increasingly important to make capital improvements on County owned land and buildings on the land. The schedule that follows shows our 5-year plan for Open Space Capital improvements. The funding for this program comes from several different funds and various designated revenues that are listed in detail on the 2014-2019 CIP schedule.

It is important to remember that the CIP budget does not include personnel costs of the Parks and Open Space Department. In a normal year, we conservatively estimate that 40% of staff time is devoted to capital projects. Staff costs are funded in the Department's General Fund operating budget. Also the County pays for the cost of Youth Corps teams to assist on the projects. Additional seasonal hourly employees are hired in the Sales Tax funds. The real cost of Capital Improvement Projects including both the estimated project costs and personnel costs, is much greater than the capital budget alone.

### Parks & Open Space Summary of 2014 Capital Improvement Projects

	Grants	Partners/Other	CIP	Total
<b>Recreation &amp; Facilities CIP: \$150k</b>				
Rock Creek Grasslands Trails	45,000	102,000		147,000
Flagg Park Trailhead Improvements		90,000		90,000
Niwot/Somerset Trail & Dry Creek Repairs (CIL2)		18,981		18,981
<b>Recreation &amp; Facilities Total</b>	<b>45,000</b>	<b>210,981</b>	-	<b>255,981</b>
<b>Historic Preservation \$100k</b>				
Rocky Mountain Mammoth Mine Shafthouse	170,487		50,500	220,987
Altona School	15,000		1,500	16,500
Harney Lastoka Farm Machine Shed		10,000		10,000
<b>Historic Preservation Total</b>	<b>185,487</b>	<b>10,000</b>	<b>52,000</b>	<b>247,487</b>
<b>Public Education : \$50k</b>				
Trail Interpretive Panels			8,000	8,000
<b>Public Education CIP Subtotal</b>	-	-	<b>8,000</b>	<b>8,000</b>
<b>Ecosystems: \$150k</b>				
Native Plant Propagation	27,600		25,000	52,600
Grassland Restoration			37,500	37,500
Riparian Restoration	58,125	46,625	32,000	136,750
Plague Opportunity Properties			5,500	5,500
<b>Ecosystem CIP Subtotal</b>	<b>85,725</b>	<b>46,625</b>	<b>100,000</b>	<b>232,350</b>
<b>Forestry: \$200k</b>				
Mixed-Conifer Forest Health: Small Scale Treatments	128,000		105,000	233,000
Prescribed-Fire/Activity Fuels Projects			60,000	60,000
<b>Forestry CIP Subtotal</b>	<b>128,000</b>	-	<b>165,000</b>	<b>293,000</b>
<b>GRAND TOTAL</b>	<b>444,212</b>	<b>267,606</b>	<b>325,000</b>	<b>1,036,818</b>

### Recreation & Facilities Capital Improvement Projects 2014-2019

	2014				2015	2016	2017	2018	2019
	Grants	Partners/ Other	CIP	Total					
<b>Recreation &amp; Facilities CIP: \$150k</b>									
Flood Repair Projects					66,000				
Castle Rock Recreation Site Improvements					30,000				
Betasso					30,000				
Walker Ranch Management Plan Implementation					10,000	40,000			
Agricultural Heritage Center									
Cardinal Mill Access					10,000	20,000			
Nederland Mining Museum									
Rock Creek Grasslands Trails	45,000	102,000		147,000	4,000				50,000
Braly Loop Trail & Parking Lot (CIL1 and CIP)									10,000
Lagerman/Imel/AHI Improvements						90,000	75,000	75,000	15,000
Rock Creek Spurs - 104th Street								50,000	
Reynolds/Rogers Trail Improvements							25,000		
Kenosha Management Plan Implementation								25,000	50,000
North Foothills Open Space Implementation							50,000		
Gold Hill Trails									25,000
<b>Recreation &amp; Facilities CIP Subtotal</b>	<b>45,000</b>	<b>102,000</b>	-	<b>147,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>
<b>Recreation &amp; Facilities - Other Funding:</b>									
Flagg Park Trailhead Improvements		90,000		90,000					
Niwot/Somerset Trail & Dry Creek Repairs		18,981		18,981					
Niwot/LHVG (CIL 2)						21,510			
Northrim Trail (CIL2)									
<b>Other Trails &amp; Facilities Funding Subtotal</b>	-	<b>108,981</b>	-	<b>108,981</b>	-	<b>21,510</b>	-	-	-
<b>Overall Recreation &amp; Facilities Subtotal</b>	<b>45,000</b>	<b>210,981</b>	-	<b>255,981</b>	<b>150,000</b>	<b>171,510</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>

### Historic Preservation Capital Improvement Projects 2014-2019

Historic Preservation: \$100k	2014				2015	2016	2017	2018	2019
	Grants	Partners	CIP	TOTAL					
Flood Repair Projects					25,000				
Braly Barn							50,000	60,000	
Cardinal Mill Public Access						10,000			
Cardinal Mill Tunnel Enclosure							25,000		
Harney-Lastoka Farm Machine Shed		10,000		10,000	In kind match with Partner Funding				
Carolyn Holmberg Preserve at Rock Creek Farm Outbuildings						30,000	20,000		
Rocky Mountain Mammoth Mine Shaft-house and Cabin	170,487		50,500	220,987		35,000			
Altona School	15,000		1,500	16,500		5,000			65,000
Olivieri Buildings								10,000	
Reynolds Ranch Cabin						20,000			
Tumbleson House									20,000
Henning Barn								15,000	
Miscellaneous Small Buildings							5,000	15,000	15,000
<b>Historic Preservation Total</b>	<b>185,487</b>	<b>10,000</b>	<b>52,000</b>	<b>247,487</b>	<b>25,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>

### Public Education Capital Improvement Projects 2014-2019

Public Education: \$50k	2014				2015	2016	2017	2018	2019
	Grants	Partners/ Others	CIP	TOTAL					
Ag Heritage Center Exhibits					5,000	35,000			
Hard Rock Mining Meseum in Nederland & Other Hard Rock Mining Sites					15,000		10,000	10,000	
Trailside Interpretive Panels			8,000	8,000	5,000	5,000	5,000	5,000	5,000
Public Education Exhibits					5,000	5,000	5,000	5,000	15,000
Cardinal Mill Exhibits					20,000				
Braly Barn Outdoor Classroom/Shelter and Trailside Panels						5,000	15,000		
Assay Office Museum							15,000		
Educational Trailer								30,000	30,000
<b>Public Education CIP Subtotal</b>	<b>-</b>	<b>-</b>	<b>8,000</b>	<b>8,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>

### Agricultural Resources Capital Improvement Projects 2014-2019

	2014				2015	2016	2017	2018	2019
	Grants	Partners/ Others	CIP	TOTAL					
<b>Agricultural Resources: \$125k</b>									
Organic Farm #3 - Egg Farm								27,000	
Organic Market Farm - Wilkie/Miller						35,000			
G. Anderson Center Pivot							90,000		
Cattell-Sherburne Center Pivot						90,000			
Organic Market Farm #2 - Platt							35,000		
Henry/Ross Center Pivot					125,000				
AHI - Replace Center Pivot									80,000
Stromquist - Irrigation Pipeline on Leggett Ditch								45,000	
Dodd Farm - Big Hose Reel System								53,000	
Organic Market Farm #4 - 66 Investment									45,000
<b>Agricultural Resources CIP Subtotal</b>	-	-	-	-	<b>125,000</b>	<b>125,000</b>	<b>125,000</b>	<b>125,000</b>	<b>125,000</b>

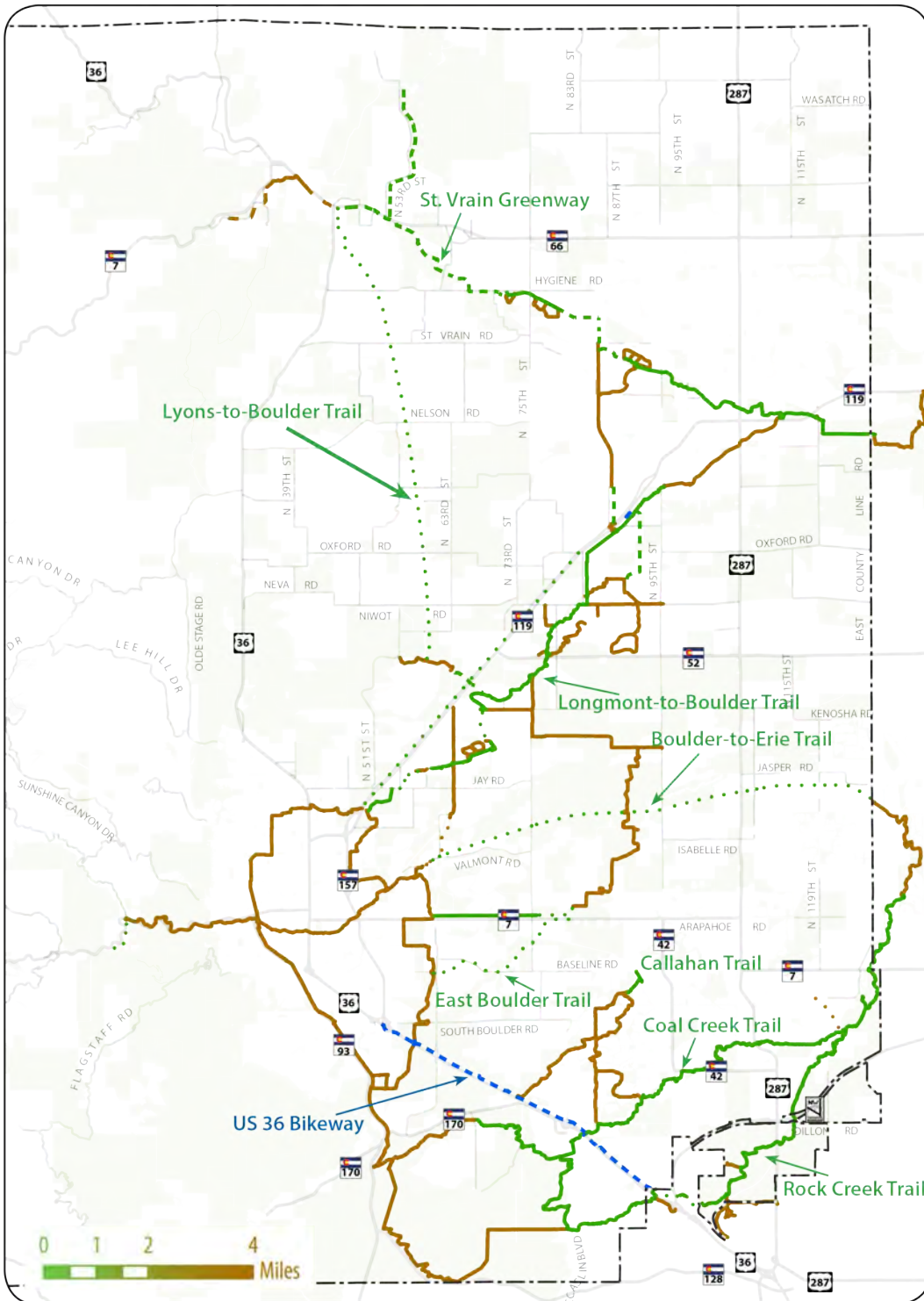
### Ecosystems Capital Improvement Projects 2014-2019

	2014				2015	2016	2017	2018	2019
	Grants	Partners/ Others	CIP	Total					
<b>Ecosystems: \$150k</b>									
<b>Native Plant Propagation</b>	27,600		25,000	52,600	30,000	30,000	30,000	30,000	
<b>Grassland Restoration</b>									
CEMEX			4,000	4,000	7,000	30,000	4,000		
Mowing: Rock Creek Grasslands, etc.			17,000	17,000	18,000	8,500	8,500	8,500	
Rock Creek Grasslands			12,000	12,000	6,000	6,000			
Mt. View Egg Farm			4,500	4,500					
Other Properties					7,500	4,500	9,000	15,500	15,500
<b>Riparian Restoration</b>									
Rock Creek	58,125	46,625	32,000	136,750					
Lower Boulder Creek					20,000	10,000			
Hall II, St. Vrain							10,000	5,000	5,000
Heil II, Geer Creek						5,000			
Future Projects							10,500	32,000	58,500
<b>Plague Opportunity Properties</b>									
Erin Arsenault, Cohig, Lindsay			5,500	5,500	8,000	8,000	8,000	8,000	8,000
<b>Reclamation/Revegetation</b>									
Hall II Mine Reclamation								6,000	18,000
<b>Wildlife Habitat Restoration</b>									
Ag Wildlife Habitat					8,000	10,000			
Kenosha Water					30,000	30,000	30,000	30,000	30,000
US 36 Wildlife Crossing							40,000	15,000	15,000
Other Projects					7,500				
<b>Road/Social Trail Closure</b>									
Reynolds/Rogers					8,000	8,000			
<b>Ecosystems CIP Total</b>	<b>85,725</b>	<b>46,625</b>	<b>100,000</b>	<b>232,350</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>

**Forestry Capital Improvement Projects 2014-2019**

Forestry: \$200k	2014				2015	2016	2017	2018	2019
	Grants	Partners/ Others	CIP	Total					
<b>Ponderosa Forest Restoration</b>									
Large-scale Treatments > 50 acres					165,000		170,000	150,000	150,000
Small-scale Treatments < 50 acres					15,000	50,000	10,000		
<b>Mixed-Conifer Forest Health</b>									
Large-scale Treatments > 50 acres	128,000		105,000	233,000		75,000			10,000
<b>Prescribed-Fire/Activity Fuels Projects</b>			60,000	60,000	20,000	50,000	20,000	31,000	40,000
<b>Access Construction/Maintenance Contracts</b>						16,000			
<b>Weed Management</b>						9,000		19,000	
<b>Ecosystems CIP Total</b>	<b>128,000</b>	<b>-</b>	<b>165,000</b>	<b>293,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>

Boulder County Regional Trail Map



	Regional Trail	Bikeway	Local Connector	Open Space*
Existing				
Planned				
Conceptual				

\*Includes all public open space within Boulder County

Map is for planning use only. Alignments for future and planned trail alignments are conceptual. Actual alignments may differ from those shown or may not be constructed at all.

### Trail Mile Statistics

Natural Surface Trails					
Park/Open Space	Sub-total	Total Miles	Dog	Bike	Horse
Bald Mtn. ('76,'91,'93)		1.03			
Pines to Peaks Loop ('76/'91/'93)	1.03		Yes	Yes	Yes
Betasso Preserve ('81,'92,'99,'02,'11,'12)		9.20			
Benjamin Loop ('11)	2.40		Yes	Yes	Yes
Betasso Link Trail ('02)	1.30		Yes	Rstd.	Yes
Blanchard Trail ('11)	0.25		Yes	No	No
Bummers Rock Connector ('11)	0.14		Yes	Yes	Yes
Bummers Rock Trail ('81)	0.21		Yes	No	Yes
Canyon Loop ('81,'92,'99)	3.30		Yes	Yes	Yes
Fourmile Link Trail ('12)	0.80		Yes	Yes	No
Loop Link ('11)	0.80		Yes	Yes	Yes
Coalton Trailhead ('10)		1.47			
Mayhoffer Singletree Trail	1.47		Yes	Yes	Yes
Caribou Ranch ('04)		3.31			
Blue Bird Loop ('04)	1.80		No	No	Yes
DeLonde Trail ('04)	1.20		No	No	Yes
Bluebird Spur ('04)	0.31		No	No	Yes
Four Mile Open Space ('85)		1.60			
Ann U. White Trail	1.60		Yes	No	Yes
Hall Ranch ('96-'98,'03)		13.60			
Antelope Trail ('03)	1.00		No	Yes	Yes
Bitterbrush Trail ('96)	3.70		No	Yes	Yes
Button Rock Trail ('98)	2.00		No	No	Yes
Nighthawk Trail ('97-'98)	4.70		No	No	Yes
Nelson Loop ('96-'97)	2.20		No	Yes	Yes
Heil Valley Ranch ('00-'01,'07)		14.60			
Lichen Loop ('00)	1.30		No	No	Yes
Picture Rock ('08)	5.20		No	Yes	Yes
Ponderosa Loop ('01)	2.60		No	Yes	Yes
Wapiti Trail ('01)	2.50		No	Yes	Yes
Wild Turkey Trail ('07)	3.00		No	Yes	Yes
Lagerman Reservoir ('90)		1.60			
Lagerman Loop	1.60		Yes	Yes	Yes
Legion Park ('78)		0.90			
Legion Loop	0.90		Yes	Yes	Yes
Mud Lake ('04-'05)		3.01			
Caribou Link Trail ('04-'05)	0.70		Yes	Yes	Yes
Kinnickinnick Loop ('05)	1.10		Yes	Yes	Yes
Tungsten Loop ('05)	0.80		Yes	Yes	Yes
Shoreline Trail ('05)	0.17		Yes	No	No
West Shore Access Trail ('05)	0.24		Yes	Yes	Yes
Rabbit Mtn. ('87,'96-'97)		4.00			
Eagle Wind Trail ('96-'97)	3.00		Yes	Yes	Yes
Little Thompson Overlook ('97)	1.00		Yes	Yes	Yes
Walden Ponds ('85)		0.44			
Walden Ponds Trail	0.44		*Yes	*Yes	*Yes
Walker Ranch ('79,'83-'89,'06)		9.56			
Meyers Homestead Trail ('79)	2.50		Yes	Yes	Yes
Walker Ranch Link ('06)	1.07		Yes	Yes	Yes
Walker Ranch Loop ('83-'89)	5.99		Yes	Yes	Yes

\*small section of trail system restricted

Total Miles (Natural Surface Trail)	64.32	
Total Miles Opened to Dogs	31.34	48.7%
Total Miles Opened to Bikes	45.34	70.5%
Total Miles Opened to Equestrians	64.32	100%

Combined Total Miles (All Trail Surfaces)	114.76	
Combined Total Miles Opened to Dogs	81.18	70.7%
Combined Total Miles Opened to Bikes	95.18	82.9%
Combined Total Miles Opened to Equestrians	106.58	92.9%

Improved Surface Trails					
Park/Open Space	Sub-total	Total Miles	Dog	Bike	Horse
Agricultural Heritage Center ('00,'05)		1.32			
AHC Trail ('00)	0.50		No	No	No
McIntosh Connector ('05)	0.16		Yes	Yes	Yes
McIntosh Lake Trail ('05)	0.66		Yes	Yes	Yes
Boulder Canyon ('90,'93)		1.85			
Boulder Canyon Trail	1.85		Yes	Yes	Yes
C Holmberg Preserve/RCF ('00-'01)		3.10			
Cradleboard Trail ('00-'01)	1.30		Yes	Yes	Yes
Lac Amora Link Trail ('01)	0.30		Yes	Yes	Yes
Mary Miller Trail ('00-'01)	1.50		Yes	Yes	Yes
Coal Creek ('89-'99,'13)		8.18			
Anthem Connection ('13)	0.19		Yes	Yes	Yes
Coal Creek Trail ('89-'99)	6.14		Yes	Yes	No
Coal Creek Trail ('13)	1.85		Yes	Yes	Yes
Coalton Trailhead ('97,'04,'11)		6.39			
Coalton Trail ('97)	2.90		Yes	Yes	Yes
Mayhoffer Singletree Trail ('04)	0.69		Yes	Yes	Yes
Meadowlark Trail ('11)	2.80		Yes	Yes	Yes
Dodd Lake ('04)		0.10			
Dodd Lake Trail	0.10		No	No	Yes
Fairgrounds Lake ('97)		0.26			
Cattail Pond Trail	0.26		Yes	Yes	Yes
Flagg Park		0.09			
Coal Creek Trail	0.09		Yes	Yes	Yes
Gunbarrel Est. ('98)		0.80			
Cottontail Trail	0.80		Yes	Yes	Yes
Harney-Lastoka ('07)		1.54			
Harney Lastoka Trail	1.54		Yes	Yes	No
Heatherwood Notch ('96)		0.20			
Heatherwood Notch Trail	0.20		Yes	Yes	Yes
Homestead ('95)		0.04			
Homestead Trail	0.04		Yes	Yes	Yes
Imel ('05)		0.58			
Imel/NW Parkway	0.58		Yes	Yes	Yes
LoBo Trail ('11)		2.99			
LoBo Trail	2.99		Yes	Yes	Yes
Niwot ('86-'07)		9.81			
95th Street ('07)	0.95		Yes	Yes	Yes
Niwot Trail System ('86-'06)	8.86		Yes	Yes	*Yes
Pella Crossing ('96-'98,'04-'05)		2.92			
Braly Trails ('04-'05)	1.82		Yes	Yes	Yes
Marlatt ('04-'05)	1.10		Yes	Yes	Yes
Rabbit Mtn. ('87)		2.09			
Indian Mesa Trail ('87)	2.09		Yes	Yes	Yes
Rock Creek		2.07			
Rock Creek Trail	2.07		Yes	Yes	Yes
Ruth Roberts - RC ('09)		0.65			
Ruth Roberts	0.65		Yes	Yes	Yes
Twin Lakes ('91,'93,'94,'00,'07)		2.95			
Twin Lakes East Trail ('07)	0.70		Yes	Yes	Yes
Twin Lakes West Trail ('07)	0.67		Yes	Yes	Yes
Twin Lakes Trails ('00,'07)	0.98		Yes	Yes	Yes
Willows Trail ('91)	0.60		Yes	Yes	Yes
Walden Ponds ('79,'92,'12)		2.51			
Walden Ponds Trail ('92,'12)	1.78		Yes	Yes	Yes
Heatherwood-Walden Link ('79)	0.73		Yes	Yes	Yes

Total Miles (Improved Surface Trail)	50.44	
Total Miles Opened to Dogs	49.84	98.8%
Total Miles Opened to Bikes	49.84	98.8%
Total Miles Opened to Equestrians	42.26	83.8%

**4. CAPITAL EXPENDITURE BUILDINGS AND INFRASTRUCTURE (\$22,097,645 without debt service)**

**Function – Highways & Streets/Capital Building Projects**

**Overview**

Boulder County currently maintains 42 County buildings, encompassing 1,446,094 square feet of occupied and maintained space. The County analyzes building needs and plans replacement, renovations and improvement projects on an ongoing basis. Individual County architects are usually responsible for specific buildings. They are familiar with the problems and needs of each building. Also, County Maintenance staff is assigned to service specific buildings. Their familiarity with each building provides the first phase of information regarding building needs. In many cases, maintenance staff covers the immediate needs – especially those where safety issues are involved.

These capital projects are instigated primarily because of the need to address the condition of County building assets and program expansion. The relatively harsh environment that we reside in (cold winters, hot summers) takes its toll on buildings over time. Investing capital funds for maintaining infrastructure mitigates future costly maintenance expenditures. The voters anticipated growth in programs that address Public Safety, Health and Human Services, and Sustainability when authorizing the County in 2005 to not be subject to some of the limitations of TABOR. It is growth in these and other areas of the County’s operations that is driving the demand to address space needs.

The top priorities for space improvements in the 2014 budget are to build a new Coroner’s facility and additional space for Health and Human Services in Longmont. The following information concerns the funding for these priorities.

In 2012, the County issued Certificates of Participation in the amount of \$23,975,000 to fund the design and construction of the Coroner’s facility and the Health and Human Services building in Longmont. The details of this transaction are included in the Debt Service section. This funding has allowed the County to move ahead rapidly to meet these growing needs.

The design and construction for the Coroner’s facility in Boulder at the Sheriff’s Office site is budgeted for \$2,359,000 in 2014. The new facility will be able to consolidate both the current office space in the Justice Center and the space that is currently used at the Boulder Community Hospital.

The Health and Human Services (HHS) building in Longmont known as the St. Vrain building is a multi-year project expected to be completed in 2015 to construct an additional 75,000 square feet. There are three buildings at



the site and two will be deconstructed to make way for the new building. The new construction will be designed to obtain LEED Platinum certification. Services have been relocated for two years to a leased space during construction. The design of the building is driven by the goal of enhancing the client experience with an integrated services delivery model. The 2014 budget is set at \$15,235,023 for the construction.



Other projects budgeted include flood repair and mitigation work at many sites including the Justice Center, the Alaska Street Road Maintenance site, the Fairgrounds, North Broadway Mental Health building, and the Coroner facility. These projects total to \$957,000 in the 2014 budget.

### **Project Identification & Process for Current and Future Budget**

The Administrative Services Director and the Building Services Manager work with the Commissioners to develop a multi-year projects plan for the Capital Expenditure Fund. This plan is provided at the end of this section. The Budget Office incorporates information from this plan into the County's larger multi-year plan. We are able to determine if we can self-fund the projects or if we will need to incur debt to provide funding for large projects.

During the budget process, County agencies can make requests for capital projects. The architects meet with the requesting agency to evaluate the projects and estimate costs. The evaluation includes issues such as health, safety, structural and mechanical analysis, asbestos and other hazardous material identification, electrical service efficiency, roofing/moisture protection and architectural renovation and replacement of finishes. In addition to projects requested by others, the architects may generate requests themselves. These may be projects desired by the Commissioners or which are required for health and safety reasons. Many space needs were identified in the 2014 process by meeting with different departments and offices.

As various issues such as fire safety upgrades or structural upgrades are being explored, further cost analysis is done to determine the cost efficiency of a simultaneous remodel or renovation to accommodate long-term trends. As an example, when remodeling of the Old County Hospital Building and the Health & Welfare Building was needed for safety reasons, more space was built to address the needs of additional staff for the Social Services and Public Health Departments. This is a cost-effective process that addresses multiple needs at one time.

The Building Services Manager prepares a prioritized list of all projects with the associated costs, including labor and materials, with input from the Architects and Facilities personnel. Requests for projects can come from any office or department as long as the Budget Prep system is open for input. Projects from the long-term capital plan are added to Budget Prep by the Architects' office. Long-term capital projects are listed as "Projects with Previous Commitments." The list of projects is described and explained by the Administrative Services Director and the Building Services Manager to the Board of County Commissioners during a budget hearing. All interested Elected Officials or Department Directors have an opportunity to further explain the need for their project in this budget hearing or to address the need within their own budget hearing. During the budget work session in November, the BOCC decides the specific projects that will be funded in the coming budget. Because of the flood in September 2013, many flood related repairs were added to the CEF process late in October.

### **Types of Projects in the Capital Expenditure Fund**

The County currently has several types of projects described as follows:

**Major Projects** – These are the long-term projects that typically last for more than a year and require large amounts of resources, both labor and material. An example of a major project is the Justice Center remodel after the Sheriff's move to a new Administration Building.

**Minor Projects** – These are smaller projects of a modest duration and/or cost, typically completed in the same budget year as the initial funding is provided (not multi-year), and are usually stand-alone (not a part of a larger project).

**Infrastructure** – This budget began in 2003 to maintain the asset value of our buildings and systems. Infrastructure includes mechanical projects, flooring replacements, and fire/life safety systems. We have a multi-year replacement schedule for all mechanical systems that we are using to maximize our energy efficiency. In addition to the base budget of \$1.3 million that the County spends on infrastructure maintenance, the County purchased Qualified Energy Conservation Bonds to replace more inefficient infrastructure.

**Work Order Projects** – These are small projects handled through the Work Order Program. They may be requested by agencies or may be requested by facility or architectural staffs who are aware of a need because of their familiarity with the building for which they are responsible. Examples of these types of projects are: additional light fixtures for better work conditions; heating/cooling modifications; painting; shelving/storage needs; or minor office remodels. County employees may complete a work order request any time during the year. There is a budgeted amount each year to deal with minor projects as they arise.

**Capital Expenditure Fund  
Three-year Building Plan Projects**

<b>Building Projects</b>	<b>2014 Budget</b>	<b>2015 Estimate</b>	<b>2016 Estimate</b>
<b><u>Fund 041 Capital Expenditure Fund Projects</u></b>			
Boston Avenue Public Health Lease	43,000	33,000	
New Coroner Facility	2,746,000	-	
St. Vrain Housing & Human Services Building	15,268,270	4,486,000	
Justice Center Generator Replacement	500,000	-	
Justice Center DA Phase 2 Remodel		752,081	
Justice Center Courtroom Remodel		400,000	
Justice Center Modular Remodel		100,000	
Courthouse Restrooms Remodel		110,000	
Justice Center Clerk of Court Remodel			625,000
Justice Center Fitness Area			200,000
Miscellaneous Construction Projects		350,000	350,000
Miscellaneous Electrical Projects		400,000	400,000
Parks/Fairgrounds Improvement Projects	104,000	100,000	100,000
Flood related CEF Projects	636,509	-	-
<b>Electrical</b>			
Management of Electronic Building Systems	275,624	280,000	285,000
Electrical Labor for Parks, RD, IT	43,367	44,000	45,000
<b>Infrastructure</b>			
Facilities/Construction/Electrical Projects	381,568	650,000	650,000
Flood related Facilities Projects	613,104	-	-
<b>C.E.F. Funded Building Repayments*</b>			
<b>Ongoing/Operating</b>			
Division Operating	1,041,436	1,062,000	1,094,000
Work Order Programs	444,767	472,000	472,000
<b>TOTAL</b>	<b>22,097,645</b>	<b>9,239,081</b>	<b>4,221,000</b>
<b><u>Fund 075 Fleet Services Fund Projects</u></b>			
Fleet Tire Storage	70,702	-	-
<b>TOTAL</b>	<b>70,702</b>	<b>-</b>	<b>-</b>

\*Building repayments are not included in this sections discussion of Capital Expenditures. Please see the Debt Service Section for additional information on CEF Funded Building Repayments in the amount of \$2,044,720.

**Capital Expenditure Budget Decisions – Impact on Future Budgets**

Many current budget decisions affect future budgets. For example, some Road Projects and Capital Expenditure Projects will take several years to complete. **The Commissioners consider these multi-year capital budget impacts before the project is approved. We use a multi-year budget projection spreadsheet as a tool to plan for the future expenditures necessary to complete and operate new facilities.** In addition to the capital cost, such projects have long-range maintenance costs, which are also considered before approval. By planning for future space needs during remodels and upgrades, the County can project budgets more realistically. **The Commissioners do not approve projects that result in significant cost increases if an increase in the tax rate would be required.** Because of TABOR restrictions a tax increase can only occur if a ballot issue is approved by the citizens.

In the 2014 budget we are planning for new spaces for Health and Human Services and the Coroner. As the plans progress **we will develop projected operating costs for the facilities using the square footage model. There are no new buildings opening in 2014.**

In the Open Space Capital Budgets, the Commissioners maintain control of the budgets for land acquisition. A long-range composite budget has been developed by budget staff, which reports information about all revenue sources, all planned expenditures, both bond payments and land acquisition option payments. **This composite budget covers the period from the current year through 2026, the year of our last bond payment.** Budget staff, Finance staff, the Commissioners, and the Parks & Open Space staff review the composite budget semi-annually. (See list of approved open space purchases). The Commissioners recognized at the beginning of their open space land acquisition program that they had to provide for the long-term maintenance of these lands. This was done by restricting the use of all revenue derived from open space land to the maintenance of open space lands.

In the CEF Infrastructure and Work Order Projects budgets, costs for on-going maintenance, like carpet replacement and repair work orders are fairly predictable and are budgeted accordingly. The capital outlay equipment has replacement cycles for vehicles, equipment and personal computers. Some of the techniques used are as follows: 1) The Sheriff’s vehicles (the biggest fleet in the County) are replaced at the rate of approximately one third of the fleet per year. The criterion is 100,000 miles per vehicle or 10 years. 2) The Commissioners have established a \$1,060,000 annual base budget for upgrading and replacing information technology (personal computers, other hardware, associated software and copiers) and other miscellaneous equipment.

**Capital Expenditure Budget Decisions - Impact on Operating Budgets in Current Year and Future Years**

Before approving a capital expenditure, associated costs and impacts to other budgets are identified by staff, and evaluated by the Commissioners in the decision making process. For example, a new capital building project has associated staffing and operational costs when it is completed. On the long-term capital outlook these associated costs are shown with the construction costs. We utilize a **methodology of operating costs per square foot based on the type of building usage. This way the Board can do long-term budget planning aware of the full cost component once the new building becomes operational.** The current formula used is:

Incremental operational cost per square foot of additional building space	
Information Technology	\$4.21
Risk Management	\$0.13
Building Services Division:	
Special Systems	\$0.20
Work Order Program	\$0.20
Signage/Graphics	\$0.08
Maintenance	\$1.31
Landscaping	\$0.16
Janitorial	\$3.83
Utilities	\$3.71
Administrative	\$0.06
TOTAL ongoing cost:	\$13.89 per square foot

*\*One-time startup cost for Facilities division equipment of \$1.24 square foot is anticipated in addition to the ongoing cost above.*

This year progress was made toward making a long term capital expansion plan. There have been several meetings with the Commissioners, Elected Officials, Department Directors, Architects and budget staff to get all the needs into the plan. This planning process includes all costs, one-time and on-going, in the analysis. After formal adoption of the plan, we will be able to include this spreadsheet in our publication.

These on-going operational costs are incurred in a budget other than the capital budget. Open space land acquisitions also require on-going maintenance, including supplies and staff to perform the maintenance. These on-going costs are incurred in another budget as well. These examples are a small sample of the evaluation process used by the Commissioners in their comprehensive approach to the County budget.

### **Capital Expenditures/Boulder County Strategic Plan Goals**

Boulder County goals from the Strategic Plan are the foundation for all Boulder County budgets and are easily correlated in the Capital Expenditure decisions.

Capital Outlay purchases of computers, tools and vehicles are driven by goal 2 – (Provide effective service in an efficient, responsive and courteous manner). An employee equipped with the right tools has the resources required to achieve this goal.

The process of putting together viable Road Projects for Boulder County is driven by goal 6 – (Facilitate cooperation and communication between the County and other levels of government and the private sector).

The Land Acquisition program, Recycling and Composting program, and in many cases Road Projects as well, are driven by goal 3 – (Preserve, Protect, and enhance the natural resources of Boulder County).

Capital Expenditure Projects provide employees with a work environment that allows them to provide the level of service required by goal 1 – (Encourage innovative and creative approaches to County programs). They also provide the public with County buildings that can be used by all the citizens, including the disabled, as required by goal 5 – (Address basic human needs in a caring, comprehensive, and coordinated manner that promotes independence.)

### **Capital Expenditures Budgeted in Other Funds:**

#### **Fleet Services Fund, Capital Building Projects (\$70,702) Function – General Government**

The funding was approved in 2013 for this tire storage building to be constructed next to the Fleet Maintenance building. Since the Fleet Services Fund is an Internal Services fund all capital costs are charged directly to the fund.

### **BOULDER COUNTY CAPITAL ASSETS**

Boulder County maintains records of its capital assets and conducts an annual inventory in accordance with State Statutes. Effective January 1, 1999, the County was allowed by a change in legislation to choose the amount at which it would capitalize assets of a permanent nature. By Resolution, the Commissioners set the threshold for equipment at \$5,000. The threshold for buildings, land improvements, and infrastructure is set at \$50,000.

The County manually conducts its annual capital asset inventory. An Elected Official or Department Head from each agency receives a list of capital assets and verifies that each capital asset is still in the County's possession. Staff in the Financial Services Division is responsible for coordinating the reconciliation process.

Capital Outlay items (capital assets) are purchased from a central budget in the General Fund; however, each agency is responsible for the items assigned to it. Capital assets are recorded in the capital asset system by agency. Additions to capital assets are recorded as expenditures in the General, Special Revenue and Capital Projects Funds.

In 2002, the County implemented the provisions of GASB Statement No. 34, Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments and related statements, which established a new financial reporting model to be used by state and local governments.

Capital assets under GASB 34 include property, plant and equipment, and infrastructure assets consisting of road, streets, highways, bridges and similar items, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. The County defines capital assets as assets with an initial, individual cost exceeding its respective threshold and a useful life of more than one year. The threshold for equipment is \$5,000 and the threshold for buildings, land improvements, and infrastructure is set at \$50,000. Infrastructure assets are long-lived capital assets that normally are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets. Infrastructure assets were retroactively reported as of the 2007 fiscal year, as prescribed in GASB 34. Capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated capital assets are recorded at estimated fair value at the date of donation.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements are capitalized and depreciated over the remaining useful life of the related capital asset, as applicable. Capital assets are depreciated using the straight-line method. Depreciation expense is reflected as an operating expense in the government-wide statement of activities.

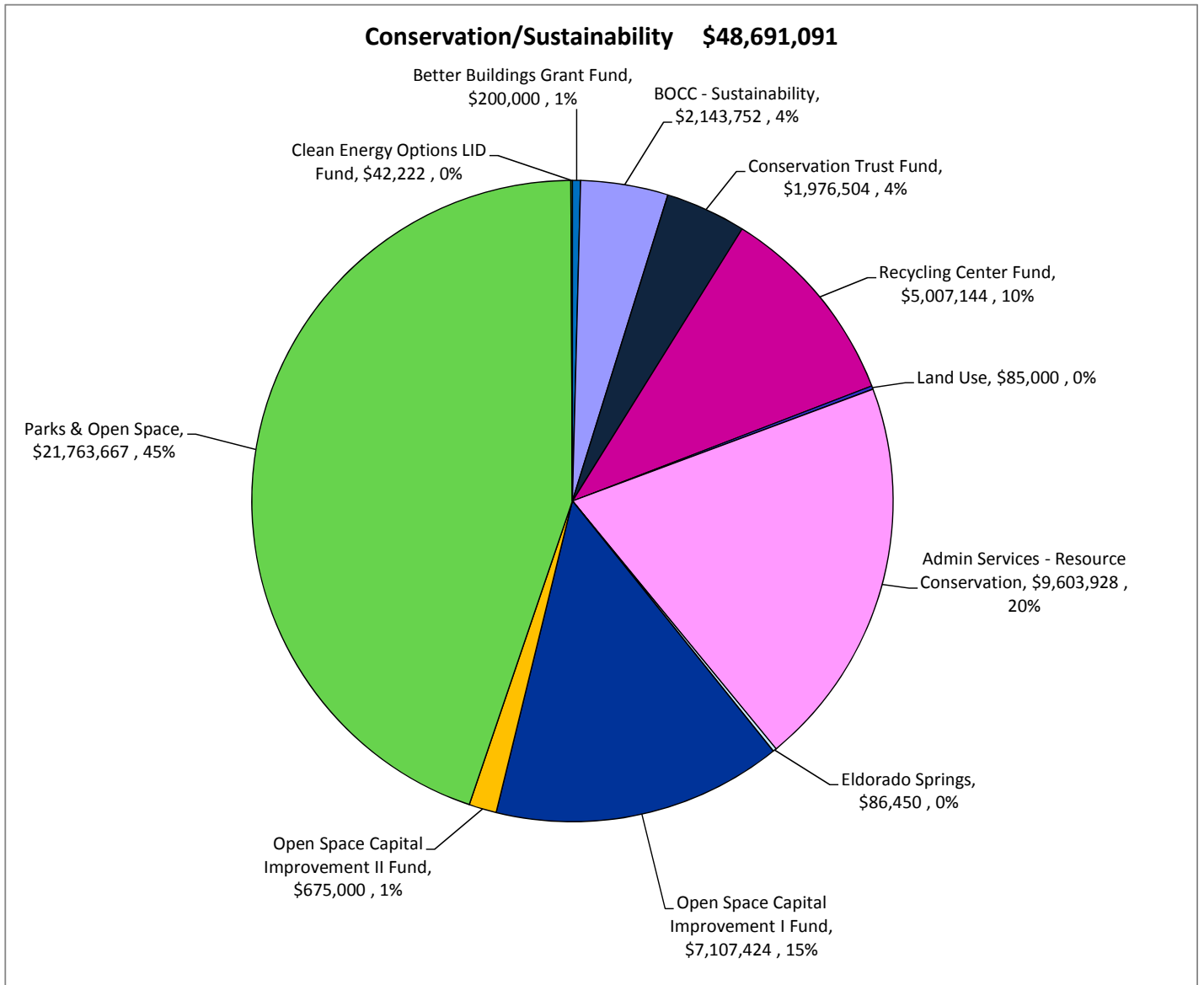
### Capital Assets by Cost Center (unaudited) For the Year Ended 12/31/2013

Title	Land	Buildings	Equipment/ Vehicles	Construction In Progress	Improvements	Infrastructure	Software	Total Assets
Admin Services	-	-	86,872	2,014,557	-	-	146,510	2,247,939
Architects	-	-	789,433	1,335,594	-	-	-	2,125,027
Assessor	-	-	181,221	-	-	-	467,045	648,266
BOCC	-	-	74,425	224,022	-	-	-	298,447
Clerk & Recorder	-	-	254,665	-	142,473	-	-	397,138
Communications	-	-	280,136	-	-	-	-	280,136
Community Justice	-	-	214,120	-	-	-	-	214,120
Community Services	-	-	14,088	-	-	-	-	14,088
Coroner	-	-	129,126	-	-	-	-	129,126
County Attorney	-	-	7,088	-	-	-	-	7,088
District Attorney	-	-	208,136	-	-	-	-	208,136
Eldorado Springs LID	174,776	2,444,034	-	-	-	-	-	2,618,810
Elections	-	-	2,102,931	-	-	-	-	2,102,931
Extension	-	-	36,050	-	-	-	-	36,050
Facilities	-	-	867,391	-	-	-	-	867,391
Facilities-Custodial	-	-	24,595	-	-	-	-	24,595
Fairgrounds Buildings/Land	756,142	4,996,193	-	-	993,333	141,125	-	6,886,793
Finance	-	-	11,707	-	-	-	-	11,707
Fleet Services	-	-	450,118	-	-	124,621	-	574,739
General Govt Buildings/Land	21,456,971	67,262,074	-	-	9,311,082	-	-	98,030,127
Gunbarrel GID	1,116,027	-	-	-	-	-	-	1,116,027
Hazardous Materials Mgt	-	-	84,569	-	-	-	-	84,569
Head Start	-	-	79,511	-	-	-	-	79,511
Health Department	-	4,002,172	227,146	-	-	-	118,018	4,347,336
Highways and Streets	15,961,516	1,735,292	-	-	5,403,700	169,071,026	-	192,171,534
Human Resources	-	-	-	-	-	-	-	-
Information Technology	-	-	2,381,832	-	-	330,000	113,738	2,825,570
Land Use	-	-	202,062	-	-	-	-	202,062
Mailing & Printing	-	-	462,189	-	-	-	-	462,189
Open Space Buildings/Land	471,443,416	5,592,528	10,520	402,846	4,541,221	-	-	481,990,531
Parks & Open Space	-	-	4,631,078	-	506,141	-	153,458	5,290,677
Pool Vehicles	-	-	165,009	-	-	-	-	165,009
Public Safety Buildings/Land	811,770	50,191,837	-	-	5,185,252	676,306	-	56,865,165
Recycling	882,782	13,449,227	10,204,506	-	-	-	-	24,536,515
Resource Conservation	-	-	-	-	-	-	-	-
Road Maintenance	-	3,049,023	15,258,434	-	-	147,710	-	18,455,167
Sheriff	-	-	4,761,713	67,129	5,477,150	190,994	181,227	10,678,213
Social Services	-	-	391,211	-	-	-	135,663	526,874
Telecommunications	-	-	678,356	-	-	-	-	678,356
Transportation	-	-	556,498	334,143	-	-	-	890,641
Treasurer	-	-	30,026	-	-	-	283,144	313,170
Workforce	-	-	42,749	-	-	-	-	42,749
Youth Corps	-	-	389,602	-	-	-	-	389,602
<b>Report total</b>	<b>512,603,400</b>	<b>152,722,380</b>	<b>46,289,113</b>	<b>4,378,291</b>	<b>31,560,352</b>	<b>170,681,782</b>	<b>1,598,803</b>	<b>919,834,121</b>

# Conservation/Sustainability

(Conservation/Sanitation)

Includes all expenditures to conserve and manage natural resources, which includes land, water, soil, historical assets and the wise use of energy. Services are provided by Soil Conservation, Board of County Commissioners-Sustainability Programs, Resource Conservation and Historic Preservation, Parks & Open Space, Conservation Trust Fund, Open Space Funds, Eldorado Springs and the Recycling Capital Improvement Fund.



