

Copeland Lake, Rocky Mountain National Park



Boulder County, Colorado

BUDGET 2019

BOULDER COUNTY 2019 BUDGET BOOK

ELECTED OFFICIALS



BOARD OF COUNTY COMMISSIONERS

Matt Jones,
Commissioner

Elise Jones,
Chair

Deb Gardner,
Vice Chair

Assessor:

Clerk & Recorder:

Coroner:

District Attorney:

Sheriff:

Surveyor:

Treasurer:

Cindy Braddock

Molly Fitzpatrick

Emma Hall

Michael Dougherty

Joe Pelle

Lee Stadele

Paul Weissmann

APPOINTED DEPARTMENTAL DIRECTORS

Administrative Services Director:

Chief Financial Officer:

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:

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ACKNOWLEDGMENTS

Thank you to everyone who contributed to publishing this budget document. We would like to express our appreciation to the following individuals and departments for their efforts. They deserve special recognition for their work on this document.

ART WORK

The cover for this publication displays a picture postcard of Copeland Lake and Mountain. Copeland Mountain with its easily recognizable shape dominates southern Wild Basin at the southern end of Rocky Mountain National Park. The USGS adopted the name Copeland Mountain in 1911.

A special thanks to the Carnegie Library for Local History and the Museum of Boulder for the photos displayed on the cover and on each tab of this publication. The Carnegie Library for Local History and the Museum of Boulder collect and preserve our community's memory for future generations. Collections of written, visual and audible materials documenting early geographic, cultural and social regions of Boulder County are housed at the library and museum, and are available to the public.

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Open Space Map & Parks Listing
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Road and Bridge Fund Project List



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Boulder County
Colorado**

For the Fiscal Year Beginning

January 1, 2018

Christopher P. Morill

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, 2018. 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.

2019 BUDGET DOCUMENT TABLE OF CONTENTS

This document is designed to provide information about Boulder County through the 2019 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 Website: <http://www.bouldercounty.org>.
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INTRODUCTION

Boulder, CO



The cornerstone of the original Boulder County Courthouse was laid in Boulder in 1882. Although this original courthouse was destroyed by a fire in 1932, the spruce tree pictured here still stands today.

ABOUT BOULDER COUNTY

Boulder County is an exciting, diverse and dynamic 742 square miles situated in north-central Colorado. Bordered on its western edge by the Continental Divide, the county's topography varies dramatically from the bucolic, agricultural regions of the eastern plains to the breathtaking, snow-capped peaks of the Rocky Mountain range. Adjacent counties include Larimer to the north, Weld and Broomfield to the east, Jefferson and Gilpin to the south, and Grand County to the west.

Eastern Boulder County begins in the High Plains, at just under 5,000 feet above sea level. Documenting his expedition into the area in the 1820's, explorer Stephen Long inaccurately referred to the territory east of the Rocky Mountains as the "Great American Desert," under the mistaken belief that the region was entirely unfit for agriculture. In contrast to Long's assessment, the conditions in eastern Boulder County proved favorable for farming. The land is accented with lakes and streams as well as ditches used primarily for agricultural purposes, the result of the effort to convert the dry soil into productive land. In addition to the rich, irrigated farmlands and rolling pastures, the plains have also provided other natural resources, such as lignite coal, iron ore and small amounts of oil and gas. It is here on these plains that many of Boulder County's principal communities - Longmont, Erie, Lafayette, Louisville, and Superior – were established as a result of the area's agricultural and mining endeavors.

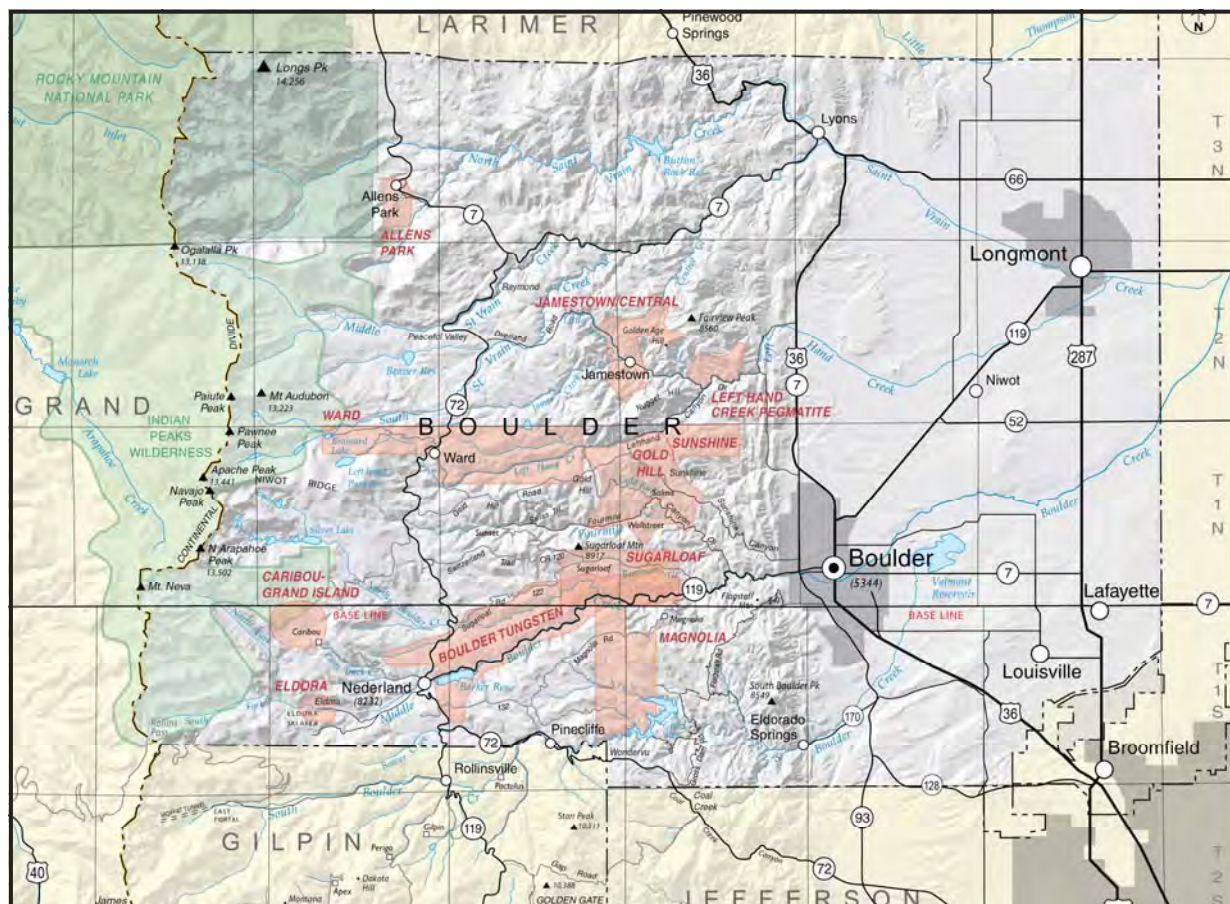
Heading west from the plains, the landscape begins its ascent toward the base of the Rockies. Nestled in these foothills and valleys are Lyons, Boulder and Eldorado Springs, communities whose character is largely defined by their awe-inspiring surroundings – dramatic red rock formations typical of the region. The proximity of these towns to the mountains and rugged, rocky terrain make them ideal destinations for climbers, hikers and outdoor enthusiasts of every kind.

Twisting and turning among the abruptly ascending rock formations are the canyons, which serve as gateways to the vast mountain range to the west. These spellbinding canyons bring the waters of the North and South St. Vrain, Left Hand, North and South Boulder creeks to the plains. As the terrain rises, evidence of Boulder County's mining history comes into view. A handful of these mountain mining towns, such as Gold Hill and Eldora, founded during the county's mining boom, have survived as communities, while Jamestown, Ward and Nederland became incorporated municipalities.

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 the county. Boulder County also contains major portions of some of the nation's most beautiful national parks: Rocky Mountain National Park, Indian Peaks Wilderness and Roosevelt National Forest.

From rolling farmland to alpine tundra, from the bustle of urban activity to the solitude of a mountain summit, Boulder County is a unique and fascinating fusion of human enterprise and nature's splendor.

Map of Boulder County, Colorado



Source: [Colorado Geological Survey](#)

ENVIRONMENT	
Area in square Miles	742
Highest Elevation	14,255 feet / Longs Peak
Lowest Elevation	4,986 feet
Average Precipitation	20.66 inches
Average Last Freeze	9-May
Average First Freeze	1-Oct
Persons per square mile, 2017	435

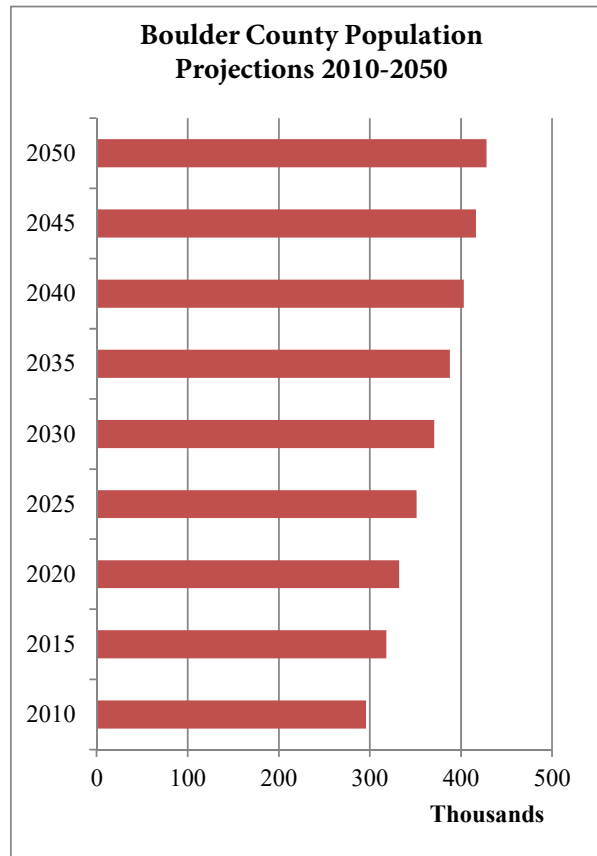
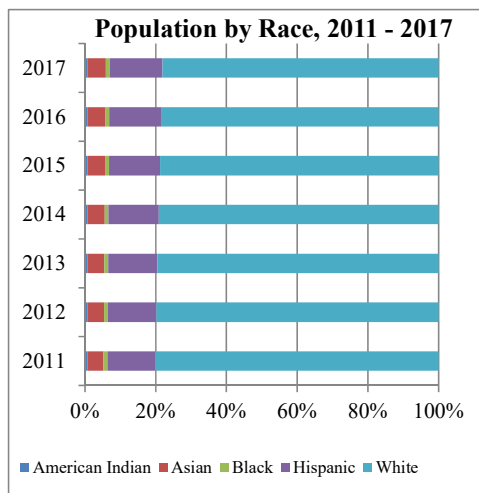


DEMOGRAPHICS OF BOULDER COUNTY

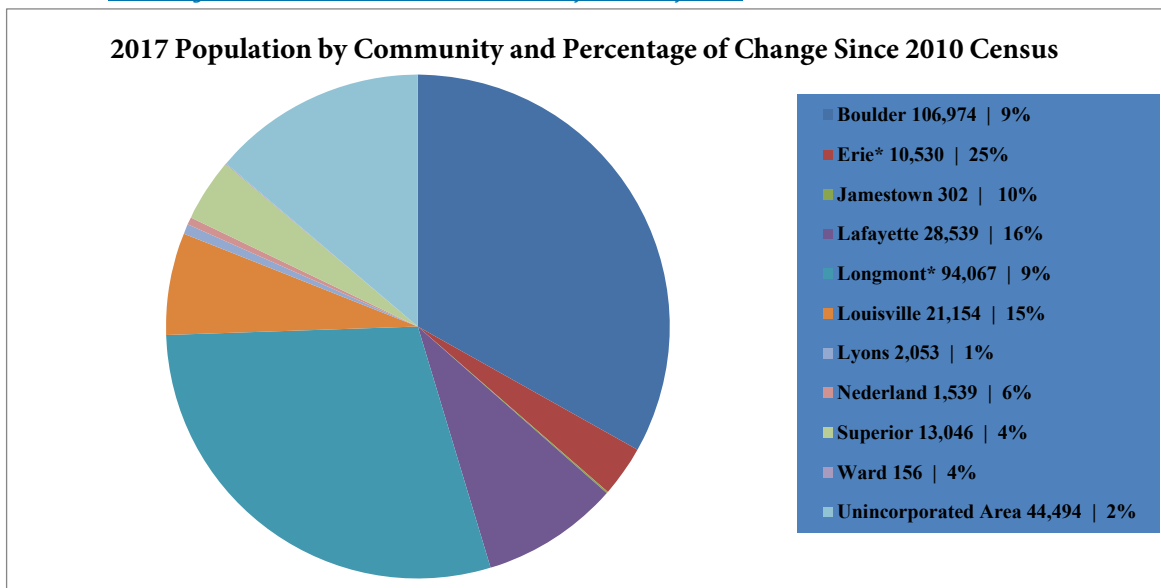
Today, Boulder County remains diversified with both rural and urban settings. The University of Colorado at Boulder, two school districts and numerous scientific, research and recreational facilities are among the attributes of the County. Population of the county is over 300,000 with approximately one-third 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.

County Demographics	
Total Population	322,854
Households	135,968
Average Household Size	2.37
Median Age	38 Years
Total Population in Labor Force	174,870
Median Household Income	\$75,669
High School Diploma or More	95%
Bachelor's Degree or More	63%
Single Occupancy Commuters	64%

Source: [Metro Denver Economic Development Corporation](#)
[United States Census Bureau](#)

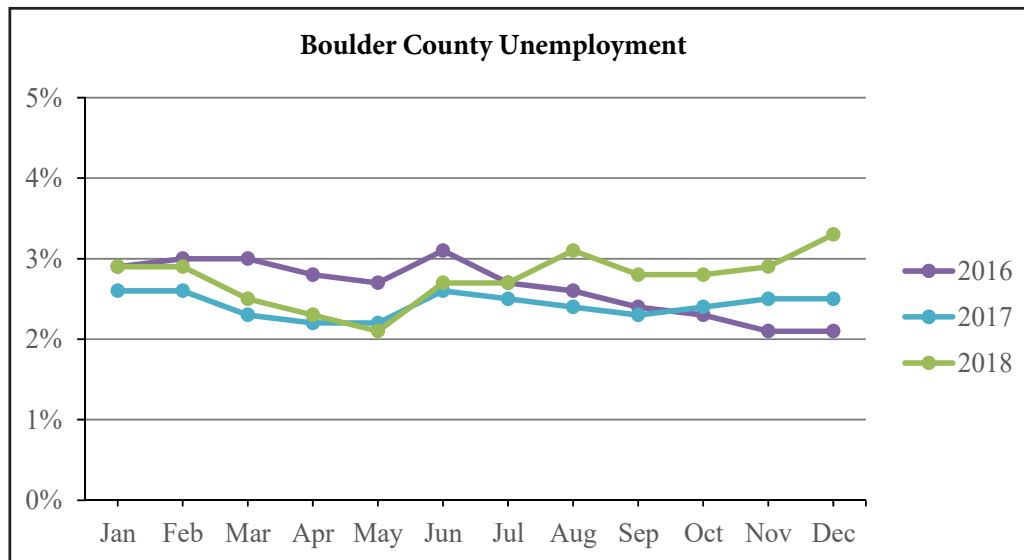


Source: [Denver Regional Council of Governments, Boulder County Community Profile](#) Source: [Colorado Department of Local Affairs](#)



Source: [Colorado Department of Local Affairs](#)

*Boulder County portion of the population



Source: [Bureau of Labor Statistics, Local Area Unemployment Statistics](#)

Top 10 Boulder County Employers - Private Industry/Non-Retail		
Company	Product/Service	Local Employees
Medtronic PLC	Medical Devices & Products	2,460
Boulder Community Health	Healthcare	2,410
IBM Corporation	Computer Systems & Services	1,690
Ball Aerospace & Technologies Corporation	Aerospace, Technologies, & Services	1,510
Good Samaritan Medical Center	Healthcare	1,430
Seagate Technology	Computer Hard Drives	1,420
Centura Health: Longmont United Hospital & Avista Adventist Hospital	Healthcare	1,360
Google	Internet Services & Products	800
Sierra Nevada Corporation	Aerospace Systems	750
Kaiser Permanente	Healthcare	750

Source: [Development Research Partners as posted by Metro Denver Economic Development Corporation](#)

Boulder County Principal Taxpayers December 31, 2018			
Taxpayer	Type of Business	2018 Assessed Valuation	% of Total Assessed Valuation
Xcel Energy Inc.	Energy Utility	107,983,600	1.37%
IBM Corporation	Software Development and Computer Systems	46,987,020	0.60%
GPIF Flatiron Business Park LLC	Property Management & Development	38,093,192	0.48%
Qwest Corporation	Telecommunications Research & Development	37,556,300	0.48%
Ball Corporation	Research & Development	33,170,680	0.42%
Charlotte Ball Seymour Children's Trust	Property Management & Development	29,506,311	0.37%
Ten Eleven Pearl LLC	Property Management & Development	23,311,355	0.30%
Macerich Twenty Ninth Street, LLC	Property Management & Development	22,636,115	0.29%
St Julien Partners LLC	Property Management & Development	22,619,128	0.29%
Tebo, Stephen D	Property Management & Development	22,067,472	0.28%

Source: Boulder County Assessor's Office - The Total Assessed Valuation is \$7,870,458,089 which excludes the Tax Increment Financing Districts' (TIFs) valuations.