**Resource Conservation - Household Materials Management Program**

**1151**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 253,763	\$ 307,511	\$ 226,610
Supplies	\$ 18,576	\$ 22,555	\$ 52,555
Purchased Services	\$ 253,491	\$ 7,480,085	\$ 8,740,411
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 525,830</b>	<b>\$ 7,810,151</b>	<b>\$ 9,019,576</b>
Full Time Equivalent Employees	5.08	5.50	4.50

**Organization Functions**

The Administrative Services Department, Resource Conservation Division operates the County's hazardous materials management facility, and hosts several HHW community collection events each year. This function is separate from other Division activities that are funded by the Recycling Center Fund (099).

**Resource Conservation - Transfer Stations**

**1152**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 79,550	\$ 65,045	\$ 122,999
Supplies	\$ 3,828	\$ 6,671	\$ 6,671
Purchased Services	\$ 57,268	\$ 65,385	\$ 75,785
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 140,646</b>	<b>\$ 137,101</b>	<b>\$ 205,455</b>
Full Time Equivalent Employees	1.70	1.50	2.50

**Organization Functions**

The Administrative Services Department, Resource Conservation Division operates two mountain waste transfer stations and recycling drop-off centers located at Allenspark and Nederland. This function is separate from other Division activities that are funded by the Recycling Center Fund (099).

**Resource Conservation - Community Programs**

**1153**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 14,268	\$ 21,964	\$ 91,658
Supplies	\$ 444	\$ 2,641	\$ 2,641
Purchased Services	\$ 192,476	\$ 162,256	\$ 162,256
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 207,188</b>	<b>\$ 186,861</b>	<b>\$ 256,555</b>
Full Time Equivalent Employees	0.28		2.00

**Organization Functions**

The Administrative Services Department, Resource Conservation Division operates two recycling drop-off centers serving plains communities, and administers many community programs including: licensing waste and recycling haulers, residential yard waste drop-off, environmental education in schools, and community spring cleanup. These functions are separate from other Division activities that are funded by the Recycling Center Fund (099).

**Resource Conservation - In-House Services**

**1154**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 54,744	\$ 48,531	\$ 0
Supplies	\$ 2,410	\$ 2,633	\$ 2,633
Purchased Services	\$ 85,297	\$ 119,709	\$ 119,709
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 142,451</b>	<b>\$ 170,873</b>	<b>\$ 122,342</b>
Full Time Equivalent Employees	0.95	1.00	

**Organization Functions**

The Administrative Services Department, Resource Conservation Division coordinates the County's in-house zero waste program, and contracts for recycling, composting, waste disposal, confidential paper, e-waste, and hazardous waste services. These functions are separate from other Division activities that are funded by the Recycling Center Fund (099).



**BOCC-Sustainability**

**2010**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 138,496	\$ 264,724	\$ 558,170
Supplies	\$ 2,684	\$ 3,300	\$ 3,300
Purchased Services	\$ 228,490	\$ 1,167,843	\$ 1,456,994
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 125,288	\$ 125,288
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 369,670</b>	<b>\$ 1,561,155</b>	<b>\$ 2,143,752</b>
Full Time Equivalent Employees	3.00	3.00	9.00

**Organization Functions**

The Sustainability Cost Center was created to accelerate the County’s sustainability efforts. The cost center allows us to house programs and projects that do not fit cleanly into an individual department and to remove administrative burden from departments that are not actively engaged in a project or program although it is similar to their mission. Since the cost center is located within the Commissioner’s Office it allows the Sustainability Coordinator more direct control over certain programs and reduces response time so that we can take advantage of new opportunities. The cost center also includes funds that are available for commitment later in the year-this is important since we are moving so quickly on these issues and require flexibility in order to achieve as much as possible.

**Goals and Objectives**

To provide professional, responsive service in the realm of sustainability; to act nimbly and effectively in order to achieve the County’s sustainability goals, including those in the Sustainable Energy and Zero Waste Resolutions, both independently and in partnership with departments, municipalities, private partners, and others.

**Land Use-Historic Preservation Rehabilitation Grant**

**2504**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	\$ 0	\$ 0	\$ 0
Purchased Services	\$ 87,861	\$ 119,800	\$ 50,000
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 87,861</b>	<b>\$ 119,800</b>	<b>\$ 50,000</b>
Full Time Equivalent Employees			

**Organization Functions**

The Historic Landmark Rehabilitation Grant Program seeks to increase the quality of the county's historic landmarks by helping to restore, stabilize, and preserve these important resources. The Program provides funding for rehabilitation of Boulder County designated landmarks or contributing structures in landmark districts. Owners of such landmarked residential and non-residential properties are eligible to receive up to \$10,000. Grant recipients must provide at least an equal amount of funds to match funds received from the County.

**Goals and Objectives**

To provide monetary support for the preservation of recognized historic structures in Boulder County.

**Land Use - Forest Health**

**2505**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	\$ 599	\$ 0	\$ 0
Purchased Services	\$ 15,207	\$ 17,678	\$ 15,000
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 15,806</b>	<b>\$ 17,678</b>	<b>\$ 15,000</b>
Full Time Equivalent Employees			

**Organization Functions**

The Forest Health program provides education and outreach materials to residents living in our forested ecosystems in order to arm them with the tools they need to properly manage their forests, gives presentations to local community groups and HOA's, and answers public inquiries. The program will help make our forested communities safer from wildland fire, reduce the risk that hazardous dead trees pose on our communities and create healthier forests that are more resistant to future insect and disease outbreaks.

**Goals and Objectives**

To promote forest sustainability through education and outreach with private landowners in the forested areas of Boulder County.

**Land Use - Sustainability**

**2506**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	\$ 567	\$ 0	\$ 0
Purchased Services	\$ 7,306	\$ 20,000	\$ 20,000
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 7,873</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>
Full Time Equivalent Employees			

**Organization Functions**

The BuildSmart program provides support to the implementation and development of the County's progressive building code and specifically code requirements to promote sustainability in construction practices commonly referred to as green building. BuildSmart is helping to reduce resource consumption through requirements on energy savings, material recycling and water use. One of the goals of the program is to also encourage people to go beyond the code requirements to further sustainability goals and efforts.

**Goals and Objectives**

To promote sustainability through education, trainings and outreach with the public.

**Parks & Open Space Administration**

**G001**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 5,197,030	\$ 5,549,625	\$ 5,831,012
Supplies	\$ 1,209,031	\$ 1,212,086	\$ 962,086
Purchased Services	\$ 1,058,501	\$ 916,394	\$ 1,041,727
Capital Purchases/Fixed Assets	\$ 154,961	\$ 406,996	\$ 399,496
Other Expenditures	\$ 0	\$ 4,500	\$ 4,500
Transfers	\$ 650	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 7,620,173</b>	<b>\$ 8,089,601</b>	<b>\$ 8,238,821</b>
Full Time Equivalent Employees	91.95	95.70	99.70

**Organization Functions**

The Parks Department is responsible for general administration of land use review and acquisition; operations; resource management, including forestry and wetlands; land and building maintenance, and agricultural resources.

**Goals and Objectives**

Goal: To preserve and restore natural resources for the benefit of the environment and the public.

Objectives:

- Complete management plans and policies as set forth on POS Department planning schedule.
- Complete monitoring of baseline vegetation and wildlife including weeds on major properties, to inform management decisions and establish realistic return intervals
- Explore feasibility of propagating native vegetation for restoration projects in house with a greenhouse and/or partnerships. (Develop business case, cost comparisons, seek partnerships, e.g. with SSVSD, peer agencies, etc.)
- Restore two degraded/nonproductive agricultural properties
- Restore 400 acres of forest land
- Enhance native grasslands on three properties by managing cheat grass and replacing with natives
- Eliminate two State List A weed species from Boulder County
- Eliminate two State List A weed species from Boulder County

Goal: To provide public outreach, partnerships and volunteer opportunities to increase awareness and appreciation of Boulder County's open space.

Objectives:

- Expand volunteer hours by 20%
- Increase participation in programs by 20%
- Increase participation in programs by 20%
- Enhance outreach to underserved populations
- Enhance outreach to underserved populations

Goal: To promote and provide for sustainable agriculture in Boulder County for the natural, cultural and economic values it provides.

Objectives:

- Convert 15% of agricultural land to organic practices
- Develop operating plans for all leased agricultural properties
- Develop operating plans for all leased agricultural properties
- Develop and implement integrated pest management protocols
- Support local food production and enhanced processing capacity for local food
- Support local food production and enhanced processing capacity for local food

**Parks & Open Space-Fairgrounds**

**2715**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 353,954	\$ 355,955	\$ 363,081
Supplies	\$ 67,349	\$ 67,910	\$ 67,910
Purchased Services	\$ 34,823	\$ 48,648	\$ 48,648
Capital Purchases/Fixed Assets	\$ 775	\$ 0	\$ 0
Other Expenditures	\$ 1,000	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 457,901</b>	<b>\$ 472,513</b>	<b>\$ 479,639</b>
Full Time Equivalent Employees	7.00	7.00	7.00

**Organization Functions**

The County Fairgrounds facility is located in Longmont and managed by the Recreation and Facilities Division. The Fairgrounds is home to the annual Boulder County Fair (August), managed by the Boulder County Fair, Livestock Show & Rodeo, a private 501(c)3 non-profit. The Boulder County Fairgrounds is open year round for a variety of shows and events, including 4-H youth events and shows.

**Goals and Objectives**

Parks and Open Space Mission Statement: To conserve natural, cultural, and agricultural resources and provide public uses that reflect sound resource management and community values. The goal is to promote and provide for sustainable agriculture in Boulder County for the natural, cultural and economic values it provides.

Objectives:

- Support local food production and enhanced processing capacity for local food
- Expand education/outreach programs by 20%
- Improve Fairgrounds utilization

**Parks & Open Space – Resource Planning**

**2718**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	\$ 7,973	\$ 5,550	\$ 13,050
Purchased Services	\$ 10,076	\$ 22,300	\$ 22,300
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 2,000	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 20,049</b>	<b>\$ 27,850</b>	<b>\$ 35,350</b>
Full Time Equivalent Employees			

**Organization Functions**

Resource Planning develops management plans, oversees and manages cultural and historical resources on County open space, writes grants, and maintains the County's water use portfolio, GIS, and department IT support.

**Goals and Objectives**

Parks and Open Space Mission Statement: To conserve natural, cultural and agricultural resources and provide public uses that reflect sound resource management and community values.

Goal: To preserve and restore natural resources for the benefit of the environment and the public.

Objective: Complete Management Plans & Policies as set forth on POS Department planning schedule

Goal: To protect, restore and interpret cultural resources for the education and enjoyment of current and future generations.

Objective: Begin implementation of Cultural Resource Management Policy

**Parks & Open Space-Extension Office**

**2750**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 277,691	\$ 298,912	\$ 290,602
Supplies	\$ 21,255	\$ 23,949	\$ 23,949
Purchased Services	\$ 210,239	\$ 245,573	\$ 250,759
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 50	\$ 50
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 509,185</b>	<b>\$ 568,484</b>	<b>\$ 565,360</b>
Full Time Equivalent Employees	5.00	5.00	5.00

**Organization Functions**

The Boulder County/CSU Extension Office provides programs for: 4-H, agricultural, family consumer and food science (home economics), horticulture, and support for the County Fair. The Extension Office provided research-based information as provided by Colorado State University and other resources. Staff and volunteers are available to answer a wide variety of questions on nutrition and food safety, high altitude cooking, family financial management, tree and lawn problems, and agricultural crops. Boulder County provides four County-funded support staff and funding for CSU agents.

**Goals and Objectives**

CSU Cooperative Extension Office Mission Statement: To provide information and education and encourage the application of research-based knowledge in response to local, state, and national issues affecting individuals, youth, families, agricultural enterprises, and communities of Colorado.

Goal: To promote and provide for sustainable agriculture in Boulder County for the natural, cultural and economic values it provides.

Objectives:

- Support local food production and enhanced processing capacity for local food
- Expand education/outreach programs by 20%
- Improve Fairgrounds utilization

**Parks & Open Space - Program Fees**

**2751**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	\$ 37,109	\$ 102,324	\$ 58,000
Purchased Services	\$ 35,460	\$ 0	\$ 0
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 72,569</b>	<b>\$ 102,324</b>	<b>\$ 58,000</b>
Full Time Equivalent Employees			

**Organization Functions**

Extension Office Program Fees cost center was established as a result and at the recommendation of the auditors, the Treasurer's Office, Finance, and the Parks Department to close an escrow account where funds were held and managed by the Treasurer's Office and moved into this cost center.

**Goals and Objectives**

CSU Cooperative Extension Office Mission Statement: To provide information and education and encourage the application of research-based knowledge in response to local, state, and national issues affecting individuals, youth, families, agricultural enterprises, and communities of Colorado.

**Parks & Open Space - Weed Control**

**2760**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	\$ 36,159	\$ 42,525	\$ 42,525
Purchased Services	\$ 19,073	\$ 22,075	\$ 22,075
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 55,232</b>	<b>\$ 64,600</b>	<b>\$ 64,600</b>
Full Time Equivalent Employees			

**Organization Functions**

Weed Management, a division of Resource Management, is responsible for weed management/control on all County open space lands and right-of-way mowing. Weed management may include weed pulling, burn eradication, mowing, chemical control and other prevention methods.

**Goals and Objectives**

Parks and Open Space Mission Statement: To conserve natural, cultural and agricultural resources and provide public uses that reflect sound resource management and community values.

Goal: To preserve and restore natural resources for the benefit of the environment and the public.

Objectives:

- Enhance native grasslands on three properties by managing cheat grass and replacing with natives
- Eliminate two State List A weed species from Boulder County

## Parks & Open Space - Trails

2770

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	\$ 32,554	\$ 48,783	\$ 48,783
Purchased Services	\$ 23,059	\$ 19,350	\$ 19,350
Capital Purchases/Fixed Assets	\$ 8,800	\$ 0	\$ 0
Other Expenditures	\$ 2,000	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 66,413</b>	<b>\$ 68,133</b>	<b>\$ 68,133</b>
Full Time Equivalent Employees			

### Organization Functions

Trails, a division of Recreation & Facilities, is responsible for maintenance of trails on County open space lands. A "Parks Capital Projects" cost center was created for POS capital improvement projects, including new trail systems.

### Goals and Objectives

POS Recreation & Facilities Division Mission Statement: To design, construct, and maintain the best park and open space trails and facilities while preserving Boulder County's rich natural and cultural heritage.

## Parks & Open Space - Land Acquisition

2780

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	\$ 0	\$ 0	\$ 0
Purchased Services	\$ 159,325	\$ 0	\$ 0
Capital Purchases/Fixed Assets	\$ 110,125	\$ 2,616,941	\$ 65,182
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 1,694,600	\$ 3,483,205	\$ 3,483,205
<b>TOTAL</b>	<b>\$ 1,964,050</b>	<b>\$ 6,100,146</b>	<b>\$ 3,548,387</b>
Full Time Equivalent Employees			

### Organization Functions

The interest and principal on the 1996 Series Open Space Bonds are paid from this budget. This budget is an integral part of the County's stated goal to preserve, protect, and enhance the natural resources of Boulder County through the preservation of open space land and buffers between cities in Boulder County.

### Goals and Objectives

The Real Estate Division (formerly known as Acquisition Division) Mission Statement: To identify, acquire, and administer real property interest that further the open space mission through innovation, collaboration, and professional expertise.

Goal: To preserve rural land.

Objectives:

- Preserve 1,500 additional acres and associated water rights, focusing on key/strategic parcels, trail corridors/ connections (including regional), riparian corridors and wildlife habitat
- Pursue alternative strategies for accomplishing land exchanges with the State Land Board, US Forest Service and US Bureau of Land Management.



**Parks & Open Space - Capital Projects**

**2794**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 500,000
Supplies	\$ 56,605	\$ 6,746	\$ 0
Purchased Services	\$ 174,741	\$ 50,000	\$ 0
Capital Purchases/Fixed Assets	\$ 196,964	\$ 662,893	\$ 7,500,000
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 428,310</b>	<b>\$ 719,639</b>	<b>\$ 8,000,000</b>
Full Time Equivalent Employees			

**Organization Functions**

This cost center was created from a re-appropriation of funds from "Parks Construction Projects" and "Parks Trails," to fund capital improvement projects and to centralize expenditures in one cost center for better tracking abilities.

**Goals and Objectives**

POS Mission Statement: To conserve natural, cultural and agricultural resources and provide public uses that reflect sound resource management and community values.

Goal: To preserve rural land.

Objective:

- Restore and maintain historic buildings and sites on open space

Goal: To provide quality recreational experiences while protecting open space resources.

Objectives:

- Add 10 miles of trail and associated facilities
- Create construction and maintenance guidelines for POS facilities

**Parks & Open Space - Youth Corps**

**2795**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 480,823	\$ 547,887	\$ 564,417
Supplies	\$ 23,861	\$ 17,800	\$ 17,800
Purchased Services	\$ 59,327	\$ 73,160	\$ 73,160
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 564,011</b>	<b>\$ 638,847</b>	<b>\$ 655,377</b>
Full Time Equivalent Employees	1.50	1.50	1.50

**Organization Functions**

The Youth Corps provides summer employment opportunities to Boulder County youth between the ages of fourteen and seventeen. Youth are supervised by adult team leaders, and work on projects selected by Boulder County departments and cooperating Boulder County municipalities.

**Goals and Objectives**

Goal: To offer work projects that are meaningful to youth participants and useful to Boulder County.

Objectives:

- Youth learn new skills useful for future employment.
- Projects produce tangible improvements for Boulder County.

Goal: Develop positive attitudes in youth towards public service.

Objectives:

- Youth learn the importance of conservation efforts and the maintenance of public land, spaces and facilities.
- Youth are encouraged to develop leadership skills and return in future years in more responsible roles.

**Parks & Open Space – Agricultural Resources/Water**

**2796**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	\$ 2,189	\$ 5,000	\$ 5,000
Purchased Services	\$ 19,192	\$ 35,000	\$ 35,000
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 21,381</b>	<b>\$ 40,000</b>	<b>\$ 40,000</b>
Full Time Equivalent Employees			

**Organization Functions**

The Agricultural Resources/Water budget is used to manage and protect our water portfolio: engineering and service contracts for infrastructure maintenance and repairs, water flow measuring devices, and the legal diligence requirements to protect the legal rights.

**Goals and Objectives**

To promote and provide for sustainable agriculture in Boulder County for the natural, cultural and economic values it provides.

Objectives:

- Monitor County-owned water rights and seek absolute decrees for those not yet permanent.
- Monitor water quality to assure compliance with permitted activities, keep water in lakes to healthy environmental standards, and develop a water quality data base of tail water leaving POS agriculture properties.
- Install and maintain water quantity measuring devices at diversion structures to develop/maintain data base of water delivered to properties where it is a requirement of the decree, or as an inclusion in the management of agriculture properties.
- Maintain dams on County-owned reservoirs to remain in compliance with State standards.
- Maintain ditch diversion structures for maximum efficiency in delivering irrigation water to agriculture properties.
- Engage professional engineering services to assist in assessing water infrastructure problems.
- Maintain compliance with permits or licenses required as part of County ownership of water infrastructure improvements.

**Parks & Open Space - Real Estate Division**

**2797**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	\$ 4,115	\$ 10,000	\$ 10,000
Purchased Services	\$ 4,824	\$ 0	\$ 0
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 8,939</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>
Full Time Equivalent Employees			

**Goals and Objectives**

The Real Estate Division (formerly known as Acquisition Division) Mission Statement: To identify, acquire, and administer real property interest that further the open space mission through innovation, collaboration, and professional expertise.

Goal: To preserve rural land.

Objectives:

- Preserve 1,500 additional acres and associated water rights, focusing on key/strategic parcels, trail corridors/ connections (including regional), riparian corridors and wildlife habitat
- Pursue alternative strategies for accomplishing land exchanges with the State Land Board, US Forest Service and US Bureau of Land Management.

**Eldorado Springs-Operations**

**5979**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	\$ 8,358	\$ 7,675	\$ 10,860
Purchased Services	\$ 70,956	\$ 76,965	\$ 75,590
Capital Purchases/Fixed Assets	\$ 61,101	\$ 0	\$ 0
Other Expenditures	\$ 1,185	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 141,600</b>	<b>\$ 84,640</b>	<b>\$ 86,450</b>
Full Time Equivalent Employees			

**Organization Functions**

In 2007 the County entered into a loan agreement with the Colorado Water Resources and Power Development Authority to finance the construction of a waste water treatment facility within the Eldorado Springs Local Improvement District. Upon construction completion, this cost center was created to track all the on-going maintenance and operation expenses of the plant as well as to track the offsetting operating revenues generated through user fees.

**Goals and Objectives**

Achieve financial sustainability through efficient management of the waste water treatment plant.

**Conservation Trust**

**6101**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	\$ 0	\$ 0	\$ 0
Purchased Services	\$ 0	\$ 0	\$ 0
Capital Purchases/Fixed Assets	\$ 30,150	\$ 33,662	\$ 1,976,504
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 30,150</b>	<b>\$ 33,662</b>	<b>\$ 1,976,504</b>
Full Time Equivalent Employees			

**Organization Functions**

The Conservation Trust Fund was established by Boulder County in 1984, when the Colorado State lottery began. The County receives a share back of the lottery proceeds which is based on a per capita formula set by the State. The funds may be expended for the acquisition, development, and maintenance of new conservation sites or for capital improvements or maintenance for recreational purposes on public sites. These funds may be combined with General Fund dollars for these purposes only.

The Director of Parks and Open Space is the designated administrator of the Fund and the Board of County Commissioners’ authorize the annual appropriation. Revenues collected in any year that are not expended remain in the fund balance and are available for appropriation.

**Goals and Objectives**

Mission Statement: To conserve natural, cultural and agricultural resources and provide public uses that reflect sound resource management and community values.

**2005 Land Maintenance**

**6334**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 1,344,676	\$ 1,462,674	\$ 1,477,539
Supplies	\$ 0	\$ 0	\$ 0
Purchased Services	\$ 3,752	\$ 16,186	\$ 17,715
Capital Purchases/Fixed Assets	\$ 0	\$ 35,679	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 163,184	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 1,511,612</b>	<b>\$ 1,514,539</b>	<b>\$ 1,495,254</b>
Full Time Equivalent Employees	12.00	12.10	12.10

**Organization Functions**

Open Space Sales Tax, Land Maintenance, funds may be used for land maintenance projects managed by the Parks and Open Space Department. FTE funds and benefits are also appropriated in this fund/cost center.

**Goals and Objectives**

Mission Statement: To conserve natural, cultural and agricultural resources and provide public uses that reflect sound resource management and community values.

**2011 Land Maintenance**

**6354**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 24,556	\$ 0	\$ 0
Supplies	\$ 66,815	\$ 0	\$ 0
Purchased Services	\$ 240,718	\$ 0	\$ 0
Capital Purchases/Fixed Assets	\$ 174,130	\$ 670,273	\$ 490,000
Other Expenditures	\$ 15,000	\$ 0	\$ 0
Transfers	\$ 109,500	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 630,719</b>	<b>\$ 670,273</b>	<b>\$ 490,000</b>
Full Time Equivalent Employees			

**Organization Functions**

This cost center is from the 2010 Sales Tax and provides funding for Parks & Open Space Capital Improvement Projects. Projects include the construction of trails and park facilities, development of educational materials, historic preservation, and environmental enhancement projects on open space. Funding for the county’s Wildfire Mitigation effort in the Sheriff’s Office is budgeted from this cost center.

**Goals and Objectives**

Mission Statement: To conserve natural, cultural and agricultural resources and provide public uses that reflect sound resource management and community values.

**2011 Surplus Account**

**6355**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	\$ 0	\$ 0	\$ 0
Purchased Services	\$ 0	\$ 0	\$ 0
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 3,722,170
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 3,722,170</b>
Full Time Equivalent Employees			

**Organization Functions**

This cost center absorbs funds that are collected in the 2010 Sales Tax that are more funds than are required for paying off the voter approved bonds and for covering CIP and Wildfire Mitigation expense in 6354000. Additionally, funds were primarily used for land acquisition.

**Goals and Objectives**

Mission Statement: To conserve natural, cultural and agricultural resources and provide public uses that reflect sound resource management and community values.

**2011B Project Account**

**6358**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	\$ 2,503	\$ 0	\$ 0
Purchased Services	\$ 123,522	\$ 0	\$ 0
Capital Purchases/Fixed Assets	\$ 10,030,259	\$ 9,033,250	\$ 1,400,000
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 95,626	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 10,251,910</b>	<b>\$ 9,033,250</b>	<b>\$ 1,400,000</b>
Full Time Equivalent Employees			

**Organization Functions**

The 2011B Project Account is for bonds issued as a result of the passage of the .15 cent Sales Tax in in 2010. The funds in this cost center are the proceeds of bonds that were issued in 2011. This account will be retired once all the bond proceeds have been expended. Funds are used for land acquisition.

**Goals and Objectives**

Mission Statement: To conserve natural, cultural and agricultural resources and provide public uses that reflect sound resource management and community values.

**2008 Surplus Account**

**6415**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 301,175	\$ 125,000	\$ 125,000
Supplies	\$ 18,216	\$ 0	\$ 0
Purchased Services	\$ 282,957	\$ 550,000	\$ 550,000
Capital Purchases/Fixed Assets	\$ 167,083	\$ 769,921	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 204,000	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 973,431</b>	<b>\$ 1,444,921</b>	<b>\$ 675,000</b>
Full Time Equivalent Employees			

**Organization Functions**

This cost centers funds are for operation expense for the Parks & Open Space Department, including hourly/seasonal staff, additional Wildfire Mitigation for the Sheriff’s Office and forest management on county open space properties.

**Goals and Objectives**

Mission Statement: To conserve natural, cultural and agricultural resources and provide public uses that reflect sound resource management and community values.

### Climate Smart Commercial Project Accounts

G016

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	\$ 0	\$ 0	\$ 0
Purchased Services	\$ 0	\$ 0	\$ 0
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 215,669	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 215,669</b>	<b>\$ 0</b>	<b>\$ 0</b>
Full Time Equivalent Employees			

#### Organization Functions

During 2010, the ClimateSmart Loan Program offered loans to Boulder County commercial property owners, through the creation of an LID, to fund energy efficiency and renewable energy property improvements. Each property owner who received financing through the program is responsible for repaying the loan via a special assessment on the improved property.

### Climate Smart Residential Project Accounts

G017

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 61,429	\$ 0	\$ 0
Supplies	\$ 0	\$ 0	\$ 0
Purchased Services	\$ 102	\$ 0	\$ 0
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 105,138	\$ 0	\$ 42,222
<b>TOTAL</b>	<b>\$ 166,669</b>	<b>\$ 0</b>	<b>\$ 42,222</b>
Full Time Equivalent Employees	1.00		

#### Organization Functions

During 2009 and 2010, the ClimateSmart Loan Program offered loans to Boulder County residential property owners, through the creation of an LID, to fund energy efficiency and renewable energy property improvements. Each property owner who received financing through the program is responsible for repaying the loan via a special assessment on the improved property.



**Better Building Grant - Boulder County**

**6801**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 444,543	\$ 165,438	\$ 0
Supplies	\$ 36,464	\$ 0	\$ 0
Purchased Services	\$ 3,984,364	\$ 2,044,061	\$ 200,000
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 3,434,233	\$ 329,116	\$ 0
Transfers	\$ 27,354	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 7,926,958</b>	<b>\$ 2,538,615</b>	<b>\$ 200,000</b>
Full Time Equivalent Employees	7.00	7.00	1.00

**Organization Functions**

In 2010, Boulder County was awarded a 3-year, \$25 million Department of Energy/American Recovery and Reinvestment Act (ARRA) grant to expand energy efficiency services to Boulder County residents and businesses. The City and County of Denver, Garfield County, the Denver Regional Council of Governments and the Governor's Energy Office are also involved in this grant to pilot and deliver similar, convenient retrofit services to residents and businesses in other parts of the state. Boulder County and its partners will identify the best ways to kick-start a robust building efficiency market.

**Goals and Objectives**

With this funding, Boulder County is planning to deliver energy efficiency programs, entitled, EnergySmart, to residents and businesses, with a target participation level of at least 10,000 homes and 3,000 businesses by June 2013. The EnergySmart program builds on the partnership's experience in energy efficiency and renewable energy, bringing large scale energy upgrades across entire communities and commercial districts. If successful, the program will be replicated throughout the state with the support of EnergySmart partners.

**Recycling Center**

**9551**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 233,932	\$ 235,035	\$ 231,063
Supplies	\$ 860,234	\$ 793,700	\$ 793,700
Purchased Services	\$ 4,318,795	\$ 3,899,050	\$ 3,929,050
Capital Purchases/Fixed Assets	\$ 813,699	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 6,226,660</b>	<b>\$ 4,927,785</b>	<b>\$ 4,953,813</b>
Full Time Equivalent Employees	2.00	2.25	2.00

**Organization Functions**

The Recycling Center is operated as an Enterprise Fund. Revenues from the sale of materials are used to pay the expenses and fees of its contract operator, EcoCycle and also payments to the hauling community for materials delivered to the facility as well as maintenance activities undertaken by the County. The revenues also fund educational outreach, composting development and the Community Outreach Program of \$50,000 per year in contracts for waste diversion infrastructure development, education and research.

The salary and benefits for the Division Manager, Outreach Coordinator and Lead Administrative Technician are also included in the enterprise fund.

**Recycling Center - Facilities Maintenance**

**9552**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 53,484	\$ 52,395	\$ 53,331
Supplies	\$ 0	\$ 0	\$ 0
Purchased Services	\$ 0	\$ 0	\$ 0
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 53,484</b>	<b>\$ 52,395</b>	<b>\$ 53,331</b>
Full Time Equivalent Employees	1.00	1.00	1.00

**Organization Functions**

Personnel costs for a 1.0 FTE Maintenance Worker II assigned to perform facility maintenance at the Boulder County Recycle Center. This organizational function is responsible for providing all building maintenance, landscape maintenance and related operations for the Boulder County Recycling Center. Responsible for promoting effective, efficient, energy management and conservation. Energy management focal areas include building operations, water conservation, lighting, education and landscaping practices.

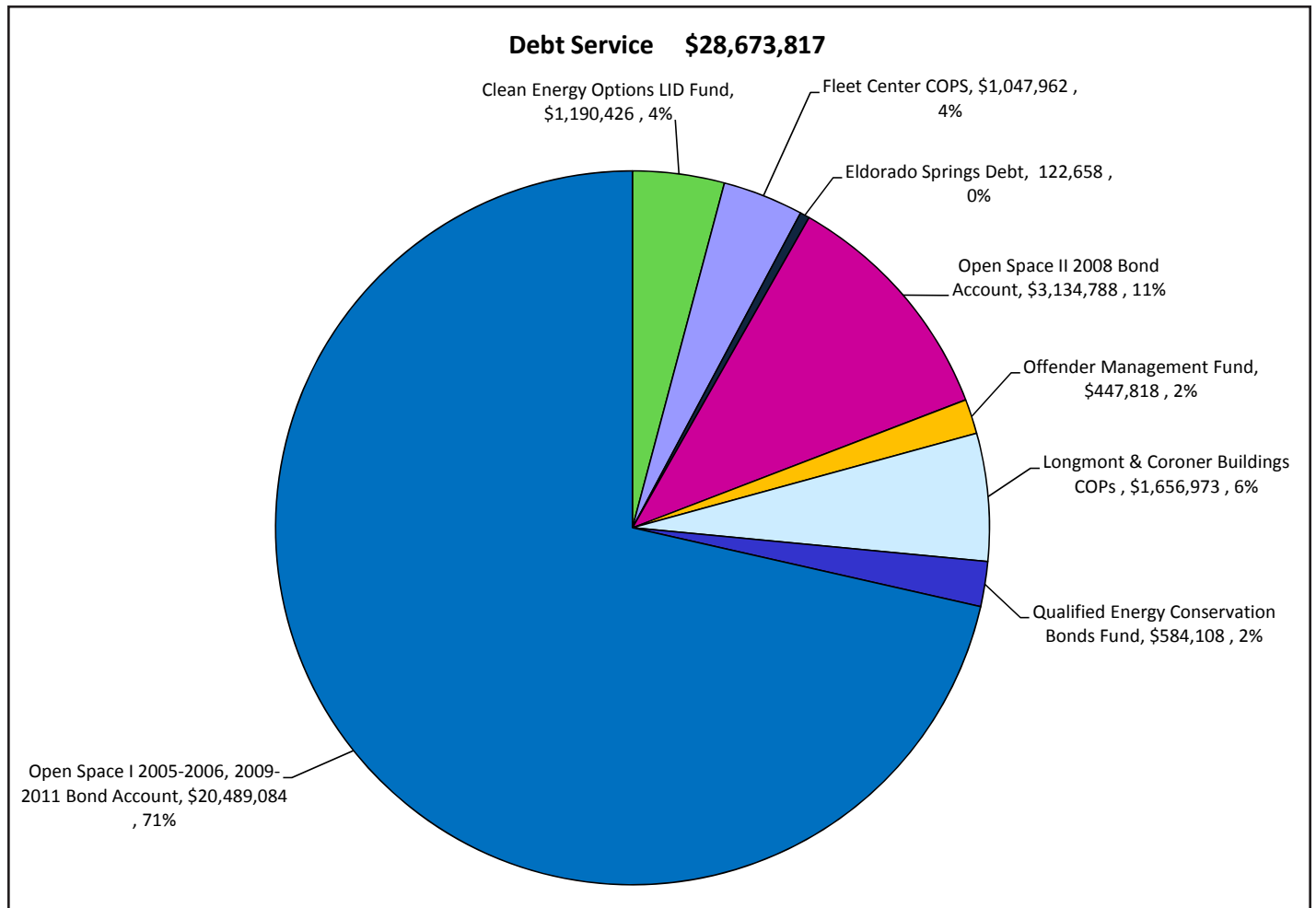
**Goals and Objectives**

Proactively manage, maintain, and upgrade the Boulder County Recycling Center in a safe, cost-effective, and professional manner. Implement green building practices to help reduce negative environmental impacts. The focus is to reduce energy consumption, promote the use of alternative/renewable energy sources, develop operating practices to reduce water and materials waste, and implement projects that improve sustainability.



## 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 and Bridge Fund, Capital Expenditure Fund, Eldorado Springs LID Fund, Clean Energy Options LID Fund, Offender Management Fund, Qualified Energy Conservation Bonds Fund and Open Space Funds.



## DEBT SERVICE

The debt service budgets are included in the Open Space Capital Improvement Trust Funds, the Offender Management Capital Improvement Trust Fund, the Road and Bridge Fund, the Capital Expenditure Fund, the Clean Energy Options LID Fund, the Qualified Energy Conservation Bond Fund and the Eldorado Springs Local Improvement District Fund. The following section includes the County’s debt policies and a description of every current debt issue.

### Boulder County Debt Policies/Limits

Boulder County has established the following policies guiding the use of debt, two of which are required by state statute or the State Constitution.

1. The County will confine long-term borrowing to capital improvements. The payback period will not exceed the useful life of the project.
2. There will be no lease purchase without Board of County Commissioners approval.
3. Debt will not be used to fund current operating expenses.
4. New bond issues must be approved by a majority of voters. (This is a requirement of the State Constitution).
5. Total General Obligation Bonded Debt may not exceed 1.5 percent of total assessed valuation of property in the County. (This is required by State Statute Section 30-35-201, C.R.S., 1973). The current debt capacity is \$85,684,162 which is 1.5 percent of the Assessed Valuation of \$5,712,277,459.

Boulder County does not have any general obligation bonded debt. The following County debt descriptions include revenue bonds, certificates of participation, local improvement district bonds, and a revolving fund loan. None of these issues are included in the description of general obligation debt capacity described above in item #5.

### 2014 Debt for Boulder County Government

The total 2014 debt obligation listed below is \$28,659,055. The total for 2014 budgeted debt service is \$28,673,817. The difference between budget and debt obligation is the bank fees and related legal fees. These fees vary slightly from year to year. Budgeted debt service comprises 7.80% of the total County budget of \$366,760,981.

<u>Description</u>	<u>Interest</u>	<u>Principal</u>	<u>Total</u>
Open Space Sales and Use Tax Revenue Refunding Bonds, Series 2013	\$ 1,012,350	\$ 1,620,000	\$ 2,632,350
Open Space Capital Improvement Trust Fund Bonds, Series 2011A	\$ 721,163	\$ 1,115,000	\$ 1,836,163
Open Space Capital Improvement Trust Fund Bonds, Series 2011B	\$ 1,830,725	\$ 1,250,000	\$ 3,080,725
Open Space Capital Improvement Trust Fund Bonds, Refunding Series 2011C	\$ 1,012,633	\$ 620,000	\$ 1,632,633
Open Space Capital Improvement Trust Fund Bonds, Refunding Series 2010	\$ 720,200	\$ 3,000,000	\$ 3,720,200
Energy Conservation Capital Improvement Trust Fund Bonds – Taxable Qualified Energy Conservation Bonds (QECB), Series 2010A	\$ 262,808	\$ 320,000	\$ 582,808
Open Space Capital Improvement Trust Fund Bonds, Refunding Series 2009	\$ 1,310,938	\$ 5,125,000	\$ 6,435,938
Open Space Capital Improvement Trust Fund Bonds, Series 2008	\$ 1,689,538	\$ 1,445,000	\$ 3,134,538

<u>Description</u>	<u>Interest</u>	<u>Principal</u>	<u>Total</u>
Open Space Capital Improvement Trust Fund Bonds, Series 2005A	\$ 163,625	\$ 985,000	\$ 1,148,625
Offender Management Capital Improvement Trust Fund Bonds, Series 2004	\$ 42,668	\$ 405,000	\$ 447,668
Health and Human Services Facilities Certificates of Participation, Series 2012	\$ 699,473	\$ 955,000	\$ 1,654,473
County Maintenance Facility Project Certificates of Participation, Series 2004	\$ 110,650	\$ 935,000	\$ 1,045,650
Clean Energy Options Local Improvement District Special Assessment Bonds, Taxable Qualified Energy Conservation (QECB), Series 2010A	\$ 1,754	\$ 25,000	\$ 26,754
Clean Energy Options Local Improvement District Special Assessment Bonds, Taxable Qualified Energy Conservation (QECB), Series 2010B	\$ 61,071	\$ 140,000	\$ 201,071
Clean Energy Options Local Improvement District, Special Assessment Bonds Series 2009A	\$ 67,300	\$ 120,000	\$ 187,300
Clean Energy Options Local Improvement District, Special Assessment Bonds Series 2009B	\$ 208,919	\$ 255,000	\$ 463,919
Clean Energy Options Local Improvement District, Special Assessment Bonds Series 2009C	\$ 54,013	\$ 65,000	\$ 119,013
Clean Energy Options Local Improvement District, Special Assessment Bonds Series 2009D	\$ 86,569	\$ 100,000	\$ 186,569
Eldorado Springs Local Improvement Fund Revolving Loan, 2006	\$ 41,485	\$ 81,173	\$ 122,658
<b>2014 Totals</b>	<b>\$ 10,097,882</b>	<b>\$ 18,561,173</b>	<b>\$ 28,659,055</b>

**Recap of 2014 Debt by Fund**

<u>Description</u>	<u>Interest</u>	<u>Principal</u>	<u>Total</u>
Open Space Capital Improvement Fund Debt	\$ 8,461,172	\$ 15,160,000	\$ 23,621,172
Offender Management Capital Imp Fund Debt	\$ 42,668	\$ 405,000	\$ 447,668
Capital Projects Fund Debt	\$ 740,414	\$ 1,300,950	\$ 2,041,364
Road & Bridge Fund Debt	\$ 69,710	\$ 589,050	\$ 658,760
Clean Energy Option LID Fund Debt	\$ 479,626	\$ 705,000	\$ 1,184,626
Qualified Energy Conservation Bond Fund Debt	\$ 262,808	\$ 320,000	\$ 582,808
Eldorado Springs Local Improvement Fund Debt	\$ 41,485	\$ 81,173	\$ 122,658
<b>2014 Totals</b>	<b>\$10,097,882</b>	<b>\$ 18,561,173</b>	<b>\$ 28,659,055</b>

**Summary of Annual Debt Service Requirements to Maturity**

<u>Year Ending December 31,</u>	<u>Interest</u>	<u>Principal</u>	<u>Total</u>
2014	\$10,097,882	\$ 18,561,173	\$ 28,659,055
2015	\$10,249,341	\$ 23,089,014	\$ 33,338,354
2016	\$ 8,611,905	\$ 23,821,954	\$ 32,433,859
2017	\$ 7,728,404	\$ 23,154,998	\$ 30,883,402
2018	\$ 6,787,433	\$ 24,058,147	\$ 30,845,580
2019-2023	\$22,076,780	\$ 71,631,982	\$ 93,708,762
2024-2028	\$ 9,900,452	\$ 50,308,012	\$ 60,208,464
2029-2032	\$ 1,304,899	\$ 18,285,000	\$ 19,589,899
	<b>\$76,757,096</b>	<b>\$252,910,279</b>	<b>\$329,667,375</b>

**2014 DEBT DESCRIPTIONS**

**Open Space Sales and Use Tax Revenue Refunding Bonds, Series 2013 (\$2,632,350)**

The Series 2006 Open Space Sales and Use Tax Revenue Refunding Bonds were fully refunded in September 2013. The resulting 2013 Refunding Bonds in the amount of \$22,425,000 are secured by the pledged revenue generated by the .25% sales and use tax imposed by the County through 2019. Payments on the debt are made semi-annually on the 15th of June and the 15th of December. The first interest payment was made on December 15, 2013 and the final payment will be made on December 15, 2019.