HISTORY OF BOULDER COUNTY

Boulder County's history began long before the formation of its territorial government in 1861. The mark of human settlement on this region runs the gamut, from archaeological finds and tipi rings left by early nomads, to satellite tracking devices built by the local operations of national industries. The human imprint upon the county has been as diverse as the geological landforms that define our surroundings.

Louisiana Purchase

Between the 1803 Louisiana Purchase and Colorado's admission into the Union as a state in 1876, 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; and Colorado, 1861 until statehood in 1876. Today, Baseline Road, running west to east through central Boulder, is a reminder of the territorial era, as the road was built along the 40th parallel, which once separated the Nebraska and Kansas territories and now forms the boundary between the two states.

Long before the Louisiana Purchase, however, the Apaches roamed the plains of what today constitutes Boulder County. By the early 1800s the Cheyenne and Arapaho tribes inhabited much of the area, and the latter would figure prominently into county history. These tribes were nomadic foragers and hunters, and their movement was guided by the seasonal migration of the game they sought. The strong alliance between the Cheyenne and Arapaho was undoubtedly a deterrent to interference from some of the warring, outside tribes.

Since little was known about the vast western lands acquired in the Louisiana Purchase, the United States government sent several expeditions to investigate the far reaches of the new territory. One of these expeditions, 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. While the Long expedition failed to meet the objective of locating the great river headwaters, they nonetheless succeeded in documenting extensively the flora and fauna of the area. This, in turn, attracted fur trappers – and 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 beavers were plentiful in the Rocky Mountain region. In addition to trapping beaver, the trappers hunted bison for the hide as well as the meat. Due to the pacifying efforts of the trading post operators they had few problems with the Indians.

Gold Rush

In 1849 the discovery of gold in California had given new impetus to westward migration. The first recorded local encampment of these new settlers was at Red Rocks (now known as Settlers' Park) in Boulder Canyon, on October 17, 1858. The party of about 20 Nebraskans in search of gold was led by Captain Thomas Aikens. The Arapaho and Cheyenne, who had been granted a land area which included Boulder County, were fearful of the intruders, but Aikens was able to converse with Niwot, Chief of the Arapaho, 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 Chief Niwot is displayed on the Boulder County Courthouse grounds, an honor to his contribution in the settlement of this area. The hamlet of Niwot, platted in 1875 along the Colorado Central Railroad line, was also named in honor of the Arapaho Chief who figured so prominently in county history.

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 in elevation, they found a large placer deposit, which they named Gold Run. ("Placer" refers to the ore that has collected in a place other than its original location, usually swept from its quartz veins by the flow of water). 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, 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 wheat fields and pastures for raising cattle. The town of Burlington was established on the St. Vrain Creek south of Longmont, a focal point for the area's scattered farms.

The Colorado Territory

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 the arid, barren land between the Arkansas River (which flows through present-day Cañon City and Pueblo) and Sand Creek. 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 a number of small forts, one of which, 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 Arapaho and Cheyenne, who had long inhabited Boulder County, were permanently removed from the territory and relocated to Oklahoma. Despite Aikens' and Niwot's amicable beginning, the situation tragically ended in war and, ultimately, the loss of homeland for the natives.

During the 1860's, in part as a result of the relocation of the Indian tribes, there was renewed interest in migration to the Colorado Territory and its untapped resources. The Overland Trail – tracing roughly the same path as today's U.S. 287 – was one of the heaviest traveled routes. Coal was discovered at Marshall, south of Boulder City and a supporting infrastructure began to take shape. A toll road was constructed through lower Boulder Canyon, over Magnolia Hill, to connect with the Enterprise Road and into the rich mining area around Central City and Ward. Indications of civilization and population growth began to appear in the area. In 1860 the first public schools were established; worship services were moved from home parlors to church buildings; postal service was extended into the county from Denver City; even newspapers were being published. You might say that Boulder County – or rather, Jackson County – had arrived!

As booming as the 1860s appeared, the decade closed 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 excited interest in metal mining. Populations

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 was established. And in the midst of all of 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 revolved around sandstone which was quarried and shipped throughout the nation. Not even the climate escaped commercialization: sanatoriums were established in Boulder, Hygiene and Lyons, with the promise that the high, dry air would cure tuberculosis, a common malady in the eastern states at the time. Natural springs that became spas and resorts were developed in Eldorado Springs (artesian water is still bottled and sold there), Crisman and Springdale.

Turn of the Century

Between 1890 and at the onset of World War I, Boulder County felt the impact of 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, despite carrying Colorado 161,269 to 26,279. Boulder County coal mines had their troubles as well in the form of 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 new arrivals from China, northern Europe and the British Isles, bringing with them mining experience. By the turn of the century there was an influx of immigrants from southern and Eastern Europe to work the coal fields; immigrants from Japan and Mexico joined the German and Scandinavian farmers in the area around Longmont. The immigrants initially settled in ethnic colonies, but in time, these varied cultures were interwoven to form the rich tapestry of Boulder County's own heritage.

Life at the turn of the century was not easy. Divisions and disasters were common. There was passionate dissension over alcohol and its permissibility in the community ("*wet*" versus "*dry*"); miners faced off against mine operators; flood and fire ravaged parts of the county. Those who came to Boulder County seemed to have a spirit of resilient determination that eclipsed 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. Tungsten replaced gold as the most profitable resource being mined in the mountains. On the eastern plains, oil was discovered, and derricks began popping up on local 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 rail line constructed by David Moffat in the southern part of the county that spanned the Continental Divide. Progress, however, 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 region. Though gold mining experienced a temporary revival when gold was revalued, with the advent of World War II, gold and silver mining ceased, replaced by tungsten and fluorite as "essential" minerals. These too, declined with the end of the war.

Post-War Era

After the Second World War, a new kind of growth came to Boulder County – this time tied less to natural resources than to human resources. Scientific research and development, both public and private, began to locate in Boulder County. Among these new institutions was the Commerce Department's National Institute of Standards (NIST), which came to the City of Boulder in 1954. In the decades that followed, the National Center for Atmospheric Research (NCAR) and the National Oceanic and Atmospheric Administration (NOAA) followed suit, contributing to the area's reputation as a major center of scientific and environmental research. During that same era, the Boulder-Denver Turnpike opened, improving transportation between Boulder and Denver. Construction of the Turnpike spurred growth along its corridor, including the planned community of Broomfield, which in 2001 separated from Boulder County to become its own county.

The 1950s and 60s saw local industry expand to include small and large developers of electronic and computer technology. IBM and Ball Aerospace opened facilities in Boulder County, and to this day IBM remains one of the county's largest employers. By the late 1970s, Boulder County would be regarded as the "silicon valley" of Colorado and still continues to attract businesses from far and wide. Other industries have flourished in the county as well. Enterprises from breweries to purveyors of organic food have thrived in Boulder County, drawn here and energized by its entrepreneurial spirit, and its stunning natural surroundings and preserved open space.

The origin of what today is one of the region's preeminent Open Space programs can be traced back to the City of Boulder's Blue Line charter amendment. In the late 1950s, voters, concerned with the encroachment of residential developments into the foothills and beyond, overwhelmingly approved a measure that would prohibit the city from providing water to new residences above the "blue line" – a boundary at an elevation of roughly 5,750 feet, running north from Eldorado Springs. This effort inspired additional organizations committed to the preservation of open space within Boulder County. In 1967, the City of Boulder passed the nation's first sales tax dedicated to the acquisition of open space. Since then Boulder County has followed suit with a number of its own Open Space taxes. Today Boulder County has set aside for future generations over 45,000 acres in agricultural and recreational land that can never be developed. The program has become a model for other communities that are concerned with unrestrained development.