The bonds are insured and are rated AA- by Standard & Poor's. The average coupon rate is 4.772276%. Net interest cost is 1.510776% and the yield for arbitrage rebate purposes is 1.469036%. The average life is 3.371 years.

The \$22,425,000 in bond proceeds was utilized as follows:

Deposit to Refunding Escrow	\$29,282,550
Cost of Issuance	\$ 292,550
Bond Insurance	\$ 32,143
Premium Generated	(\$2,980,257)
Other Sources-County Bond Funds*	<u>(\$4,201,986)</u>
Total	\$22,425,000

\*Amount budgeted to make the bond payments due on the 2006 Open Space bonds in 2013.

**Open Space Capital Improvement Trust Fund Bonds, Series 2011A (\$1,836,163)**

Voters in the November 2010 election approved a total debt of \$40,000,000 for open space based upon the revenue being generated by the pledged 0.15% sales and use tax also approved by the voters in November 2010. In March 2011, the County issued \$20,595,000 in bonds as Series 2011A. These bonds are supported by the 0.15% tax and uses the remaining debt capacity approved by voters in 2004, as authorization.

Payments on the debt are made semi-annually on the 15th of January and the 15th of July. The first interest payment was made on July 15, 2011 and the final payment will be made July 15, 2026.

The uninsured bonds are rated AA by Standard & Poor's. The average coupon rate is 4.391138%. Net interest cost is 3.774472% and the yield for arbitrage rebate purposes is 3.367600%. The average life is 8.976 years. The bonds were issued for the purpose of providing funds for capital improvements, including the acquisition of interests in open space real property and access thereto, water rights, improvements upon open space real property, and for the cost of issuance for the Series 2011A Bonds.

The \$20,595,000 in bond proceeds was utilized as follows:

Land Acquisition	\$ 21,603,849
Cost of Issuance	\$ 131,120
Premium Generated	<u>(\$ 1,139,969)</u>
Total	\$ 20,595,000

**Open Space Capital Improvement Trust Fund Bonds, Series 2011B (\$3,080,725)**

Voters, in the November 2010 election, approved, a total debt of \$40,000,000 for open space based upon the revenue being generated by the pledged 0.15% sales and use tax also approved by the voters in November 2010. In March 2011, the full \$40,000,000 in bonds was issued as Series 2011B.

Payments on the debt are made semi-annually on the 15th of January and the 15th of July. The first interest payment was made on July 15, 2011 and the final payment will be made July 15, 2026.

The uninsured bonds are rated AA by Standard & Poor's. The average coupon rate is 5.060092%. Net interest cost is 4.464256% and the yield for arbitrage rebate purposes is 3.919262%. The average life is 12.839 years. The bonds were issued for the purpose of providing funds for capital improvements, including the acquisition of interests in open space real property and access thereto, water rights, improvements upon open space real property, and for the cost of issuance for the Series 2011B Bonds.

The \$40,000,000 in bond proceeds was utilized as follows:

Land Acquisition	\$ 42,792,673
Cost of Issuance	\$ 267,326
Premium Generated	<u>(\$ 3,059,999)</u>
Total	\$ 40,000,000

**Open Space Capital Improvement Trust Fund Bonds, Refunding Series 2011C (\$1,632,633)**

The Series 2005A Open Space Capital Improvement Trust Fund Bonds were partially refunded in December 2011. The resulting 2011C Refunding Bonds in the amount of \$41,600,000 are secured by the pledged revenue generated by a .10% sales and use tax approved by County voters in November 2004. \$3,765,000 remains outstanding on the 2005A bonds. Payments on the new debt are made semi-annually on the 1st of January and the 1st of July. The first interest payment was made on January 1, 2012 and the final payment will be made on January 1, 2025.

The bonds are rated AA by Standard & Poor's. The average coupon rate is 2.530000%. Net interest cost is 2.530000% and the yield for arbitrage rebate purposes is 2.530150%. The average life is 8.327 years.

The \$41,600,000 in bond proceeds was utilized as follows:

Deposit to Refunding Escrow	\$ 41,413,951
Cost of Issuance	<u>\$ 186,049</u>
Total	\$ 41,600,000

**Open Space Capital Improvement Trust Fund Bonds, Refunding Series 2010 (\$3,720,200)**

The Series 2002 Open Space Capital Improvement Trust Fund Bonds were refunded in August 2010. The resulting 2010 Refunding Bonds are secured by the pledged revenue generated by a .10% sales and use tax imposed by the County through 2029. Payments on the debt are made semi-annually on the 15th of January and the 15th of July. The first interest payment was made on January 15, 2011 and the final payment will be made on July 15, 2019.

The bonds are rated AA by Standard & Poor's. The average coupon rate is 3.598779%. Net interest cost is 1.793939% and the yield for arbitrage rebate purposes is 1.677005%. The average life is 5.363 years.

The \$29,043,218 in bond proceeds was utilized as follows:

Deposit to Refunding Escrow	\$ 28,735,800
Underwriter's Discount	\$ 69,579
Cost of Issuance	\$ 197,839
DSFDA Amendment Fee	<u>\$ 40,000</u>
Total	\$ 29,043,218



**Energy Conservation Capital Improvement Trust Fund Bonds – Taxable Qualified Energy Conservation (QECB) Bonds, Series 2010A (\$582,808)**

Voters in the November 2009 election approved the issuance of up to \$6,100,000 in Energy Conservation Bonds. Proceeds of the Bonds issued in June 2010 were used to reduce fossil fuel energy consumption in six County buildings. All six buildings included lighting upgrades. Air handlers using evaporative cooling and heat recovery were installed at the County’s Justice Center and Sheriffs Administration building in the County. A biomass heating plant and more efficient chillers were installed at the County Jail. The County Jail and Justice Center had significant areas of roof replaced with Energy Star white reflective roofs and increased insulation. The County’s Road District shops in Nederland and at Walden Ponds had mechanical systems upgrades with higher efficiency equipment. Additionally, a new Road District maintenance shop was designed as a Net Zero Energy building and funds from the bonds were being used on various aspects of the building to help it meet that goal. All of these buildings received improved building/energy management controls systems including some with energy sub-metering for reporting and verification.

The Bonds are special, limited obligations of the County payable solely out of and secured by (a) all moneys in the County’s General Fund that are not by law, by contract or otherwise restricted or required to be used for another purpose and (b) Federal Direct Payments. The County is receiving cash subsidy payments from the United States Department of the Treasury equal to a percentage of the interest payable semi-annually on the Series 2010A bonds. The cash subsidy for 2014 will be \$166,887.

Payments on the debt are made semi-annually on the 1st day of June and the 1st day of December. The first interest payment was made on December 1, 2010. The final payment will be made June 1, 2027. The bonds are rated AA by Standard & Poor’s and the average coupon rate is 5.580463%. Net interest cost is 1.764211% and the yield for arbitrage rebate purposes is 1.747283%. The average life is 9.301 years.

The \$5,800,000 in bond proceeds was utilized as follows:

Project Fund	\$ 5,685,875
Underwriter’s Discount	\$ 29,000
Cost Issuance Fees	<u>\$ 85,125</u>
Total	\$ 5,800,000

**Open Space Capital Improvement Trust Fund Bonds, Refunding Series 2009 (\$6,435,938)**

The Series 2001 Open Space Capital Improvement Trust Fund Bonds were refunded in December 2009. The resulting 2009 Refunding Bonds are secured by the pledged revenue generated by the .10% sales and use tax imposed by the County through 2029. Payments on the debt are made semi-annually on the 15th of January and the 15th of July. The first interest payment was made on January 15, 2010 and the final payment will be made on July 15, 2019.

The bonds are rated AA by Standard & Poor’s. The average coupon rate is 4.004935%. Net interest cost is 2.694967% and the yield for arbitrage rebate purposes is 2.547480%. The average life is 6.058 years.

The \$48,360,580 in bond proceeds was utilized as follows:

Deposit to Refunding Escrow	\$ 47,972,836
Underwriter’s Discount	\$ 131,055
Cost of Issuance	\$ 181,689
DSFDA Amendment Fee	<u>\$ 75,000</u>
Total	\$ 48,360,580

**Open Space Capital Improvement Trust Fund Bonds, Series 2008 (\$3,134,538)**

Voters in the November 2007 election approved the issuance of up to \$40,000,000 in open space revenue bonds. To fund the bonds, the voters also authorized an extension of the existing .10% sales and use tax which was set to expire on December 31, 2009. The new expiration date is December 31, 2029. In September of 2008, the County issued the 40,000,000 in bonds.

Payments on the debt are made semi-annually on the 15th of June and the 15th of December. The first interest payment was funded by capitalized interest and was made on December 15, 2008. The final payment will be made December 15, 2029. The uninsured bonds are rated AA by Standard & Poor’s and the average coupon rate is 4.783786%. Net interest cost is 4.327072% and the yield for arbitrage rebate purposes is 4.054242%. The average life is 13.106 years.

The bonds were issued for the purpose of providing funds for capital improvements, including the acquisition of interests in open space real property and access thereto, water rights, improvements upon open space real property, capitalized interest, and for the cost of issuance for the Series 2008 bonds.

The \$40,000,000 in bond proceeds was utilized as follows:

Land Acquisition	\$ 39,539,945
Capitalized Interest	\$ 2,350,870
Legal, Financial & Cost Issuance Fees	\$ 503,375
Premium Generated	<u>(\$ 2,394,190)</u>
Total	\$ 40,000,000

**Open Space Capital Improvement Trust Fund Bonds, Series 2005A (\$1,148,625)**

Voters, in the November 2004 election, approved a total debt of \$60,000,000 for open space based on the revenue from the pledged 0.10% sales and use tax also approved by the voters in November 2004. In March 2005, \$39,405,000 in bonds was issued. The remaining \$20,595,000 in bonding authority was utilized in March 2011 through the issuance of the Series 2011A Bonds. In December 2011 the 2005A bonds were partially refunded by the 2011C bonds. The un-refunded portion totaled \$3,765,000

Payments on the remaining outstanding debt are made semi-annually on the 1st of January and the 1st of July. The first interest payment was made on July 1, 2005 and the final payment will be made January 1, 2015.

The insured bonds are rated AAA by Standard & Poor’s with an underlying rating of AA-. The average coupon rate is 5.000000%. Net interest cost is 4.592173% and the yield for arbitrage rebate purposes is 4.291197%. The average life is 15.063 years. The bonds were issued for the purpose of providing funds for capital improvements, including the acquisition of interests in open space real property and access thereto, water rights, improvements upon open space real property, and for the cost of issuance for the Series 2005A Bonds.

The \$39,405,000 in bond proceeds was utilized as follows:

Land Acquisition	\$ 41,391,371
Bond Insurance Premium	\$ 318,287
Legal, Financial & Cost Issuance Fees	\$ 125,000
Premium Generated	<u>(\$ 2,429,658)</u>
Total	\$ 39,405,000

**Offender Management Capital Improvement Trust Fund Bonds, Series 2004 (\$447,668)**

Voters, in the 2003 election, approved the bond issue of \$4,215,000 to fund the construction and equipment costs of a new addiction recovery center, to fund the expansion of the County’s jail facility, and to fund the cost of issuance of the Series 2004 bonds. The bonds were issued in March 2004. The bonds are payable from revenue generated by the pledged 0.05% sales tax imposed January 1, 2005.

Payments on the debt are made semi-annually on the 15th of January and the 15th of July. The first interest payment was made on July 15, 2004 and the final payment will be made on July 15, 2016.

The insured bonds are rated AAA by Standard & Poor’s with an underlying rating of AA-. The average coupon rate is 3.037%. Net interest cost is 3.0508% and the yield for arbitrage rebate purposes is 2.9457%. The average life is 7.416 years. The bond’s insurance carrier XL Capital was downgraded by Standard & Poor’s in February 2008. This downgrade in no way effects the County’s debt schedules.

The \$4,215,000 in bond proceeds was utilized as follows:

Jail Expansion	\$ 2,108,883
Addiction Recovery Center	\$ 1,908,037
Legal, Financial & Cost of Issuance Fees	\$ 100,263
Capitalized Interest	\$ 118,803
Premium Generated	<u>(\$ 20,986)</u>
Total	\$ 4,215,000

**Health and Human Services Facilities Certificates of Participation, Series 2012 (\$1,654,473)**

The County issued Certificates of Participation in September of 2012 in the amount of \$23,975,000. The debt is not considered a long-term obligation of the County and the associated lease payments must be appropriated by the Board of County Commissioners on a yearly basis. The Certificate is a lease purchase agreement; the leased property is the County’s Sheriff’s Communications Center and the Longmont Court Facility. The budgeting of the lease payments is made in the Capital Expenditure Fund. Property tax, rents, charges for construction services and other miscellaneous revenues within this fund support the base rental payments.

The proceeds will be used for construction of a County Health and Human Services Facility in Longmont and a Coroner’s Facility in Boulder.

The certificates are rated AA by Standard & Poor’s. The average coupon rate is 2.8804%. Net interest cost is 2.7397% and the yield for arbitrage rebate purposes is 2.7025%. The average life is 11.918 years. Payments on the debt are made semi-annually with the final payment due on October 15, 2032.

The \$23,975,000 in certificate proceeds will be utilized as follows:

Health & Human Services & Coroner Facilities	\$ 23,000,000
Legal, Financial & Cost of Issuance Fees	\$ 599,890
Capitalized Interest	\$ 777,192
Premium Generated	<u>(\$ 402,082)</u>
Total	\$ 23,975,000

**County Maintenance Facility Project Certificates of Participation, Series 2004 (\$1,045,650)**

The County issued Certificates of Participation in December of 2004 in the amount of \$9,355,000. The debt is not considered a long-term obligation of the County and the associated lease payments must be appropriated by the Board of County Commissioners on a yearly basis. The budgeting of the lease payments is split between two funds. 63% of the payment due is budgeted in the Road Fund and 37% is budgeted in the Capital Expenditure Fund. Property tax, Highway User tax, and Specific Ownership tax revenues support the payments.

The proceeds were used for construction of the following: (1) a County fleet maintenance facility (2) a Parks and Open Space shop building (3) a biomass central heating plant (4) an extra-large storage building and (5) an infrastructure support package. The County has signed an associated site lease and a lease purchase agreement.

The insured certificates are rated AAA by Standard & Poor’s with an underlying rating of AA-. The average coupon rate is 3.550%. Net interest cost is 3.504% and the yield for arbitrage rebate purposes is 3.6383%. The average life is 7.240 years. Payments on the debt are made semi-annually with the final payment due on November 1, 2016.

The \$9,355,000 in certificate proceeds was utilized as follows:

Maintenance Facility Project	\$ 8,843,922
Legal, Financial & Cost of Issuance Fees	\$ 272,436
Capitalized Interest	\$ 290,738
Premium Generated	<u>(\$ 52,096)</u>
Total	\$ 9,355,000

**Clean Energy Options Local Improvement District Special Assessment Bonds, Taxable Qualified Energy Conservation (QECB) Series 2010A (\$26,754)**

Voters, in the November 2008, election approved a total debt of \$40,000,000 to finance Renewable Energy Improvements and Energy Efficiency Improvements (RE/EEI) in the County. The financing provides incentives for property owners to seek to install RE/EEI now rather than later. An opt-in Local Improvement District was created for the purpose of accomplishing the project. The district supported by the 2010A issuance was created for commercial properties. In November 2010, \$115,000 in taxable Qualified Energy Conservation Bonds (QECB’s) were issued. The Bonds are special revenue obligations of the County payable from (a) their related special assessments levied and collected by the County against property specially benefited by the improvements financed with the proceeds and (b) Federal Direct Payments. The County is receiving cash subsidy payments from the United States Department of the Treasury equal to a percentage of the interest payable semi-annually on the Series 2010A bonds. The cash subsidy for 2014 will be \$1,601.

A debt service reserve fund was established for the bonds in the amount of \$12,500. The funding of the reserve was made through a grant from the U.S. Department of Energy.

Payments on the debt are made semi-annually on the 1st of January and the 1st of July. The first interest payment was made on July 1, 2011 and the final payment will be made July 1, 2015.

The bonds are unrated and carry an average coupon rate of 3.508%. Net interest cost is 0% as federal subsidies will cover the interest. The yield for arbitrage rebate purposes is not applicable as these are taxable bonds. The average life is 2.829 years.

The \$115,000 in bond proceeds was utilized as follows:

Energy Efficiency Improvements	\$ 112,727
Cost Issuance Fees	\$ 1,123
Underwriter’s Discount	<u>\$ 1,150</u>
Total	\$ 115,000

**Clean Energy Options Local Improvement District Special Assessment Bonds, Taxable Qualified Energy Conservation (QECB) Series 2010B (\$201,071)**

Voters, in the November 2008 election, approved a total debt of \$40,000,000 to finance Renewable Energy Improvements and Energy Efficiency Improvements (RE/EEI) in the County. The financing provides incentives for property owners to seek to install RE/EEI now rather than later. An opt-in Local Improvement District was created for the purpose of accomplishing the project. The district supported by the 2010B issuance was created for commercial properties. In November 2010, \$1,400,000 in taxable Qualified Energy Conservation Bonds (QECB's) were issued. The Bonds are special revenue obligations of the County payable from (a) their related special assessments levied and collected by the County against property specially benefited by the improvements financed with the proceeds and (b) Federal Direct Payments. The County is receiving cash subsidy payments from the United States Department of the Treasury equal to a percentage of the interest payable semi-annually on the Series 2010B bonds. The cash subsidy for 2014 will be \$36,893.

A debt service reserve fund was established for the bonds in the amount of \$95,000. The funding of the reserve was made through a grant from the U.S. Department of Energy.

Payments on the debt are made semi-annually on the 1st of January and the 1st of July. The first interest payment was made on July 1, 2011 and the final payment will be made July 1, 2020.

The bonds are unrated and carry an average coupon rate of 5.681001%. Net interest cost is 1.922000%. The yield for arbitrage rebate purposes is not applicable as these are taxable bonds. The average life is 5.631 years. The \$1,400,000 in bond proceeds was utilized as follows:

Energy Efficiency Improvements	\$ 1,372,323
Cost Issuance Fees	\$ 13,677
Underwriter's Discount	<u>\$ 14,000</u>
Total	\$ 1,400,000

**Clean Energy Options Local Improvement District, Special Assessment Bonds Series 2009A (\$187,300)**

Voters, in the November 2008 election, approved a total debt of \$40,000,000 to finance Renewable Energy Improvements and Energy Efficiency Improvements (RE/EEI) in the County. The financing provides incentives for property owners to seek to install RE/EEI now rather than later. An opt-in Local Improvement District was created for the purpose of accomplishing the project. The Bonds are special revenue obligations of the County payable from their related special assessments levied and collected by the County against property specially benefited by the improvements financed with the proceeds. In May 2009, \$2,350,000 in tax-exempt bonds were issued.

Payments on the debt are made semi-annually on the 1st of January and the 1st of July. The first interest payment was made on January 1, 2010 and the final payment will be made January 1, 2024.

The bonds are rated A+ by Standard & Poor's. The average coupon rate is 4.200066%. Net interest cost is 4.520482% and the yield for arbitrage rebate purposes is 4.359025%. The average life is 8.809 years. The bonds were issued for the purpose explained above and for the related cost of issuance for the Series 2009A Bonds.

The \$2,350,000 in bond proceeds was utilized as follows:

Renewable Energy Improvements & Energy Efficiency Improvements	\$ 2,064,116
Debt Service Reserve	\$ 78,104
Legal, Financial & Cost Issuance Fees	\$ 110,372
Capitalized Interest	\$ 66,331
Original Issue Discount	<u>\$ 31,077</u>
Total	\$ 2,350,000

**Clean Energy Options Local Improvement District, Special Assessment Bonds Series 2009B (\$463,919)**

Voters, in the November 2008 election, approved a total debt of \$40,000,000 to finance Renewable Energy Improvements and Energy Efficiency Improvements (RE/EEI) in the County. The financing provides incentives for property owners to seek to install RE/EEI now rather than later. An opt-in Local Improvement District was created for the purpose of accomplishing the project. The Bonds are special revenue obligations of the County payable from their related special assessments levied and collected by the County against property specially benefited by the improvements financed with the proceeds. In May 2009, \$5,350,000 in taxable bonds were issued.

Payments on the debt are made semi-annually on the 1st of January and the 1st of July. The first interest payment was made on January 1, 2010 and the final payment will be made January 1, 2024.

The bonds are rated A+ by Standard & Poor’s. The average coupon rate is 5.687723%. Net interest cost is 6.008045% and the yield for arbitrage rebate purposes is 4.359025%. The average life is 9.078 years. The bonds were issued for the purpose explained above and for the related cost of issuance for the Series 2009B Bonds.

The \$5,350,000 in bond proceeds was utilized as follows:

Renewable Energy Improvements & Energy Efficiency Improvements	\$4,565,842
Debt Service Reserve	\$ 259,747
Legal, Financial & Cost Issuance Fees	\$ 252,445
Capitalized Interest	\$ 196,650
Original Issue Discount	<u>\$ 75,316</u>
Total	\$ 5,350,000

**Clean Energy Options Local Improvement District, Special Assessment Bonds Series 2009C (\$119,013)**

Voters, in the November 2008 election, approved a total debt of \$40,000,000 to finance Renewable Energy Improvements and Energy Efficiency Improvements (RE/EEI) in the County. The financing provides incentives for property owners to seek to install RE/EEI now rather than later. An opt-in Local Improvement District was created for the purpose of accomplishing the project. The Bonds are special revenue obligations of the County payable from their related special assessments levied and collected by the County against property specially benefited by the improvements financed with the proceeds. In October 2009, \$1,345,000 in taxable bonds were issued.

Payments on the debt are made semi-annually on the 1st of January and the 1st of July. The first interest payment was made on January 1, 2010 and the final payment will be made January 1, 2024.

The bonds are rated A+ by Fitch Ratings. The average coupon rate is 5.822811%. Net interest cost is 5.930287%. The average life is 8.878 years. The bonds were issued for the purpose explained above and for the related cost of issuance for the Series 2009C Bonds.

The \$1,345,000 in bond proceeds was utilized as follows:

Renewable Energy Improvements & Energy Efficiency Improvements	\$ 1,172,265
Debt Service Reserve	\$ 72,879
Legal, Financial & Cost Issuance Fees	\$ 72,561
Capitalized Interest	\$ 14,462
Original Issue Discount	<u>\$ 12,833</u>
Total	\$ 1,345,000

**Clean Energy Options Local Improvement District, Special Assessment Bonds Series 2009D (\$186,569)**

Voters, in the November 2008 election, approved a total debt of \$40,000,000 to finance Renewable Energy Improvements and Energy Efficiency Improvements (RE/EEI) in the County. The financing provides incentives for property owners to seek to install RE/EEI now rather than later. An opt-in Local Improvement District was created for the purpose of accomplishing the project. The Bonds are special revenue obligations of the County payable from their related special assessments levied and collected by the County against property specially benefited by the improvements financed with the proceeds. In October 2009, \$2,195,000 in taxable bonds were issued.

Payments on the debt are made semi-annually on the 1st of January and the 1st of July. The first interest payment was made on January 1, 2010 and the final payment will be made January 1, 2024.

The bonds are rated A+ by Fitch Ratings. The average coupon rate is 5.824174%. Net interest cost is 5.931615%. The average life is 8.888 years. The bonds were issued for the purpose explained above and for the related cost of issuance for the Series 2009D Bonds.

The \$2,195,000 in bond proceeds was utilized as follows:

Renewable Energy Improvements & Energy Efficiency Improvements	\$ 1,910,800
Debt Service Reserve	\$ 118,995
Legal, Financial & Cost Issuance Fees	\$ 118,417
Capitalized Interest	\$ 25,826
Original Issue Discount	<u>\$ 20,962</u>
Total	\$ 2,195,000

**Eldorado Springs Local Improvement Fund Revolving Loan, Loan Date: 2006 (\$122,658)**

In July 2006, the County entered into a loan agreement with the Colorado Water Resources and Power Development Authority in the amount of \$1,651,808. Special assessments against benefiting properties were levied to make the loan payments. The first payment will be made on December 15, 2007 and the last payment will be made on December 15, 2025. Interest is fixed for the life of the loan at 3.5%.

The loan was issued for the planning, design and construction of a new wastewater collection and treatment system to serve the Eldorado Springs area.

**Debt Service Forward Delivery Agreement:**

On December 31, 2002, the County entered into a debt service forward delivery agreement with a financial institution under the approval of the Board of County Commissioners. The County entered into this agreement for purposes of managing its investments by increasing the predictability of its cash flow from earnings on its investments and not for purposes of speculation. Under this agreement, the County makes monthly payments to the financial institution in sufficient amount to make the County’s semi-annual bond payments. In return, the County received an upfront lump-sum amount of \$3,000,000 on December 31, 2002. The \$3,000,000 represents the present value of interest proceeds expected to be earned and was recognized as deferred revenue to be amortized through 2019. The original bond issues included in the agreement were Open Space issues 1996, 1998, 2000A, 2001 and 2002. Since that time, the 1996 and 1998 bonds have been paid in full. The 2000A, 2001, and 2002 bonds have been refunded and replaced with the 2006, 2009 and 2010 bonds respectively. In 2013 the 2006 refunding bonds were again refunded and replaced by the 2013 bonds. The new bonds were rolled into the agreement and the County paid amendment fees totaling \$177,591.

**COPs Lease Payments – Road & Bridge Fund**

**4296**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	\$ 0	\$ 0	\$ 0
Purchased Services	\$ 654,251	\$ 658,010	\$ 660,215
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 654,251</b>	<b>\$ 658,010</b>	<b>\$ 660,215</b>
Full Time Equivalent Employees			

**Organization Functions**

This cost center is used to budget 63% of the lease payments due on the Road Maintenance Facilities Certificates of Participation, Series 2004. The COP's will be fully retired in 2016.

**Eldorado Springs LID - Debt**

**5990**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	\$ 0	\$ 0	\$ 0
Purchased Services	\$ 46,882	\$ 122,658	\$ 122,658
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 46,882</b>	<b>\$ 122,658</b>	<b>\$ 122,658</b>
Full Time Equivalent Employees			

**Organization Functions**

This cost center is used to budget the loan payment due each year on the Eldorado Springs Water Pollution Control Revolving Loan. The loan will fully mature in 2025.



**Bond 04 Debt Service**

**6111**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	\$ 0	\$ 0	\$ 0
Purchased Services	\$ 440,689	\$ 444,908	\$ 447,818
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 440,689</b>	<b>\$ 444,908</b>	<b>\$ 447,818</b>
Full Time Equivalent Employees			

**Organization Functions**

This cost center is used to budget debt service payments due each year on the Offender Management Capital Improvement Trust Fund Bonds, Series 2004. The bonds will be fully retired in 2016. Sales tax equal to the amount of the bond payments due each year is also budgeted here.

**2009 Bond Account**

**6319**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	\$ 0	\$ 0	\$ 0
Purchased Services	\$ 6,452,013	\$ 6,436,813	\$ 6,436,138
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 6,452,013</b>	<b>\$ 6,436,813</b>	<b>\$ 6,436,138</b>
Full Time Equivalent Employees			

**Organization Functions**

This cost center is used to budget debt service payments due each year on the Open Space Capital Improvement Trust Fund Bonds, Refunding Series 2009. The bonds will be fully retired in 2019. Sales tax equal to the amount of the bond payments due each year is also budgeted here.

**2010 Bond Account**

**6321**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	\$ 0	\$ 0	\$ 0
Purchased Services	\$ 3,711,345	\$ 3,709,000	\$ 3,720,400
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 3,711,345</b>	<b>\$ 3,709,000</b>	<b>\$ 3,720,400</b>
Full Time Equivalent Employees			

**Organization Functions**

This cost center is used to budget debt service payments due each year on the Open Space Capital Improvement Trust Fund Bonds, Refunding Series 2010. The bonds will be fully retired in 2019. Sales tax equal to the amount of the bond payments due each year is also budgeted here.

**2013 Bond Account**

**6323**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	\$ 0	\$ 0	\$ 0
Purchased Services	\$ 0	\$ 25,290,907	\$ 2,633,250
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 0</b>	<b>\$ 25,290,907</b>	<b>\$ 2,633,250</b>
Full Time Equivalent Employees			

**Organization Functions**

This cost center is used to budget debt service payments due each year on the Open Space Sales and Use Tax Revenue Refunding Bonds, Series 2013. The bonds will be fully retired in 2019. Sales tax equal to the amount of the bond payments due each year is also budgeted here.

**2011 Bond Account**

**6351**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	\$ 0	\$ 0	\$ 0
Purchased Services	\$ 1,839,763	\$ 1,838,463	\$ 1,836,563
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 1,839,763</b>	<b>\$ 1,838,463</b>	<b>\$ 1,836,563</b>
Full Time Equivalent Employees			

**Organization Functions**

This cost center is used to budget debt service payments due each year on the Open Space Sales Capital Improvement Trust Fund Bonds, Series 2011A. The bonds will be fully retired in 2026. Sales tax equal to the amount of the bond payments due each year is also budgeted here.

**2011B Bond Account**

**6356**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	\$ 0	\$ 0	\$ 0
Purchased Services	\$ 3,077,625	\$ 3,082,575	\$ 3,081,125
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 3,077,625</b>	<b>\$ 3,082,575</b>	<b>\$ 3,081,125</b>
Full Time Equivalent Employees			

**Organization Functions**

This cost center is used to budget debt service payments due each year on the Open Space Sales Capital Improvement Trust Fund Bonds, Series 2011B. The bonds will be fully retired in 2030. Sales tax equal to the amount of the bond payments due each year is also budgeted here.

**2005 Bond Account**

**6331**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	\$ 0	\$ 0	\$ 0
Purchased Services	\$ 188,400	\$ 188,400	\$ 1,148,775
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 188,400</b>	<b>\$ 188,400</b>	<b>\$ 1,148,775</b>
Full Time Equivalent Employees			

**Organization Functions**

This cost center is used to budget debt service payments due each year on the unrefunded portion of the Open Space Capital Improvement Trust Fund Bonds, Series 2005. The bonds will be fully retired in 2015. Sales tax equal to the amount of the bond payments due each year is also budgeted here.

**2011C Bond Account**

**6359**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	\$ 0	\$ 0	\$ 0
Purchased Services	\$ 1,251,753	\$ 1,633,329	\$ 1,632,833
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 1,251,753</b>	<b>\$ 1,633,329</b>	<b>\$ 1,632,833</b>
Full Time Equivalent Employees			

**Organization Functions**

This cost center is used to budget debt service payments due each year on the Open Space Sales Capital Improvement Trust Fund Bonds, Refunding Series 2011C. The bonds will be fully retired in 2025. Sales tax equal to the amount of the bond payments due each year is also budgeted here.

**2008 Bond Account**

**6411**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	\$ 0	\$ 0	\$ 0
Purchased Services	\$ 3,133,113	\$ 3,130,950	\$ 3,134,788
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 3,133,113</b>	<b>\$ 3,130,950</b>	<b>\$ 3,134,788</b>
Full Time Equivalent Employees			

**Organization Functions**

This cost center is used to budget debt service payments due each year on the Open Space Sales Capital Improvement Trust Fund Bonds, Series 2008. The bonds will be fully retired in 2029. Sales tax equal to the amount of the bond payments due each year is also budgeted here.

**Climate Smart Commercial-Debt**

**G013**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	\$ 0	\$ 0	\$ 0
Purchased Services	\$ 224,598	\$ 236,171	\$ 232,625
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 224,598</b>	<b>\$ 236,171</b>	<b>\$ 232,625</b>
Full Time Equivalent Employees			

**Organization Functions**

These cost centers are used to budget debt service payments due each year on the Clean Energy Options Local Improvement District Special Assessment Bonds, Commercial Series 2010A and 2010B. The 2010A series bonds will be fully retired in 2015 while the 2010B bonds will be retired in 2020. Assessment revenue and Federal Interest Subsidies which together equal the amount due on bond payments each year are also budgeted here.

**Climate Smart Residential-Debt**

**G014**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	\$ 0	\$ 0	\$ 0
Purchased Services	\$ 1,108,563	\$ 1,117,231	\$ 957,801
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 1,108,563</b>	<b>\$ 1,117,231</b>	<b>\$ 957,801</b>
Full Time Equivalent Employees			

**Organization Functions**

These cost centers are used to budget debt service payments due each year on the Clean Energy Options Local Improvement District Special Assessment Bonds, Residential Series 2009A, 2009B, 2009C and 2009D. Each series of bonds will be fully retired in 2024. Assessment revenue equal to the amount of the bond payments due each year is also budgeted here.

**QECB-Qualified Energy Conservation Bonds**

**G015**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	\$ 0	\$ 0	\$ 0
Purchased Services	\$ 599,173	\$ 592,668	\$ 584,108
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 599,173</b>	<b>\$ 592,668</b>	<b>\$ 584,108</b>
Full Time Equivalent Employees			

**Organization Functions**

This cost center is used to budget debt service payments due each year on the Energy Conservation Capital Improvement Trust Fund Bonds, Series 2010A. The bonds will be fully retired in 2027. A transfer from the general fund and Federal Interest Subsidies which together equal the amount due on bond payments each year are also budgeted here.

**COPs Lease Payments - 2012 Issue**

**7211**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	\$ 0	\$ 0	\$ 0
Purchased Services	\$ 0	\$ 0	\$ 1,656,973
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 1,656,973</b>
Full Time Equivalent Employees			

**Organization Functions**

This cost center is used to budget the lease payments due on the Health and Human Services Facilities Certificates of Participation, Series 2012. The COP's will be fully retired in 2032.

**COPs Lease Payments – Capital Expenditure Fund**

**7204**

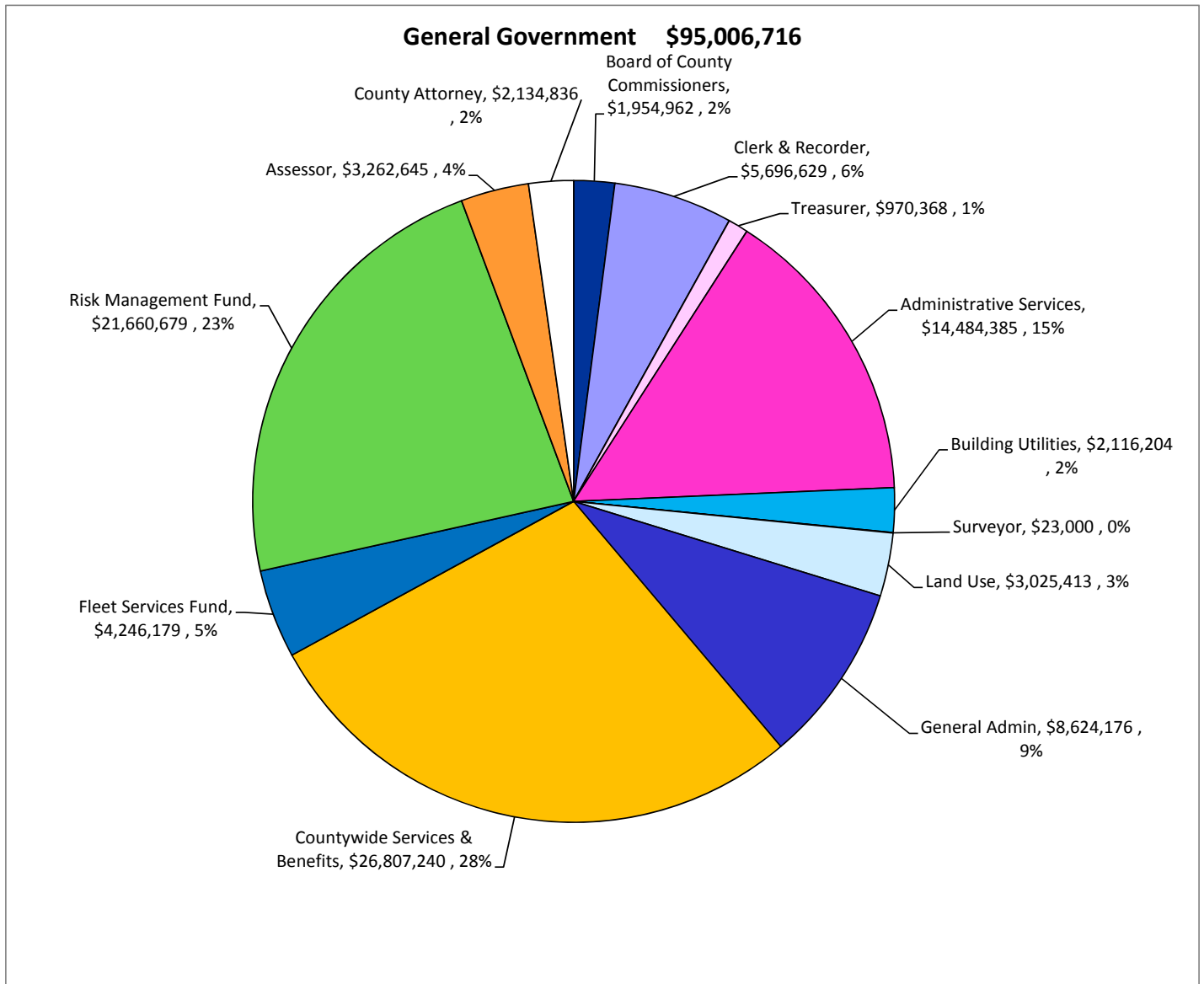
Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	\$ 0	\$ 0	\$ 0
Purchased Services	\$ 384,243	\$ 386,451	\$ 387,747
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 384,243</b>	<b>\$ 386,451</b>	<b>\$ 387,747</b>
Full Time Equivalent Employees			

**Organization Functions**

This cost center is used to budget 37% of the lease payments due on the Road Maintenance Facilities Certificates of Participation, Series 2004. The COP's will be fully retired in 2016.

## General Government

Includes all expenditures for the administrative branch of county government. Services 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, Treasurer, Fleet Services Fund and Risk Management Fund.





**Administrative Services - Admin Division**

**G006**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 237,377	\$ 577,824	\$ 624,865
Supplies	\$ 8,277	\$ 16,493	\$ 16,493
Purchased Services	\$ 20,121	\$ 35,877	\$ 35,877
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 265,775</b>	<b>\$ 630,194</b>	<b>\$ 677,235</b>
Full Time Equivalent Employees	1.50	9.00	10.00

**Organization Functions**

The Director's Office provides professional leadership in the administration of all divisions (Mailing, Printing, Records Management, Telecom, Information Technology, Human Resources, Finance, Risk Management, Facilities Management, Custodial Services, and County Architects) who provide support services to County offices/departments. Additionally, the Director supervises the Property Tax Appeals Coordinator's processes {Board of Equalization (BOE), post-BOE, and Abatement}.

**Goals and Objectives**

1. To always deliver service to fellow employees and the public consistent with Boulder County's Guiding Values.
2. To consistently provide the highest quality services to those whose work we support.
3. To provide support services in the most efficient, cost effective manner possible.
4. To deliver service in a timely, responsive way.
5. To produce an exceptional level of satisfaction in our employees and customer community.
6. To anticipate service level needs of our "clients", generating innovative methods to address problems.
7. To work collaboratively with departments and the public in communicative and cooperative ways to produce optimum outcomes.
8. To provide a safe, comfortable and contemporary environment for all county employees and the public.
9. To create a fun and enthusiastic working environment.
10. To commit to a sense of purpose about work in order to best serve our customer needs.

**Administrative Services - Mailing Division**

**1012**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 74,461	\$ 0	\$ 76,063
Supplies	\$ 7,604	\$ 0	\$ 0
Purchased Services	\$ 5,426	\$ 0	\$ 0
Capital Purchases/Fixed Assets	\$ 2,063	\$ 0	\$ 0
Other Expenditures	\$ 1,000	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 90,554</b>	<b>\$ 0</b>	<b>\$ 76,063</b>
Full Time Equivalent Employees	2.00		2.00

**Organization Functions**

The Mailing Division provides full mailing services for all County departments and offices. Also provided are pick-up and delivery service to the Courthouse Complex buildings and courier services to outlying offices in Boulder, Longmont, Lafayette, and Louisville.

**Goals and Objectives**

To provide timely and accurate mail services to County departments and offices.