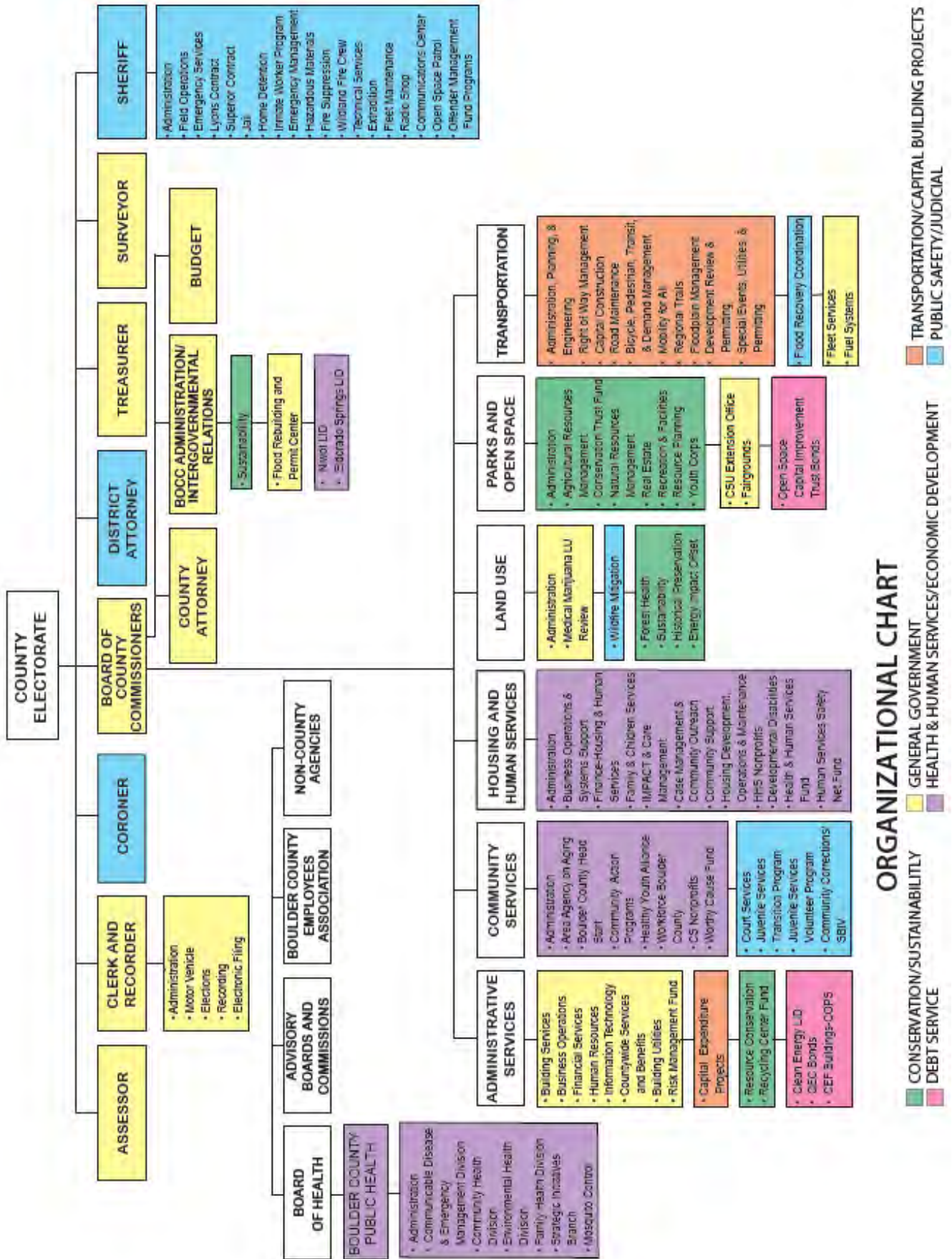
Boulder County Today

The 21st Century brought new financial challenges to Boulder County. The 2008 global recession left its mark, as home foreclosures rose to a high of 1,389 in 2009, followed in 2010 by a decline in property values and an unemployment rate as high as 7.4%. With characteristic resilience, the county weathered the storm and has since rebounded. The unemployment rate in 2015 stood at only 2.5% and foreclosures dropped to 221 for the year. As young families continue to move to the area, population growth continues to be a challenge, with school enrollment rising from 43,735 in 2008 to 61,984 in 2014 - a 42% increase. Population growth in total has increased 7% from 2008 to 2014.

In 2010 the County also experienced a devastating mountain fire. The Four Mile Fire raged from September 6th through the 16th, consuming 6,181 acres and destroying 172 structures, 169 of which were homes. At the time, the fire was the most expensive in Colorado history with insurance costs in excess of \$217 million. The fire danger remained high for several years as the county entered a severe drought. According to the *US Drought Monitor*, Boulder County was in an "extreme" drought along with

70% of Colorado during the summer of 2012. Dry, hot weather left agricultural lands in poor conditions, negatively affecting crop yield. A wet spring and substantial snowpack in 2013 brought water levels back to a reasonable level, allowing the county's watersheds to play "catch up".

Colorado weather is known for its erratic behavior. The 2012 drought was followed by a devastating flood in September of 2013. Boulder County experienced an unprecedented rainfall which led to flash floods along every major drainage location in the county. The flooding cut off several communities from aid for many days, and extensive road and bridge damage left several mountain towns inaccessible for months. 219 homes and 95 manufactured homes were completely destroyed. Tragically, four residents lost their lives. In the days immediately following the flood, 1,102 individuals were evacuated from the mountains by air, making it the 2nd largest airlift after Hurricane Katrina. Rescue crews also successfully conducted more than 800 ground evacuations. Roughly 30 miles of county roads were completely destroyed, 150 miles of roads damaged and 36 county-maintained bridges either suffered damage or were destroyed. It was determined that 164 acres of county-owned open space and 111 miles of trails were damaged. The great flood of 2013 was declared a Federal disaster, and recovery will continue into our future.



FUNCTIONS AND DUTIES OF COUNTY GOVERNMENT

Boulder County is a political subdivision of the State of Colorado created to carry out the will of the state government. 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 & Recorder, Coroner, District Attorney, Sheriff, Surveyor and Treasurer.

The county provides a wide range of services to its residents including public safety and offender management, highways and streets, parks and open space, health and human services, public improvements, sustainability, planning, zoning and general administration.

Water, sanitation, fire, utilities, schools, recreation and library services are provided to county residents by a variety of non-county 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: liquor, marijuana, marriage, restaurants, body art (e.g., tattoo or body piercing) facilities 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 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 collect and distribute taxes for all taxing districts within the county.
- To administer all welfare programs as determined by the Department of Human Services.

COUNTY GOVERNMENT ORGANIZATIONAL STRUCTURE

ELECTED OFFICIALS

Board of County Commissioners

(303) 441-3500

Elise Jones	District #1	Commissioner
Deb Gardner	District #2	Commissioner
Matt Jones	District #3	Commissioner

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 directs county programs, adopts county policies and approves the county budget. Two regularly scheduled meetings along with a fluctuating schedule of public meetings and hearings are held weekly.

Assessor – (303) 441-3530

Cindy Braddock

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

Clerk & Recorder – (303) 413-7710

Molly Fitzpatrick

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

Michael Dougherty

The **District Attorney** is elected to a four-year term in the 20th 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) 441-3600

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

Lee Stadele

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

Paul Weissmann

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) 441-3190

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 Commissioners' Deputy coordinates and is responsible for the activities of BOCC records management, constituent services, equity and multicultural outreach, policy research, public information and inter-governmental affairs.

Director of Administrative Services – (303) 441-4549

Jana Petersen

The director coordinates and is responsible for the activities of Information Services, Finance, Human Resources, Mailing, Printing, Risk Management, Security, Building Services, Board of Equalization, and Resource Conservation.

Director of Budget Office – (303) 441-3499

Ramona Farineau

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 Justice Services, Volunteers, Veteran's Services, Child Protection Team, Social and Economic Opportunity Programs, Aging Services, Head Start, Employment and Training Center.

Director of Housing & Human Services Department – (303) 441-1000

Frank Alexander

The director is responsible for the county housing programs and initiatives, including the management and supervision of county housing personnel and the administration of income maintenance and human services programs.