**Administrative Services - Printing Division**

**1013**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 216,441	\$ 288,490	\$ 218,335
Supplies	\$ 65,320	\$ 23,584	\$ 23,584
Purchased Services	\$ 24,609	\$ 36,500	\$ 36,500
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 306,370</b>	<b>\$ 348,574</b>	<b>\$ 278,419</b>
Full Time Equivalent Employees	5.00	6.00	4.00

**Organization Functions**

The Printing Division provides service to the County that includes full color digital printing; offset printing; scanning services; variable data printing; full bindery services, including folding, inserting comb binding, and saddle stitch book binding.

**Goals and Objectives**

To provide cost-effective printing services to Boulder County departments and offices.

**Printing External Customers**

**1014**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	\$ 0	\$ 0	\$ 70,000
Purchased Services	\$ 0	\$ 0	\$ 0
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 70,000</b>
Full Time Equivalent Employees			

**Organization Functions**

This cost center exists to capture expenses that correspond to revenue that we receive from printing services provided to entities outside of the county.

**Goals and Objectives**

The goal of this cost center is to offset print shop revenue received from outside sources

**Administrative Services - Human Resources Division**

**1020**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 887,251	\$ 903,563	\$ 923,051
Supplies	\$ 44,315	\$ 27,970	\$ 27,970
Purchased Services	\$ 163,381	\$ 202,421	\$ 202,421
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 1,094,947</b>	<b>\$ 1,133,954</b>	<b>\$ 1,153,442</b>
Full Time Equivalent Employees	13.00	13.50	14.00

**Organization Functions**

The Human Resources organization provides services in the following areas: employee relations, recruitment and selection; salary administration; employee benefits and wellness program; classification; supervisory management and developmental training; and payroll.

**Goals and Objectives**

To provide quality human resources and payroll services to Boulder County managers, employees, the public and other agencies.

**Administrative Services - Board of Equalization**

**1015**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 48,532	\$ 52,848	\$ 52,838
Supplies	\$ 3,003	\$ 3,775	\$ 3,775
Purchased Services	\$ 13,463	\$ 37,075	\$ 37,075
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 64,998</b>	<b>\$ 93,698</b>	<b>\$ 93,688</b>
Full Time Equivalent Employees	1.00	1.00	1.00

**Organization Functions**

By statutory requirement, the Board of County Commissioners (BOCC) acts as the Board of Equalization (BOE). Support for this function is provided by Administrative Services. In order to fulfill this mandate, it is necessary to provide hearing rooms, referees, and arbitrators; to process arbitration funds; and to organize the flow of petitioners without adversely affecting the schedule of the Commissioners.

Additionally, Administrative Services participates in the processing of abatement petitions for the BOCC and acts as liaison among Assessor, County Attorney and County Commissioners.

**Goals and Objectives**

Goals: To provide time-efficient hearing processes and to allow the taxpayer optimum access to the protest system.

Objectives:

1. To ensure 100% of abatements are decided and processed within the statutory time limit of six months from date of receipt.
2. To schedule 100% of required refereed hearings of real property and personal property appeals to the BOE within the extended appeal statutory time limits of September 1 through November 1.
3. To schedule 100% of required arbitration hearings within statutory time limits of sixty days from the date the taxpayer selects an arbitrator.

**Administrative Services - Finance Division**

**1021**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 1,015,386	\$ 1,101,136	\$ 1,186,035
Supplies	\$ 31,233	\$ 25,409	\$ 25,409
Purchased Services	\$ 54,960	\$ 52,868	\$ 52,868
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 1,101,579</b>	<b>\$ 1,179,413</b>	<b>\$ 1,264,312</b>
Full Time Equivalent Employees	17.00	17.00	19.50

**Organization Functions**

Finance provides county-wide services in the following areas: general ledger accounting and financial reporting, accounts payable and receivable, purchasing, grant accounting; capital asset control, and Finance related systems maintenance, training and development.

**Goals and Objectives**

To produce checks and purchase orders in a timely manner, keep accurate records, monitor grants and capital assets for compliance with federal and state guidelines, along with providing helpful financial system assistance to our users.

**Information Technology - Administration**

**G007**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 3,805,826	\$ 4,007,598	\$ 4,442,125
Supplies	\$ 186,302	\$ 168,044	\$ 168,044
Purchased Services	\$ 138,511	\$ 1,891,066	\$ 1,974,066
Capital Purchases/Fixed Assets	\$ 19,848	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 4,150,487</b>	<b>\$ 6,066,708</b>	<b>\$ 6,584,235</b>
Full Time Equivalent Employees	51.00	49.00	52.50

**Organization Functions**

Information Technology Administration includes all of the staff related to centralized computing functions--management, User Services, Technical Services, and Computer and Network Operations.

**Goals and Objectives**

To ensure Boulder County current and future technology needs are strategically aligned and prioritized according the County's objectives.

**Administrative Services - Security**

**1051**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 200,896	\$ 191,672	\$ 195,008
Supplies	\$ 12,762	\$ 13,040	\$ 13,040
Purchased Services	\$ 6,129	\$ 6,470	\$ 6,470
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 219,787</b>	<b>\$ 211,182</b>	<b>\$ 214,518</b>
Full Time Equivalent Employees	4.50	4.50	4.50

**Organization Functions**

This budget is for general operating, administrative activities, and office supplies for the BCBS General Fund Security staff.

**Goals and Objectives**

To provide efficient, dependable, customer service for security related needs.

**Building Services – Facilities Administration**

**1061**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 349,376	\$ 311,574	\$ 306,621
Supplies	\$ 17,892	\$ 78,000	\$ 78,000
Purchased Services	\$ 36,659	\$ 44,119	\$ 44,119
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 403,927</b>	<b>\$ 433,693</b>	<b>\$ 428,740</b>
Full Time Equivalent Employees	5.00	7.00	5.00

**Organization Functions**

This budget is for general operating, administrative activities, and office supplies for the BCBS General Fund Facilities staff. They use in-house staff and contracted services.

**Goals and Objectives**

To provide efficient, dependable customer service for all facility-related needs.

**Building Services - Custodial**

**1062**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 1,345,641	\$ 1,337,747	\$ 1,360,695
Supplies	\$ 162,547	\$ 156,500	\$ 156,500
Purchased Services	\$ 117,445	\$ 102,776	\$ 102,776
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 1,625,633</b>	<b>\$ 1,597,023</b>	<b>\$ 1,619,971</b>
Full Time Equivalent Employees	35.75	36.50	36.50

**Organization Functions**

This organization is responsible for custodial services for County owned buildings. They use in-house staff and contracted services. Cleaning is provided nightly.

**Goals and Objectives**

To promote a sanitary, secure, productive, healthy environment for employees and the public. Our custodial staff provides recycling and composting services in support of Boulder County’s zero waste initiative, which began in August 2007.

**Building Services - Facilities Maintenance**

**1063**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 809,474	\$ 1,058,000	\$ 1,061,532
Supplies	\$ 355,187	\$ 535,636	\$ 535,636
Purchased Services	\$ 289,377	\$ 173,695	\$ 173,695
Capital Purchases/Fixed Assets	\$ 0	\$ 16,550	\$ 16,550
Other Expenditures	\$ 1,000	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 1,455,038</b>	<b>\$ 1,783,881</b>	<b>\$ 1,787,413</b>
Full Time Equivalent Employees	18.50	17.50	22.50

**Organization Functions**

This organizational function is responsible for providing all building maintenance, landscape maintenance and related operations for County owned buildings in Boulder, Longmont, Louisville, Lafayette, and several outlying sites. This group is responsible for promoting effective, efficient, energy management and conservation. Energy management focal areas include building operations, water conservation, lighting, education and landscaping practices.

**Goals and Objectives**

Proactively manage, maintain, and upgrade County owned buildings in a safe, cost-effective, and professional manner. Implement green building practices in all County buildings to help reduce negative environmental impacts. The focus is to reduce energy consumption, promote the use of alternative/renewable energy sources, develop operating practices to reduce water and materials waste, and implement projects that improve sustainability.

**Building Services - Other Facility Sites**

**G008**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 114,100	\$ 66,840	\$ 67,992
Supplies	\$ 86,760	\$ 60,000	\$ 0
Purchased Services	\$ 102,428	\$ 82,357	\$ 168,357
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 303,288</b>	<b>\$ 209,197</b>	<b>\$ 236,349</b>
Full Time Equivalent Employees	3.00	5.00	1.00

**Organization Functions**

The organizational function is responsible to oversee and supervise all phases of maintenance, janitorial and landscape services with emphasis on cost effective, proactive and safe delivery of service at various other sites.

**Goals and Objectives**

To provide proactive, cost effective services in an efficient and professional manner.

**Countywide Services**

**1201**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 72	\$ 0	\$ 0
Supplies	\$ 13,616	\$ 14,368	\$ 14,368
Purchased Services	\$ 913,322	\$ 996,203	\$ 1,040,021
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 226	\$ 12,000	\$ 12,000
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 927,236</b>	<b>\$ 1,022,571</b>	<b>\$ 1,066,389</b>
Full Time Equivalent Employees			

**Organization Functions**

This cost center is an administrative budget that includes funds for programs/services that are for the benefit of the entire County and supervised by the Administrative Services Director. It includes such things as audit services, public parking, property casualty insurance costs and prior year receivables.

**Goals and Objectives**

The primary goals of this cost center are the budgeting and monitoring of yearly audit costs along with property and casualty insurance.



**Countywide Benefits**

**1202**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 21,518,166	\$ 21,833,359	\$ 24,494,521
Supplies	\$ 0	\$ 0	\$ 0
Purchased Services	\$ 140,893	\$ 195,600	\$ 195,600
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 21,659,059</b>	<b>\$ 22,028,959</b>	<b>\$ 24,690,121</b>
Full Time Equivalent Employees			

**Organization Functions**

This cost center is the budget that contains the County's portion for all General Fund employee benefits except for those cost centers whose activities are supported by outside revenues that budget for their own employer portion. This cost center budget contains FICA taxes, unemployment, life insurance, long term disability, retirement, employee assistance program, bus pass program and other miscellaneous benefits.

**Goals and Objectives**

The primary goals of this cost center are the budgeting and monitoring of FICA, retirement, and health insurance costs for the majority of employees with in the General Fund.

**Countywide HR Benefits**

**1204**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	\$ 0	\$ 0	\$ 0
Purchased Services	\$ 40,131	\$ 60,000	\$ 60,000
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 40,131</b>	<b>\$ 60,000</b>	<b>\$ 60,000</b>
Full Time Equivalent Employees			

**Organization Functions**

The purpose of the Tuition Reimbursement Program is to encourage and provide assistance to employees wanting to further their professional development outside their departments' job-related conference and workshop opportunities.

**Goals and Objectives**

To encourage and provide for job-related and professional development classes in order to recruit and maintain educated employees

**Wellness**

**1205**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	\$ 0	\$ 0	\$ 0
Purchased Services	\$ 257,565	\$ 276,140	\$ 276,140
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 257,565</b>	<b>\$ 276,140</b>	<b>\$ 276,140</b>
Full Time Equivalent Employees			

**Organization Functions**

This cost center tracks the costs of the County's comprehensive wellness program.

**Fleet Maintenance**

**1206**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	\$ 239,768	\$ 289,350	\$ 289,350
Purchased Services	\$ 300,174	\$ 425,240	\$ 425,240
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 539,942</b>	<b>\$ 714,590</b>	<b>\$ 714,590</b>
Full Time Equivalent Employees			

**Organization Functions**

This cost center tracks the cost of vehicle maintenance within the General Fund.

**General Administration - Admin**

**1311**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 60,626	\$ 96,485	\$ 96,711
Supplies	\$ 7,333	\$ 33,840	\$ 33,840
Purchased Services	\$ 721,300	\$ 1,122,501	\$ 1,325,081
Capital Purchases/Fixed Assets	\$ 0	\$ 3,341,500	\$ 0
Other Expenditures	\$ 1,550,596	\$ 278,052	\$ 278,052
Transfers	\$ 1,359,542	\$ 5,779,861	\$ 971,546
<b>TOTAL</b>	<b>\$ 3,699,397</b>	<b>\$ 10,652,239</b>	<b>\$ 2,705,230</b>
Full Time Equivalent Employees			

**Organization Functions**

This cost center is an administrative budget that contains funds for programs/services that are for the benefit of the entire County. It includes such things as membership dues, the Senior Tax Work Off Program, consulting dollars, funds for economic development, property casualty insurance, and a substantial amount of dollars to pick up fringe benefit costs for various grants such as Headstart, CAP, and Sheriff and District Attorney VALE. Fire and flood recovery work in included in this cost center as well.

**General Administration - Employee Benefits**

**1313**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 1,027,666	\$ 2,440,601	\$ 2,175,568
Supplies	\$ 3,359	\$ 1,000	\$ 1,000
Purchased Services	\$ 0	\$ 0	\$ 0
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 1,031,025</b>	<b>\$ 2,441,601</b>	<b>\$ 2,176,568</b>
Full Time Equivalent Employees			

**Organization Functions**

This is the budgetary cost center for the 3% pool. The personnel budgets in the Office and Department cost centers are budgeted at 97%. This remaining 3% is used for those Offices/Departments that require 100% due to low turnover. The other uses for the remainder of the budget are:

- 1) sick and vacation paid at termination,
- 2) annual pay for sick accrual over caps, and
- 3) payroll accrual at year end (the working days between 12/26 and 12/31, usually 4 working days).

**General Administration - Capital Outlay**

**1314**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 7,787	\$ 0	\$ 0
Supplies	\$ 1,479,305	\$ 1,893,714	\$ 0
Purchased Services	\$ 1,485,913	\$ 1,652,755	\$ 0
Capital Purchases/Fixed Assets	\$ 989,947	\$ 2,418,111	\$ 3,066,410
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 3,962,952</b>	<b>\$ 5,964,580</b>	<b>\$ 3,066,410</b>
Full Time Equivalent Employees			

**Organization Functions**

This organization is a budget that contains all approved capital outlay purchases for the General Fund. The specific items are requested by the individual departments and offices and approved by the Board of Commissioners during the budget process. The dollars are not budgeted in each department or office. They are budgeted for in this organization and administered by the Purchasing Agent and Budget Director.

**General Administration – Software Services**

**1318**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	\$ 0	\$ 0	\$ 0
Purchased Services	\$ 155,544	\$ 205,968	\$ 630,968
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 155,544</b>	<b>\$ 205,968</b>	<b>\$ 630,968</b>
Full Time Equivalent Employees			

**Organization Functions**

This cost center is budgeted for the software services that are contracted but not owned by the County. Software (and associated data) is hosted by the vendor or third party and is delivered via the internet and browser to the county customer.

**Goals and Objectives**

Rapid Deployment and less upfront cost are the main reason to use this alternative to purchasing software. There is less infrastructure setup involved. Pricing is usually based on an annual subscription model rather than a perpetual license.

**General Administration - County Website**

**1327**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	\$ 4,515	\$ 0	\$ 0
Purchased Services	\$ 39,600	\$ 45,000	\$ 45,000
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 44,115</b>	<b>\$ 45,000</b>	<b>\$ 45,000</b>
Full Time Equivalent Employees			

**Organization Functions**

The County Website Cost Center was created to ensure that the county’s vision for providing residents with effective, accessible, cutting edge service-based Internet access to county services is achieved and maintained. With ever-changing technology and best practices available for analyzing website effectiveness, increasing transparency of government operations, improving online users’ experience, and responding to changes in the marketplace (such as the shift from desk PCs to apps and smartphones), the county uses this cost center to ensure that modernization of our website keeps pace with an ever-changing, competitive playing field.

**Goals and Objectives**

The Web Governance Committee, which oversees the County Website Cost Center, works to ensure Boulder County’s public web presence meets the needs of stakeholders, including residents, clients, partners, media, visitors, departments/offices, and staff by:

- Defining a vision for Boulder County’s web presence and establishing a road map to realize it;
- Aligning Boulder County’s web presence with the county’s mission, goals, and objectives;
- Developing policies, guidelines, and processes to ensure content and applications meet style, usability, accessibility, and transparency of government guidelines; and
- Ensuring consistent assessment and feedback.

Criteria for utilizing funds from the County Website Cost Center include expenditures that seek to improve:

- Effectiveness (ability for users to find information and accomplish tasks online)
- Efficiency (accomplish tasks with ease and without frustration)
- Transparency (open information available quickly and easily for public access and consumption)
- Satisfaction (user enjoyment)
- Reduction in “Error” frequency and severity
- Memorability (ability to revisit site without re-learning how to navigate for information)

**Building Utilities**

**1501**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	\$ 1,610,972	\$ 1,673,204	\$ 1,773,204
Purchased Services	\$ 336,229	\$ 343,000	\$ 343,000
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 1,947,201</b>	<b>\$ 2,016,204</b>	<b>\$ 2,116,204</b>
Full Time Equivalent Employees			

**Organization Functions**

This organization is responsible for the provision of electric, gas, water and sewer, and irrigation for all County buildings, as well as monitoring the energy use in all County buildings, and support for County-wide energy planning activities.

**Goals and Objectives**

To provide cost effective services and to reduce energy consumption through energy conservation. Increase the use of alternative/renewable forms of energy in County buildings, such as solar and wind power, and monitor utility budgets and usage.

**Assessor’s Office**

**1701**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 2,975,748	\$ 2,935,141	\$ 3,004,423
Supplies	\$ 135,205	\$ 109,693	\$ 109,693
Purchased Services	\$ 116,683	\$ 148,529	\$ 148,529
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 3,227,636</b>	<b>\$ 3,193,363</b>	<b>\$ 3,262,645</b>
Full Time Equivalent Employees	46.50	45.50	45.50

**Organization Functions**

This organization lists and values all property in Boulder County for the purpose of providing a stable tax base from property taxes, for provision of services by local government entities, including school districts, the county, municipalities, water and fire districts. The Assessor’s Computer Assisted Mass Appraisal system contains descriptive elements for all real and personal property. This database is continually updated by members of the Public Information department, GIS and ownership/mapping, administrative and appraisal staff. The office performs residential, commercial and personal property appraisals, conducts research and statistical analyses, maintains public records, provides valuations for all properties to taxpayers, and reviews with taxpayers any questions they may have about valuations, interacts with all taxing entities within the assessment jurisdiction, and establishes assessment standards. We provide public information at our front counter, over the phone, through computer media and the Internet, and through GIS products. In conjunction with the County Attorney’s office, our staff defends property values at the State Board of Assessment appeals and various court levels.

**County Attorney**

**1801**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 1,746,107	\$ 1,845,223	\$ 1,906,287
Supplies	\$ 36,630	\$ 47,000	\$ 47,000
Purchased Services	\$ 163,519	\$ 181,549	\$ 181,549
Capital Purchases/Fixed Assets	\$ 7,088	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 1,953,344</b>	<b>\$ 2,073,772</b>	<b>\$ 2,134,836</b>
Full Time Equivalent Employees	22.05	22.05	22.05

**Organization Functions**

To provide quality, professional legal representation to County Commissioners, Elected Officials, County Departments, and County agencies, to support them in achieving their respective missions and goals, and to fulfill responsibilities to the People of the State of Colorado as required by law.

**Goals and Objectives**

We are proactive, creative, and innovative in identifying challenges and problem-solving for our clients. We develop and use "best practices" for all areas of the office. We allocate resources to encourage and reward professional development.

We collaborate, share strengths, are curious about each other’s work, celebrate our victories together, and support each other in difficult times. We take responsibility for our work and learn from our successes as well as our mistakes, to continually develop our skills.

We value, respect and recognize the contributions of all members of the work team.

**Board of County Commissioners**

**2001**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 1,247,814	\$ 1,361,370	\$ 1,343,387
Supplies	\$ 51,908	\$ 44,836	\$ 44,836
Purchased Services	\$ 190,900	\$ 236,436	\$ 171,436
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 5,500	\$ 7,500	\$ 7,500
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 1,496,122</b>	<b>\$ 1,650,142</b>	<b>\$ 1,567,159</b>
Full Time Equivalent Employees	18.00	18.00	19.00

**Organization Functions**

The Boulder County Commissioners' Office offers the best in public service to keep the community informed and involved in local government.

BOCC directs all county programs, budgets and policies. Scheduled public meeting days occur weekly. Agendas, prepared by staff, for both public hearings/meetings and business meetings are available in advance and the public is invited and encouraged to attend these meetings. Official records of proceedings are the responsibility of BOCC staff.

This department provides constituent assistance, coordination with other governmental units, multicultural activities, public information, security and administrative support to the Board.

All public meetings and hearings are broadcast live on the internet and archived on the Boulder County Website.

**Goals and Objectives**

Goal: To provide professional, responsive service to the public; the commissioners and other departments; including proactive identification of needs and concerns.



**Budget Office**

**2020**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 358,134	\$ 369,028	\$ 369,540
Supplies	\$ 8,012	\$ 8,956	\$ 8,956
Purchased Services	\$ 10,037	\$ 9,307	\$ 9,307
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 376,183</b>	<b>\$ 387,291</b>	<b>\$ 387,803</b>
Full Time Equivalent Employees	4.50	4.50	4.50

**Organization Functions**

The Budget Office is responsible for the planning, coordination, implementation and monitoring of the County Budget in the current and future years. Under the direction of the Commissioners, the Office performs a variety of budgetary functions including TABOR compliance, revenue projections, trend analysis, capital expenditure management, and multiple year budget forecasting.

This office also handles the management of certain contracts in the General Fund, Developmental Disabilities Fund, Worthy Cause Fund, Health and Human Services Fund, and other special revenue funds.

**Goals and Objectives**

Goal:

We strive to deliver high quality, responsive and proactive budgetary services to the Board of County Commissioners, the public, and all County offices and departments.

Objective:

To facilitate budget communication with the public and all County offices and departments, we prepare a comprehensive annual Budget Book and Budget Summary.

**Clerk & Recorder - Administration**

**2101**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 372,269	\$ 364,955	\$ 377,776
Supplies	\$ 31,676	\$ 16,890	\$ 16,890
Purchased Services	\$ 59,784	\$ 76,312	\$ 76,312
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 463,729</b>	<b>\$ 458,157</b>	<b>\$ 470,978</b>
Full Time Equivalent Employees	5.50	5.50	5.50

**Organization Functions**

The Admin Division manages operations, personnel, budget, AP/AR, IT and strategic planning for the primary functions related to the Elections, Motor Vehicle and Recording Divisions. The Office of the Clerk and Recorder is staffed by 74 FTEs. To support a successful election we hire an additional 60 to 350 temporary staff depending on the election. Additional responsibilities include ensuring statutory compliance, employee development, and collaborating with the public, county offices, departments and various other agencies. We provide these services with an emphasis on leadership, accountability, stewardship, excellent customer service and providing the best in public service.

**Goals and Objectives**

- Provide leadership and strategic planning.
- Act as financial stewards while setting and managing the budget.
- Manage the operations of the office.
- Manage personnel matters including hiring, disciplinary actions, and staff development.
- Create and administer an accountability review program that holds staff accountable for results.
- Inform citizens of changes that will affect how business is conducted in any division of the Clerk's office.
- Communicate complex processes set in Statute and rules from legislative changes so they are accessible and understandable to the public.
- Ensure a continuous improvement process is in place.
- Coach and develop capacity in the Clerk and Recorder staff.

**Clerk & Recorder - Motor Vehicle Division**

**2102**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 1,864,243	\$ 1,892,793	\$ 1,909,698
Supplies	\$ 130,612	\$ 148,937	\$ 148,937
Purchased Services	\$ 27,666	\$ 38,269	\$ 38,269
Capital Purchases/Fixed Assets	\$ 24,958	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 2,047,479</b>	<b>\$ 2,079,999</b>	<b>\$ 2,096,904</b>
Full Time Equivalent Employees	43.50	43.50	43.50

**Organization Functions**

The Motor Vehicle Division performs all statutory requirements in titling and licensing motor vehicles and managing records for over 225,000 registered vehicles. Our three branches in Boulder, Longmont and Lafayette assist a monthly average of 17,250 members of the public. The Bookkeeping Division is responsible for collecting an average of \$4.5 million in revenue per month and disbursing the funds in accordance with Colorado law.

**Goals and Objectives**

- Meet the needs of the public by accurately titling, registering, and plating vehicles while following legal requirements.
- Ensure staff is up to date on all new policies and procedures by providing training that includes state system updates and legislative changes.
- Collaborate with the Colorado Department of Revenue to improve and upgrade the state’s Motor Vehicle computer system and integrated deployment releases.
- Influence policy recommendations and decisions at the state level.
- Increase mail and online vehicle renewals by at least 5%.
- Enforce emission and insurance laws.
- The Motor Vehicle Bookkeeping Division accurately collects, deposits, reports, and disburses all funds entrusted to the Clerk & Recorder while following standard accounting practices and Colorado statutes.

**Clerk & Recorder - Elections Division**

**2103**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 1,159,770	\$ 732,643	\$ 1,129,736
Supplies	\$ 292,129	\$ 148,712	\$ 262,952
Purchased Services	\$ 724,228	\$ 558,698	\$ 991,886
Capital Purchases/Fixed Assets	\$ 241,850	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 2,417,977</b>	<b>\$ 1,440,053</b>	<b>\$ 2,384,574</b>
Full Time Equivalent Employees	10.50	10.50	10.50

**Organization Functions**

The Elections Division is responsible for the accurate and fair conduct of federal, state and local jurisdiction elections. The Elections Division registers voters and maintains countywide voter registration records; plans and conducts elections; and ensures that all election processes are in compliance with Colorado Revised Statutes and Secretary of State rules.

**Goals and Objectives**

- Facilitate accurate, transparent and verifiable elections for Boulder County residents.
- Assure the highest level of voter participation in the election process by delivering efficient and cost-effective elections which include early voting service centers, mail ballot voting and voter service and polling centers.
- Provide public education about the elections process with progressive voter outreach programs that include print, electronic, and face-to-face communication with the public.
- Produce and provide election-related information for political parties, the public and other government agencies. Maintain current and archival data for the public and government entities to view or purchase.
- Manage and maintain all voter data in a secure and accessible database in accordance with federal and state election laws. Maintain an accurate audit of all voter registration activity.
- Support the designated election officials of all jurisdictions and all elected officials within the county by providing voter lists, services, information, and guidance to ensure that all elections are conducted according to Colorado law.

**Clerk & Recorder - Recording Division**

**2104**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 534,931	\$ 569,783	\$ 565,284
Supplies	\$ 22,919	\$ 42,676	\$ 42,676
Purchased Services	\$ 10,075	\$ 61,213	\$ 61,213
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 567,925</b>	<b>\$ 673,672</b>	<b>\$ 669,173</b>
Full Time Equivalent Employees	13.00	13.00	13.00

**Organization Functions**

The primary function of the Recording Division is the recording of documents and permanent archiving of over 10 million records while meeting all Colorado statutory requirements. The majority of these documents pertain to real estate properties in Boulder County. Other duties include the issuance of marriage licenses and civil unions; maintaining Torrens records; filing public notices, monument records and brands; registering school bonds; and providing over 85,000 copies of records to the public as well as private and public entities each year.

**Goals and Objectives**

- Meet the needs of the public by recording; indexing and verifying; digitizing; and electronically archiving documents pursuant to Colorado law.
- Increase and promote electronic recording of documents to meet the needs of the public and other county offices/departments; improve efficiency; and be cost-effective and sustainable.
- Manage digitization of all archived records to increase public access to records, provide copies in a timely manner, and ensure perpetuity of records.
- Ensure privacy policies are in place to address the balance between privacy and public records.

**Clerk & Recorder-Electronic Filing**

**2105**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	\$ 14,675	\$ 51,000	\$ 15,000
Purchased Services	\$ 43,429	\$ 285,361	\$ 60,000
Capital Purchases/Fixed Assets	\$ 0	\$ 10,000	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 58,104</b>	<b>\$ 346,361</b>	<b>\$ 75,000</b>
Full Time Equivalent Employees			

**Organization Functions**

This cost center functions under the Recording Division and is funded by a technology improvement surcharge of one dollar on all recordings. This fund is used to increase e-recording, create digital preservation of records and increase public access to all records.

**Goals and Objectives**

- Digitize all microfiche, film and paper records dating back to 1860.
- Support e-recording system for efficient storage and retrieval of records.
- Implement technology to reduce cost, increase efficiency and ease in the recording of documents and obtaining marriage licenses.

**Land Use - Administration**

**2501**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 2,509,780	\$ 2,607,196	\$ 2,783,233
Supplies	\$ 71,579	\$ 82,594	\$ 82,594
Purchased Services	\$ 144,766	\$ 238,469	\$ 133,237
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 1,219	\$ 0	\$ 0
Transfers	\$ 2,688	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 2,730,032</b>	<b>\$ 2,928,259</b>	<b>\$ 2,999,064</b>
Full Time Equivalent Employees	42.50	42.50	45.50

**Organization Functions**

Functions of the Land Use Administration include planning for land use in Boulder County both current and long range including mountain planning, plains study, agricultural and historical preservation, the Land Use Code, forest health, and wildfire mitigation regulations. Land Use also provides zoning, processing of building permits and building inspections; mapping and Geographical Information System services.

**Goals and Objectives**

We are committed to preservation of the integrity of our landscape, conservation of natural resources for a sustainable future, and provision of safety and wellbeing of the citizens of Boulder County through the best in service, public policy, and process.

**Land Use – Medical Marijuana Licensing**

**2507**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 15,793	\$ 33,808	\$ 23,849
Supplies	\$ 1,278	\$ 2,500	\$ 2,500
Purchased Services	\$ 79	\$ 0	\$ 0
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 17,150</b>	<b>\$ 36,308</b>	<b>\$ 26,349</b>
Full Time Equivalent Employees		0.50	0.50

**Organization Functions**

This program administers the zoning and building reviews for entities seeking Medical Marijuana licenses in the Unincorporated County.

**Goals and Objectives**

To provide thorough and accurate reviews to assure businesses are operating within the regulations as adopted by the County.

**Surveyor**

**2601**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 5,490	\$ 5,500	\$ 5,500
Supplies	\$ 0	\$ 0	\$ 0
Purchased Services	\$ 5,500	\$ 15,350	\$ 17,500
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 10,990</b>	<b>\$ 20,850</b>	<b>\$ 23,000</b>
Full Time Equivalent Employees	1.00	1.00	1.00

**Organization Functions**

This non-salaried office is responsible for surveying of all County land parcels. Major tasks include checking new subdivision plats for compliance with State Laws and remonumenting of controlling corners. There is a close relationship with the Land Use Department. Surveyor provides copies of Federal Survey Notes of all Federal surveys to the County Clerk’s office for public use.

**Treasurer’s Office**

**3001**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 710,893	\$ 727,253	\$ 753,376
Supplies	\$ 73,600	\$ 75,273	\$ 82,773
Purchased Services	\$ 89,952	\$ 134,219	\$ 134,219
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 54,000	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 874,445</b>	<b>\$ 990,745</b>	<b>\$ 970,368</b>
Full Time Equivalent Employees	11.00	11.00	12.00

**Organization Functions**

The Treasurer’s Office collects property taxes for 137 taxing authorities in Boulder County. The Treasurer’s Office expects to collect over \$500 million in taxes and distribute that money to each of the authorities, AND it balances to the penny every day. The Treasurer’s Office mails tax notices, issues certificates of taxes due, and holds a tax lien sale for delinquent taxes. The office also collects money for Personal Property tax on business equipment. The Treasurer’s Office maintains fund accounts for all County departments, pays County warrants and invests funds. In addition to tax revenues, the Treasurer’s Office earns interest on investments.

**Goals and Objectives**

To provide the best in customer service while maintaining over a 99% collection rate on property taxes. The Treasurer’s Office is committed to continuing to work with the special needs of the senior taxpayers and others in Boulder County.

**Risk Management-Administration**

**9401**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 308,492	\$ 325,103	\$ 337,146
Supplies	\$ 7,504	\$ 4,397	\$ 4,397
Purchased Services	\$ 9,908	\$ 13,875	\$ 13,875
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 1,523	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 327,427</b>	<b>\$ 343,375</b>	<b>\$ 355,418</b>
Full Time Equivalent Employees	4.00	4.00	4.00

**Organization Functions**

This cost center administers workers' compensation and property/casualty self-insurance incorporating the risk management tools of loss prevention, loss reduction, and loss financing. Loss prevention activities include safety classes, inspection of facilities, safety awareness training, incentive programs, and risk transfer and contract approval. Loss reduction activities include centralized information for life support systems, effective claims handling, and evacuation training. Loss financing includes establishing and monitoring the budget for the loss fund, negotiating/bidding insurance, evaluating risk financing alternatives, setting self-retention limits, undertaking subrogation and monitoring charge-backs.

**Goals and Objectives**

Minimize losses to the County with an effective Risk Management program.



**Property/Casualty Insurance**

**9402**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	\$ 0	\$ 0	\$ 0
Purchased Services	\$ 472,097	\$ 479,413	\$ 479,413
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 189,598	\$ 705,000	\$ 705,000
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 661,695</b>	<b>\$ 1,184,413</b>	<b>\$ 1,184,413</b>
Full Time Equivalent Employees			

**Organization Functions**

The County maintains an internal service fund which is used for self-insuring risks associated with workers' compensation, health/dental and property/casualty claims. The Internal Service fund was established in accordance with GASB statement #10. The County assumes risk for the first \$400,000 of each workers' compensation occurrence, the first \$100,000 for each property occurrence and the first \$250,000 for each liability occurrence with the exception of employment claims that have \$500,000 retention. Excess liability is purchased to protect the County for claims in excess of the above amounts. Under the Governmental Immunity Act., payments for claims are generally limited to \$200,000 per claim and \$600,000 total per occurrence. The costs of paying claims and related administrative expenses are recovered by charges to benefiting County funds/departments. Risk Management has an active program of loss reduction activities such as ergonomic training, safe driving courses and specialized classes for employees working in high risk areas. The Risk Manager projects the expenditures for this Cost Center, however Finance staff projects the revenues.

**Goals and Objectives**

Minimize losses and pay claims for property/casualty losses from this cost center.

**Health & Dental Plan**

**9403**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	\$ 0	\$ 0	\$ 0
Purchased Services	\$ 2,041,022	\$ 1,923,019	\$ 1,981,384
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 14,214,766	\$ 18,147,121	\$ 17,404,294
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 16,255,788</b>	<b>\$ 20,070,140</b>	<b>\$ 19,385,678</b>
Full Time Equivalent Employees			

**Organization Functions**

This cost center provides health and dental benefits to County employees. Because it is part of the Internal Service Fund, the cost of providing these benefits is charged back to the funds & organizations who receive the benefit. The chargeback occurs monthly during payroll processing. The County assumes the risk for the first \$325,000 per claim related to health insurance claims and purchases insurance to protect against claims exceeding that amount.

Under GASB rules, either the General Fund or an Internal Service Fund may be used to account for risk financing activities. Boulder County uses an Internal Service Fund. A part of the net assets in the Internal Service Fund is related to Health and Dental benefits. The difference in any year between revenues for health/dental and the related expenditures will increase and/or decrease this portion of the retained earnings.

**Goals and Objectives**

The primary goal of this cost center is the budgeting and monitoring of the County's self-insured health and dental fund.

**Workers Comp Administration**

**9404**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	\$ 4,859	\$ 3,350	\$ 3,350
Purchased Services	\$ 146,844	\$ 225,850	\$ 225,850
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 841,162	\$ 505,970	\$ 505,970
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 992,865</b>	<b>\$ 735,170</b>	<b>\$ 735,170</b>
Full Time Equivalent Employees			

**Organization Functions**

See the explanation under Property/Casualty Insurance Plan Cost Center.

**Goals and Objectives**

Minimize losses and pay claims for workers' compensation from this cost center.

**Fleet Services**

**9421**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 933,675	\$ 1,028,525	\$ 1,053,648
Supplies	\$ 986,143	\$ 958,484	\$ 1,022,800
Purchased Services	\$ 36,258	\$ 184,440	\$ 182,560
Capital Purchases/Fixed Assets	\$ 175,950	\$ 36,000	\$ 156,469
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 2,132,026</b>	<b>\$ 2,207,449</b>	<b>\$ 2,415,477</b>
Full Time Equivalent Employees	14.00	13.00	13.00

**Organization Functions**

The Fleet Services Division operates as an internal service fund within Boulder County Government and provides management of Boulder Counties Fleet of vehicles/equipment. We provide internal fleet support to all county departments with exception to the Sheriff's Office. Fleet. Functions include management and oversight of the Fleet Replacement Program, monitoring utilization, working together with departments to develop specifications that meet our customers' requirements that are economical and promote sustainability. We provide guidance and support to departments that ensures the fleet is right sized and well maintained.

Fleet Services provides and operates a full service repair shop with highly skilled mechanical technicians that perform preventative maintenance, repairs, and modifications as effectively and efficiently as possible.

In addition Fleet Services is responsible for the management of seven fuel sites.

**Goals and Objectives**

Our goal is to maintain a world class fleet while managing the safest, most reliable, sustainable, efficient, and cost-effective fleet possible. We keep current with changing technology to reduce emissions, improve fuel economy, and offer superior service.

**Fleet Services - Architect Projects**

**9435**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	\$ 0	\$ 3,000	\$ 70,702
Purchased Services	\$ 0	\$ 0	\$ 0
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 0</b>	<b>\$ 3,000</b>	<b>\$ 70,702</b>
Full Time Equivalent Employees			

**Organization Functions**

The BCBS Architect Division will design and build a covered tire storage building for the Fleet Services Division at the OSTC.

**Goals and Objectives**

Provide a tire storage building for the Boulder County vehicle fleet that achieves a cost effective and well managed tire maintenance program. Covered tire storage is necessary to keep spare tires out of direct sunlight and the elements to prevent premature aging and tire failure.

**Fuel Systems - Operating**

**9422**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	\$ 5,813	\$ 9,400	\$ 9,100
Purchased Services	\$ 30,778	\$ 38,600	\$ 38,900
Capital Purchases/Fixed Assets	\$ 0	\$ 12,000	\$ 12,000
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 36,591</b>	<b>\$ 60,000</b>	<b>\$ 60,000</b>
Full Time Equivalent Employees			

**Organization Functions**

Fleet Services provides fuel for outside government agency’s in addition to the Boulder County Fleet. Fuel is purchased in the same manner as county vehicles and equipment as a direct pass through with a small percentage to help recover administrative and maintenance expenditures. The small percentage in fuel markup helps maintain the seven (7) fuel sites, provides funds for improvements to the fuel system equipment and compliant with state and federal regulations.

**Goals and Objectives**

Fleet Services strives to provide efficient and cost effective fueling sites for the Boulder County Fleet and outside agencies users in an effort to reduce divisional operating expenditures.

**Fuel Systems - Inventory**

**9430**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	\$ 1,580,187	\$ 1,700,000	\$ 1,700,000
Purchased Services	\$ 0	\$ 0	\$ 0
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 1,580,187</b>	<b>\$ 1,700,000</b>	<b>\$ 1,700,000</b>
Full Time Equivalent Employees			

**Organization Functions**

County vehicle and equipment fuel is managed by the Fleet Services Division. The County’s current fueling infrastructure is comprised of seven (7) fueling sites located throughout Boulder County to provide timely support to Boulder County Fleet Users. The fuel is purchased and paid from this account. Fleet customers purchase fuel from the automated fuel sites and then are charged back on monthly basis for their fuel consumption. Fuel is considered a direct pass through with minor percentage added to the fuel cost to help recover administrative and maintenance expenditures. Boulder County uses B20 Diesel for the diesel powered Fleet and has several hybrid & Flex Fuel vehicles to aid in the reduction of fuel consumption.

**Goals and Objectives**

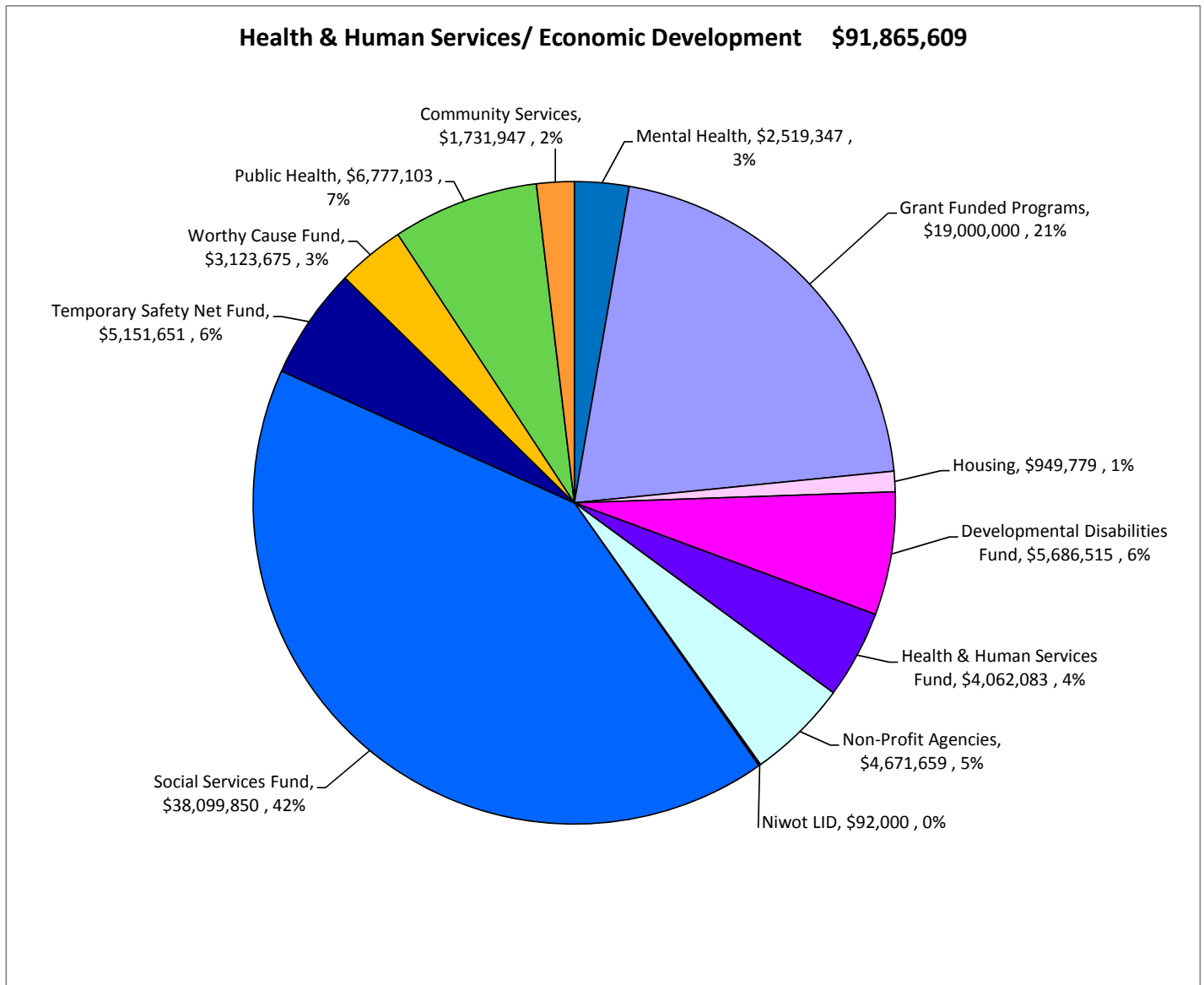
With the continually rising costs of Fuel and understanding the impact those costs have on divisional operating budgets, Fleet is constantly searching for options that will help reduce fuels costs. As part of the Fleet Efficiency Plan and in support of Boulder County’s “Environmental Sustainability Plan” Fleet Services aids user departments in the selection of alternative fueled & hybrid vehicles.



## Health & Human Services/Economic Development

(Health and Welfare/Economic Opportunity)

Includes all expenditures 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 are provided by Boulder County Public Health, Community Services, Developmental Disabilities Fund, Health & Human Services Fund, Housing, Human Services Temporary Safety Net Fund, Mental Health Partners, Non-profit agencies, Social Services Fund, Worthy Cause Fund, and various Grant-Funded Programs.



**Niwot LID Tax - Marketing**

**1207**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	\$ 39,484	\$ 19,300	\$ 19,300
Purchased Services	\$ 53,588	\$ 72,700	\$ 72,700
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 33,333	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 126,405</b>	<b>\$ 92,000</b>	<b>\$ 92,000</b>
Full Time Equivalent Employees			

**Organization Functions**

The Niwot Local Improvement District (NLID) was formed by a vote of the citizens residing in the District in 1993 to make street and drainage improvements, and the sales tax increase for economic development was approved by the voters in 2007. The District consists of the businesses and residences of the Old Town and Cottonwood Square areas in Niwot.

The revenues collected by the designated sales tax are to be invested in projects, activities or infrastructure that directly support and benefit the businesses and residents in the District. According to the Resolution approving the sales tax, the NLID funds may be used for:

1. Constructing, installing and improving any public improvement within the NLID or within the unincorporated area of Boulder County where the benefits of the improvement accrue specially to the NLID or its property owners or taxpayers. Such improvements include, but are not limited to, parking areas, street lighting and improvements, sidewalks and drainage facilities. The NLID may also acquire real estate, rights-of-way and easements, and options related to those acquisitions. The NLID may also pay for operations and maintenance of the improvements.
2. The production and distribution of informational products and materials that benefit the NLID.

**Goals and Objectives**

The Niwot LID in 2013 has divided its budget into 3 main categories, allocating a percentage of the budget to each category. The categories, budget allocation and description of uses are as follows:

- Infrastructure needs 40% - \$36,800 - This area covers a broad range of needs and activities including; general repair and maintenance of district infrastructure facilities, placement of permanent artistic displays, landscaping, transportation projects and technical/professions services related to these needs.
- Marketing 40% - 36,800 – These funds are used in two primary areas and involve the production and distribute informational products relative to a variety of community events as well as, to promote Old Town Niwot and Cottonwood Square as a destination for local business and services.
- Economic Development 20% - \$18,400 – These funds will be used to hire professional services for the purpose of attracting economic development activities to Niwot Old Town and Cottonwood Square, to generate a more robust business environment.

**Public Health**

**1402**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 0	\$ 5,619,164	\$ 5,873,084
Supplies	\$ 0	\$ 0	\$ 0
Purchased Services	\$ 0	\$ 1,796	\$ 1,796
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 5,947,196	\$ 640,533	\$ 396,731
<b>TOTAL</b>	<b>\$ 5,947,196</b>	<b>\$ 6,261,493</b>	<b>\$ 6,271,611</b>
Full Time Equivalent Employees			

**Organization Functions**

This independent organization receives County funds to provide environmental health services, maternal and child health care services, substance abuse programs, and disease prevention programs. The budget and the employee count listed on this page represent only the County portion. Budget documents relating to the Health Department may be obtained directly from their offices.

**Goals and Objectives**

To protect, promote, and enhance the health and well-being of all people and the environment in Boulder County.

**Public Health - Genesis Project**

**1403**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	\$ 0	\$ 0	\$ 0
Purchased Services	\$ 0	\$ 0	\$ 0
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 107,866	\$ 107,866	\$ 107,866
<b>TOTAL</b>	<b>\$ 107,866</b>	<b>\$ 107,866</b>	<b>\$ 107,866</b>
Full Time Equivalent Employees			

**Organization Functions**

This program is designed to work with young pregnant families, single mothers and their children to positively impact the next generation and break the cycle of teen pregnancy and substance abuse. Prenatal and post natal education and monitoring is provided to clients to ensure healthy pregnancies and thriving babies. It is administered by the Health Department.



**Public Health - Mosquito Control**

**1404**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	\$ 0	\$ 0	\$ 0
Purchased Services	\$ 0	\$ 0	\$ 0
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 358,974	\$ 389,747	\$ 397,626
<b>TOTAL</b>	<b>\$ 358,974</b>	<b>\$ 389,747</b>	<b>\$ 397,626</b>
Full Time Equivalent Employees			

**Organization Functions**

This budget provides mosquito control services to a designated area in the County. The properties in this area pay a \$30.42 per parcel fee, continuing through 2016, which is added directly to the property tax bill. The fees fund the entire cost of the service which is provided by a private contractor and which is administered by the County Health Department.

**Mental Health Partners**

**1405**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	\$ 0	\$ 0	\$ 0
Purchased Services	\$ 0	\$ 0	\$ 0
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 2,101,729	\$ 2,122,746	\$ 2,519,347
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 2,101,729</b>	<b>\$ 2,122,746</b>	<b>\$ 2,519,347</b>
Full Time Equivalent Employees			

**Organization Functions**

This organization receives County funds to provide services that are allowable by State Statute and are beneficial to the citizens of Boulder County, but are not provided by the County. Provides various mental health services such as: 24 hour emergency service; inpatient hospitalization; residential treatment (Cedar House); outpatient treatment; family intervention for infants at-risk; partially supervised housing for mentally ill adults; specialized services for drug abusers, elderly mentally ill and mentally ill homeless.

**Community Services - Administration**

**2201**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 358,718	\$ 439,534	\$ 471,886
Supplies	\$ 34,635	\$ 5,241	\$ 5,241
Purchased Services	\$ 38,886	\$ 63,862	\$ 63,862
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 432,239</b>	<b>\$ 508,637</b>	<b>\$ 540,989</b>
Full Time Equivalent Employees	6.25	6.36	7.36

**Organization Functions**

The Boulder County Department of Community Services provides services to residents through a diverse array of divisions and programs, including the Boulder County Area Agency on Aging, Boulder County Head Start, Boulder County Healthy Youth Alliance, Child Protection Review Team, Community Action Programs, Community Justice Services, Workforce Boulder County and Volunteer Initiatives. We partner with human service agencies, the justice system and other organizations to provide and coordinate County and community programs.

**Goals and Objectives**

The mission of the Boulder County Community Services Department is to provide services, in partnership with the community, that enhance quality of life, support and protect our county’s diverse community of adults, children, families, and elders, and to promote economic independence and self- sufficiency.

Goals and Objectives:

Providing effective prevention and intervention strategies for those most at-risk and most in need to prevent or reduce more acute illness, incarceration and other emergency medical or crisis responses by:

- Supporting healthy older adults and
- Providing services that increase community involvement for Boulder County’s criminally involved

Promoting community participation and contributions of diverse communities by:

- Advocating for older adults and
- Providing opportunities to increase community engagement

Providing job readiness, employment services, education, and support to increase independence and self-sufficiency by:

- Providing a trained workforce, job readiness, job training and employment services,
- Assisting older adults to remain in their home in the community,
- Providing school readiness for low-income children, and
- Moving families out of poverty

Collaborating with nonprofits when able, and working to build capacity for community-based services.

**Community Services - Veterans Office**

**2202**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 126,141	\$ 124,734	\$ 127,188
Supplies	\$ 1,195	\$ 2,616	\$ 2,616
Purchased Services	\$ 6,314	\$ 6,951	\$ 6,951
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 133,650</b>	<b>\$ 134,301</b>	<b>\$ 136,755</b>
Full Time Equivalent Employees	2.00	2.00	2.00

**Organization Functions**

The Veterans Service office will continue to assist residents of Boulder County who served honorably in the United States Army, Air Force, Coast Guard, Navy, Marine Corps, or any other armed service of the United States, or the surviving spouse, administrator, executor, guardian, conservator, or heir of any such veteran, or any other person who may have proper claim, by the filing of claims for insurance, pensions, compensation for disability, hospitalization, vocational training, or any other benefits which such person may be or may have been entitled to receive under the laws of the United States or the State of Colorado by reason of such service.

**Goals and Objectives**

To assist any resident of the State of Colorado who is a veteran or any other person who is entitled or potentially entitled to any right or benefit under Federal or State Laws by virtue of their own veteran status or the veteran status of another person.

**Community Services – Child Protection Team**

**2204**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 56,455	\$ 55,765	\$ 26,567
Supplies	\$ 915	\$ 1,440	\$ 1,440
Purchased Services	\$ 4,127	\$ 4,340	\$ 4,340
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 61,497</b>	<b>\$ 61,545</b>	<b>\$ 32,347</b>
Full Time Equivalent Employees	1.00	1.00	0.50

**Organization Functions**

Boulder County Child Protection Review Teams are comprised of representatives from a variety of community agencies and the lay community acting in an advisory role to the Social Service Department. Every child abuse and neglect case is reviewed for appropriate, adequate and timely responses, based on the Colorado Children’s Code. The office also coordinates a new citizen review panel legislated to recommend actions related to complaints about staff investigation of Social Services’ cases.

**Goals and Objectives**

Provide effective prevention and intervention strategies for those most at-risk and most in need to prevent or reduce more acute illness, incarceration and other emergency medical or crisis responses by:

- Reviewing all cases of child abuse and neglect in an advisory capacity, including the diagnostic, prognostic, and treatment services available to the family.

**Community Services - Volunteer Initiative**

**2206**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 53,731	\$ 53,240	\$ 54,556
Supplies	\$ 3,289	\$ 3,720	\$ 3,720
Purchased Services	\$ 14,211	\$ 19,350	\$ 19,350
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 71,231</b>	<b>\$ 76,310</b>	<b>\$ 77,626</b>
Full Time Equivalent Employees	0.86	0.75	0.75

**Organization Functions**

Boulder County Volunteer Initiatives addresses the need to have a central entity to promote Boulder County Government volunteer programs across the County. This function: creates and enhances community partnerships with community-based organizations to increase volunteerism; provides general marketing for Boulder County volunteer programs through the use of the Boulder County Volunteer Initiatives web pages and other marketing materials; provides information and referral to the interested public regarding volunteer opportunities and resources; promotes the use of technology for various aspects of volunteer management; collects countywide volunteer program data; arranges county-wide events and activities in recognition of County volunteers; administers the Commissioners' Volunteer Grant award program; supports and enhances volunteer programs in all departments and offices throughout the County; and, coordinates regular trainings and meetings for those working with volunteers throughout the County to share effective practices and collaborate on projects.

**Goals and Objectives**

- Provide opportunities to increase community engagement by
- Enhancing volunteer experiences within Boulder County Government.

**Community Services - 50 Plus**

**2208**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	\$ 0	\$ 0	\$ 0
Purchased Services	\$ 0	\$ 0	\$ 0
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 49,254	\$ 49,254
Transfers	\$ 49,254	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 49,254</b>	<b>\$ 49,254</b>	<b>\$ 49,254</b>
Full Time Equivalent Employees			

**Organization Functions**

Workforce Boulder County provides employment counseling, and job search assistance for individuals who are 50 years of age and older. Services are designed to address the specific needs of older individuals who are reentering the labor force or have been laid off from their job and are experiencing difficulty in finding employment. Services include individual counseling, career exploration, support groups, workshops, job placement assistance, and self-employment opportunities. The program also provides in-home referral services that match older workers who need services with older workers who can provide services.

**Goals and Objectives**

Provide job readiness, employment services, education, and support to increase independence and self-sufficiency by providing comprehensive employment services to older workers, identify barriers to employment, identify employment opportunities, and assist them in obtaining employment.

**Community Services - Healthy Youth Alliance**

**2209**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 71,464	\$ 70,824	\$ 72,224
Supplies	\$ 329	\$ 2,000	\$ 2,000
Purchased Services	\$ 1,671	\$ 0	\$ 0
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 73,464</b>	<b>\$ 72,824</b>	<b>\$ 74,224</b>
Full Time Equivalent Employees	1.00	1.00	1.00

**Organization Functions**

The Healthy Youth Alliance works with agencies throughout the county to promote a community that supports healthy decisions among youth and reduces the incidence of risk behaviors as measured by the youth risk behavior survey. The work of the Healthy Youth Alliance is based on a positive youth development approach, informed by the SEARCH Institute’s 40 developmental assets, with the intent of increasing protective factors within the community.

**Goals and Objectives**

Provide effective prevention and intervention strategies for those most at-risk and most in need to prevent or reduce more acute illness, incarceration and other emergency medical or crisis responses by:

- Building community capacity and developing effective community responses to youth substance use and related risk behaviors;
- Enhancing collaborative interventions that reduce or delay the initiation of alcohol, tobacco and other drugs.

**Area Agency on Aging**

**2261**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 672,008	\$ 665,443	\$ 694,450
Supplies	\$ 31,156	\$ 36,825	\$ 36,825
Purchased Services	\$ 68,813	\$ 79,477	\$ 79,477
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 2,500	\$ 10,000	\$ 10,000
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 774,477</b>	<b>\$ 791,745</b>	<b>\$ 820,752</b>
Full Time Equivalent Employees	11.75	11.75	11.95

**Organization Functions**

Boulder County Aging Services Division plans, develops, funds, coordinates, and evaluates a wide range of services for older adults and their families/care givers. Our mission is to promote the health and well-being of older adults by building on individual, family, and community strengths. We serve as the Area Agency on Aging (AAA) for Boulder County: identifying and building upon the strengths of older adults; articulating needs and service gaps; setting funding priorities; issuing requests for proposals (RFPs); developing recommendations for funding; contracting for services; monitoring and evaluating service delivery; and providing training and technical assistance to service providers and communities. We provide information and education about aging and aging services and assist older adults and care givers to locate and access the services they need. BCASD houses the Care giver Initiative, including services to care giving families of diverse cultures; the Elder Rights Program, including elder abuse prevention, the Long-Term Care Ombudsman, and the Medicare Ombudsman; Project HOPE; wellness services, including services to lesbian, gay, bisexual, and transgender elders; community education programs; and the Respite Care Volunteer Program. Care Coordinators in the Allenspark, Lyons, Nederland, and Niwot areas work with frail, isolated elders and their care givers.

**Goals and Objectives**

Provide effective prevention and intervention strategies for those most at-risk and most in need to prevent or reduce more acute illness by supporting healthy older adults by

- Working to create vibrant communities in which we all age well.
- Creating a strengths-based network of services for older adults and caregivers, one that uses strengths where they are present, and builds strengths where they are needed
- Addressing basic needs and maximizing independence and support caregivers

Promote community participation and contributions of diverse communities by:

- Promoting social and civic engagement;
- Advocating for public policy that is consistent with the elements of an elder-friendly community;
- Valuing individual differences as strengths, and focusing resources on elders in greatest social and economic need

**Housing Department**

**2451**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 399,070	\$ 414,653	\$ 425,248
Supplies	\$ 32,755	\$ 0	\$ 0
Purchased Services	\$ 65,949	\$ 335,713	\$ 335,713
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 329,362	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 827,136</b>	<b>\$ 750,366</b>	<b>\$ 760,961</b>
Full Time Equivalent Employees	6.00	6.00	6.50

**Organization Functions**

The Boulder County Housing helps foster the availability of quality, affordable housing and related services for lower income residents of Boulder County.

**Goals and Objectives**

OPERATIONS - 1) All operations will exceed budget targets for revenue and remain under budget for expenses 2) Continue to build and improve on informational systems and implement efficiencies where needed 3) Continue to build collaborative efforts and shared policies between Housing and Human Services where possible

DEVELOPMENT AND ACQUISITIONS - 1) Smart acquisition of 8 affordable units in Lafayette and 12 other unincorporated Boulder County 2) Josephine Commons Development – Tax Credit financing complete and construction started on senior building. Complete financing on family units

LONGS PEAK ENERGY CONSERVATION 1) Complete Production of 800 units by June 30, 2011 2) Complete Alaska site office expansion by March 31, 2011



**Housing - Family Self Sufficiency**

**2452**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 153,032	\$ 230,734	\$ 175,435
Supplies	\$ 3,236	\$ 0	\$ 0
Purchased Services	\$ 6,226	\$ 13,383	\$ 13,383
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 162,494</b>	<b>\$ 244,117</b>	<b>\$ 188,818</b>
Full Time Equivalent Employees	4.00	4.00	3.50

**Organization Functions**

Family Self-Sufficiency (FSS) is a 5 year program that is designed to help low-income families gain education and job skills in order to improve their financial situation and move toward self-sufficiency. The FSS program helps participants set training and educational goals that will lead to better-paying jobs. Participants work closely with an FSS case manager to determine an educational plan that fits the goals of each family. FSS works with families by offering assistance with tuition, books, childcare, food, and emergency assistance along with personal support. FSS case managers also coordinate and help participants access additional resources that are available through Boulder County partner agencies. The FSS staff works with a large group of community partners and an advisory board to gather financial and in kind support for the participants. Working with partner agencies to create proactive solutions to respond to the changing needs of FSS families also helps ensure success for the participants.

Website: <http://www.fssbouldercounty.org>

**Goals and Objectives**

The goal of FSS is to help low-income parents become economically independent and to make efficient use of existing services to assist low-income individuals and families in transitioning to self-sufficiency. To do this, FSS case managers meet with participants monthly to set goals related to education, career, employment, life skills, parenting, mental health, budget/credit counseling, and any other areas that may be appropriate in working toward self-sufficiency. Case managers regularly monitor participants' progress in accomplishing these goals and make appropriate resource referrals to community partners as needed to ensure goals are being met. Along with the participant and any applicable partner agencies, FSS case managers assist the participant in addressing any barriers that may emerge to ensure successful completion of the goals and to ensure the participant continues to make progress toward self-sufficiency.

**Human Services - Executive Director's Office**

**4550**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 1,342,438	\$ 1,089,144	\$ 410,952
Supplies	\$ 21,736	\$ 6,025	\$ 101,300
Purchased Services	\$ 2,552,227	\$ 1,054,067	\$ 1,857,188
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 605	\$ 0	\$ 0
Transfers	\$ 0	\$ 2,951,656	\$ 0
<b>TOTAL</b>	<b>\$ 3,917,006</b>	<b>\$ 5,100,892</b>	<b>\$ 2,369,440</b>
Full Time Equivalent Employees		11.75	4.50

**Organization Functions**

Provides executive-level vision and oversight to agency operations as a whole. Includes communications and general community liaison activities, and represents department operations at its highest level.

**Goals and Objectives**

Nurturing Community Integration: The foundation of a strong and supportive community safety net is a seamless and collaborative system of services that allows people to access what they need where they are, and to have the support to learn how they might live healthier, happier, and more productive lives.

- Strengthening the community safety net
- Integrating case management
- Creating a robust early childhood plan for Boulder County

Reinforcing the Pillars of Self-sufficiency: Individuals and families succeed in achieving their goals and supporting themselves when they are able to live stable lives free from unsettling crises. By strengthening the pillars of self-sufficiency for individuals and families, our community collectively becomes safer, healthier and thriving in the most rapid manner.

- Increasing access to health coverage
- Boosting educational and employment development and empowerment
- Expanding the housing continuum

Revolutionizing the DHHS Workforce and Infrastructure: As agents of change that promote family and individual well-being, DHHS staff need the tools, technology and support to be active, aware, and competent professionals, serving the community at each and every safety net access point. The DHHS worker of the future is skilled in evidence-based practices, has deep knowledge of data and outcomes, has the technological tools and financial resources to work within the community, and has ready access to all of the services that DHHS can offer that will most effectively support people’s individual development and achievement of their goals.

- Developing a comprehensive, agile DHHS staffing structure and modern workforce
- Utilizing a strong data structure that informs our practice, and
- Developing a comprehensive, sustainable economic engine for DHHS and the Boulder County safety net

### Human Services - Administration

4555

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 3,185,077	\$ 3,293,498	\$ 3,736,768
Supplies	\$ 127,973	\$ 193,897	\$ 280,812
Purchased Services	\$ 46,501	\$ 19,503	\$ 44,200
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 3,359,551</b>	<b>\$ 3,506,898</b>	<b>\$ 4,061,780</b>
Full Time Equivalent Employees		56.30	58.30

#### Organization Functions

Focuses on alignment of administrative and technical divisions to enhance the department's overall strategy. Much of this is being done through supporting program and financial services with detailed and improved data.

#### Goals and Objectives

- See "Goals and Objectives" under Executive Director's Office, Cost Center 4550

### Human Services – Finance & Operations

4560

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 1,282,453	\$ 1,264,373	\$ 1,324,971
Supplies	\$ 167,815	\$ 96,539	\$ 142,149
Purchased Services	\$ 761,462	\$ 479,392	\$ 718,632
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 32,615	\$ 19,634	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 2,244,345</b>	<b>\$ 1,859,938</b>	<b>\$ 2,185,752</b>
Full Time Equivalent Employees		16.50	15.75

#### Organization Functions

Focuses on the finance, accounting, and fiscal responsibility functions of the department.

#### Goals and Objectives

- See "Goals and Objectives" under Executive Director's Office, Cost Center 4550

**Human Services - Family & Children Services**

**4570**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 8,496,356	\$ 8,656,314	\$ 9,837,148
Supplies	\$ 151,043	\$ 259,151	\$ 282,350
Purchased Services	\$ 1,425,959	\$ 1,066,078	\$ 1,147,427
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 1,096,175	\$ 1,026,578	\$ 1,127,766
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 11,169,533</b>	<b>\$ 11,008,121</b>	<b>\$ 12,394,691</b>
Full Time Equivalent Employees		122.43	133.06

**Organization Functions**

Assesses and addresses the needs and protection of vulnerable persons by providing services including:

- Investigating reports of neglect, abuse or exploitation of children and adults under the standards and requirements of Colorado law
- Referring families to appropriate treatment resources within the agency or with community partners when a child’s safety may be at risk in effort to protect the child
- Preventing out-of-home placement and to help stabilize the family
- Enhancing in-home, early intervention, prevention and family-driven services including Child Welfare, Foster Care & Adoption and Kinship Programs

**Goals and Objectives**

- See “Goals and Objectives” under Executive Director’s Office, Cost Center 4550

**Human Services – Self Sufficiency & Community Support**

**4580**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 8,048,917	\$ 5,961,374	\$ 0
Supplies	\$ 320,665	\$ 159,557	\$ 0
Purchased Services	\$ 2,700,598	\$ 1,691,519	\$ 0
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 1,299,662	\$ 908,624	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 12,369,842</b>	<b>\$ 8,721,074</b>	<b>\$ 0</b>
Full Time Equivalent Employees		145.13	

**Organization Functions**

Self-Sufficiency and Community Support provides eligibility determination and case maintenance for Colorado Works, Food Stamps, Medicaid and Adult Financial programs and Adult Protective Services. Also supports grant-funded projects related to enrollment for Boulder County Healthy Kids and the statewide implementation of the PEAK application.

Additionally, SCS partners with a local community agency to provide child care eligibility and case management and collaborates with Workforce Boulder County to provide workforce development and employment support to participating families.

**Goals and Objectives**

- Redesign Colorado Works and Employment Services;
- Increase Child Care Assistance Program outreach and work with CCAP vendor/partner to provide streamlined enrollment and referrals from community-based agencies;
- Increase mental health, substance abuse, housing, and domestic violence resources;
- Integrate comprehensive program/benefits screening in all programs;
- Standardize referral and linkage to services between departments and between SCS and community partners;
- Implement, in partnership with the magistrate, an effective problem-solving court for Child Support-involved parents;
- Increase access to healthcare, particularly immunizations, for CHP+ and Medicaid clients;
- Ensure Affordable Care Act and Medicaid Expansion populations are successfully implemented in Boulder County.

**Human Services - Housing & Financial Programs**

**4585**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 0	\$ 1,127,660	\$ 4,534,004
Supplies	\$ 0	\$ 39,459	\$ 43,567
Purchased Services	\$ 0	\$ 834,807	\$ 2,046,666
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 7,606	\$ 6,000
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 0</b>	<b>\$ 2,009,532</b>	<b>\$ 6,630,237</b>
Full Time Equivalent Employees			72.50

**Organization Functions**

Assists residents in transitioning to self-sufficiency by providing:

- Resident Services Case Management for those housed through Boulder County Housing Authority, including Family Self Sufficiency, Tenant Based Rental Assistance Programs and Senior Service Coordination
- Housing and Community Education for those who can benefit from 1:1 or group education on financial literacy, homeownership, rental education, and educational and career development – leading to sustainable and higher paying employment options
- Child Support Services including genetic testing, establishment, mediation, collection of financial support, reimbursement of public assistance resources, and case management to reduce barriers to payment
- Health Coverage Access & Utilization including outreach and education to benefits eligible, unenrolled individuals and families, as well as education on benefits utilization and linkages to medical homes
- Integrated Case Management & Community Programming to ensure coordinated and streamlined case management and housing continuum efforts throughout Boulder County, and to ensure solid safety net, emergency and housing supports and enhancements through contracted community-based partnerships
- PEAK Outreach Initiative providing statewide training and education on the PEAK on-line application tool for benefits, ensuring easeful access for consumers

**Goals and Objectives**

- See “Goals and Objectives” under Executive Director’s Office, Cost Center 4550

**Human Services - Community Support Programs**

**4587**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 0	\$ 1,375,977	\$ 5,247,871
Supplies	\$ 0	\$ 5,486	\$ 255,775
Purchased Services	\$ 0	\$ 76,260	\$ 1,552,028
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 147,357	\$ 3,402,276
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 0</b>	<b>\$ 1,605,080</b>	<b>\$ 10,457,950</b>
Full Time Equivalent Employees			77.00

**Organization Functions**

Administers benefits eligibility and renewals for basic needs programs by providing services including:

- Medicaid Food Assistance (SNAP)
- Financial assistance,
- Child Care Assistance Program (CCAP)
- Old Age Pension
- Long Term Care
- Colorado Works (Temporary Assistance for Needy Families, or TANF, and Work Supports)
- Investigations and Recovery
- Program Integrity (quality assurance and training)

**Goals and Objectives**

- See “Goals and Objectives” under Executive Director’s Office, Cost Center 4550

**Grants Fund**

**5050**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services			
Supplies			
Purchased Services			
Capital Purchases/Fixed Assets			
Other Expenditures	\$ 10,169,185	\$ 12,000,000	\$ 12,000,000
Transfers			
<b>TOTAL</b>	<b>\$ 10,169,185</b>	<b>\$ 12,000,000</b>	<b>\$ 12,000,000</b>
Full Time Equivalent Employees	62.01	59.76	60.77

**Organization Functions**

This is a pass-through fund, with revenues from grantors (primarily the Federal and State governments) being expended for grant-funded programs. An example of one of these programs is Head Start, which is funded primarily from a Federal grant. For budgeting purposes expenditures equal revenues..

**Developmental Disabilities**

**4801**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	\$ 0	\$ 0	\$ 0
Purchased Services	\$ 0	\$ 0	\$ 0
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 5,585,599	\$ 5,608,830	\$ 5,686,515
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 5,585,599</b>	<b>\$ 5,608,830</b>	<b>\$ 5,686,515</b>
Full Time Equivalent Employees			

**Organization Functions**

This fund provides funding for developmentally disabled persons. The major recipient is Imagine! This organization provides various services to the developmentally disabled, such as infant stimulation for handicapped children between ages birth and three years of age, at Longmont and Lafayette complexes; preschool services three to five years in Boulder through the Developmental Disabilities Center, in Longmont through the St. Vrain Early Intervention program; adult vocational services in the form of pre-vocational training primarily at the Developmental Disabilities Center, supported employment offered by the Developmental Disabilities Center and Boulder County Enterprises, and competitive employment also offered by both; residential services which consists of group homes; behavior problem counseling and training; and case management to coordinate services available.

A small pool was established within this fund to disburse money to other agencies that provide services to developmentally disabled persons. This pool increases in proportion to the growth in assessed property valuation. The pool recipients are: Association for Community Living, 47.5%; Boulder Parks and Recreation Foundation, 7.5%; and Imagine!, 45% of the pool. The property tax levy for this fund is 1.0 mills, which is the maximum allowed by state statute.

**Workforce Boulder County Fund**

**5901**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 2,806,852	\$ 5,924,993	\$ 6,924,993
Supplies	\$ 906,341	\$ 0	\$ 0
Purchased Services	\$ 518,517	\$ 75,007	\$ 75,007
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 4,231,710</b>	<b>\$ 6,000,000</b>	<b>\$ 7,000,000</b>
Full Time Equivalent Employees	45.00	45.00	45.00

**Organization Functions**

Workforce Boulder County provides comprehensive employment and training services to job seekers and works with businesses to find qualified employees to fill their job vacancies. Services include individual counseling, career exploration, workshops, job placement assistance.

**Goals and Objectives**

Provide job readiness, employment services, education, and support to increase independence and self-sufficiency by providing comprehensive employment services to job seekers, identify barriers to employment, identify employment opportunities and assist individual in obtaining employment.



**Health & Human Services Fund - Administration**

**5950**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	(\$ 856)	\$ 2,000	\$ 2,000
Supplies	\$ 0	\$ 0	\$ 0
Purchased Services	\$ 0	\$ 0	\$ 0
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>(\$ 856)</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>
Full Time Equivalent Employees			

**Organization Functions**

Approved in November of 2002, the Health and Human Services Fund generates an additional 0.5 mills of Property Tax to fund Human Services agencies that have suffered cutbacks as a result of decreased state funding.

**Health & Human Services Fund - Mental Health Partners**

**5951**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	\$ 0	\$ 0	\$ 0
Purchased Services	\$ 0	\$ 0	\$ 0
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 1,802,978	\$ 1,821,008	\$ 1,899,629
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 1,802,978</b>	<b>\$ 1,821,008</b>	<b>\$ 1,899,629</b>
Full Time Equivalent Employees			

**Organization Functions**

Approved in November of 2002, the Health and Human Services Fund generates an additional 0.5 mills of Property Tax to fund Human Services agencies that have suffered cutbacks as a result of decreased state funding. This cost center pays to the Mental Health Center.

**Health Human Services Fund – Public Health**

**5952**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	\$ 0	\$ 0	\$ 0
Purchased Services	\$ 0	\$ 0	\$ 0
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 329,949	\$ 339,848	\$ 297,647
<b>TOTAL</b>	<b>\$ 329,949</b>	<b>\$ 339,848</b>	<b>\$ 297,647</b>
Full Time Equivalent Employees			

**Organization Functions**

Approved in November of 2002, the Health and Human Services Fund generates an additional 0.5 mills of Property Tax to fund Human Services agencies that have suffered cutbacks as a result of decreased state funding. This cost center pays to Boulder County Public Health.

**Health & Human Services Fund - Social Services**

**5953**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	\$ 0	\$ 0	\$ 0
Purchased Services	\$ 0	\$ 0	\$ 0
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 1,412,286	\$ 1,412,286	\$ 1,412,286
<b>TOTAL</b>	<b>\$ 1,412,286</b>	<b>\$ 1,412,286</b>	<b>\$ 1,412,286</b>
Full Time Equivalent Employees			

**Organization Functions**

Approved in November of 2002, the Health and Human Services Fund generates an additional 0.5 mills of Property Tax to fund Human Services agencies that have suffered cutbacks as a result of decreased state funding. This cost center pays to Social Services.

**Health & Human Services Fund - Workforce**

**5954**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	\$ 0	\$ 0	\$ 0
Purchased Services	\$ 0	\$ 0	\$ 0
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 29,468	\$ 29,468
Transfers	\$ 29,468	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 29,468</b>	<b>\$ 29,468</b>	<b>\$ 29,468</b>
Full Time Equivalent Employees			

**Organization Functions**

To provide employment and training services for individuals who need additional assistance (e.g. youth, long term unemployed, TANF eligible, dislocated worker and other hard-to-service populations). Services include career exploration, job search workshops, career development labs, individual counseling, training, and job placement.

**Goals and Objectives**

Provide job readiness, employment services, education, and support to increase independence and self-sufficiency by providing comprehensive employment services to job seekers, identify barriers to employment, identify employment opportunities and assist individual in obtaining employment.

**Health & Human Services Fund - DA Juvenile Diversion**

**5965**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 112,629	\$ 115,641	\$ 103,913
Supplies	\$ 0	\$ 2,500	\$ 2,500
Purchased Services	\$ 0	\$ 0	\$ 0
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 112,629</b>	<b>\$ 118,141</b>	<b>\$ 106,413</b>
Full Time Equivalent Employees	1.60	1.60	1.60

**Organization Functions**

Approved in November of 2002, the Health and Human Services Fund generates an additional 0.5 mills of Property Tax to fund Human Services agencies that have suffered cutbacks as a result of decreased state funding. This cost center pays to the District Attorney's office for Juvenile Diversion.

**Health & Human Services Fund - CJS Juvenile Diversion**

**5966**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 63,292	\$ 64,201	\$ 59,267
Supplies	\$ 0	\$ 0	\$ 0
Purchased Services	\$ 0	\$ 0	\$ 0
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 63,292</b>	<b>\$ 64,201</b>	<b>\$ 59,267</b>
Full Time Equivalent Employees	1.00	1.00	1.00

**Organization Functions**

Approved in November of 2002, the Health and Human Services Fund generates an additional 0.5 mills of Property Tax to fund Human Services agencies that have suffered cutbacks as a result of decreased state funding. This cost center pays to Community Justice for Juvenile Diversion programs.

**Health & Human Services Fund -Area Agency on Aging**

**5967**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 120,351	\$ 129,500	\$ 113,723
Supplies	\$ 3,255	\$ 10,350	\$ 10,350
Purchased Services	\$ 1,353	\$ 0	\$ 0
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 5,950	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 130,909</b>	<b>\$ 139,850</b>	<b>\$ 124,073</b>
Full Time Equivalent Employees	1.75	1.75	1.75

**Organization Functions**

Approved in November of 2002, the Health and Human Services Fund generates an additional 0.5 mills of Property Tax to fund Human Services agencies that have suffered cutbacks as a result of decreased state funding. This cost center pays to Boulder County Aging Services.

**Health & Human Services Fund - Special Transit**

**5968**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	\$ 0	\$ 0	\$ 0
Purchased Services	\$ 0	\$ 0	\$ 0
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 131,300	\$ 131,300	\$ 131,300
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 131,300</b>	<b>\$ 131,300</b>	<b>\$ 131,300</b>
Full Time Equivalent Employees			

**Organization Functions**

Approved in November of 2002, the Health and Human Services Fund generates an additional 0.5 mills of Property Tax to fund Human Services agencies that have suffered cutbacks as a result of decreased state funding. This cost center pays to Community Services for related programs operated by Special Transit.

**Worthy Cause Tax 3**

**6220**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	\$ 0	\$ 0	\$ 0
Purchased Services	\$ 0	\$ 0	\$ 0
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 3,102,061	\$ 2,362,002	\$ 3,123,675
Transfers	\$ 160,000	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 3,262,061</b>	<b>\$ 2,362,002</b>	<b>\$ 3,123,675</b>
Full Time Equivalent Employees			

**Organization Functions**

In November of 2008, voters approved the continuance of the Worthy Cause .05% sales tax for a further 10 year period through 2018. All of the revenues received from the tax in each year, together with any interest earned, may be spent as a voter approved exemption from TABOR limits. Non-profits are selected to receive the Worthy Cause amounts based on the merits of the capital expenditures they propose, and a legal deed of trust ensures that the funds are applied to a program that fulfills the voters' intents.

### Human Services Temporary Safety Net Fund

G019

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	\$ 0	\$ 0	\$ 0
Purchased Services	\$ 0	\$ 0	\$ 0
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 5,478,546	\$ 6,027,646	\$ 5,151,651
<b>TOTAL</b>	<b>\$ 5,478,546</b>	<b>\$ 6,027,646</b>	<b>\$ 5,151,651</b>
Full Time Equivalent Employees			

#### Organization Functions

With the passage of County Issue 1A in the November 2010 election, the Human Services Temporary Safety Net fund was set up. The temporary tax will last for 5 years, from 2011 through 2015. The fund will collect the authorized property tax of 0.9 mills that is estimated to be \$5.2 million in revenue. The revenue shall be used to backfill deficiencies in State funding for County human service programs and for contracts with non-profit agencies maintaining a safety net for families and children. Eligible expenses in the Human Services Department will be billed to this fund for reimbursement.

#### Goals and Objectives

With the passage of County Issue 1A in the November 2010 election, the Human Services Temporary Safety Net fund was set up. The temporary tax will last for 5 years, from 2011 through 2015. The fund will collect the authorized property tax of 0.9 mills that is estimated to be \$5.2 million in revenue. The revenue shall be used to backfill deficiencies in State funding for County human service programs and for contracts with non-profit agencies maintaining a safety net for families and children. Eligible expenses in the Human Services Department will be billed to this fund for reimbursement.

### Non-Profit Agencies

1401

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	\$ 0	\$ 0	\$ 0
Purchased Services	\$ 0	\$ 0	\$ 0
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 4,734,958	\$ 5,046,225	\$ 4,671,659
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 4,734,958</b>	<b>\$ 5,046,225</b>	<b>\$ 4,671,659</b>
Full Time Equivalent Employees			

#### Organization Functions

The Board of County Commissioners fund Colorado nonprofit organizations that offer emergency aid or address the broad goal areas of the Boulder County Human Services Strategic Plan which are: meeting basic needs of food and shelter; improving access to health care; promoting economic well-being and self-sufficiency; and community safety.

See descriptions of the individual Non-Profit agencies on the following pages.

**2014 NON-PROFIT BUDGET**

Agency	2012 Actuals	2013 Current Budget	2014 Original Budget
Acorn School	-	-	25,000
Agape Family Services	-	-	10,000
Alternatives For Youth	66,950	66,950	66,950
Attention, Inc	45,320	45,320	45,320
Audio Information Network	30,000	20,000	5,000
Big Brothers Big Sisters of Colorado	9,500	9,500	9,500
Blue Sky Bridge	32,960	32,960	32,960
Boulder County Aids Project	61,800	61,800	61,800
Boulder County Fair	65,000	65,000	65,000
Boulder County Cooperators	10,000	10,000	10,000
Boulder County Legal Services	51,500	55,000	55,000
Boulder Day Nursery Association	37,080	37,080	37,080
Boulder Emergency Squad	101,240	101,240	101,240
Boulder Housing Coalition	15,000	15,000	5,000
Boulder Institute for Psychotherapy and Research	-	-	15,000
Boulder Outreach for Homeless Overflow	-	-	10,000
Boulder Reads!	7,622	7,622	-
Boulder Shelter for the Homeless	195,100	200,000	200,000
Boulder Valley Women's Health	202,250	207,000	207,000
Bridge House	20,000	20,000	20,000
CareConnect (RSVP)	72,100	72,100	72,100
Center For People With Disabilities	190,550	190,550	181,023
Children's House Preschool	-	-	12,500
Circle of Care	26,000	26,000	10,000
Clinica Campesina	618,800	618,800	587,860
Community Food Share	74,160	74,160	74,160
Dental Aid	235,000	186,574	186,574
Early Childhood Council	60,000	80,000	80,000
Ed & Ruth Lehman YMCA	-	-	10,000
El Centro Amistad	42,436	42,436	40,000
El Comite de Longmont	75,190	75,190	75,190
Emergency Family Assistance Association	125,000	130,000	125,000
Family Learning Center	41,375	42,616	42,616
FOCUS (Offender Re-Entry Mentoring Program)	25,750	25,750	25,750
Foothills United Way	60,000	60,000	84,000
Growing Gardens	20,000	20,000	-
HOPE	5,150	5,150	5,150
HospiceCare	25,750	25,750	-
Housing and Human Services - Parents as Teachers	-	-	20,000
I Have a Dream Foundation	11,040	11,040	11,040
Immigrant Legal Center	52,000	58,000	58,000
Inn Between of Longmont	85,400	75,000	75,000
Intercambio Des Comunidades	61,800	61,800	61,800
Longmont Community Justice Partnership	20,600	20,600	20,600
Longmont Emergency Unit	60,471	60,471	60,471
Longmont Meals on Wheels	15,450	15,450	15,450
Lyons Golden Gang	7,725	7,725	7,725
Meals on Wheels - Boulder	15,450	15,450	15,450
Meals on Wheels - Coal Creek	10,300	15,000	15,000
Medicine Horse Program	8,240	8,240	-
Mother House	-	-	10,000
OUR Center	160,000	165,000	160,000
Out Boulder	20,000	20,000	15,000
Parenting Place	59,740	59,740	-
Partners of Boulder County	-	-	10,000
Project YES	30,000	30,000	30,000
Rocky Mountain Rescue Group	31,500	44,750	44,750
Safe Shelter of St. Vrain Valley	100,940	100,940	100,940
Safehouse Progressive Alliance for Nonviolence	154,500	154,500	154,500
Salud Family Health Center	257,500	257,500	244,625
Sister Carmen Community Center	75,400	70,000	65,000
St. Vrain Family Center	70,994	70,994	70,994
Teens, Inc.	32,445	32,445	32,445
Thistle Community Housing	87,550	87,550	50,000
TLC Learning Center	-	-	50,000
Tru Community Care	-	-	25,750
Via Mobility Services	293,550	293,550	278,873
Voices for Children	31,930	31,930	31,930
Wild Plum Center	61,800	63,036	63,036
YMCA of Boulder Valley	-	-	10,000
YWCA of Boulder County	170,050	159,650	159,650
Capacity Building Pool	100,000	100,000	100,000
Reserve	-	326,316	9,857
<b>TOTAL NON-PROFITS (NON-COUNTY)</b>	<b>4,734,958</b>	<b>5,046,225</b>	<b>4,671,659</b>

## BOULDER COUNTY NON-PROFIT AGENCY DESCRIPTIONS

The following list of non-profit agencies receives funding from Boulder County. Their services are available to the residents of Boulder County. These services coordinate with and supplement the numerous services provided by Boulder County Housing and Human Services, Boulder County Public Health Department, Boulder County Community Services Department, and the Boulder County Sheriff's Department.