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

Jeff Zayach

The Public Health Director coordinates and is responsible for activities that protect the public from communicable diseases and promote healthy life choices and outcomes. 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 Land Use 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) 678-6200

Eric Lane

The Parks & Open Space Director coordinates and is responsible for open space land acquisitions, weed control, environmental education, resource management, patrol and maintenance of county owned land, Youth Corps and home extension services.

Director of Transportation – (303) 441-3900

George Gerstle

The Transportation 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 .
MEMBERSHIP:	Membership not to exceed 24 individuals nor be fewer than 10
TERM:	At-large members are appointed to three-year terms, other appointments are open-ended.
MEETINGS:	2 nd 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:	Lindsay Parsons, (303) 441-1583 lparkers@bouldercounty.org .
MEMBERSHIP:	Up to 22 Members

TERM: 3 Years
MEETINGS: 1st 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: Kim Sanchez, (720) 564-2627 ksanchez@bouldercounty.org.
MEMBERSHIP: 5 members
TERM: 3 Years
MEETINGS: 1st Wednesday of the Month; 4:00 pm
LOCATION: 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.
MEMBERSHIP: 5 members
TERM: 5 Years
MEETINGS: 2nd 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 Gissel, (720) 564-2626 kgissel@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.
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: Maciel Leon, (303) 441-3972 mleon@bouldercounty.org.

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

TERM: 3 Years

MEETINGS: 3rd 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: Monika Neal, (303) 678-6112 mneal@bouldercounty.org.

MEMBERSHIP: Nine citizen representatives and four agency representatives.

TERM: 3 Years

MEETINGS: 2nd and 4th Tuesday of the month, 7:30 am

LOCATION: Justice Center, Community Justice Services Conference Room, 6th 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.

MEMBERSHIP: 18 members

TERM: 3 years

MEETINGS: 3rd 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: Katie Arrington, (303) 441-1609 karrington@bouldercounty.org.

MEMBERSHIP: 9 members

TERM: 3 Years

MEETINGS: 2nd Tuesday of the month, 6:00-8:00 pm. Meets weekly in April and May.

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: Mark Ruzzin (303) 441-4567 mruzzin@bouldercounty.org.

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

TERM: 3 Years

MEETINGS: 2nd Thursday of the month, 6:00-8:00 pm

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

ENERGY IMPACT OFFSET ADVISORY COMMITTEE

PURPOSE: The committee makes policy, funding & action recommendations to the Board of County Commissioners on best uses of offset fund monies to make Boulder County marijuana cultivation facilities as energy productive as possible.

COORDINATOR: Brad Smith (720) 564-2720 bsmith@bouldercounty.org.

MEMBERSHIP: 6 members: 2 at-large members, 2 members from licensed Marijuana Cultivation Facilities in Boulder County, 1 member from a Boulder County Environmental Organization, and 1 ad-hoc member from the Marijuana Licensing Authority.

TERM: 2 Years

MEETINGS: TBD

LOCATION: TBD

EXTENSION ADVISORY COMMITTEE

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

COORDINATOR: Laura Larson, (303) 678-6380 llarson@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 Gissel, (720) 564-2626 kgissel@bouldercounty.org.

MEMBERSHIP: 5 members

TERM: 3 years

MEETINGS: As needed

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

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.

MEMBERSHIP: 9 members

TERM: 3 years

MEETINGS: 1st 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 & Human Services; serves as a vehicle for education and communication with community leaders, citizens and clients; and enables

community leaders, HHS volunteers, citizens and clients to make recommendations on improving the effectiveness of the Department.

COORDINATOR: Monica Serrato, (303) 413-7038 mserrato@bouldercounty.org.
 MEMBERSHIP: 20 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.
 MEMBERSHIP: 5-7 members
 TERM: 3 years
 MEETINGS: 3rd 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: The Committee shall advise the Board and the Transportation Department on issues pertinent to the implementation of the public improvements serving the District. This advisory committee will provide the County Commissioners with recommendations regarding administration of the Nederland EcoPass Public Improvement District.

COORDINATOR: Alexander Hyde-Wright, (720) 564-2665 ahyde-wright@bouldercounty.org.
 MEMBERSHIP: 4 members appointed by County Commissioners, 1 appointed by the Town of Nederland
 TERM: 3 Years
 MEETINGS: Meets quarterly
 LOCATION: Carousel of Happiness Meeting Room, Nederland

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: Mark Ruzzin, (303) 441-4567 mruzzin@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: 1st Tuesday of the month at 7:00 pm
 LOCATION: Mt. View Fire & Rescue 8500 Niwot Rd, 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.

MEMBERSHIP: 9 members

MEETINGS: 4th 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: Kim Sanchez, (720) 564-2627 ksanchez@bouldercounty.org.

MEMBERSHIP: 9 members

TERM: 3 years

MEETINGS: 3rd 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. The board develops policy and action recommendations for a long-range, countywide solid waste management plan.

COORDINATOR: Tyler Kesler, (720) 564-2238 tkesler@bouldercounty.org.

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

TERM: At-large members are appointed to three years term, other appointments are open-ended.

MEETINGS: 4th Wednesday of the month; 4:45 pm

LOCATION: Recycling Center, 1901 63rd Street, Boulder

REGIONAL HOMELESSNESS SYSTEMS EXECUTIVE 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: Jim Adams-Berger, (303) 441-3839 jadams-berger@bouldercounty.org.

MEMBERSHIP: Membership shall include no more than 15 and limited to executive level leaders with decision-making authorities representing mostly public agencies.

TERM: Open-ended appointments

MEETINGS: Meets the second Friday of the month; 8:00 am to 10 am

LOCATION: Alternates from the Kaiser (HHS) Building and the St. Vrain Hub

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@wfbc.org.

MEMBERSHIP: Varies

TERM: 2 years

MEETINGS: 2nd Friday of the month; 7:30 am to 9:00 am

LOCATION: Varies

BOULDER COUNTY FACILITIES

DOWNTOWN BOULDER

Boulder County Courthouse, Main Building **1325 Pearl St., Boulder, CO**

Offices/Departments: Assessor, County Attorney, County Commissioners, Security, Treasurer

Courthouse, East Wing **2025 14th St., Boulder, CO**

Offices/Departments: Administrative Services, Board of Equalization, Human Resources, Information Technology, Purchasing

Courthouse, West Wing **2020 13th St., Boulder, CO**

Offices/Departments: Budget, Building Services, Finance, Risk Management

Courthouse Annex **2045 13th St., Boulder, CO**

Offices/Departments: Land Use, Mailing and Printing

Flood Rebuilding & Permit Information Center (Leased Facility) **1301 Spruce St., Boulder, CO**

Offices/Departments: Flood Recovery

2525 13th St. Building **2525 13th St., Boulder, CO**

Offices/Departments: Housing, Transportation, Clinica Campesina

Boulder County Justice Center **1777 6th St., Boulder, CO**

Offices/Departments: Community Justice Services, County Attorney, District Attorney, JC Security, Juvenile Detention, Municipal Courts, Probation, State Courts

Boulder County Transitional Housing - Copper Door **1770 21st St., Boulder, CO**

Offices/Departments: Community Justice Services

NORTH BOULDER

Social Services-Public Health Building **3400-3482 N. Broadway, Boulder, CO**

Offices/Departments: Community Services, Public Health, Housing & Human Services

Old Mental Health Building **1333 Iris Ave., Boulder, CO**

Offices/Departments: Public Health, Housing & Human Services

Sundquist Building **3482 N. Broadway, Boulder, CO.**
Offices/Departments: Community Services, Public Health, Housing & Human Services

Old County Hospital **3460 N. Broadway, Boulder, CO.**
Offices/Departments: Health & Human Services

Mental Health Partners **3470 N Broadway, Boulder, CO**
Offices/Departments: Administration

Fire Management Cache **3116 Longhorn Dr., Boulder, CO**
Offices/Departments: Sheriff's Fire Management

LAFAYETTE AND LOUISVILLE / EASTERN COUNTY

Tri-Cities Office **1735 S. Public Rd., Lafayette, CO**
Offices/Departments: Boulder County Public Health / Clinica Campesina

Lafayette Annex (Leased Facility) **1376 Miners Dr., Lafayette, CO**
Offices/Departments: Clerk and Recorder, Motor Vehicles

Niwot Sheriff's Substation **7960 Niwot Rd., Suite B-9, Niwot, CO**

Superior Sheriff's Substation **2701 S. Indiana St., Superior, CO**

Goodhue House – Conference Center **2009 112th St., Broomfield, CO**

EAST BOULDER AND LONGMONT

Boulder County Clerk & Recorder **1750 33rd St., Boulder, CO**
Offices/Departments: Elections, Motor Vehicles, Recording