**ACORN SCHOOL** - 2845 Wilderness Place, Boulder, CO 80301

Provides high quality, accessible, early care and education programs and advocates for higher standards in the field of early childhood education.

**AGAPE FAMILY SERVICES** - 10667 Parkridge Ave, Longmont, CO 80504

Provides emergency overnight shelter for the homeless during unsafe weather conditions and assists in connecting vulnerable clients to basic needs.

**ALTERNATIVES FOR YOUTH** - 24 9th Avenue, Longmont, CO 80501.

Provides early intervention and alternatives to suspension to 12-17 year olds at risk of substance abuse.

**ATTENTION, INC.** – 1443 Spruce St., Boulder, CO 80302

Provides safe shelter and support services for youth.

**AUDIO INFORMATION NETWORK** – 2200 Central Avenue, Suite A, Boulder, CO 80303

Provides closed circuit reading and information service for Colorado's visually and physically impaired who cannot effectively read newspapers or other printed documents.

**BIG BROTHERS BIG SISTERS OF COLORADO** - 1391 N. Speer Blvd., Ste. 450, Denver, 80204.

Provides support and direction to boys and girls eight years to fifteen years through a one-on-one mentoring relationship with an adult volunteer or through group experiences.

**BLUE SKY BRIDGE** - 2617 Iris Hollow Place, Boulder, CO 80304

Provides child and family advocacy programs for the victims of child abuse.

**BOULDER COUNTY AIDS PROJECT** - 2118 14th St., Boulder, CO 80302.

Serves people in Boulder County who are infected with human immunodeficiency virus through support, education and advocacy and provides an AIDS resource, information, and outreach center.

**BOULDER COUNTY FAIR** - 9595 Nelson Road, Longmont, CO 80501

Provides a resource to the community that celebrates both rural and urban heritage while cultivating an innovative future through education and leadership.

**BOULDER COUNTY COOPERATORS (Boulder County Firefighters Association)** – P.O. Box 7187, Golden, CO 80403

Conducts the Wild Land Fire Training Program and provides "all-hazard" firefighting training.

**BOULDER COUNTY LEGAL SERVICES** - 315 W. South Boulder Road, Suite #205, Louisville 80027

Provides legal services to low-income persons by counseling and education, representation in civil actions or special proceedings.



**BOULDER DAY NURSERY** - 1518 Spruce Street, Boulder, CO 80302

Provides quality developmentally appropriate day care primarily for children of low income working parents in the greater Boulder community.

**BOULDER EMERGENCY SQUAD** - P.O. Box 18887, Boulder, CO 80308

Provides technical rescue to accident victims in need of extrication or evacuation.

**BOULDER HOUSING COALITION** - P.O. Box R, Boulder, CO 80306

Dedicated to creating permanently affordable, community-enhancing, cooperative housing.

**BOULDER INSTITUTE FOR PSYCHOTHERAPY AND RESEARCH** - 1240 Pine Street, Boulder, CO 80302

Provides low or reduced fee mental health services (including assessment, testing, and consultation) to a diverse population of adults, children, adolescents and families.

**BOULDER OUTREACH FOR HOMELESS OVERFLOW** – P.O. Box 1393, Boulder, CO 80306

Provides consistent safe, dry, and warm places in the facilities of faith communities for our homeless population to sleep when conditions outside are cold; initiates and/or to maintains basic services that are otherwise unmet for Boulder’s homeless residents.

**BOULDER SHELTER FOR THE HOMELESS** - 4869 North Broadway, Boulder, CO 80304

Provides shelter, food, counseling, and job referrals to homeless people.

OTHER BOULDER SHELTERING PROGRAMS:

- **HOUSING FIRST PROGRAM** - provides permanent supportive housing to chronically homeless individuals and families in Boulder;
- **TRANSITIONAL HOUSING PROGRAM** - Provides transitional housing to residents of Boulder County preparing to leave emergency homeless shelters.
- **BOULDER COUNTY CARES PROGRAM** - Provides basic life-sustaining supplies each night of the week to all people of Boulder County that are at risk because of living on the street without shelter and provides transportation and referrals to appropriate services and agencies.

**BOULDER VALLEY WOMEN'S HEALTH CENTER** - 2855 Valmont, Boulder, CO 80301

Provides affordable medical care to low-income women residing in Boulder County.

**BRIDGE HOUSE (Formerly Carriage House)** – P.O. Box 626, Boulder, CO 80306

Offers unique services to homeless adults in Boulder, including transition assistance and daytime services designed to resolve their multifaceted issues.

**CARE CONNECT (RSVP)** – 4900 Thunderbird Drive, Boulder, CO 80303.

Volunteer opportunities to seniors that reverse the processes of alienation, lack of independence, and assist them in remaining self-sufficient and independent.

**CENTER FOR PEOPLE WITH DISABILITIES** – 1675 Range St., Boulder, CO 80301

Provides employment services, personal care services, and comprehensive independent living services so that disabled people can reach their maximum potential.

**CHILDREN’S HOUSE PRESCHOOL** - 3370 Iris Walk Ct, Boulder, CO 80304

Provides a culturally sensitive, enriching early childhood environment with the activities, equipment and leadership to prepare children for success in school and in the community

**CIRCLE OF CARE** – P.O. Box 4204, Boulder, CO 80306

Provides accessibility to the arts, education and social/civic opportunities for the homebound elder, senior facility residents and older adults with physical, cognitive and financial challenges.

**CLINICA CAMPESINA** - 1345 Plaza Court North, 1A, Lafayette, CO 80026

Provides health services, with an emphasis on preventative health care, to Southeast Boulder County residents who are without other health resources.

**COMMUNITY FOOD SHARE** – 650 S. Taylor Avenue, Louisville, CO 80027

Solicits surplus food items at little or no cost from grocers and manufacturers, and distributes them to other non-profit agencies in Boulder County for the purpose of assisting County residents in need of food.

**DENTAL AID, INC.** - Table Mesa Dental Center, 877 W. South Boulder Road, Louisville, CO 80027.

Provides dental health services to Boulder County residents who are without other dental health resources.

**EARLY CHILDHOOD COUNCIL** – 1285 Cimarron Drive, Suite 201, Lafayette, CO 80026

Designing and implementing a system of early childhood programs which ensures kindergarten readiness.

**ED & RUTH LEHMAN YMCA** - 950 Lashley St, Longmont, CO 80504

Provides youth development, preschool, childcare, youth sports and addresses other health and wellness needs within the Longmont community.

**EL CENTRO AMISTAD** – 2222 14<sup>th</sup> Street, Boulder, CO 80302

Promotes human development, social justice, health, education, and overall well-being for Latino youth and families, particularly immigrant families.

**EL COMITE DE LONGMONT** - 455 Kimbark St., Longmont, CO 80501

Acts as a negotiating body for concerns brought forth by the Hispanic community. Seeks to improve the social, educational and economic status of all Hispanics in the community.

**EMERGENCY FAMILY ASSISTANCE ASSOCIATION** - 1575 Yarmouth Ave. Boulder, CO 80304

Assists in the basic material needs and promotes financial stability or self-sufficiency for Boulder County residents, primarily families with children, whose needs cannot adequately be met through other means.

**FAMILY LEARNING CENTER** - 3164 34th Street, Boulder, CO 80301

Provides educational, psychological and community support services to low income, minority and non-English speaking members of Boulder County.

**FOCUS OFFENDER RE-ENTRY MENTORING PROGRAM** - 4705 Baseline Road, Boulder, CO 80303

An inmate and probationer reentry mentoring program that provides a consistent reference point, concern, encouragement, companionship, a reasonable-life model and practical assistance in identifying resources for basic needs.

**FOOTHILLS UNITED WAY - VOLUNTEER CONNECTION AND PIE PROGRAM** - 1285 Cimarron Drive, Suite 101, Lafayette, CO 80026

Volunteer Connection serves as a volunteer bank linking volunteers to government and non-profit volunteer opportunities. The PIE Program provides tools to empower low-income residents to save and build assets to strengthen their economic stability through home ownership, starting a business, or continuing their education.

**H.O.P.E.** – P.O. Box 756, Longmont, CO 80502

Provides emergency street outreach for the unsheltered homeless in Longmont and offers transitional housing and supportive follow-through services to those who are ready to move off the streets towards self-sufficiency.

**HOUSING & HUMAN SERVICES – PARENTS AS TEACHERS** - 1921 Corporate Center Circle, Longmont, CO

Provides an early childhood parent education and family support program serving families throughout pregnancy until the child enters kindergarten.

**I HAVE A DREAM FOUNDATION** – 3012 Sterling Circle, Ste. 200, Boulder, 80301

Promotes and facilitates scholastic and social success and self-sufficiency for economically disadvantaged and potentially at-risk children.

**IMMIGRANT LEGAL CENTER** – 948 North Street, Suite #8, Boulder, CO 80304

Provides the immigrant community reliable legal services and educates the immigrant population about U.S. law and the general population about the legal difficulties encountered by immigrants in this country. The ILC helps low income immigrant families from many races and cultures find economic self-sufficiency and successfully integrate into the community by providing low-cost, accessible and licensed legal services.

**INN BETWEEN OF LONGMONT** - 250 Kimbark Street, Longmont, CO 80501

Addresses the needs of homeless families and acute situations such as loss of employment, teen pregnancy and medical crises.

**INTERCAMBIO DES COMUNIDADES** - 4735 Walnut St Suite B, Boulder, CO 80301

Provides opportunities for reducing language and cultural barriers for Latino immigrants and their community in Boulder County.

**LONGMONT COMMUNITY JUSTICE PARTNERSHIP** – 333 Terry St., Longmont, CO 80501

Provides effective services based in restorative justice principles to reduce crime and conflict in the community and our schools.

**LONGMONT EMERGENCY UNIT** - P.O. Box 1202, Longmont, CO 80501

Provides general rescue, extrication and firefighting assistance as requested by the Sheriff or local police and fire departments.

**LONGMONT MEALS ON WHEELS** – 910 Longs Peak Ave., Longmont, CO 80501

Serves primarily frail elderly folks in Longmont and northeastern Boulder County, who are struggling to remain independent by promoting client health through good nutrition and social interaction.

**LYONS GOLDEN GANG** - P.O. Box 1091, Lyons, CO 80540-1091

Provides hot meals to individuals with disabilities and/or 50 years of age or older within the greater Lyons area.

**MEALS ON WHEELS – BOULDER** – 909 Arapahoe, Ste. 121, Boulder, CO 80302

Provides meals to clients in Boulder, this includes the elderly, handicapped, those restricted to their homes and those who are convalescing – to help maintain or restore health and to foster continued independent living.

**MEALS ON WHEELS – COAL CREEK** – 1255 Centaur Village Dr., Lafayette, CO 80026

Provides hot noon-time meals, Monday through Friday, to seniors and shut-ins in Lafayette, Louisville, Erie and Superior. On Fridays, frozen meals for the weekend are also delivered.

**MOTHER HOUSE** - P.O. Box 19589, Boulder, CO 80308

Provides a safe haven for pregnant women who are at risk and is committed to protecting their unborn children, providing a nurturing and loving home, and encouraging them to build the confidence and the skills necessary for a successful future.

**O.U.R. CENTER** – 303 Atwood St., Longmont, CO 80501

Provides infant/toddler care for low to moderate-income families on a sliding scale fee basis and provides emergency assistance to residents of Boulder County who are in need, without discrimination.

**OUT BOULDER** - 2132 14<sup>th</sup> Street, Boulder, CO 80302

Provides safe environments for self-expression and advocacy for social justice.

**PARTNERS OF BOULDER COUNTY** - 1430 Nelson Road Suite 206, Longmont, CO 80501

Provides mentoring services to Boulder County youth who are “at-risk”, helping them gain effective future-oriented thinking, increase their self-esteem and self-reliance and develop the ability to make positive life choices.

**PROJECT YES** – P.O. Box 93, Lafayette, CO 80026

Provides leadership opportunities for young people through the arts and service learning to Lafayette youth.

**ROCKY MOUNTAIN RESCUE GROUP** - 3720 Walnut Street, Boulder, CO, 80301

All volunteer search and rescue assistance to the Boulder County Sheriff's office for persons lost or injured in the mountains.

**SAFE SHELTER OF ST. VRAIN VALLEY** - P.O. Box 231, Longmont, CO 80502-0231.

Provides counseling and safe emergency shelter for women and their children in the County who are victims of abuse or domestic violence.

**SAFEHOUSE PROGRESSIVE ALLIANCE FOR NON-VIOLENCE** - 835 North Street, Boulder, CO 80304.

Provides safe shelter and counseling to battered women and their children.

**SALUD FAMILY HEALTH CENERS** - 1115 Second Street, Ft. Lupton, CO 80621

Provides health services with an emphasis on preventative health care to Boulder County residents who are without health resources.

**SISTER CARMEN COMMUNITY CENTER** - 655 Aspen Ridge Drive, Lafayette, 80026

Provides emergency assistance to residents of East Boulder County who are in need, without discrimination.

**ST. VRAIN FAMILY CENTER** – 839 Meeker Street, Longmont, 80502

Improves the quality of life for new parents and their young children by providing education and encouragement in a supportive setting and raises the community’s awareness of their role and responsibility in the prevention of child abuse and neglect.

**TEENS INC.** - Town of Nederland Teen Center, Town Hall, P.O. Box 1070, Nederland, CO 80446

Provides leadership, educational, social and recreational resources for the youth of Nederland.

**THISTLE COMMUNITY HOUSING** – 1845 Folsom St. Boulder, CO 80302

Provides opportunities for people to live where they work, thus reducing sprawl, traffic and pollution, Thistle acquires, builds, renovates and manages quality, affordable rental and homeownership opportunities and is committed to acquiring and developing homes that meet the escalating need for affordable housing while enhancing the surrounding neighborhoods.

**TLC LEARNING CENTER** - 611 Korte Parkway, Longmont, CO 80501

Provides accredited preschool that meets the needs of all learners and promotes school readiness as well as on- and off-site therapeutic services, including occupational, physical and speech therapies for children birth to age 12

**TRU COMMUNITY CARE** - 2594 Trailridge Dr. E Ste. A, Lafayette, CO 80026

Provides palliative, supportive and holistic care for persons who are dying and their families; provides Boulder County residents with information on death, dying, and grief, terminal care and related fields; and, by serving as a community resource, provides skills and expertise to County residents in an effort to prevent unnecessary and exaggerated ill effects from death and grief.

**VIA MOBILITY SERVICES** – 2855 North 63rd Street, Boulder, CO 80301

Provides wheelchair accessible, door to door driver assisted transportation for elderly, disabled, low-income or other Boulder County residents with special transportation needs

**VOICES FOR CHILDREN** – 2305 Canyon Blvd., #101, Boulder CO 80302

Ensures that the best interests of abused and neglected children involved in Boulder County Juvenile Court cases are represented. Court appointed special advocates work with attorneys on behalf of the children.

**WILD PLUM CENTER** - 82 21st Avenue, Suite B, Longmont, CO 80501

Provides educational and health related services to low-income children and their families living in the City of Longmont.

**YMCA OF BOULDER VALLEY** - 2800 Dagny Way, Lafayette, CO 80026

Provides programs that support youth development, healthy living, and social responsibility and addresses other health and wellness needs within the Boulder Valley community.

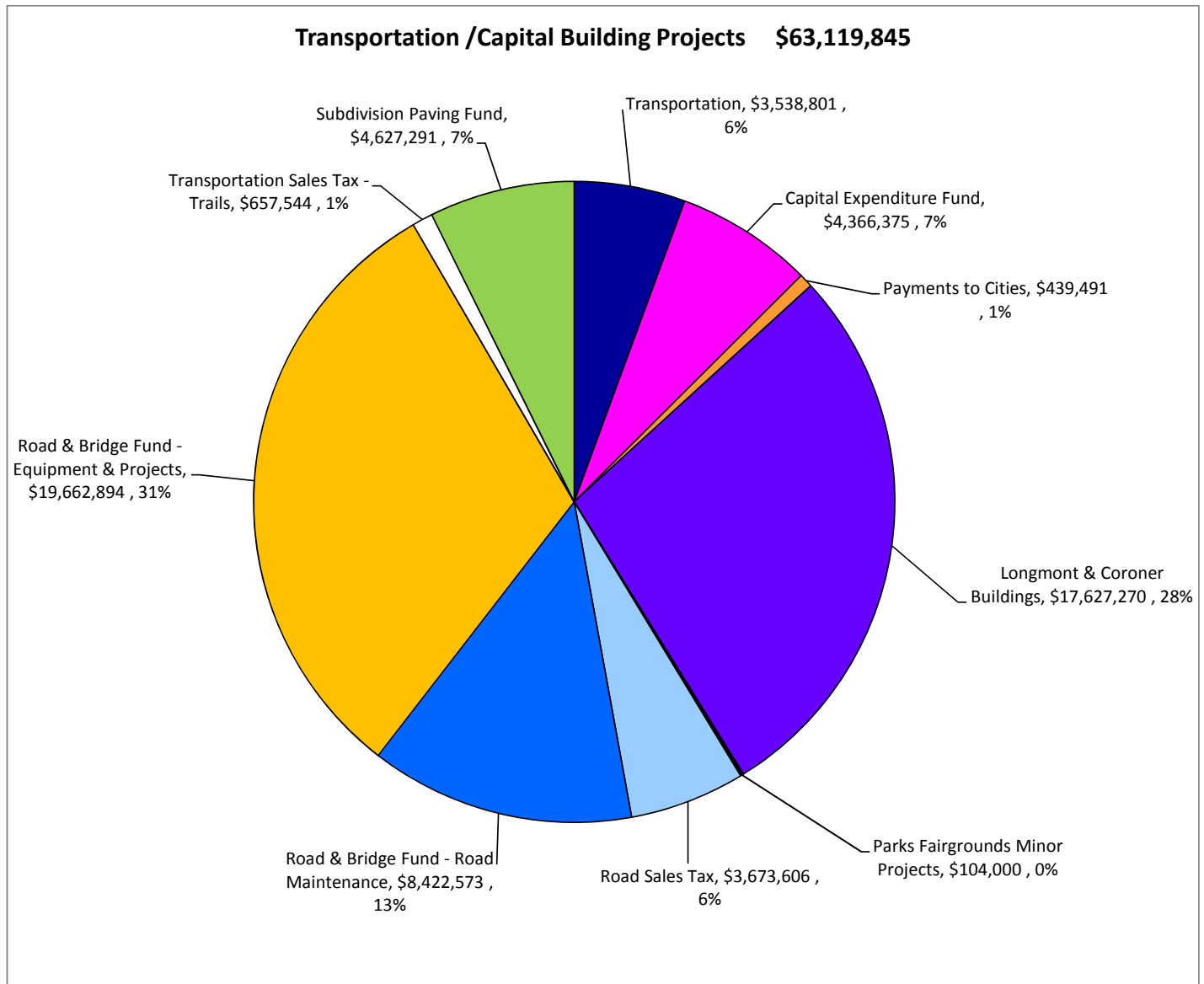
**YWCA OF BOULDER** - 2222 14th St., Boulder, CO 80302.

Provides women with counseling and networking services related to career and employment opportunities. Also, provides emergency child care services and assistance to minority and low-income female residents and dislocated workers, single female heads-of-household and women in transition in Boulder County.

# Transportation/Capital Building Projects

(Highways & Streets/Capital Building Projects)

Includes all expenditures for the construction and maintenance of public buildings, roadways, walkways, transit & bikeways, bridges & storm drainage. Services 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.



**Transportation-Admin, Planning & Engineering Division**

**3111**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 1,683,681	\$ 1,910,534	\$ 2,369,041
Supplies	\$ 21,611	\$ 22,810	\$ 22,810
Purchased Services	\$ 11,092	\$ 513,599	\$ 968,758
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 1,716,384</b>	<b>\$ 2,446,943</b>	<b>\$ 3,360,609</b>
Full Time Equivalent Employees	23.75	26.00	31.00

**Organization Functions**

Functions of the Transportation Administration, Planning and Engineering Division include planning, designing, constructing and maintaining a capital improvement plan, annual State Highway recommendations, transportation system monitoring, update County maps, traffic engineering, traffic safety, monitoring of pavement markings, inventory of railroad crossings, sign replacement, review land development engineering plans, road access permit program, road standards and policies, storm drainage criteria, inspect permits for utility construction, special event permits, right-of-way for road and bridge projects and developing long range transportation plans.

**Goals and Objectives**

To provide the public the best in public service.

**Transportation-Alternative Modes**

**3121**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	\$ 120,064	\$ 53,131	\$ 54,781
Purchased Services	\$ 112,882	\$ 112,911	\$ 123,411
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 17,807	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 250,753</b>	<b>\$ 166,042</b>	<b>\$ 178,192</b>
Full Time Equivalent Employees			

**Organization Functions**

This Organization oversees the planning, promotion, maintenance and outreach for alternative modes facilities and programs. It funds four programs: the Regional Trails Program; the Regional Transit Plan; the Boulder County Bikeways Program, and Employee Transportation Coordination (ETC).

**Goals and Objectives**

1. Improve facilities for bicycles, transit, and trail users to enable the use of alternative modes in the County;
2. Provide information on using alternative transportation modes to educate county residents about alternative modes and to make them easier to use;
3. Coordinate employee transportation for Boulder County employees to reduce the need for on-site parking, roadway congestion mitigation and associated impacts.

**Transportation-Sales Tax 2001 Trails**

**3141**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 66,306	\$ 103,692	\$ 92,743
Supplies	\$ 1,235	\$ 0	\$ 0
Purchased Services	\$ 212,538	\$ 1,467,445	\$ 564,801
Capital Purchases/Fixed Assets	\$ 29,459	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 300,000	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 609,538</b>	<b>\$ 1,571,137</b>	<b>\$ 657,544</b>
Full Time Equivalent Employees	1.00	1.00	1.00

**Organization Functions**

This Organization funds the planning, design, property acquisition and construction of Regional Trails as identified in the list of Transportation Sales Tax Projects passes by voters in the 2001 Transportation Ballot Issue; as prioritized through the Regional Trails process in 2003; and as listed in the Transportation Sales Tax extension passed by voters in 2007.

**Goals and Objectives**

Implement the Boulder County Regional Trails Program, consistent with the Boulder County Comprehensive Plan as identified in the 2003 Regional Trails prioritization process, and the 2007 Sales Tax Extension passed by the voters.

**Road and Bridge - Road Projects**

**G010**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 105,200	\$ 149,395	\$ 245,865
Supplies	\$ 196,982	\$ 171,500	\$ 0
Purchased Services	\$ 5,576,704	\$ 10,734,693	\$ 18,247,029
Capital Purchases/Fixed Assets	\$ 176,611	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 6,055,497</b>	<b>\$ 11,055,588</b>	<b>\$ 18,492,894</b>
Full Time Equivalent Employees	1.00	1.00	2.00

**Organization Functions**

A list of Road Fund budgeted projects is found in the Capital Expenditure Section of this book.

**Goals and Objectives**

To develop, design, and construct improvements to the County transportation system, for the safe, efficient, sustainable, and effective movement of goods and persons in Boulder County; to encourage the increase in use of sustainable elements in the development of the County transportation system; to complete projects on time and within budget; to coordinate with other agencies to maximize the effectiveness of planned projects.



**Light/Heavy Equipment Purchases**

**4080**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	\$ 3,228	\$ 0	\$ 0
Purchased Services	\$ 0	\$ 0	\$ 0
Capital Purchases/Fixed Assets	\$ 429,458	\$ 805,000	\$ 1,170,000
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 432,686</b>	<b>\$ 805,000</b>	<b>\$ 1,170,000</b>
Full Time Equivalent Employees			

**Organization Functions**

Funding within this organization is utilized to replace or purchase the capital equipment required to perform maintenance, repair and construction functions on county roads. Adequate funding and timely equipment replacement reduces repair and maintenance costs, vehicle emissions and downtime. Newer equipment and advanced technology also improves productivity.

**Goals and Objectives**

To ensure the timely and efficient replacement or purchase of capital equipment to enable the department to maintain and repair the county roadway infrastructure.

**Road & Bridge Fund – Payments to Cities**

**4302**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	\$ 0	\$ 0	\$ 0
Purchased Services	\$ 0	\$ 0	\$ 0
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 428,341	\$ 430,981	\$ 439,491
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 428,341</b>	<b>\$ 430,981</b>	<b>\$ 439,491</b>
Full Time Equivalent Employees			

**Organization Functions**

In accordance with State Statute, the County shares part of the Road Fund property taxes with cities and towns in the County.

**Road Maintenance Administration**

**4101**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 4,059,259	\$ 4,178,551	\$ 4,419,786
Supplies	\$ 2,944,326	\$ 3,045,558	\$ 2,864,857
Purchased Services	\$ 1,187,353	\$ 1,136,430	\$ 1,136,430
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 4,000	\$ 1,500	\$ 1,500
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 8,194,938</b>	<b>\$ 8,362,039</b>	<b>\$ 8,422,573</b>
Full Time Equivalent Employees	61.00	61.00	61.00

**Organization Functions**

The Road Maintenance Division is responsible for the maintenance and condition of County roads, bridges, and rights of way. The division performs the following functions.

- Paving, patching, and seal coating of paved surfaces.
- Grading and dust control of aggregate surfaced roadways.
- Snow and ice control on all road surfaces accepted for County maintenance.
- Maintenance of culverts and drainage structures.
- Installation and maintenance of traffic control devices.
- Maintenance and construction of bridge structures.
- Right of way maintenance.
- Compliance with Federal Department of Transportation regulations concerning drivers and trucks.

**Goals and Objectives**

To provide the citizens of Boulder County a consistent level of service through proficient road maintenance for a safe and properly maintained roadway system.

**Road Sales Tax - Administration**

**4350**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 0	\$ 191,135	\$ 206,833
Supplies	\$ 0	\$ 0	\$ 0
Purchased Services	\$ 0	\$ 0	\$ 0
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 0</b>	<b>\$ 191,135</b>	<b>\$ 206,833</b>
Full Time Equivalent Employees		2.00	2.00

**Organization Functions**

The 2007 Countywide Transportation Sales Tax was passed by a majority of county voters to fund the planning, design, and construction of a specific list of multimodal transportation projects spread throughout the County over a 14 year period. Funding for two staff – the Capital Projects Coordinator and the Transit/TDM Planner has been included in this funding stream to manage the implementation of the program.

**Goals and Objectives**

To ensure the efficient and effective delivery of roadway and transit projects in compliance with the 2007 Countywide ballot issue.

**Road Sales Tax – 7 Year Transportation Sales Tax**

**4351**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 110,933	\$ 40,381	\$ 21
Supplies	\$ 83	\$ 0	\$ 0
Purchased Services	\$ 2,729,525	\$ 5,190,402	\$ 3,466,752
Capital Purchases/Fixed Assets	\$ 37,984	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 2,878,525</b>	<b>\$ 5,230,783</b>	<b>\$ 3,466,773</b>
Full Time Equivalent Employees	1.00		

**Organization Functions**

This 0.1% sales tax, approved by voters in November 2001, was in effect for seven years and was extended by voters in 2007 for an additional 15 years. Specific projects have been assigned for the sales tax revenues to fund. The tax is to supplement property tax in the provision of road projects in Boulder County.

**Subdivision Paving LID - Administration**

**6820**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 128,012
Supplies	\$ 0	\$ 0	\$ 0
Purchased Services	\$ 0	\$ 0	\$ 16,988
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 145,000</b>
Full Time Equivalent Employees			1.00

**Organization Functions**

Boulder County has formed a Subdivision Paving Local Improvement District (LID) to address the needed reconstruction of 150 miles of paved roads in 118 unincorporated subdivisions. The LID provides a funding mechanism, paid for by District property owners, to be used to rehabilitate unincorporated subdivision roads on a one-time basis over 15 years.

**Goals and Objectives**

To provide the citizens of the District with a cost effective resurfacing program for their subdivision roads.

**Subdivision Paving LID - Projects**

**6821**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	\$ 0	\$ 0	\$ 0
Purchased Services	\$ 0	\$ 0	\$ 4,482,291
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 4,482,291</b>
Full Time Equivalent Employees			

**Organization Functions**

Boulder County has formed a Subdivision Paving Local Improvement District (LID) to address the needed reconstruction of 150 miles of paved roads in 118 unincorporated subdivisions. The LID provides a funding mechanism, paid for by District property owners, to be used to rehabilitate unincorporated subdivision roads on a one-time basis over 15 years.

**Goals and Objectives**

To provide the citizens of the District with a cost effective resurfacing program for their subdivision roads.

**Capital Expenditure Fund**

**G012**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 2,536,351	\$ 2,290,796	\$ 1,501,287
Supplies	\$ 557,586	\$ 3,566,519	\$ 1,834,771
Purchased Services	\$ 1,170,583	\$ 34,752	\$ 34,645
Capital Purchases/Fixed Assets	\$ 0	\$ 2,000	\$ 1,000
Other Expenditures	\$ 2,000	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 4,266,520</b>	<b>\$ 5,894,067</b>	<b>\$ 3,371,703</b>
Full Time Equivalent Employees	42.60	41.35	41.60

**Organization Functions**

Oversees and implements major repair, renovation and construction projects. This budget is different from other funds in that it includes one-time costs for projects, including in-house salaries, rather than operating budgets which tend to be fairly stable with incremental increases as the costs of providing services increases. Wide fluctuations may occur in the Capital Expenditure Project Fund from year to year, depending on the projects that are approved and the phasing of the projects.

**Goals and Objectives**

To create spaces for the County population that are functional, cost effective, safe, aesthetically pleasing, durable and economical to operate.

**Architect's Infrastructure**

**7090**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 45,685	\$ 0	\$ 0
Supplies	\$ 20,124	\$ 641,332	\$ 191,568
Purchased Services	\$ 6,453	\$ 0	\$ 0
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 72,262</b>	<b>\$ 641,332</b>	<b>\$ 191,568</b>
Full Time Equivalent Employees			

**Organization Functions**

The Infrastructure projects within the Architect's assignments are the fire and life safety improvements; the building security improvements; and exterior building coatings and repair.

**Goals and Objectives**

To maintain appropriate levels of safe, secure and long lasting building environments for building occupants.

**Facilities Infrastructure**

**7091**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 39,173	\$ 0	\$ 0
Supplies	\$ 51,312	\$ 949,695	\$ 638,104
Purchased Services	\$ 923,943	\$ 0	\$ 165,000
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 1,014,428</b>	<b>\$ 949,695</b>	<b>\$ 803,104</b>
Full Time Equivalent Employees			

**Organization Functions**

This is an on-going program to replace building equipment that has reached its useful life and to repair and replace other building systems that require periodic upgrading.

**Goals and Objectives**

To provide efficient and cost effective systems within County buildings.

**Project Account – Longmont Human Services Facility**

**7214**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 33,247
Supplies	\$ 0	\$ 0	\$ 15,235,023
Purchased Services	\$ 0	\$ 4,269,734	\$ 0
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 0</b>	<b>\$ 4,269,734</b>	<b>\$ 15,268,270</b>
Full Time Equivalent Employees			

**Organization Functions**

This is COPS funded budget to design and construct a 75,000 square foot facility on the St Vrain Health and Human Services Campus in Longmont.

**Goals and Objectives**

To provide warm and welcoming space for integrated, consolidated, and expanding Health and Human Services delivery.

**Project Account – Coroner Facility**

**7215**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	\$ 0	\$ 1,141,000	\$ 2,359,000
Purchased Services	\$ 0	\$ 0	\$ 0
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 0</b>	<b>\$ 1,141,000</b>	<b>\$ 2,359,000</b>
Full Time Equivalent Employees			

**Organization Functions**

This is COPS funded budget to design and construct a 9,000 square foot Coroner facility on the Sheriff Headquarters property in Boulder.

**Goals and Objectives**

To provide a county owned and operated Coroner’s office and morgue.

**Parks General Reconstruction – Fairgrounds Minor Projects**

**7801**

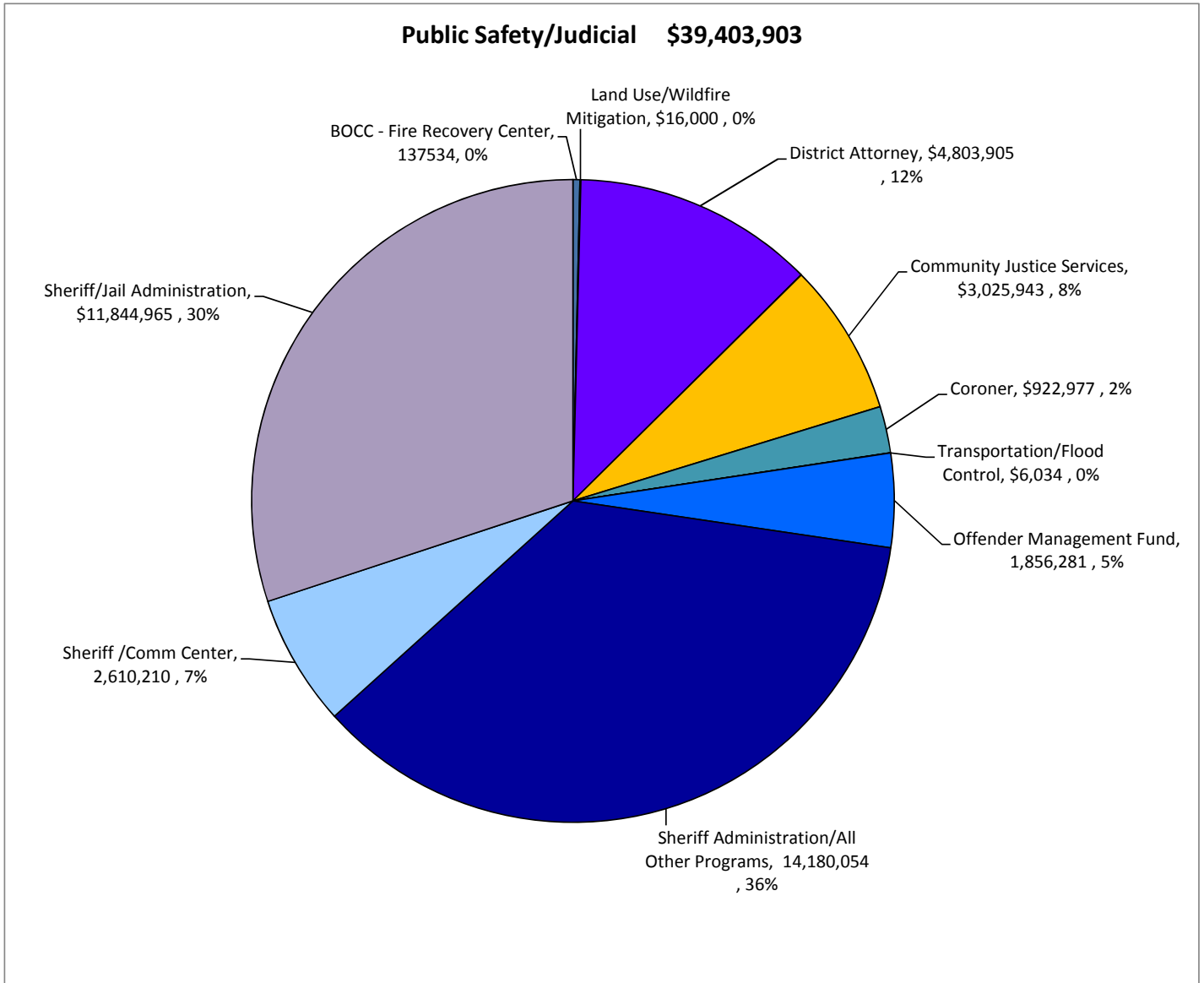
Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 22,512	\$ 0	\$ 0
Supplies	\$ 0	\$ 58,599	\$ 104,000
Purchased Services	\$ 0	\$ 0	\$ 0
Capital Purchases/Fixed Assets	\$ 137,458	\$ 58,699	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 159,970</b>	<b>\$ 117,298</b>	<b>\$ 104,000</b>
Full Time Equivalent Employees			

**Organization Functions**

Funds are used for capital projects at the Fairgrounds. Zero based budget, budget based on approved CEF projects.

## 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.





**Coroner**

**1901**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 553,237	\$ 596,204	\$ 603,699
Supplies	\$ 37,479	\$ 24,639	\$ 24,639
Purchased Services	\$ 281,870	\$ 349,639	\$ 294,639
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 872,586</b>	<b>\$ 970,482</b>	<b>\$ 922,977</b>
Full Time Equivalent Employees	9.50	10.00	10.00

**Organization Functions**

The Coroner’s Office investigates all sudden, unexpected and/or unattended deaths throughout the county. Through an investigation a determination is made as to the Cause and Manner of death. An autopsy may be required depending upon the circumstances of the death. The Coroner’s Office initiates death certificates; notifies family members of deaths; distributes accurate and timely information to family members, police agencies, health care professionals, insurance companies, and the public through the media; assists mortuaries in facilitating a prompt funeral; and testifies in civil and criminal proceedings.

**Goals and Objectives**

To provide competent, scientific, and timely medico legal death investigations for the citizens of Boulder County. OBJECTIVE: To have every Coroner’s case reviewed by a board certified forensic pathologist.

**BOCC - Fire Recovery Center**

**2002**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 105,036	\$ 0	\$ 137,534
Supplies	\$ 2,239	\$ 0	\$ 0
Purchased Services	\$ 0	\$ 0	\$ 0
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 107,275</b>	<b>\$ 0</b>	<b>\$ 137,534</b>
Full Time Equivalent Employees	2.00		2.00

**Organization Functions**

The Fourmile Canyon Fire Recovery Center was set up as a part of the Commissioners’ Office in late 2010 to coordinate all the fire recovery efforts. It is anticipated that it will take several years for this activity to be completed.

**Goals and Objectives**

The Recovery Center will coordinate all fire recovery efforts by working with many different departments. Anticipated services needed are:

### Community Justice Services - Administration

2231

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 440,901	\$ 493,789	\$ 508,955
Supplies	\$ 30,869	\$ 21,346	\$ 21,346
Purchased Services	\$ 30,607	\$ 39,807	\$ 39,807
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 6,748	\$ 10,500	\$ 10,500
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 509,125</b>	<b>\$ 565,442</b>	<b>\$ 580,608</b>
Full Time Equivalent Employees	7.85	8.85	8.85

#### Organization Functions

This is the administrative budget for the Community Justice Services Division. The Division provides humane, strength-based and constructive community-based interventions and alternatives to incarceration for adult and juvenile offenders. The Division provides services at the jail, the Justice Center and the Longmont Courthouse.

#### Goals and Objectives

- To continue to focus resources on the Division’s essential functions as a criminal justice partner agency within Boulder County;
- To continue to evaluate the efficiency and efficacy of the Division’s various programs.

### Community Justice Services - Volunteer Program

2233

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 64,965	\$ 64,980	\$ 71,664
Supplies	\$ 360	\$ 1,420	\$ 1,420
Purchased Services	\$ 1,060	\$ 450	\$ 450
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 66,385</b>	<b>\$ 66,850</b>	<b>\$ 73,534</b>
Full Time Equivalent Employees	1.50	1.50	1.50

#### Organization Functions

The Boulder County Justice System Volunteer Program (JSVP) recruits, screens and interviews volunteers and interns for the partner criminal justice agencies, including the District Attorney’s Office, program units within CJS and the Jail. An average of 100 volunteers provides 12,000 hours on an annual basis. The JSVP also provides volunteer resource management training for staff.

#### Goals and Objectives

Promote community participation and contributions of diverse communities by

- Continuing to develop mechanisms for measuring program outcomes regarding the impact of JSVP volunteers on delivery of service;
- Continuing to forge strategic alliances with community partners that will strengthen CJS internally and benefit the community;
- Facilitating “volunteer management best practices” training for staff.

**Community Justice Services - Juvenile Services**

**2234**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 708,344	\$ 758,346	\$ 772,776
Supplies	\$ 15,052	\$ 19,090	\$ 19,090
Purchased Services	\$ 9,008	\$ 7,800	\$ 7,800
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 732,404</b>	<b>\$ 785,236</b>	<b>\$ 799,666</b>
Full Time Equivalent Employees	12.50	12.50	12.50

**Organization Functions**

The Juvenile Services Unit of Community Justice Services provides pre-trial and post sentence services to youth aged 10 through 17. The Juvenile Assessment Center (JAC) operates a 21-bed assessment and holding facility that does intake and bonding for youths taken into custody in Boulder County. The JAC also provides alternative sentencing options for youth and provides detained youth recreational and educational activities in a secured setting. Additionally Juvenile Services provides work crew opportunities for youth sentenced to community service by the courts.

**Goals and Objectives**

Provide effective prevention and intervention strategies for those most at-risk and most in need to prevent or reduce more acute illness, incarceration and other emergency medical or crisis responses by

- Fully implementing the Senate Bill 94 alternatives to incarceration program;
- Fully implementing integrated managed care in collaboration IMPACT;
- Screening and diverting all appropriate placements to alternative settings;
- Providing secured detention, supervision and alternative sentencing options to juveniles housed at the Boulder County JAC.

**Community Justice Services – Restoring Our Community (ROC)**

**2237**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 205,846	\$ 224,569	\$ 230,771
Supplies	\$ 1,834	\$ 2,500	\$ 2,500
Purchased Services	\$ 1,845	\$ 3,750	\$ 3,750
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 209,525</b>	<b>\$ 230,819</b>	<b>\$ 237,021</b>
Full Time Equivalent Employees	4.50	4.50	4.50

**Organization Functions**

Emphasizing incentives, sanctions, supervision, treatment and support, ROC serves to ease jail crowding by providing an alternative to long-term straight time jail sentences for repeat drinker-drivers. The program also strives to reduce the recidivism rate for the drinker-driver population. The program is available to individuals with multiple DUI or DWAI convictions. Participants are provided with the tools to intervene with their substance abuse problems.

**Goals and Objectives**

Provide effective prevention and intervention strategies for those most at-risk and most in need to prevent or reduce more acute illness, incarceration and other emergency medical or crisis responses by

- Adjusting staffing levels to meet the County’s need to serve the target population;
- Expanding services to offender groups not presently being served;
- Investigating the potential for the MOD program to participate in a possible future treatment court for the repeat drinker-driver population.

**Community Justice Services - Adult Services**

**2238**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 1,116,866	\$ 1,101,738	\$ 1,118,110
Supplies	\$ 11,337	\$ 12,200	\$ 12,200
Purchased Services	\$ 12,982	\$ 11,100	\$ 11,100
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 1,141,185</b>	<b>\$ 1,125,038</b>	<b>\$ 1,141,410</b>
Full Time Equivalent Employees	19.88	19.88	19.85

**Organization Functions**

This unit operates the Bond Commissioner, Community Service, and Pretrial Supervision operations within the Division.

**Goals and Objectives**

Provide effective prevention and intervention strategies for those most at-risk and most in need to prevent or reduce more acute illness, incarceration and other emergency medical or crisis responses by

- Continuing to ease jail crowding and facilitate smooth court case processing by means of interviewing arrestees for possible release;
- Continuing to provide high quality service to individuals who have made a commitment to a court to complete Community Service Work;
- Successfully and safely supervising and monitoring individuals who have been granted bond during the pendency of their cases.

**Community Justice Services - Jail Education & Transition Program**

**2239**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 241,039	\$ 192,365	\$ 184,486
Supplies	\$ 3,878	\$ 7,343	\$ 7,343
Purchased Services	\$ 3,256	\$ 1,875	\$ 1,875
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 248,173</b>	<b>\$ 201,583</b>	<b>\$ 193,704</b>
Full Time Equivalent Employees	4.00	3.00	3.00

**Organization Functions**

The JET program works within the Boulder County Jail and in conjunction with Jail staff to assess evaluate and offer services to incarcerated individuals who are interested in improving their situations. The goal is to reduce the likelihood that these individuals will return to custody on new charges following their release. Services include educational, treatment and life skills programming.

**Goals and Objectives**

Provide effective prevention and intervention strategies for those most at-risk and most in need to prevent or reduce more acute illness, incarceration and other emergency medical or crisis responses by

- Modifying and expanding available services based on fluid and ongoing jail needs;
- Increase the program's ability to offer case-management and target the critical transition period for individuals preparing for re-entry.

**District Attorney**

**2401**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 4,307,393	\$ 4,387,483	\$ 4,543,760
Supplies	\$ 116,807	\$ 108,900	\$ 88,900
Purchased Services	\$ 174,269	\$ 171,245	\$ 171,245
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 4,598,469</b>	<b>\$ 4,667,628</b>	<b>\$ 4,803,905</b>
Full Time Equivalent Employees	62.70	64.20	65.14

**Organization Functions**

The District Attorney prosecutes State and County criminal charges, serves as an advisor to Boulder County law enforcement agencies, provides aid to victims and witnesses, appears before and advises grand juries and pursues remedies for consumer fraud on behalf of individual residents of Boulder County.

**Goals and Objectives**

In 2014, the District Attorney's Office plans to focus on the following areas of priority:

1. Continued commitment to the adjudication of major felonies via the jury trial process.
2. Continued utilization of the grand jury to assist and aid in investigations.
3. Maintain collaborative relationships with community organizations and agencies involved in the criminal justice system.
4. Maintain focus on crimes against the immigrant population, who are often targets for fraud and wage theft, and the elderly, who are frequently victims of financial crime.
5. Focus on homelessness as it pertains to the issue of public safety.

**Land Use-Wildfire Mitigation**

**2502**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	\$ 1,976	\$ 3,300	\$ 3,300
Purchased Services	\$ 14,548	\$ 14,941	\$ 10,900
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 1,800	\$ 1,800
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 16,524</b>	<b>\$ 20,041</b>	<b>\$ 16,000</b>
Full Time Equivalent Employees			

**Organization Functions**

The Wildfire Mitigation Specialist (WMS) is employed through Building Safety & Inspection Services in the Boulder County Land Use Department. The responsibilities are varied, but are primarily based upon providing direct support for the development review, building permit review, plan review and site inspection processes in the area of wildfire hazard mitigation. This support function includes:

- Reviewing and responding to planning referrals of development proposals with wildfire mitigation concerns and requirements by entering responses into the automated review system by the specified deadline and visiting sites, evaluating wildfire hazards and attending review staff meetings as applicable to provide input and support.
- Reviewing wildfire mitigation plans submitted by property owners, making corrections or requesting additional information as necessary and approving plans when all requirements are met.
- Working with property owners, the Colorado State Forest Service and others to facilitate defensible space markings on site as part of the implementation of wildfire mitigation plans.
- Conducting onsite inspections daily or as needed to confirm that wildfire mitigation plans are completed in accordance with approved plans and standards, drafting corrections or approving inspections and entering results into the Accela automated permitting system.
- Participating in the planning and preparation of community wildfire protection plans and coordinating with others to facilitate their implementation.
- Working with GIS staff, the Colorado State Forest Service, fire protection districts, homeowners associations, individual property owners and others to establish or update wildfire hazard ratings for all wildfire-prone areas of the unincorporated county.

**Goals and Objectives**

To facilitate significant reductions in wildfire hazards to homes and property in the county by performing the wildfire mitigation functions associated with the planning development review and building permit review and inspection processes, including the education of the public regarding wildfire hazards and mitigation and coordinating with and assisting other staff and agencies involved in wildfire mitigation and forest health.

**Sheriff - Administration**

**2801**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 179,247	\$ 705,419	\$ 729,607
Supplies	\$ 430,756	\$ 412,254	\$ 412,254
Purchased Services	\$ 268,892	\$ 234,089	\$ 234,089
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 11,900	\$ 105,958	\$ 81,255
Transfers	\$ 1,700	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 892,495</b>	<b>\$ 1,457,720</b>	<b>\$ 1,457,205</b>
Full Time Equivalent Employees	9.60	9.60	9.60

**Organization Functions**

The Administration division provides personnel services, financial planning, and accounting for the Sheriff's Office. The Sheriff and Undersheriff provide overall direction to all divisions toward achieving our mission: "We provide efficient, effective public safety services to the citizens of Boulder County. We deliver these services with character, competence, and open communication."

**Goals and Objectives**

**Accounting:** Maintain accounting standards for all financial activities. Look for ways to improve efficiencies in purchasing and accounts payable functions. Examine current practices and develop a list of areas of the Office that are inconsistent in the application of their accounting procedures. Update and modify accounting policies and procedures as needed. Implement changes suggested by outside consultant's auditing report by end of 2006.

**Administration:** Update and revise Sheriff's Office policies as needed. Continue to monitor how policies are applied and enforced across all division and sections to ensure Office-wide consistency. Monitor total budget status and give budget use guidance to Division Chief's as requested or needed.

**Personnel:** Maintain goal of filling all open positions within 90 days of date of vacancy. Monitor testing methods and instruments and upgrade or update as needed. Focus on employing individuals with strong character. Stay abreast of FLSA laws and regulations and ensure Sheriff's Office is in compliance.

**Internal Affairs:** Monitor investigative function and ensure all investigations are completed within 90 days. Focus on the quality of the investigative process and strive for thoroughness, accuracy and timeliness.



**Sheriff - Emergency Services**

**2802**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 306,408	\$ 314,928	\$ 320,882
Supplies	\$ 7,331	\$ 18,568	\$ 18,568
Purchased Services	\$ 21,074	\$ 15,750	\$ 15,750
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 334,813</b>	<b>\$ 349,246</b>	<b>\$ 355,200</b>
Full Time Equivalent Employees	3.00	4.00	4.00

**Organization Functions**

Emergency Services is responsible for planning the coordinated response to wild land fire, hazardous materials spills, search and rescue, emergency medical services, detection of floods and fire investigation.

**Goals and Objectives**

Utilize incident management structure as needed to assist in the coordination of multi-agency response to fire, flood and search and rescue and other similar events. Provide first responder and IMS training to Sheriff's deputies and supervisors.

**Sheriff - Technical Services**

**2803**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 337,845	\$ 341,930	\$ 347,676
Supplies	\$ 25,077	\$ 26,950	\$ 26,950
Purchased Services	\$ 76,011	\$ 105,612	\$ 105,612
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 4,292	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 443,225</b>	<b>\$ 474,492</b>	<b>\$ 480,238</b>
Full Time Equivalent Employees	4.00	4.00	4.00

**Organization Functions**

Sheriff's Technical Services provides support for technical aspects of the Sheriff's stand-alone computer systems, related hardware and software, technical writing, documentation control and distribution.

**Goals and Objectives**

Provide support for the technical aspects of the Sheriff's computing systems in order to allow the Sheriff's Office to provide efficient and effective public safety services to the citizens of Boulder County.

**Sheriff - Fire Suppression**

**2804**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 6,199	\$ 5,339	\$ 5,339
Supplies	\$ 55,537	\$ 4,200	\$ 4,200
Purchased Services	\$ 65,238	\$ 3,400	\$ 3,400
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 315,192	\$ 101,151	\$ 101,151
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 442,166</b>	<b>\$ 114,090</b>	<b>\$ 114,090</b>
Full Time Equivalent Employees			

**Organization Functions**

Fire Suppression provides funds for the cost of utilizing county resources to mitigate wildfires on all properties and for the County’s contribution to the State Fire Fund.

**Goals and Objectives**

To provide coordination of agencies mitigating wildfires in all properties within the county.

**Sheriff - Hazardous Materials**

**2805**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	\$ 10	\$ 0	\$ 0
Purchased Services	\$ 0	\$ 0	\$ 0
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 59,798	\$ 59,798	\$ 59,798
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 59,808</b>	<b>\$ 59,798</b>	<b>\$ 59,798</b>
Full Time Equivalent Employees			

**Organization Functions**

The Hazmat Authority, through the shared participation of the cities of Boulder, Ward, Superior, Nederland, Lyons, Louisville, and Lafayette, as well as the County, provide staff, training and equipment to respond to hazardous material incidents that are a danger to the public and acts as the designated response authority in unincorporated Boulder County.

**Goals and Objectives**

Coordinate the County Hazmat team to respond to county calls.

**Sheriff - Flood Control**

**2806**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	\$ 11,704	\$ 6,000	\$ 6,000
Purchased Services	\$ 40,978	\$ 58,932	\$ 58,932
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 52,682</b>	<b>\$ 64,932</b>	<b>\$ 64,932</b>
Full Time Equivalent Employees			

**Organization Functions**

Flood Control is responsible for coordinating responses to emergency situations regarding flooding, particularly early warning of flooding.

**Goals and Objectives**

Review and update flood monitoring systems as needed. Ensure Boulder County's Emergency Operations Center has the capability to monitor stream and rain conditions. Develop and/or update emergency response plans.

**Sheriff - Office of Emergency Management**

**2807**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 240,734	\$ 283,755	\$ 320,846
Supplies	\$ 10,217	\$ 5,548	\$ 5,548
Purchased Services	\$ 12,559	\$ 6,372	\$ 6,372
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 263,510</b>	<b>\$ 295,675</b>	<b>\$ 332,766</b>
Full Time Equivalent Employees	2.25	3.25	3.50

**Organization Functions**

This organization plans for emergency situations and coordinates training and implementation of plans for all threats to Boulder County residents.

**Goals and Objectives**

Increase pool of trained managers of the Emergency Operations Center (EOC). Develop and train responders in Emergency Staff Functions (ESF) of the EOC. Develop and/or update emergency response plans for major events. Develop checklist for ESF categories. Act in liaison role as needed between local law enforcement, medical response, fire departments/districts and other emergency response entities.

**Sheriff - Inmate Welfare Fund**

**2808**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	\$ 248,554	\$ 245,000	\$ 245,000
Purchased Services	\$ 0	\$ 0	\$ 0
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 248,554</b>	<b>\$ 245,000</b>	<b>\$ 245,000</b>
Full Time Equivalent Employees			

**Organization Functions**

This cost center was established in 1995 to track revenue collected in the Jail through the inmate phone system, commissary, and laundry machines in Work Release. Proceeds from this revenue have been approved by the Commissioners, in accordance with state statute, for use toward inmate programs such as education, life skills, substance abuse classes, recreational activities, etc. Inmate Calling solutions pays the Sheriff's Office 53.1 % of gross revenue and charges a flat rate fee of \$2.35 per local call. Calls can be made as collect or with a prepaid phone card purchased through Commissary. Phones are located throughout the Jail for inmate use.

**Goals and Objectives**

Provide inmate related items such as educational material, recreational supplies, program furnishings, etc. from Jail revenue rather than tax revenue.

**Sheriff – Wild Land Fire Task Force**

**2809**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 377,655	\$ 280,867	\$ 224,475
Supplies	\$ 35,114	\$ 28,373	\$ 14,100
Purchased Services	\$ 9,730	\$ 6,300	\$ 6,300
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 422,499</b>	<b>\$ 315,540</b>	<b>\$ 244,875</b>
Full Time Equivalent Employees	2.00	2.00	2.00

**Organization Functions**

The Wild Land Fire Task Force assists in the initial and on-going stages of fire suppression, as well as fire mitigation efforts within the County.

**Goals and Objectives**

The Wild Land Fire Task Force, created in 2006, continues to perform fire mitigation projects on county acreage. Revenues generated from these projects provide partial funding for this task force. The task force will also continue to serve as a multi-agency resource, responding to wild fires, search and rescue efforts, recovery efforts and general field support.

**Sheriff - Jail-Admin**

**2851**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 9,462,313	\$ 9,221,821	\$ 9,295,668
Supplies	\$ 921,587	\$ 881,394	\$ 1,018,294
Purchased Services	\$ 785,179	\$ 811,613	\$ 819,713
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 21,990	\$ 21,990	\$ 21,990
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 11,191,069</b>	<b>\$ 10,936,818</b>	<b>\$ 11,155,665</b>
Full Time Equivalent Employees	143.10	143.30	141.25

**Organization Functions**

This cost center provides for costs associated with the confinement of both pre-trial and sentenced offenders. This budget includes employee salaries and operating dollars for items such as food, clothing, medical care, facility maintenance and repair, etc.

**Goals and Objectives**

The Jail expanded to a capacity of 464 inmates in the spring of 2005. The jail is at or near capacity as of the fall of 2006. Managing the jail population while maintaining a safe and secure facility continues to be the primary focus of staff's efforts. In addition, jail administration continues to seek and implement effective programs to reduce recidivism and increase inmates' life skills.

**Sheriff - Jail-Home Detention**

**2852**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 44,133	\$ 50,486	\$ 51,484
Supplies	\$ 21	\$ 1,156	\$ 1,156
Purchased Services	\$ 19,192	\$ 44,580	\$ 44,580
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 63,346</b>	<b>\$ 96,222</b>	<b>\$ 97,220</b>
Full Time Equivalent Employees	1.00	1.00	1.00

**Organization Functions**

Non-threatening offenders who are deemed to be a minimal risk to the community are afforded the opportunity to complete their jail sentence through in-home monitoring. Electronic ankle bracelets are monitored through computer technology to track an inmate's location. Inmates are held accountable to follow defined directives to allow them access to their employment and community contact, and verify their whereabouts. Alcohol and drug monitoring is also applied.

**Goals and Objectives**

This program effectively reduces jail overcrowding by providing an alternative to incarceration. Through case management and close monitoring, Home Detention has maintained a 90% success rate and provides for successful reintegration into the community.

**Sheriff - Jail-Inmate Workers Program**

**2853**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 101,480	\$ 103,179	\$ 103,673
Supplies	\$ 2,568	\$ 5,356	\$ 5,356
Purchased Services	\$ 2,240	\$ 0	\$ 0
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 106,288</b>	<b>\$ 108,535</b>	<b>\$ 109,029</b>
Full Time Equivalent Employees	2.00	2.00	2.00

**Organization Functions**

The Inmate Worker program is designed to provide inmate labor to Boulder County government and non-profit organizations. The Sheriff's Office has increased the size of the program to five work Crew Bosses who will supervise up to 80 inmates working on various county projects 7 days a week (weather permitting).

**Goals and Objectives**

This program continues to save significant tax revenue by providing labor to support many Boulder County agencies and organizations.

**Sheriff-Jail-Booking Fees**

**2854**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 58,883	\$ 84,000	\$ 75,562
Supplies	\$ 6,360	\$ 22,396	\$ 21,042
Purchased Services	\$ 78,548	\$ 35,036	\$ 30,000
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 46,360	\$ 30,013	\$ 30,000
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 190,151</b>	<b>\$ 171,445</b>	<b>\$ 156,604</b>
Full Time Equivalent Employees	2.00	2.00	2.00

**Organization Functions**

This cost center was established in October, 2004. State Statute provides for booking fees to be assessed for the purpose of offsetting the cost associated with booking procedures for new arrests. Revenue generated from these fees is stipulated in the outlined goals noted below.

**Goals and Objectives**

Per statutory guidelines, 60% of the booking fee collected may be used to supplement the cost of the booking procedures. In addition, 20% of these fees must be used for the purpose of mental health treatment, and the remaining 20% of these fees must be applied toward staff training in mental health related areas. These funds will provide for the opportunity to expand mental health treatment and training for mentally impaired offenders.

**Sheriff – Contract Crew Boss Labor**

**2855**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 93,216	\$ 94,602	\$ 56,447
Supplies	\$ 0	\$ 19,748	\$ 23,320
Purchased Services	\$ 1,271	\$ 5,252	\$ 1,680
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 94,487</b>	<b>\$ 119,602</b>	<b>\$ 81,447</b>
Full Time Equivalent Employees	2.50	2.50	1.50

**Organization Functions**

The Boulder County Jail presently provides twelve inmates daily (Monday-Friday) to the Boulder County recycling plant (Ecocycle). The Sheriff's office receives compensation for this inmate labor at the rate of \$10.00 per day, per inmate. These inmates are trained by Ecocycle and account for their primary labor force. The Jail also provides, under a contract with the City of Boulder, a work crew and crew boss for specific assignment to city projects. These inmate labor programs have afforded many inmates training and the opportunity for gainful employment upon their release from jail.

**Goals and Objectives**

State Statute allows for the funds generated from the Ecocycle inmate labor program to be applied towards jail offender programs. Dollars generated from this revenue have been used to offset the cost of the jail garden and the cost of jail programs in areas such as substance abuse, parenting skill, anger management, and cognitive problem solving. (In addition to reducing the jail's food service expenses, produce from the jail garden is donated to Community Food Shares.) Revenues from the City Work crew Program are used to offset personnel and materials costs for that work crew.

**Sheriff - Fleet Maintenance**

**2860**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 174,560	\$ 176,349	\$ 187,419
Supplies	\$ 129,336	\$ 114,087	\$ 114,087
Purchased Services	\$ 33,887	\$ 30,500	\$ 30,500
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 5,000	\$ 5,000	\$ 5,000
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 342,783</b>	<b>\$ 325,936</b>	<b>\$ 337,006</b>
Full Time Equivalent Employees	3.00	3.00	3.00

**Organization Functions**

The Fleet Maintenance unit is staffed by three employees; a fleet manager and two mechanics. The unit is responsible for the maintenance and upkeep of the Sheriff's fleet of 124 vehicles. The unit is part of the Operations Division and reports to a Commander.

**Goals and Objectives**

It is the goal of the unit to provide the best care and maintenance of the fleet at the lowest cost. The fleet manager's goal is to work with the Sheriff's executive staff and county purchasing to develop the annual vehicle replacement plan and to identify make and type of replacement vehicles that meet the Sheriff's mission needs and are cost efficient.

## Sheriff - Operations

2861

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 7,601,703	\$ 7,885,267	\$ 7,767,705
Supplies	\$ 173,085	\$ 888,602	\$ 169,602
Purchased Services	\$ 140,915	\$ 135,014	\$ 135,014
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 85,859	\$ 105,500	\$ 105,500
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 8,001,562</b>	<b>\$ 9,014,383</b>	<b>\$ 8,177,821</b>
Full Time Equivalent Employees	108.50	107.50	111.50

### Organization Functions

The Operations Division is responsible for the enforcement of all State Statutes and County ordinances, investigation of crimes and suspicious incidents, and services to victims and other community members. Operations teams serving the citizens include Patrol, Detectives, Special Weapons and Tactics (SWAT), Drug Task Force members, Bomb Squad, K-9, School Resources, Animal Control, Security, Evidence, Civil Community Assistance, Victim Advocacy, Restorative Justice, Fleet Maintenance, Public Information, and Crime Prevention.

### Goals and Objectives

To provide efficient and effective public safety services to the citizens of Boulder County. Reduce gas usage by 8-10%. Evaluate distribution of manpower and other resources and make adjustments as needed. Update procedures as needed. Maintain high quality in-service training.

## Sheriff-Lyons Contract

2862

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 220,243	\$ 245,155	\$ 245,142
Supplies	\$ 12,159	\$ 11,750	\$ 11,750
Purchased Services	\$ 11,562	\$ 21,250	\$ 21,250
Capital Purchases/Fixed Assets	\$ 13,111	\$ 14,612	\$ 14,612
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 257,075</b>	<b>\$ 292,767</b>	<b>\$ 292,754</b>
Full Time Equivalent Employees	2.40	2.40	2.40

### Organization Functions

The Sheriff's Lyons Contract provides public safety services under contractual agreement with the Town of Lyons. These services include municipal law enforcement, animal control, code enforcement, criminal investigations, traffic control, events coordination, records keeping, technical support, and 24 hour patrols.

### Goals and Objectives

To provide efficient and effective public safety services to the Town of Lyons under the conditions and terms of the contractual agreement with the Town of Lyons.



### Sheriff - Superior Contract

2863

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 890,486	\$ 977,068	\$ 965,327
Supplies	\$ 53,736	\$ 59,500	\$ 59,500
Purchased Services	\$ 44,852	\$ 134,405	\$ 134,405
Capital Purchases/Fixed Assets	\$ 32,777	\$ 36,532	\$ 36,532
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 1,021,851</b>	<b>\$ 1,207,505</b>	<b>\$ 1,195,764</b>
Full Time Equivalent Employees	10.00	11.00	11.00

#### Organization Functions

The Sheriff's Superior Contract provides public safety services under contractual agreement with the Town of Superior. These services include municipal law enforcement, animal control, code enforcement, criminal investigations, traffic control, events coordination, records keeping, technical support, and 24-hour patrols.

#### Goals and Objectives

To provide efficient and effective public safety services to the Town of Superior under the conditions and terms of the contractual agreement with the Town of Superior.

### Sheriff - Open Space Patrol

2864

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 295,602	\$ 289,940	\$ 294,732
Supplies	\$ 4,903	\$ 6,611	\$ 6,611
Purchased Services	\$ 3,406	\$ 2,700	\$ 2,700
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 303,911</b>	<b>\$ 299,251</b>	<b>\$ 304,043</b>
Full Time Equivalent Employees	4.00	4.00	4.00

#### Organization Functions

Sheriff's Open Space Patrol officers and equipment provide services to over 60,000 acres of County public parks and designated open space areas.

#### Goals and Objectives

To provide efficient and effective public safety services to over 60,000 acres of County public parks and designated open space areas.

**Sheriff – SWAT, K9, Bomb Squad**

**2866**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	\$ 26,680	\$ 29,400	\$ 29,400
Purchased Services	\$ 5,254	\$ 0	\$ 0
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 31,934</b>	<b>\$ 29,400</b>	<b>\$ 29,400</b>
Full Time Equivalent Employees			

**Organization Functions**

Specialized forces within the Sheriff's Operations Division provide tactical response (SWAT), canine training and deployment (K9), and response to bomb threats and incidents (Bomb Squad).

**Goals and Objectives**

To provide efficient and effective public safety tactical response, K9 response, and Bomb Squad response, which are generally outside of the normal capabilities of the traditional uniform patrol public safety function in support of the mission statement of the Boulder County Sheriff's Office.

**Sheriff-Records**

**2871**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 442,284	\$ 488,124	\$ 535,331
Supplies	\$ 12,600	\$ 16,999	\$ 16,999
Purchased Services	\$ 26,861	\$ 8,031	\$ 8,031
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 481,745</b>	<b>\$ 513,154</b>	<b>\$ 560,361</b>
Full Time Equivalent Employees	10.00	10.00	10.00

**Organization Functions**

This section of employees provides for the secure storage and retrieval of all documents generated or received by the Office of the Sheriff. Also responsible for ensuring the Office is in compliance with open record laws and facilitates the timely release of information to the public in accordance with those laws.

**Goals and Objectives**

Continue to provide, maintain and release accurate Records within our agency and to provide these same services to the people we serve. Continue to provide training to our staff, which in turn will provide efficient and effective Records to other agencies we are associated with and to the Citizens of Boulder County.

### Sheriff - Extradition

2872

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	\$ 2,150	\$ 2,290	\$ 2,290
Purchased Services	\$ 57,057	\$ 51,500	\$ 51,500
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 59,207</b>	<b>\$ 53,790</b>	<b>\$ 53,790</b>
Full Time Equivalent Employees			

#### Organization Functions

Colorado Statute directs that the District Attorney requires the Sheriff's Office to transport prisoners from other states back to Colorado. The Sheriff's Office manages the extradition process in a cost effective manner. Depending on the distance of travel, some offenders are transported by vehicle and some by commercial airline.

#### Goals and Objectives

Over the past three years, the Sheriff's Office has averaged approximately 45 extraditions. Budget dollars have been applied to cover these costs and we apply strategies for lower cost alternatives when possible.

### Sheriff - Training

2873

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	\$ 821	\$ 500	\$ 500
Purchased Services	\$ 11,794	\$ 19,595	\$ 19,595
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 12,615</b>	<b>\$ 20,095</b>	<b>\$ 20,095</b>
Full Time Equivalent Employees			

#### Organization Functions

The Sheriff's Training budget utilizes innovative and trusted techniques to develop and maintain the basic and advanced skills of Sheriff employees. The Sheriff's Office also continues to take a leadership role in developing regional training.

#### Goals and Objectives

Utilize the Office multi-use training budget to sponsor selected employees, desiring to enter the patrol deputy career path, to a P.O.S.T. (Peace Officers Standards and Training) approved law enforcement academy.

Ensure selected employees stay current with the TIBURON computer system capabilities and enhancements, and participate in the system problem identification and solution process by sending them to the annual conference.

Utilize funds for training that crosses divisional lines.

### Sheriff - Radio Shop

2874

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 71,096	\$ 70,370	\$ 71,695
Supplies	\$ 24,183	\$ 21,188	\$ 21,188
Purchased Services	\$ 3,655	\$ 7,033	\$ 7,033
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 98,934</b>	<b>\$ 98,591</b>	<b>\$ 99,916</b>
Full Time Equivalent Employees	1.00	1.00	1.00

#### Organization Functions

The Sheriff's Radio Shop has oversight responsibility for acquisition, installation, and repair of the Sheriff's mobile and portable communications equipment and vehicle emergency lighting equipment. In addition, the Radio Shop offers support to Communications Center electronics staff in maintaining the Center and radio sites.

#### Goals and Objectives

Provide effective and efficient purchasing, installation and maintenance of applicable law enforcement radio equipment, cell phones, pagers and other communications type hardware. Assist in identifying appropriate new technology to maintain a robust and reliable radio system.

### Sheriff - Communications Center

2901

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 2,221,924	\$ 2,238,249	\$ 2,334,659
Supplies	\$ 45,507	\$ 60,640	\$ 60,640
Purchased Services	\$ 214,623	\$ 204,911	\$ 204,911
Capital Purchases/Fixed Assets	\$ 0	\$ 10,000	\$ 10,000
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 2,482,054</b>	<b>\$ 2,513,800</b>	<b>\$ 2,610,210</b>
Full Time Equivalent Employees	30.00	30.00	32.00

#### Organization Functions

The Sheriff's Communications Center provides radio dispatch services to the Sheriff's Office, 4 police departments, and 25 area fire departments and rescue agencies as well as 1 private contract ambulance service. The County contracts with Pridemark Paramedics, the towns of Superior, Lyons, Erie and Nederland and the cities of Lafayette and Louisville to provide dispatch services for a fee. In addition, the fire departments of Coal Creek, Lyons, Mountain View and Pinewood Springs pay for dispatch services for calls outside of Boulder County.

#### Goals and Objectives

To provide courteous and efficient dispatch service at all times to our citizens and user agencies in a cost effective manner.

**Transportation - Flood Control**

**3112**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	\$ 280	\$ 400	\$ 400
Purchased Services	\$ 1,266	\$ 7,871	\$ 5,634
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 1,546</b>	<b>\$ 8,271</b>	<b>\$ 6,034</b>
Full Time Equivalent Employees			

**Organization Functions**

This organization is responsible for drainage improvement projects and flood control administration.

**Goals and Objectives**

To provide the best in public service.

**Jail Expansion**

**6150**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 775,824	\$ 795,257	\$ 809,397
Supplies	\$ 182,369	\$ 187,870	\$ 187,870
Purchased Services	\$ 45,988	\$ 39,778	\$ 39,778
Capital Purchases/Fixed Assets	\$ 1,600	\$ 2,253	\$ 2,253
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 1,005,781</b>	<b>\$ 1,025,158</b>	<b>\$ 1,039,298</b>
Full Time Equivalent Employees	9.75	9.75	9.75

**Organization Functions**

A jail expansion of 32 cells containing 64 additional beds was completed in 2005. The expansion increased the jail capacity to nearly 480 men and women inmates. As of the fall of 2006, the average daily population had climbed to almost 470 inmates.

**Goals and Objectives**

Utilize the expansion space in the most efficient manner possible.

**PACE – Partnership for Active Community Engagement**

**6152**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	\$ 0	\$ 0	\$ 0
Purchased Services	\$ 0	\$ 0	\$ 0
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 308,813	\$ 318,078	\$ 318,078
Transfers	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 308,813</b>	<b>\$ 318,078</b>	<b>\$ 318,078</b>
Full Time Equivalent Employees			

**Organization Functions**

The mission of this community-based program is to implement an integrated treatment and diversion program that will reduce jail use by a targeted population of offenders who have specific diagnosed mental health problems.

**Goals and Objectives**

Provide a multi-disciplinary continuum of services to and increase employment for the targeted population. Decrease number of jail days used and reduce jail costs.

**Integrated Treatment Courts**

**6155**

Expenditure Type	2012 Actual Expenses	2013 Estimated Expenses	2014 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	\$ 0	\$ 0	\$ 0
Purchased Services	\$ 0	\$ 0	\$ 0
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 324,472	\$ 488,637	\$ 498,905
Transfers	\$ 148,628	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 473,100</b>	<b>\$ 488,637</b>	<b>\$ 498,905</b>
Full Time Equivalent Employees			

**Organization Functions**

This program is administered by the 20th Judicial District including Probation. There are two Integrated Treatment Courts (ITC). There is the Adult ITC and the Family ITC for those individuals active in family court. Boulder County Public Health provides addiction recovery services as more than 80% of the clients are multiple substance abusers. Mental Health Partners provides counseling for clients identified with mental health issues. The community collaborative nature of this program has proven to be very successful in helping the clients graduate from the program.

**Goals and Objectives**

To provide a program that translates an evidence-based criminal justice/substance abuse model into practice. The goal is to take clients who are at a high risk of recidivism and reduce their risk as repeat offenders. The measurable objectives include lowering the amount of jail days of the individuals who graduate from the program.



## GLOSSARY

**ADA** - American with Disabilities Act.

**Abatements** - The refund of previously paid property taxes due to over-valuation of property.

**Accounting Period** - A period at the end of which and for which financial statements are prepared.

**Accrual Basis** - The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows.

**Adopted Budget** - Required by Colorado Local Government Budget Law. The budget is an annual financial plan for County operations showing all expected revenues and expenditures to be in balance. Refers to the budget amounts as originally approved by the Board of County Commissioners at the beginning of the year.

**Ad Valorem** - An annual tax, in this case Property Tax.

**Agency** - A major department or office of the County government (Example: Administrative Services).

**Agency Fund** - Term used by Boulder County Treasurer's office for taxing agencies.

**Allocations** - Distribution of costs.

**Amended Budget** - Budget which includes changes to the adopted budget that are approved by the Board of County Commissioners. Also referred to as the Current Budget.

**Amendment 1** - Approved by the electorate in the November 1992 election. Also known as TABOR the Taxpayers Bill Of Rights. This is a revenue and expenditure limiting amendment to the Colorado constitution. The limit is determined by whichever is more restrictive to the growth of government.

**Appropriation** - Legal authorization granted by the Board of County Commissioners to make expenditures as specified in the appropriating resolution. The County appropriated dollars by agency for personal services and operating expenses within the General Fund and by Fund for the remaining funds.

**AP** - Accounts Payable.

**AR** - Accounts Receivable.

**Assessed Valuation** - Total valuation established by the County Assessor on real and personal property within the County which is used as a basis for levying taxes.

**Assets** - Property owned or held which has monetary value.

**Audit** - The examination of documents, records, reports, systems of internal control, accounting and financial procedures by an independent accounting firm.

**Base Budget** - A guaranteed minimum funding level used as starting point during budgeting.

**BCA** - Benefit-Cost Analysis.

**BCBS** - Boulder County Building Services.



**Benefits** - Includes medical & dental insurance, FICA, life insurance, long term disability, workers compensation, retirement, and unemployment.

**Board of County Commissioners** - In Boulder County this is a three member group of publicly elected officials. They are the main policy makers and financial stewards of the County. They serve four year terms with two elected in one general election and one in the next general election (which is every two years).

**BOCC** - Board of County Commissioners.

**BOEM** - Boulder Office of Emergency Management.

**Bond** - A financial instrument issued by a government or company promising to pay back with a previously determined interest rate at a specified date or dates in the future, the amount of money (principal) borrowed.

**Bonded Debt** - The portion of indebtedness represented by outstanding bonds.

**Budget** - A plan of financial operation estimating the amount of expenditures and revenues during a given period.

**Budget Document** - The instrument used by the budget-making authority to present a comprehensive financial program to the appropriating body.

**Budget Hearing** - A publicly held meeting between the Board of County Commissioners and an Office or Department in which the requestor's budget is discussed.

**Budget Preparation Manual** - The set of instructions annually sent by the Budget Staff to all Offices and Departments of the County to assist in the preparation of budget requests for the upcoming year.

**Budget Work Session** - A publicly held meeting where the county budget for the new calendar and fiscal year is decided by the Board of County Commissioners.

**CAFR** - Comprehensive Annual Financial Report.

**CAP** - Community Action Program.

**Capital Expenditures** - Expenditures resulting in the acquisition of or addition to the County's capital assets and/or the construction of facilities, roads and bridges, and Land Acquisition.

**Capital Expenditure Projects Fund** - Those costs designated in a separate fund of the same name related to construction of new or the improvement of existing County-owned buildings.

**Capital Outlay** - Those purchases of \$5,000 or more which become new capital assets of the County. Those capital outlay purchases for organizations within the General Fund are budgeted in the Capital Outlay account under the Administrative Services Agency.

**CCPI** - Comprehensive Creek Planning Initiative.

**CDBG-DR** - Community Development Block Grant – Disaster Recovery.

**CDOT** - Colorado Department of Transportation.

**CEF** - Capital Expenditure Fund.

**CIP** - Capital Improvement Program.

**Charge For Services** - A revenue category consisting of revenues collecting by County Agencies for services such as Motor Vehicle Fees, Clerk Recording Fees, Telecommunications.

**Chart of Accounts** - Numbering system used by Boulder County to designate funds, organizations, revenues sources, and expense objects.

**CJS** - Community Justice Services.

**Colorado Local Government Budget Law** - All Colorado local governments are required to conform to the budget regulations of Title 29, Article 1, Part 1 of the Colorado Revised Statutes which define the legal requirements for budget format and content. It covers budget hearing and adoption; appropriation resolution; filing the budget; and changing the budget.

**Comprehensive Plan** - A Land Use document that ties together development plans of Boulder County.

**Computer Advisory Committee** - A group of elected officials and department heads guided by the manager of Information Services whose task is to set direction in access to computer technology and growth along with establishing purchase priorities within Board of Commissioners funding levels.

**Contingency Fund** - A budget specifically appropriated for unforeseen and unbudgeted emergency expenditures, such as fires, floods, or other special circumstances. TABOR requires this fund to have an amount equal to 3% of non-Federal expenditures by 1995.

**COI** - Cost of Issuance (debt).

**COPs** - Certificates of Participation. Certificates of participation (COPs) are a kind of municipal debt which can be contracted by cities/counties without voter approval. Courts have ruled that, because of their structure, COPs do not constitute long-term obligations of the issuing authority, and are therefore exempt from state and local laws that require voter approval of long-term debt.

**Cost Allocation Plan** - Identification, accumulation, and distribution of indirect costs (support services such as Finance, Human Resources) which provide services to a direct cost center such as Social Services.

**Cost Center** - Subdivision of an agency parent starting in 1998 with the conversion to Oracle account codes. Example: Finance is a cost center included in the Administrative Services Department.

**CRS** - Colorado Revised Statutes.

**CSU** - Colorado State University.

**CTEPS** - Countywide Transit Education & Pass Support Program. A program partially funded through a Federal grant to encourage use of transit throughout the County by providing support and incentives for new companies and neighborhoods to purchase the RTD Ecompass.

**DDC** - Developmental Disabilities Center.

**DDIR** - Detailed Damage Inspection Report (issued by FHWA).

**Decision Package** - List of requested items for the coming year's budget that may or may not be recommended for Board of County Commissioners' consideration in making final funding decisions.

**Debt** - An obligation resulting from the borrowing of money or from the purchasing of goods and services.

**Deferred Revenue** - Resource inflows that do not yet meet the criteria for revenue recognition.

**Department** - An organizational unit within the county government.

**Department Head** - Appointed by the BOCC to manage a department and serves at the pleasure of the Board.

**DHHS** - Department of Housing and Human Services.

**DHS** - Department of Homeland Security (U.S.).

**DHSEM** - Division of Homeland Security & Emergency Management (Colorado).

**D-NEG** - Disaster National Emergency Grants - flood related employment services (WorkForce Boulder).

**DOE** - Department of Energy (U.S.).

**DOLA** - Department of Local Affairs (Colorado).

**DRCOG** - Denver Regional Council of Governments.

**DSFDA** - Debt Service Forward Delivery Agreement.

**EBT** - Electronic Benefit Transfers.

**Elected Official** - Elected by citizens to manage a County office.

**Emergency** - An emergency is defined as an a) Act of God; b) Public Enemy; and c) Something which could not have been reasonably foreseen at the time of the adoption in the budget. For the purpose of TABOR this is further restricted to exclude economic conditions, or revenue shortfalls.

**Encumbrance** - Obligations in the form of purchase orders, contracts, or salary commitments.

**EPA** - Environmental Protection Agency (U.S.).

**Expenditure** - An actual payment made by the County for goods or services.

**FASTER Initiative (Funding Advancement for Surface Development and Economic Recovery)** - A state bill that calls for collecting \$250 million a year in revenue, mostly from vehicle registration fees, specifically for road infrastructure improvements.

**FAUS** - Federal Aid to Urban Systems.

**FEMA** - Federal Emergency Management Agency.

**FHWA** - Federal Highway Administration.

**Fines** - Fees levied by the Sheriff for traffic, noise and dog violations.

**Fiscal Year** - Twelve-month period to which the annual budget applies. Boulder County's fiscal year is January 1 through December 31.

**Fixed Asset** - As required by the State of Colorado, all items that are of a permanent nature and valued at \$500 or more should be recorded as a fixed asset of the County.

**Fixed Charges** - This is a basic classification by object for charges that are mainly fixed from period to period and cannot be classified under another object.

**Forest Health** - A long-term strategy to address concerns from a broad perspective on how best to manage forest resources. This is a joint effort between the Land Use and Parks and Open Space Departments and the Sheriff's Office.

**Forfeits** - Fees levied by the Assessor for late tax filing penalties.

**Fringe Benefits** - County-funded benefits for employees including social security, PERA, group health, life, and dental insurance, long term disability insurance, unemployment insurance, and worker's compensation.

**FRPIC** - Flood Rebuilding & Permit Information Center (Boulder).

**F.T.E. (Full Time Equivalent)** - An employee position is converted to decimal equivalent value. Numeric equivalent of one person occupying one employment position for one year. Example: 0.50 FTE is equal to a half time position.

**Function** - The divisions of services provided by the County. These related activities are aimed at accomplishing a major service or regulatory program. The six functions of the Boulder County budget are: Public Safety/Judicial, General Government, Transportation/Capital Building Project, Health & Human Services/Economic Development, Conservation/Sustainability, and Debt.

**Fund** - Fiscal and accounting entity with self-balancing set of accounts which are segregated usually by financial resources or other special regulations, restrictions, or limitations.

**Fund Balance** - Fund equity of governmental funds. Fund balance is accumulated when revenues exceed expenditures and is decreased when revenues are less than expenditures.

**GASB** - Governmental Accounting Standards Board. The authoritative accounting and financial reporting standard-setting body for governmental entities.

**General Administration** - General Administration administered by the Budget Office, usually related to the implementation of Board policy.

**General Fund** - The fund used to account for all financial resources except those required, or chosen to be accounted for in a different fund.