Mental Health Partners **3180 Airport Rd., Boulder, CO**
Offices/Departments: Addiction Recovery Center, Detoxification, Walk-In Crisis Center

Boulder County Communications Center **3280 Airport Rd., Boulder, CO**
Offices/Departments: Sheriff

Boulder County Jail **3200 Airport Rd., Boulder, CO**
Offices/Departments: Sheriff

Boulder County Sheriff's Headquarters **5600 Flatirons Pkwy., Boulder, CO**
Offices/Departments: Sheriff, Building Services Warehouse

Boulder County Coroner **5610 Flatirons Pkwy., Boulder, CO**
Offices/Departments: Coroner

Boulder County Recycling Center **1901 E. 63rd St., Boulder, CO**
Offices/Departments: Resource Conservation, Recycle Authority, Hazardous Materials Management Facility

Workforce Boulder County (Leased Facility) **5755 Central Ave., Ste. B, Boulder, CO**
Offices/Departments: Workforce Boulder County

St. Vrain Complex

515 & 529 Coffman St., Longmont, CO

Offices/Departments: Aging Services, Boulder County Public Health, Mental Health Partners, Motor Vehicle, Department of Housing & Human Services, Workforce Boulder County

Longmont Courts

1035 Kimbark St., Longmont, CO

Offices/Departments: State Courts, Community Justice Services, District Attorney, Probation, Sheriff

Boulder County Fairgrounds

9595 Nelson Rd., Longmont, CO

Offices/Departments: Cooperative Extension, Fair Board, Parks and Open Space Maintenance, Soil Conservation District

Parks & Open Space Admin., Transportation Complex

5201 St. Vrain Rd., Longmont, CO

Offices/Departments: Parks and Open Space, Fleet Maintenance, Road Maintenance and Transportation, Youth Corp

TRANSPORTATION DEPARTMENT – ROAD MAINTENANCE LOCATIONS

Walden Ponds – Road Maintenance Site 1

Offices/Departments: Building Services Shop

3897 North 75th 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

118 Longhorn Dr., Boulder, CO

MOUNTAIN LOCATIONS

Allenspark Waste Transfer Station

14875 Highway 7, Allenspark, CO

Nederland Waste Transfer Station

286 Ridge Rd., Nederland, CO

BUDGET MESSAGE

Louisville, CO



Early enterprises in today's downtown Louisville area. Pictured here are a photography studio, a druggist and a Stroughton wagons, carriages and sleigh dealership.

2019 BUDGET MESSAGE

Boulder County has adopted a \$432.5 million balanced budget for fiscal year 2019 in accordance with Colorado state statutes governing budget law and in accordance with the county's own fiscal and budgetary policies. This amount represents a 1.3% increase over the 2018 budget of \$426.9 million. The Board of County Commissioners certified a mill levy of 24.026 mills in comparison to a 2018 levy of 22.726 mills. The 2019 levy will generate \$189.0 million in property tax revenue up from \$178.6 million in 2018. The county utilized a temporary levy credit of 0.734 mills and remains in compliance with the statutory 5.5% property tax limit. The local economy remains strong resulting in our prediction that county dedicated sales/use tax revenues will increase by 3% over 2018 generating an estimated \$58.5 million in revenue.

Boulder County's financial information is organized by funds with each fund being considered a separate accounting unit. Resources are allocated to and accounted for in each fund based upon spending purposes. All Governmental Funds use the modified accrual basis for budgeting apart from 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. A summary of all county funds and their purposes is provided later in this section.

Boulder County's most recent debt rating review occurred in 2018 at which time Standard & Poor's increased its strong rating of AA to AA+ with a stable outlook for previously issued debt. The rating reflects a strong economy and a diverse employment base. Very strong management, budgetary flexibility and liquidity were noted as strengths. The county's economy benefits from above average income levels, below average unemployment and stable employers. The 2019 bonded debt payments are currently budgeted in the Open Space Fund, the Clean Energy Options Local Improvement Fund, and the Qualified Energy Conservation Bond Fund. The County has also issued several series of Certificates of Participation whose lease payments are budgeted in the Capital Expenditure Fund and in the Flood Recovery Sales Tax Fund. The county has no General Obligation Debt (G.O. Debt) and has no new debt initiatives budgeted for 2019.

Flood Recovery Efforts

Boulder County's 2019 budget development was once again heavily influenced by flood recovery work in response to the devastating flood of 2013. This year's flood recovery budget across all funds is set at \$34.7million which is approximately 8% of the county's total budget. This represents a decrease of \$13.3 million in comparison to the 2018 budget. Flood recovery in total is currently projected to cost \$271.0 million over an excess of six years. The county is also anticipating \$48.3 million in flood reimbursements and grants from state and federal agencies such as FEMA, FHWA, State of Colorado and CDBG-DR in 2019 to apply toward the ongoing repairs. \$11.2 million in revenue is projected to be generated by the county's Flood Recovery Sales and Use Tax. This dedicated .185% tax was approved by voters in November 2014 and is expected to yield in excess of \$50 million over five years.

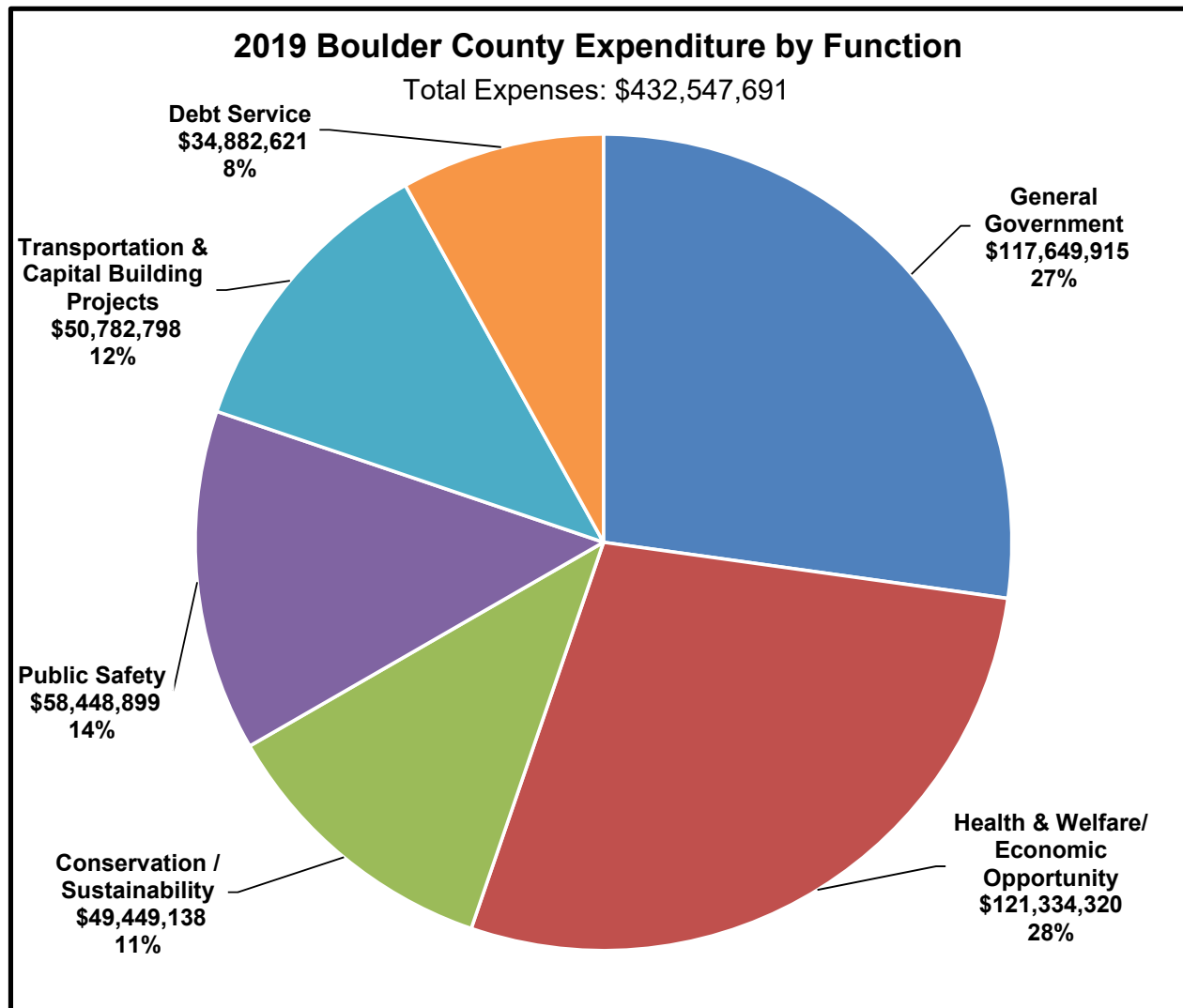
The expenditures related to our flood recovery appear in several funds within the adopted budget. We have budgeted \$10.3 million in the Road and Bridge Fund to repair and replace damaged roadways and \$18.1 million in the General Fund mainly to support flood repairs on our open space properties. \$1.4 million is budgeted in the county's Disaster Recovery Grants Fund to support flood efforts as well. Flood recovery term employee extensions are included in these budgeted amounts across these three funds. \$4.9 million has also been budgeted to be expensed out of the county's Flood Recovery Sales Tax Fund.