**General Fund Merit Pool** - A pool for all General Fund employees' merit, centrally administered by Human Resources. This replaces merit accounts in specific cost centers.

**Generally Accepted Accounting Principals (GAAP)** - Uniform minimum standards and guidelines for financial accounting and reporting. GAAP encompasses the conventions, rules, and procedures necessary to define accepted accounting practice at a particular time.

**General Ledger** - Set of accounts which contain information needed to reflect the financial position and the results of the operations of the County. The debit balances equal the credit balances.

**General Obligation Bonded Debt** - Bonds for the payment of which the full faith and credit of the issuing government are pledged.

**Geographic Information System (GIS)** - Computerized mapping systems with databases attached to geographic coordinates. This allows the accumulation of layers of data, related to individual county functions that can be retrieved and displayed for specific land parcels.

**GOCO** - Great Outdoors Colorado. This is a grant for trails and recreational facilities funded from Colorado lottery proceeds.

**Government Finance Officers Association (GFOA)** - An organization whose membership consists of government financial officers throughout the United States and Canada. Information on pertinent legislation, accounting changes, new programs or innovations is shared with members in a regular newsletter. Career seminars and educational classes are provided regularly.

**Governmental Fund Types** - Types include: Special Revenue, Capital Fund & Proprietary Fund.

**Gross Property Tax** - Total amount of property tax derived by multiplying the mill levy by the valuation. This does not provide for any uncollectible amount.

**HHS** - Housing and Human Services (Department of).

**Highway Users Tax HUTF** - Revenue derived from the state gasoline tax. This revenue can only be used for Road and Bridge activities.

**HMGP** - Hazard Mitigation Grant Program (FEMA).

**HOA** - Home Owners' Association.

**HUD** - Housing & Urban Development (U.S.).

**IFAS** - Integrated Financial and Administrative Solution (Boulder County's Financial Accounting System)

**IGA** - Inter-Governmental Agreement.

**IMS** - Incident Management System, a training system in the Sheriff's Office.

**Inflation** - As defined by TABOR it is the percentage change in the United States Bureau of Labor Statistics Consumer Price Index for Denver-Boulder, all items, all urban consumers, or its successor index.

**Intergovernmental Expenditures** - An expenditure category consisting of grants, entitlements, and cost reimbursements.

**Intergovernmental Revenue** - A revenue category consisting of revenues received from other governmental entities such as Federal Grants, Social Services Program revenues from the State, or other local cities.

**ITC** - Integrated Treatment Court is a collaborative project between the County, the 20<sup>th</sup> Judicial District, Social Services, Public Health and the Mental Health Center. The mission of the ITC is to integrate substance abuse treatment, mental health treatment, intensive supervision and substantial judicial oversight to promote public safety and individual responsibility to reduce crime and to improve the quality of life for participants and their families.

**JC** - Justice Center (20<sup>th</sup> Judicial District of Colorado).

**JFO** - Joint Field Office (FEMA).

**LAN** - Local Area Network, a computer networked system allowing for communications via personal computers.

**Lease Purchase Agreements** - Contractual agreements that are termed leases, but that, in substance, are purchase contracts.

**Leidos** - Consulting firm retained by Boulder County to assist with disaster recovery reimbursements.

**Levy** - The total amount of taxes, special assessments or service charges imposed by a government.

**LID** - Local Improvement District.

**Local Growth** - A TABOR definition for a non-school district where a net percentage change in actual value of all real property in a district from construction of taxable real property improvements, minus destruction of similar improvements and additions to, minus deletions from, taxable real property. Also referred to as New Construction.

**LTRFG** - Long Term Flood Recovery Group.

**Mill** - One one-thousandth of a dollar of assessed valuation of property used to determine property taxes.

**Modified Accrual Basis** - A budgetary accounting system used by governmental fund types. Revenues are recognized when they become both measurable and available (i.e. the amount of transaction can be determined and collected within the current period or soon enough thereafter to be used to pay liabilities of the current period). Expenditures are recognized when the related fund liability is incurred.

**New Construction** - See Local Growth.

**Net Property Tax** The gross amount of property tax minus the budgeted uncollectible amount. This amount anticipated to be received is the working amount of property tax revenue used in the budgeting process.

**NFIP** - National Flood Insurance Program.

**NOI** - Notice of Intent.

**NRCS** - National Resource Conservation Service.

**OBE** - Overcome By Events.

**OEM** - Office of Emergency Management.

**Office** - Unit of County government that is administered by an Elected Official (Example: District Attorney).

**OIG** - Office of Inspector General.

**Open Space** - Referring to tracts of undeveloped land which are utilized as natural buffers between communities, wildlife preservation areas, agricultural use, natural area hiking trails.

**Operating Budget** - The grouping of all objects for expenditures that are not personal services (wages and benefits.), such as office supplies, rental expense. The General Fund appropriations for each agency is separated into the two groupings of personal services and operating.

**Organization** - Subdivision of an Agency during 1997. Converted to Cost Centers in 1998 (Example: Human Resources, Finance, Mailing are organizations for Administrative Services).

**Organizational Administration** - General Administration functions administered by Finance, usually related to employee benefits and self insurance.

**Orphan Fleet** - All County vehicles with the exception of those vehicles in Parks, Sheriff, and Road Maintenance. Presently there is no centralized maintenance for the orphan fleet.

**PDA** - Preliminary Damage Assessment.

**PERA** - Public Employees' Retirement Association (Colorado). Boulder County is a participating member.

**Personal Services Budget** - That grouping of wages and benefits of permanent and hourly employees. (See Operating Budget above.)

**POS** - Parks and Open Space (Department).

**PPDR** - Private Property Debris Removal.

**Property Tax** - Taxes levied on all real and personal property according to the property's valuation and the tax rate, in compliance with state and local statutes.

**Proposed Budget** - Future year budgets that are prepared by each organization and submitted to the Budget staff for analysis.

**Purchase Order** - A document which authorizes the delivery of specified services.

**Purchased Services** - This is a basic classification by object for services other than personal services which are required by the governmental unit in the administration of its assigned functions or which are legally or morally obligatory on the government unit.

**PW** - Project Worksheet (used by FEMA).

**QECCB** - Qualified Energy Conservation Bond. Bonded debt for qualifying energy conservation projects that receives an interest subsidy from a Federal ARRA program.

**Rating** - The credit-worthiness of the county as evaluated by independent agencies.

**Recommended Budget** - After analysis and negotiation of proposed budgets with each organization/office by Budget staff, a balanced budget is submitted to the Board of Commissioners for their consideration.

**Referendum C** - In the context of the 2006 budget refers to a state of Colorado state-wide referendum in November of 2005, exempting the State from the TABOR revenue limit for a term of six years, commencing in 2006.

**Restricted Fund Balance** - Those portions of fund balance that are not available for appropriation, or that are legally segregated for specific future use.

**Resolution** - A special or temporary order of a legislative body requiring less legal formality than an ordinance or statute.

**Revenue Bonds** - Bonds whose principal and interest are payable exclusively from a dedicated revenue source.

**ROE** - Right of Entry.

**SBA** - Small Business Administration (U.S.).

**SCAAP** - State Criminal Alien Assistance Program.

**SDE** - Substantial Damage Assessment.

**SOSP** - Social Opportunity and Support Program .

**Statutory Property Tax Revenue Limit** - Colorado Revised Statute 29-1-301. Property tax increases are limited to 5.5% from one tax year to the next. An adjustment for growth factor is allowed for new construction. The exemptions to this restriction are payment of bonds, payment of other contractual obligations approved by voters, and capital expenditures allowed by "Truth in Taxation" legislation.

**Supplemental Budget Allowances** - Appropriations may be changed to allow for unforeseen circumstances that may occur after the budget has been adopted.

**Sustainability** - Sustainability is a long-term goal that seeks to establish a long-term balance of environmental, economic and societal health. This involves the wise use of natural and economic resources and includes energy, fuel and resource efficiency; waste reduction; reuse and recycling; changes to building and land use; and a coordinated effort to educate and encourage the broader community to follow suit.

**TABOR** - Taxpayers Bill of Rights, revenue and tax limit amendment. See Amendment 1.

**TANF** - Temporary Assistance to Needy Families

**Tax Levy** - Unit of measurement is a mill (.001) which is then multiplied times the assessed value of real or personal property to determine the amount of taxes due.

**TDM Transportation Demand Management Programs** - Programs to reduce or shift demand on the transportation system during congested periods by providing alternatives to driving by providing incentives to carpool, use transit, walk, bicycle, work from home , or shift the trip to a less congested period of the day.

**THIRA** - Threat, Hazard Identification and Risk Assessment.

**TIP** - Transportation Improvement Program.

**TIF** - Taxing Increment Finance District.

**Transfers** - The transfer of dollars from one fund to another. Treated as an other financing source in the receiving fund and as an other financing use in the originating fund.

**UDFCD** - Urban Drainage & Flood Control District.

**USDA** - U.S. Department of Agriculture.

**Unincorporated County** - Those portions of the county that are not part of a legal entity such as a city or town.

**VALE** - Victim Assistance and Law Enforcement (Grant).

**Worthy Cause**- A program funded by special use Sales Tax, as approved by voters in the November 2000 election, to finance land and buildings for various non profit agencies contracted with the County for human services.



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# Board of County Commissioners

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To: Elected Officials and Department Directors  
From: Board of County Commissioners  
Date: May 16, 2013  
Subject: 2014 Budget Guidelines

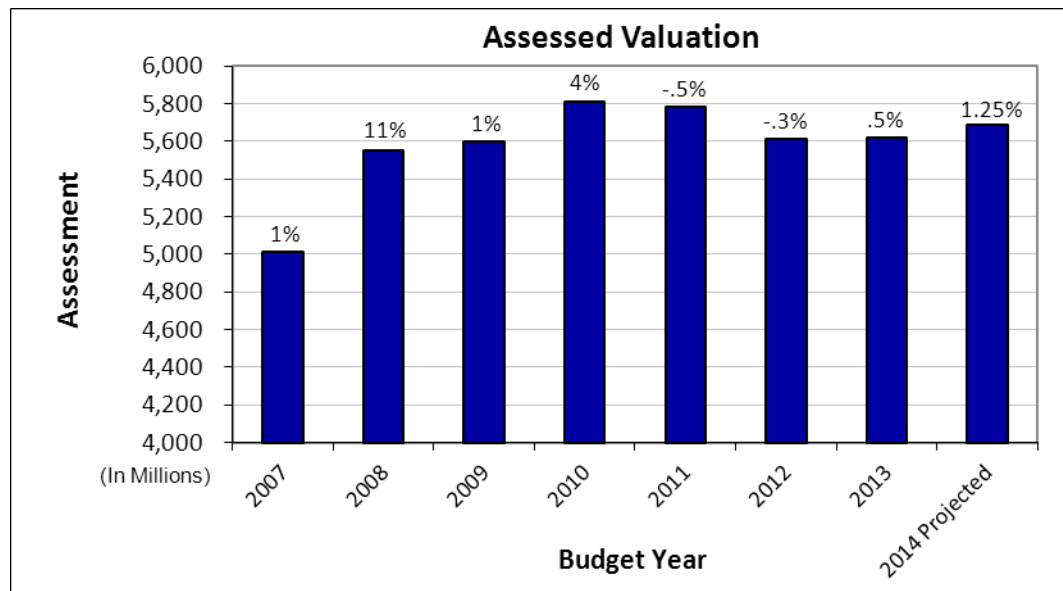
We are looking forward to working with the Elected Officials and Department Directors on the 2014 Budget preparation that will begin June 1st. As you begin to prepare your requests, please keep the following guidelines in mind. These guidelines form the initial framework for budget discussions, but do not imply funding at a certain level. While it is estimated at this time that there will be an increase in revenues available to the 2014 budget process compared to the 2013 revenue it is not substantial. We are projecting a 1.25% increase in assessed valuation that will generate \$1,713,110 in property tax revenue. Other revenues, such as Specific Ownership taxes and certain fees, have stayed about the same. This means that we will not be able to have substantial increases in expenditures in the 2014 Budget. The following memo discusses some of the major trends that impact revenues and expenses that shape this conclusion.

### Property Tax Revenues

Because of the passage in 2005 of ballot issue 1A, the County is operating under different revenue restrictions from previous TABOR limitations. The County's largest revenue, property taxes, is allowed to grow until it reaches the TABOR allowed maximum mill levy, which we reached in 2011. Due to the passage of ballot issue 2010-1A, the mill levy was allowed to increase by 0.9 mills for 5 years to provide a temporary safety net of human services programs. The total mill levy for property taxes collected in 2013 is 24.645 mills, which is the maximum allowed by TABOR.

Besides the mill levy rate, property tax revenue can grow if assessed valuation of properties in the County increases. Total re-appraisal of properties occurs every other year and the 2014 budget is based on a reassessment year. Tax collections and budgets are based on the assessments from the previous year. The total assessed valuation for the 2014 budget is estimated by the Assessor to increase by approximately 1.25% due to new construction, and reassessment. This will result in an **increase in property tax revenues in 2014 of approximately \$1,713,110**. The Assessor will send out preliminary valuation in August and final certification will occur by December. The following chart shows the pattern of the recent changes in Boulder County assessed valuation: —

Note: "%" is growth in assessed valuation.





There are improving signs in the economy that lead us to think that the worst of the recessionary impacts may be over. Job growth in Colorado accelerated in 2012, with a gain of 47,900 jobs. Consumer spending and consumer confidence is stronger in 2013 as uncertainty eased and the economy becomes more stable. Residential housing sales are improving and prices are increasing. Foreclosure activity declined in 2012 and residential construction increased. As the local economy improves, County revenue budgets will grow in future years since there is a delay in property tax assessment and collection.

Although there are economic indications that revenues are stabilizing we will continue to monitor all changes. After all County revenue projections are refined with data from 2013, funding levels for next year will be determined in time for the November work session.

## **Expense Commitments**

**For the 2014 Budget we will try to “hold the line” on new ongoing expenditure commitments.**

In previous years a significant proportion of any available new revenue has been used to fund the salary survey adjustments, merit pool and the increased cost of the health and dental insurance plans. **It is estimated that a 1% increase in salary plus required fringe benefits will cost approximately \$1.2 million** in 2014 for employees in all County funds with the exception of all Grants. If circumstances allow, the Commissioners will consider funding a merit pool for employees.

Increases in the Health and Dental Insurance plan are likely again this year. Looking ahead to 2014, it could be that we will need increases to keep our self-insured plan healthy. The financial impact of Health Care Reform will begin in 2014. The Commissioners will be looking at these costs during the September workshop when we have more data from our 2013 medical insurance experience.

Cost increases that effect operating budgets will need to be considered in the 2014 budget process. For example, we may continue to experience price volatility or inflationary impacts. As an example, the variability in the cost of fuel has a larger proportional impact on operating budgets in departments that have vehicle and equipment fleets.

## **2014 Budget Request Guidelines**

1. This year the Elected Officials and Department Directors are requested to review their expenditure budgets to decide if the right allocation is made for each program. Please look at the overall Office/Department budget to insure that we are spending our resources in the best possible way. Review priorities and see that budgets are distributed in line with those priorities. During the budget presentations talk about the important things that we want to accomplish. Discuss with the Commissioners in advance about your highest priorities. The Commissioners' Office will be able to help arrange these meetings for Elected Officials.
2. Because of the low level of new revenues projected for 2014, there will not be much funding available for budget increases. We encourage every Office and Department to make an effort to find efficiencies within their operations to help offset unavoidable cost increases. It is expected that Offices and Departments will make every effort to reorganize existing budgets to continue vital services and high public value programs. It may be necessary to realign funding to high demand programs.

Elected Officials and Department Directors may make budget requests in Budget Prep based on priorities and discussions with the Commissioners. We will see what we are able to fund after revenue projections are developed in the fall. If your Office or Department will have to compromise the ability to deliver services due to the lack of additional funding, please begin discussing your need with the Commissioners as soon as possible.

Elected Officials and Department Directors can make requests that would be in line with the initiatives of improving Public Service, Collaboration and Sustainability. **In terms of providing the best in public service, what are the best ideas that would improve service in your office/department?** Please mark these special requests in Budget Prep with PSIR (Public Service Improvement Request) in the title.

3. **New personnel FTE requests should be discussed with the Commissioners prior to making the request in Budget Prep.** It is not likely that new FTEs will be approved unless new Personnel have an identified ongoing revenue source to fund salary and benefit costs.
4. There is not a guaranteed increase amount for each Office or Department. The Commissioners will make funding decisions based on the greatest needs across the County. **Please keep in mind the low revenue projected for 2014 when you are creating budget requests.** It will be easier for Commissioners to consider budget requests that include a full and adequate justification.
5. **Priority setting by the Elected Official or Department Director will remain an important element of the budget process.** The true priorities should reflect all needs for mandatory cost increases, capital equipment, infrastructure and all other operating increases.
6. The total Capital Outlay base budget for 2014 will continue to be \$2.1 million. The Commissioners can change this funding level during budget development if revenues are insufficient. The base will be divided up in the following way:

Computing Capital	\$1,000,000
Copiers	\$ 60,000
Equipment	\$ 140,000
Replacement Vehicles	\$ 900,000

  - a. The Strategic Technical Planning process is providing guidance to the capital computing process for the budget. Overall county computing priorities will be identified for funding. The Technology Resource Advisory Committee (TRAC) will review all computing project requests. If you have questions about this process, please contact your department or office Business Analyst or Mary Hagler in I.T. to find out about the TRAC process and request necessary forms. Computing requests (COM) in Budget Prep will still be necessary for all requests.
  - b. The Fleet Replacement Committee will send their recommendations, in priority order, to the Commissioners for consideration during the recommendation budget process. The Commissioners will decide which items to replace within the base budget.
  - c. Any capital item (CAP or COM) that is not funded within the base may be included within the Office/ Department's Decision Package request list for presentation to the BOCC and consideration in the budget process.
7. **A designated person in each Office or Department will be responsible for the budget submittal and decision package.** After the Budget Prep system has closed to users for requests on August 1, all changes to the decision package (requests or priorities) need to be submitted to the Budget Office in writing with the approval of the designated Office/Department budget person.



# Board of County Commissioners

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TO: Elected Officials and Department Directors

FROM: Board of County Commissioners

DATE: February 26, 2014

SUBJECT: 2014 Budget and Personnel Management Policies

## **Overview of 2014 Budget & Revenue Changes**

During the summer of 2013, we looked forward to developing the budget assuming that the recovery in the local economy would continue. Colorado is a leading state in the national economic recovery with a strong rebound in the housing market and good job growth. There are still drags on the economy that persist in Boulder County especially the lagging effects on Property tax revenues. Assessed property values increased by only 1.7% due to the combined effect of new construction and property valuation reassessment. We were planning a budget for 2014 with modest increases to match slowly growing revenues.

The major flooding events of September changed the entire budget process. The county had to jump into emergency operations to rescue and support of the displaced evacuees. Work began immediately on buildings, roads, bridges, trails, debris removal and many more projects.

The budget for 2013 was increased to pay for all the emergency work and to begin the recovery work. This was funded by the use of General Fund Balance. Budget development work for 2014 was directed toward county rebuilding and recovery. Federal and State aid program personnel arrived and began to evolve a process for reimbursements and funding the recovery. We were trying to determine the full extent of that aid as we set the 2014 budget.

The 2014 adopted budget for Boulder County is \$366,760,981 for all funds. The explanation of the changes from last year's adopted budget of \$319,584,517 is included in the following section Major Changes Between 2013 and 2014. Besides the flood recovery work, there is an increase in the C.E.F. budget to complete the construction of an expanded Health and Human Services building in Longmont and a Coroner facility in Boulder funded by C.O.P. bond proceeds.

There is a budget increases in the Sales and Use Tax funded programs. The good news in retail sales including automobile sales is that there was a healthy increase, which resulted in an increase to the Sales and Use taxes collected in 2013. This is reflected in the 2014 budget which helps certain restricted funds within the County budget. The increase in sales tax revenue impacts the ballot designated programs in Open Space, Transportation projects, Trails, Worthy Cause and Offender Management.

With past multiyear planning and sound fiscal decision making, the Commissioners have prepared Boulder County to weather this flood disaster that has impacted our expenditures. The current strategy in 2014 is to spend the flood reimbursements from FEMA, FHWA, State of Colorado, NRCS, and others to continue the ongoing repair and recovery work. Fund balances have been maintained at sufficient levels to handle unanticipated or emergency expenses.

Although 2014 will be a tight budget year due to the expensive cost of flood recovery, we believe the adopted budget is sound. This budget contains sufficient resources to continue current levels of operations, replace and rebuild capital assets, utilizes all current forms of revenue generation and cost reimbursement available to the County, and contains an emergency reserve equal to at least three percent of the TABOR allowed fiscal year expenditures, as required by the State Constitution.

## **Major Changes between the 2013 and 2014 budgets include:**

### **Flood Recovery**

- Flood recovery expenses in the General Fund budget include over \$19 million for the repair of Open Space property, infrastructure and trails. This is partially funded by \$7.8 million in reimbursement revenues, related to 2013 eligible flood expenditures. An additional amount of more than \$1.5 million is appropriated in the Capital Expenditure Fund for repairs to county buildings.
- The Road & Bridge Fund budget includes an additional amount of more than \$15 million for flood-related transportation infrastructure repairs and reconstruction. Roads destroyed or damaged in 2013 have been temporarily repaired to allow traffic into the affected areas, with permanent construction planned to commence in the spring of 2014. This construction is mostly funded by anticipated reimbursement revenues.

### **County Programs**

- The General Fund includes an additional \$1 million in the Sustainability budget for the Energy Smart program and \$950,000 in the Clerk & Recorder's Elections Division base to fund the 2014 General Election.
- The Subdivision Paving Local Improvement District (LID) is a new Fund for the County adding \$4.6 million to the budget. The LID is funded from annual assessments on properties within the district and an annual contribution from the County of \$1 million.
- The Social Services Fund was increased by \$2 million, mostly from intergovernmental block grants from the State, to fund additional Colorado Works and Child Welfare programs. The Human Services Temporary Safety Net Fund, approved by voters in November 2010 and funded annually for five years by 0.9 mills of property tax revenue, will provide \$5.2 million in 2014 for families in need.
- The Work Force Fund was increased by \$1 million; all funded from Federal grant revenues for flood-related employment services.
- The Better Buildings Fund is nearing the end of the ARRA grant funding, and represents a decrease of \$6.5 million in the 2014 budget.
- An increase of \$1.5 million for Boulder County's self-insured Health and Dental plan is appropriated in the Risk Management Fund. This is funded from both employee contributions and the County.
- The salary and benefit package for county employees in the 2014 budget included market and range adjustments to salaries in selected job classifications and a merit pool funded at 2%. There was no increase in the PERA retirement benefit rate for 2014.

### **Carryover of previous funding sources**

- The 2014 budget includes carryover of unexpended amounts in 2013 for the Conservation Trust Fund (\$1.5 million), the Open Space I Fund (\$3.3 million) and Worthy Cause Fund (\$925,000).
- The Capital Expenditure Fund budget includes carryover in an appropriation of \$17.5 million of unexpended bond proceeds to continue the design and construction of the St. Vrain Health and Human Services complex in Longmont and the new Coroner's facility in Boulder.

### **Revenues**

- Improvements to the local economy following the recession have resulted in an increase of 7% in sales and use tax revenue projections for 2014 over the 2013 adopted budget. This revenue stream is restricted to explicit uses approved by voters in prior years, including Open Space acquisition and maintenance, Worthy Cause, Offender Management, and specific Transportation projects and trails.
- The 2014 property tax revenues are based on the 2013 assessed valuation which was a reappraisal year for the county's taxable real property. The 2013 assessed valuation increased by 1.7% over the prior year due largely to a modest increase in new construction. This assessment is still reflective of the 2008/2009 recession impacts on real property values, due to the timing of the assessment process. Included in the assessment is a pro-rated reduction for property destroyed in the recent floods. The result of the valuation change is additional budgeted property tax revenue of \$2.38 million.
- Ballot issue 2005 1A allowed the property tax mill levy rate to grow until it reached the TABOR allowed

maximum of 23.745 mills. Beginning in 2011, ballot issue 2010-1A added 0.9 mills to the maximum. The total mill levy for the County for taxes collected in 2014 is 25.120, including a levy of 0.475 mills yielding \$2.7 million to recover property taxes refunded and abated in 2013.

### **General Fiscal Policies**

1. No expenditures will be authorized except for those that are in conformance with the Boulder County Purchasing Manual or the amended Purchasing Policy (if flood related). Compliance with both the Budget process and the Purchasing process is required.
2. Capital outlay items, not the dollars, are approved for each office and department by the Board during the budget process. Major changes in specifications cannot be made unless the department chooses to pay the additional costs. Purchasing will only pay for items that are approved. ALL CAPITAL OUTLAY ITEMS COSTING IN EXCESS OF \$5,000 MUST HAVE PRIOR APPROVAL FROM THE BOARD, EITHER DURING THE BUDGET PROCESS OR DURING THE YEAR BY WAY OF AN UNBUDGETED CAPITAL OUTLAY REQUEST.
3. Requests for budget adjustments and/or supplemental funding will be processed during the year on a monthly basis for circumstances unforeseen at the time of budget preparation. Each request modifies budget appropriations and must be approved by the Board of Commissioners during a public meeting. The Budget Office requires a minimum of 2 weeks to prepare and schedule the request for the public hearing. Supplemental requests for operating budgets must be of a significant value to the department or office budget.
4. Supplemental requests for carryover of funds from one fiscal year to the next will be considered by the Commissioners when the County closes the books after the audit unless there is a significant reason for earlier funding.
5. The County will consider all revenues as general-purpose revenues to provide maximum fiscal flexibility. The exceptions are when revenue targeting is legally required or when a revenue source has been established for the sole purpose of providing a specific program or project. Examples of appropriate revenue targeting are a Federal or State grant, the employees' contribution to the health and dental insurance plan, or a ballot restricted sales tax.

### **Pay and Human Resources Policies**

1. Offices/Departments may request an FTE salary base for the subsequent budget year that is no greater than the sum of the amount approved for permanent salaries (70000) and merit pool (70030) budgeted for the current year. IF THE TOTAL REQUIRED FUNDS PER THE PERSONNEL SCHEDULES THAT ARE COMPLETED IN NOVEMBER FOR THE FOLLOWING YEAR EXCEED THE BASE, THE OVERAGE WILL BE SUBTRACTED FROM THAT OFFICE/DEPARTMENT'S MERIT POOL FOR THE FOLLOWING YEAR.
2. Personnel appropriation budgets in the General Fund are restricted to personal service usage. Transfers to or from personal service accounts (70000 – 71160) must have prior approval of the Board as a budget adjustment request. The requirement for Board approval for personnel changes to FTEs is the same for all County funds. The Personnel Schedule (Salary Budget Report) is used to set the budget base for position control.
3. The Board approved a 2% merit pool for each personnel cost center in the budget (except Grants). Funding levels for the merit bonus are based on 100% of the employee's pay. Managers may determine the actual percentage of merit given to each employee based on performance. A merit increase may not exceed 4% of an employee's annual salary. Hourly employees cannot receive increases that exceed 4% within the calendar year without Human Resources approval.



No employee may receive an increase to base pay that will exceed the top of the range of his or her classification. Merit bonuses may be given to employees regardless of their position within or outside of their pay range, but they will be included in the maximum increase allowed of 4%.

4. The spot bonus pool allows employees to be eligible for bonuses for recognition of “a job well done.” Spot bonuses are not to exceed \$250 for a specific outstanding situation or \$500 for sustained extraordinary performance in a declared emergency or disaster. Both FTE and hourly employees are eligible for spot bonuses.
5. An employee moving to a higher grade because of promotion or reclassification can be given a maximum 10% increase to base, or entry level of the new grade if a 10% increase would not place the employee in the salary range of the new grade. An employee, who has received the maximum merit increase allowed for the year, plus a promotion and/or reclassification, will not be eligible for any further merit increases to base in the calendar year.
6. Merit dollars cannot be used for any purpose except merit increases. Merit dollars cannot be supplemented with savings from any other budget account. Merit dollars can be spent only on FTE employees. Any expenditure overage in the merit pool will be deducted from the Office/Department’s merit pool budget for the following year
7. All salary budgets (70000) are funded at 97% in the General Fund and the Social Services/Human Services Fund. At year-end, if it is necessary, the salary account 70000 will be credited up to an additional 3% to cover salary costs. This would be necessary if no turnover occurred in an office/department throughout the fiscal year.
8. Every employee will have a written job description, job standards, and at least one performance evaluation annually.
9. All vacant positions will be reviewed by Human Resources to assure that the job is properly classified before it is refilled. Managers will be expected to examine the need for the position before refilling. Vacant positions will be filled at entry level unless the Human Resources Division approves a higher salary in the range. Human Resources has the authority to approve a higher than entry-level salary based on the experience and qualifications of the job applicant.
10. The Salary Budget schedule will continue to enforce position control. Personnel schedules are based on those positions approved during the budget process. The Budget and Human Resources Offices must review any changes to the personnel schedule before they are forwarded to the Board for action.

RESOLUTION 2013-107

A RESOLUTION APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS AND SPENDING AGENCIES, IN THE AMOUNTS AND FOR THE PURPOSES AS SET FORTH BELOW, FOR THE COUNTY OF BOULDER, COLORADO, FOR THE 2014 BUDGET YEAR.

WHEREAS, the Board of Commissioners has adopted the annual budget in accordance with the Local Government Budget Law, on December 12, 2013; and

WHEREAS, the Board of Commissioners has made provision therein for expenditures as set forth in said budget; and

WHEREAS, it is not only required by law, but also necessary to appropriate the revenues provided in the budget to and for the purposes described below, so as not to impair the operations of the County.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF BOULDER COLORADO:

That the following sums are hereby appropriated from the revenues of each fund, to each fund, or to the spending agencies within the fund if so designated, for the purpose of operating Boulder County during the year 2014.

<u>AGENCY</u>	<u>BUDGET APPROPRIATION</u>
GENERAL FUND	
Administrative Services	
Personal Services	\$10,956,427
Operating	\$13,131,886
Countywide Services and Benefits	\$26,899,240
General Administration	\$8,624,176
Public Health, Mental Health & Non-Profits	\$13,968,109
Building Utilities	\$2,116,204
Assessor	
Personal Services	\$3,004,423
Operating	\$258,222
County Attorney	
Personal Services	\$1,906,287
Operating	\$228,549
Coroner	
Personal Services	\$603,699
Operating	\$319,278
Commissioners	
Personal Services	\$2,408,631
Operating	\$1,827,617

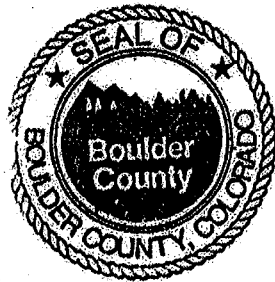
Clerk & Recorder		
Personal Services		\$3,982,494
Operating		\$1,714,135
Community Services		
Personal Services		\$4,333,633
Operating		\$424,257
District Attorney		
Personal Services		\$4,543,760
Operating		\$260,145
Housing		
Personal Services		\$600,683
Operating		\$349,096
Land Use		
Personal Services		\$2,807,082
Operating		\$319,331
Parks		
Personal Services		\$7,549,112
Operating		\$14,214,555
Sheriff		
Personal Services		\$21,599,010
Operating		\$4,426,009
Sheriff-Communications Center		
Personal Services		\$2,334,659
Operating		\$275,551
Surveyor		
Personal Services		\$5,500
Operating		\$17,500
Transportation		
Personal Services		\$2,369,041
Operating		\$1,175,794
Transportation Sales Tax - Trails		
Personal Services		\$92,743
Operating		\$564,801
Treasurer		
Personal Services		\$753,376
Operating		\$216,992
TOTAL GENERAL FUND		\$161,182,007
ROAD AND BRIDGE FUND		
Payments to Cities		\$439,491
Road Sales Tax		\$3,737,806
Projects and Maintenance		\$28,021,267
Transportation Complex		\$660,215
TOTAL ROAD AND BRIDGE FUND		\$32,858,779

SOCIAL SERVICES FUND	\$38,099,850
DEVELOPMENTAL DISABILITIES FUND	\$5,686,515
GRANTS FUND	\$12,000,000
WORKFORCE BOULDER COUNTY FUND	\$7,000,000
HEALTH AND HUMAN SERVICES FUND	\$4,062,083
ELDORADO SPRINGS LID	\$209,108
CONSERVATION TRUST FUND	\$1,976,504
OFFENDER MANAGEMENT FUND	
Integrated Treatment Courts	\$498,905
Debt Service	\$447,818
Jail Expansion	\$1,039,298
Alternative Programs	\$318,078
TOTAL OFFENDER MANAGEMENT FUND	\$2,304,099
WORTHY CAUSE FUND	
Worthy Cause Tax 3	\$3,123,675
OPEN SPACE CAPITAL IMPROVEMENTS FUND I	
1994 Sales Tax	\$12,789,788
2005 Sales Tax	\$4,276,862
2011 Sales Tax	\$10,529,858
TOTAL OPEN SPACE CAPITAL IMPROVEMENTS FUND I	\$27,596,508
OPEN SPACE CAPITAL IMPROVEMENTS FUND II	
2008 Bond Series	\$3,809,788
CLEAN ENERGY OPTIONS LID FUND	
Climate Smart Commercial	\$232,625
Climate Smart Residential	\$1,000,023
TOTAL CLEAN ENERGY OPTIONS LID FUND	\$1,232,648
QUALIFIED ENERGY CONSERVATION BONDS FUND	
Bonds	\$584,108
BETTER BUILDINGS GRANT FUND	\$200,000
HUMAN SERVICES TEMPORARY SAFETY NET FUND	\$5,151,651
SUB-DIVISION PAVING DISTRICT FUND	\$4,627,291
CAPITAL EXPENDITURE FUND	
General Reconstruction	\$3,371,703
Infrastructure	\$994,672
Human Services & Coroner Buildings	\$19,284,243
Open Space & Transportation Complex	\$387,747
Parks General Reconstruction	\$104,000
TOTAL CAPITAL EXPENDITURE FUND	\$24,142,365

RISK MANAGEMENT FUND	
Property, Casualty, Workers' Comp	\$2,275,001
Health & Dental Insurance	\$19,385,678
TOTAL RISK MANAGEMENT FUND	\$21,660,679
FLEET SERVICES FUND	
Architect's Projects	\$70,702
Fleet Services	\$2,475,477
Fuel Systems	\$1,700,000
TOTAL FLEET SERVICES FUND	\$4,246,179
RECYCLING CENTER FUND	\$5,007,144
TOTAL BOULDER COUNTY	\$366,760,981

ADOPTED this 12th day of December, 2013, A.D.

BOARD OF COUNTY COMMISSIONERS  
OF BOULDER COUNTY



ATTEST:

Walter Bydos  
Clerk to the Board

Cindy Domenico  
Cindy Domenico, Chair

Deb Gardner  
Deb Gardner, Vice-Chair

Elise Jones  
Elise Jones, Commissioner

**RESOLUTION 2013-108**

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2013 TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE COUNTY OF BOULDER, COLORADO, FOR THE 2014 BUDGET YEAR.

WHEREAS, the Board of Commissioners of the County of Boulder has adopted the annual budget in accordance with the Local Government Budget Law, on December 12, 2013; and

WHEREAS, the amount of money necessary to balance the budget for general operating expenses is as follows:

General Fund	\$115,410,854
Road Fund	\$1,062,484
Social Services Fund	\$6,266,368
Developmental Disabilities Fund	\$5,712,277
Health and Human Services Fund	\$3,958,608
Human Services Temporary Safety Net Fund	\$5,141,051
Capital Expenditures Fund	\$5,940,769
TOTAL FOR COUNTY OPERATIONS	\$143,492,411

WHEREAS, the 2013 valuation for assessment for the County of Boulder, as certified by the County Assessor is \$5,712,277,459; and

WHEREAS, after reviewing the requirements for anticipated expenditures as well as anticipated revenues from other sources for 2014, the Board of County Commissioners has determined that for the year of 2013 valuations, the proper mill levy, which shall be collected in 2014 by the Treasurer of the County of Boulder, State of Colorado, upon each dollar of the assessed valuation of all taxable property within the County, shall be 25.120 mills.

The mill levy shall be distributed as follows:

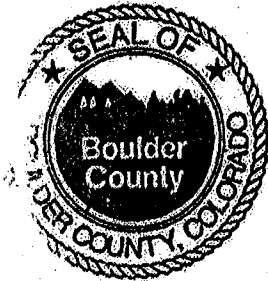
General Fund	
Includes 0.475 mills for abatements	20.204
Road Fund	0.186
Social Services Fund	1.097
Developmental Disabilities Fund	1.000
Health and Human Services Fund	0.693
Human Services Temporary Safety Net Fund	0.900
Capital Expenditure Fund	1.040
TOTAL MILL LEVY	25.120

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF THE COUNTY OF BOULDER, COLORADO:

That for the purpose of meeting general operating expenses of the County of Boulder during the 2014 budget year, there is hereby levied a tax of 25.120 mills, upon each dollar of the total valuation for assessment of all taxable property within the County for the year 2013.


ADOPTED this 12th day of December, 2013, A.D.

BOARD OF COUNTY COMMISSIONERS  
OF BOULDER COUNTY




ATTEST:

  
Clerk to the Board

  
Cindy Domenico, Chair

  
Deb Gardner, Vice-Chair

  
Elise Jones, Commissioner

RESOLUTION 2013-109

A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND ADOPTING A BUDGET FOR THE COUNTY OF BOULDER, COLORADO, FOR THE CALENDAR YEAR BEGINNING THE 1<sup>ST</sup> DAY OF JANUARY, 2014, AND ENDING THE LAST DAY OF DECEMBER, 2014.

WHEREAS, the Board of County Commissioners of the County of Boulder has appointed Margaret K. Parish, Budget Director, to prepare and submit a proposed budget to said governing body at the proper time; and

WHEREAS, the proposed budget has been submitted to this governing body for its consideration; and

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on October 1, 24, and 29 and November 14, 2013, and interested taxpayers were given the opportunity to file or register any objections to said proposed budget; and

WHEREAS, whatever increases may have been made in expenditures, like increases were added to the revenues so that the budget remains in balance, as required by law.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF BOULDER, COLORADO:

Section 1. That the estimated expenditures for each fund are as follows.

General Fund	\$161,182,007
Road Fund	\$32,858,779
Social Services Fund	\$38,099,850
Developmental Disabilities Fund	\$5,686,515
Grants Fund	\$12,000,000
Workforce Boulder County Fund	\$7,000,000
Health & Human Services Fund	\$4,062,083
Eldorado Springs LID Fund	\$209,108
Conservation Trust Fund	\$1,976,504
Offender Management CIT Fund	\$2,304,099
Worthy Cause Fund	\$3,123,675
Open Space CIF I	\$27,596,508
Open Space CIF II	\$3,809,788
Clean Energy Options LID Fund	\$1,232,648
Qualified Energy Conservation Bonds Fund	\$584,108
Better Buildings Grant Fund	\$200,000
Human Services Temporary Safety Net Fund	\$5,151,651
Subdivision Paving District Fund	\$4,627,291
Capital Expenditure Fund	\$24,142,365
Risk Management Fund	\$21,660,679
Fleet Services Fund	\$4,246,179
Recycling Center Fund	\$5,007,144
Total Expenditures:	\$366,760,981



Section 2. That the estimated revenues for each fund, including beginning and ending fund balances are as follows:

General Fund	\$161,182,007
Road Fund	\$32,858,779
Social Services Fund	\$38,099,850
Developmental Disabilities Fund	\$5,686,515
Grants Fund	\$12,000,000
Workforce Boulder County Fund	\$7,000,000
Health & Human Services Fund	\$4,062,083
Eldorado Springs LID Fund	\$209,108
Conservation Trust Fund	\$1,976,504
Offender Management CIT Fund	\$2,304,099
Worthy Cause Fund	\$3,123,675
Open Space CIF I	\$27,596,508
Open Space CIF II	\$3,809,788
Clean Energy Options LID Fund	\$1,232,648
Qualified Energy Conservation Bonds Fund	\$584,108
Better Buildings Grant Fund	\$200,000
Human Services Temporary Safety Net Fund	\$5,151,651
Subdivision Paving District Fund	\$4,627,291
Capital Expenditure Fund	\$24,142,365
Risk Management Fund	\$21,660,679
Fleet Services Fund	\$4,246,179
Recycling Center Fund	\$5,007,144
Total Revenues:	\$366,760,981

Section 3. That the budget as submitted, amended and herein above summarized by fund be, and the same hereby is approved and adopted as the budget of the County of Boulder for the year 2014.

Section 4. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners and made a part of the public records of the County.

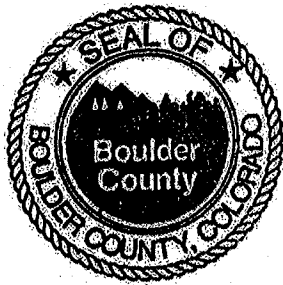
Section 5. That per Section 29-1-103(3) of Colorado Revised statutes, the total amount to be expended for payment obligations under lease-purchase agreements in 2014 are as follows:

Sheriff		
Copiers	(3)	\$7,396
Road Maintenance		
Equipment		\$151,158
Open Space and Transportation Complex		
Building		\$1,045,650
Health & Human Services and Coroner		
Buildings		\$1,654,473
Total lease-purchase obligations		\$2,858,677

The County's payments under these lease-purchases are expressly subject to annual appropriation, and therefore are not financial obligations as to future fiscal years.

ADOPTED this 12<sup>th</sup> day of December, 2013.

BOARD OF COUNTY COMMISSIONERS  
OF BOULDER COUNTY



*Cindy Domenico*  
Cindy Domenico, Chair

*Deb Gardner*  
Deb Gardner, Vice-Chair

ATTEST:

*Wendy Baker*  
Clerk to the Board

*Elise Jones*  
Elise Jones, Commissioner



**Boulder County Budget Office**  
 Boulder County Courthouse – West Wing  
 2020 13th Street, Boulder, CO 80302  
 Telephone: 303.441.4506  
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