Budget Comparison 2018 to 2019 – Major Changes

In addition to flood recovery and ongoing program and operating expenditures, the 2019 budget was influenced by the following initiatives and events:

- Upgrades to the Boulder County Jail are budgeted in the Offender Management Fund in the amount of \$5.9 million. This amount includes \$200 thousand to begin the design work needed to build an Alternative Sentencing Facility. The funding for the facility was approved by voters in November through the passage of a 0.185 percent sales tax that will replace the emergency flood recovery tax that expires next year. The tax will be in effect for five years and will raise approximately \$50.0 million which will allow the county to build the facility without the need to issue a new debt instrument. The General Fund budget also includes the funding for five additional Sheriff's Office positions at the Boulder County Jail. Following recommendations from a staffing consultant, the county commissioners agreed to fund the hiring of three new corrections program coordinators and two new jail deputies in 2019, as well as specialty pay for jail nurses for retention purposes. These positions are in addition to staffing increases approved in 2017 and 2018.
- The 2019 budget funds capital projects across various funds. The budget addresses space needs and building conditions which include \$1.6 million to continue the multi-phase Justice Center Improvement Plan to demolish existing inadequate space and construct a new addition to consolidate space for the District Attorney's Office. Capital items totaling \$702 thousand have been budgeted for improvements and repairs at the Recycling Center and \$1.4 million has been budgeted to purchase a sort yard to be managed by the Parks and Open Space Department.
- Capital Outlay appropriations include \$3.4 million of funding for the implementation of a new Enterprise Resource Planning system and \$1.2 million for vehicle replacements to keep the county's fleet current, in good condition, and to minimize related maintenance costs. The county will also continue the installation of electric vehicle charging infrastructure at county facilities.
- In addition to funding for flood recovery repairs, the Road and Bridge Fund budget contains \$9.4 million for the rehabilitation of county roads and bridges as well as \$5.0 million for dedicated transportation sales tax projects.
- An additional 18.5 new FTEs have been added to the 2019 budget. In addition to the new jail staff mentioned above, the budget includes funding for three new District Attorney positions in response to increased workloads, a multimodal planner, and a hazardous materials specialist, among others. The salary and benefits package for county employees includes a 2% fully funded range movement, market adjustments to salaries in selected job classifications, and a merit pool funded at 2%.
- The 2019 budget re-appropriates a total of \$3.3 million in budgeted 2018 funds earmarked for land purchases under negotiations within the county's Parks and Open Space Department.

Each of these initiatives and improvements serve to promote the county's dedication to providing the best in public service. The graph below sorts these and the remaining components of the 2019 expense budget in total by key functions and illustrates the county's commitment to providing critical core services to its constituents.



Summary of Appropriated Governmental Funds

The following is a summary of funds that are included in the 2019 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 \$198,530,583. Examples of core services include elected offices such as the Clerk & Recorder and Sheriff along with county departments such as Administrative Services, Land Use, and Parks & Open Space. Each agency has its own appropriation, which is split between personnel and operating expenditures. Most of the revenue is general use and not designated or restricted. The source of revenue for the General Fund includes property tax levied for this fund, 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 18.947 mills which includes a Temporary Mill Levy Credit of 0.734 mills to remain in compliance with the Statutory 5.5% Limit, as well as an additional levy of 0.115 mills to recover taxes abated and refunded in prior years. The levy will generate \$147,630,354 in budgeted net property tax.

The **ROAD AND BRIDGE FUND** is a **Special Revenue** fund for constructing and maintaining transportation infrastructure. Road and bridge projects, including flood related reconstruction, are budgeted in this fund, as are payments to cities as required by state law. 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. Expenditures are funded by revenues including property tax, highway users' tax, and specific ownership tax, with use restrictions imposed by the state. Additional transportation projects are funded from a 0.085% sale and use tax, with use restrictions imposed by a ballot measure authorizing the tax. The total expenditure budget is \$34,985,034. The mill levy is 0.186 mills, which will generate \$1,449,266 in budgeted net property tax revenue.

The **SOCIAL SERVICES FUND** operates as a **Special Revenue** fund. The mission of the Department of Housing & Human 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 for State of Colorado social services programs, including block grants for Temporary Assistance for Needy Families (TANF), Child Protection, and Core Services. Additional services are funded by property tax. The expenditure budget is \$57,491,395 with a mill levy of 0.998 mills which will generate \$7,774,197 in budgeted net property taxes.

The **DEVELOPMENTAL DISABILITIES FUND** is limited by Colorado Revised Statutes to funding services for developmentally disabled county residents. The fund budget of \$7,890,030 includes payments to Imagine!, a state designated community center board 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 budgeted net property tax revenues of \$7,791,754 generated from a mill levy of 1.000 mills. This levy, which is the maximum allowable by the state for developmental disabilities, was authorized by Boulder County voters in 2002.

The **HEALTH & HUMAN SERVICES FUND** began in January 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 state funding in this area is dynamic from year to year, program funding is periodically reviewed. Recipients of the funding include the Department of Housing and Human Services, Public Health, Mental Health Partners, Via Mobility, and Juvenile Diversion programs. The fund is budgeted for expenditures in 2019 of \$4,736,633, for which the funding source is primarily obtained from budgeted net property tax of \$4,737,386. The mill levy generating this revenue is 0.608 mills, of which 0.5 mills was approved by voters in the November 2002 election.

The county maintains a: **GRANTS FUND, WORKFORCE FUND, BETTER BUILDINGS FUND, and a DISASTER RECOVERY FUND**, to comply with federal/state requirements for the respective revenue streams. These funds require no mill levy and are supported entirely by intergovernmental revenue. The Grants Fund is budgeted at \$12,000,000, the Workforce Fund at \$6,000,000, the Better Buildings Grant Fund at \$15,000, and the Disaster Recovery Fund at \$1,732,072. These funds are **Special Revenue** funds.

The **CONSERVATION TRUST FUND** is a **Special Revenue** fund. Funding is provided by Colorado Lottery proceeds that are restricted to conservation programs. The 2019 expenditure budget is set at \$414,053.

The **FLOOD RECOVERY SALES TAX FUND** is a **Special Revenue** fund created in 2015 to provide for ongoing flood recovery work in the county that is not covered by reimbursement from other agencies (e.g., FEMA). Funding is provided from a five-year 0.185% sales and use tax approved by the voters in November 2014. The 2019 budget is \$4,872,250.

The **OFFENDER MANAGEMENT FUND** is a **Special Revenue** fund created to house expenses related to ongoing operations of a jail expansion unit, other jail capital and operational items, and several other programs aimed at mitigation of jail overpopulation such as Partners for Active Community Engagement (PACE) and the Integrated Treatment Court (ITC). The 2019 budget is set at \$8,433,809. This fund is supported by sales and use tax (in perpetuity) of 0.05% approved by voters in 2003. There is no mill levy for this fund.

The **WORTHY CAUSE FUND** is allocated to local human services nonprofit organizations or housing authorities for use in capital projects, including building purchase, remodeling, and/or debt reduction. The 2019 expenditure budget is \$4,251,207. Funding is provided by the 0.05% sales and use tax authorized by voters for this purpose. In 2017 voters approved an extension of this tax through 2033 (Worthy Cause IV). Planned disbursements are determined by a competitive pool that is awarded annually. The fund type is **Special Revenue**.

The **HUMAN SERVICES SAFETY NET FUND** expenditure budget is \$7,056,090. This is a **Special Revenue** fund. The voters approved a mill levy increase in 2010 to be used for human services programs that have experienced funding cuts. In 2014, the tax was extended for 15 years with the approval of measure 2014-1B. The mill levy is 0.9 mills, which will generate \$7,012,578 in budgeted net property tax revenue.

The **CLEAN ENERGY OPTIONS LOCAL IMPROVEMENT DISTRICT (LID) FUND** and the **QUALIFIED ENERGY CONSERVATION BONDS (QECB) FUND** allowed for the creation of cost-effective programs aimed at reducing energy use and preventing climate change. The expenditure budgets for debt service in the Clean Energy LID and QECB funds are \$886,239 and 522,738 respectively. No additional bonding is anticipated for either fund. There are no mill levies for these **Debt Service** type funds.

The **OPEN SPACE CAPITAL IMPROVEMENT FUND** expenditure budget is set at \$36,542,093. These budgets will be used for debt retirement on open space bond issues approved by Boulder County voters, for personnel and operating expenses incurred for open space maintenance, and for acquisitions. Resources are the dedicated sales and use taxes, interest on investments, and accumulated fund balance. The fund is the result of several separate ballot issues, which authorized the collection of sales and use taxes and the issuance of long term bonds. A separate legal appropriation was established to account for each of these ballot issues. The fund type is **Special Revenue**.

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 the decision to budget the full cost of the project upfront versus phasing the expenses over the life of the project are made on a case by case basis. The revenues in the fund consist primarily of property taxes. A mill levy of 1.387 mills will generate \$10,804,726 in budgeted net property taxes. The expenditure budget is \$11,974,820 and the fund type is **Capital**.

The **ELDORADO SPRINGS FUND** was formed in 2005 to address the need for a wastewater treatment plant in the unincorporated town site of Eldorado Springs, south of the City of Boulder. Revenue into the fund comes from assessments on properties collected by the Treasurer's Office and billed fees for service. The planned expenditure budget in 2019 is \$208,785 which will fund debt service on a construction loan from the State of Colorado. It will also fund the operation of the wastewater treatment system. The fund type is **Proprietary** and there is no mill levy. The **RISK MANAGEMENT FUND** is an internal services fund that includes the expenditures and revenues related to property-casualty, workers' compensation, general liability, and employee health and dental insurance. The expenditure budget is \$24,473,118. The fund type is **Proprietary**, and it does not have a mill levy.

The **FLEET SERVICES FUND** is an internal services fund. It is a self-supporting fund that includes the expenditures and revenues related to the maintenance of all county vehicles, except for the Sheriff's Office, which operates its own fleet maintenance operation in the General Fund. The total expenditure budget is \$4,098,762. The fund type is **Proprietary**.

The **RECYCLING CENTER** is an enterprise fund which became part of Boulder County in 2002 by Intergovernmental Agreement among the entities represented in the Recycling Authority. The planned expenditures for this fund are \$5,433,280 for both the operations and capital improvements at the facility. The facility processes recycled materials for sale on the open market, which forms the primary revenue base for this fund. The fund type is **Proprietary**.

Conclusion

Upon adoption of the 2019 budget, the Boulder County Commissioners also adopted a set of 5-year strategic priorities. Working with leadership and staff from across the county to help identify and support key initiatives, the commissioners set the following five strategic priorities:

- Affordable Living
- Climate Action
- Equity and Justice
- Land & Water Stewardship
- Organizational & Financial Stewardship

The 2020 budget process will be guided by these priorities.

Boulder County's 2019 adopted budget is sound and was carefully built to allocate the necessary resources needed to maintain the county's current level of operations, to safeguard its reserves, and to provide for investment in infrastructure, transportation and other capital items. The county is maintaining its financial strategy to control growth in its base budget in order to be sustainable in the event the county sees revenues drop in future years. Our fund balances currently provide us with that needed stability. Should you have any questions or need additional information about our budget or our process, please feel free to reach out to me at any time.

Respectfully submitted,



Ramona Farineau
Budget Officer

BUDGET SUMMARY

Niwot, CO



This historical Niwot School built in 1910 is located a mile north of the current Diagonal Highway which connects the Cities of Boulder and Longmont.

BUDGET SUMMARY

BOULDER COUNTY BUDGET BY FUND OVERVIEW

For each fund, we look at a three-year period. The earliest of these is the most recently closed and audited year, which in this case is 2017. The key data for this period is the 2017 ending fund balances. During the closing and auditing process we analyzed the actual revenues, expenditures and use of fund balance of each fund and compared those values to the 2017 budget (developed in 2016). This provides a feedback mechanism on our budgeting assumptions. While important to do this analysis annually, this activity is not directly related to the 2019 budget other than to help identify procedural modifications that may be incorporated into the upcoming budget year.

Variance reports on both recognized revenues and expenditures are developed annually following the completion of the financial audit and are presented to the commissioners along with a detailed analysis of the cause for material variances. While actual expenditures cannot exceed the appropriated budget, departments and offices within the organization are asked for explanation if a material difference occurs in year end funds availability. On the revenue side, the prior year audited information is used to measure our revenue estimation process, and provides valuable feedback into the current and budget year revenue projections.

The next period to be addressed is the current year (2018) 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. The county's financial system does have budgetary controls which prevent actual expenditures from exceeding the Current Budget. The narrative throughout this section includes information on how the expenditure estimates are derived and their relationship to the Current Budget.

Unlike expenditures, revenues have no upper or lower limit and therefore have a different projection methodology. The Revenues section found 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 2018, and becomes the beginning fund balance for the 2019 budget year. 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 analyzed to determine whether the use or contribution to fund balance is due to a one-time event and therefore non-sustainable in future years.

Together the available revenues and fund balance consumption define the budget resources for 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 section addresses the 2019 Adopted Budget. The expenditure side of this budget is composed of the base budget for each fund (broken down to individual units, but shown in an aggregated form in this section), and the approved 2019 budget requests. The base budget is derived by examining the 2018 Current (Amended) Budget and removing one-time items and other costs that were previously approved for a limited term. In some cases, such as the Capital Expenditure Fund, the base is forced to zero because the fund is primarily composed of large capital projects. In funds that contain operational budgets (i.e., the General Fund), the base budget for 2019 is far less modified from the 2018 Current Budget.

Revenues are always forecast on a zero-base method. Each revenue account is examined for its appropriate

inclusion in the budget, and the economic and business environment that determines that revenue is analyzed to help provide the most accurate revenue figure possible. Some revenues may have been stable for years, but sometimes the business environment changes and the associated revenue may change, or may even disappear from future budgets. Revenue forecasting ends up being both an objective and subjective exercise.

The 2019 budget is the primary focus of this book, and much of the material in the document relates specifically to the 2019 adopted budget. However, it is important to realize that the 2018 estimates and the 2017 actuals are a basis for determining beginning fund balance resources.

All fund budgets listed 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

A consolidated view of the Boulder County budget can be found on the following fold out pages. The county funds are shown in sequential order as they are presented in the county's finance and budget preparation systems. For each of the 22 county funds we show the total expenditures, revenues by three broad categories, and beginning and ending fund balances together with amounts "reserved" that result in fund balance restrictions. This is the first comprehensive look at the entire 2019 budget, and includes estimates and adopted budgets for the current year 2018, and prior year 2017 actuals.

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BOULDER COUNTY CONSOLIDATED BUDGET SUMMARY 2019

	001 GENERAL FUND	010 DISASTER RECOVERY FUND	011 ROAD & BRIDGE FUND	012 SOCIAL SERV. FUND	015 DEV. DIS. FUND	017 GRANTS FUND	018 WORKFORCE FUND	020 HEALTH & HUMAN SERVICES FUND	021 ELDORADO SPRINGS LID	023 CONSERVATION TRUST FUND	024 OFFENDER MGMT. FUND	025 WORTHY CAUSE FUND
Revenues	\$212,540,753	\$12,805,174	\$24,515,026	\$55,020,751	\$7,799,582	\$12,000,000	\$6,000,000	\$4,747,223	\$217,614	\$427,526	\$3,230,017	\$2,990,467
ADOPTED BUDGET 2019												
BUDGET EXPENDITURES	\$198,530,583	\$1,732,072	\$34,985,034	\$57,491,395	\$7,890,030	\$12,000,000	\$6,000,000	\$4,736,333	\$208,785	\$414,053	\$8,433,809	\$4,251,207
PROPERTY TAX (NET)	\$147,630,354	\$0	\$1,449,266	\$7,774,197	\$7,791,754	\$0	\$0	\$4,737,386	\$0	\$0	\$0	\$0
INTERGOVERNMENTAL REVENUE	\$40,849,772	\$12,805,174	\$7,815,543	\$27,092,735	\$347	\$12,000,000	\$6,000,000	\$164	\$0	\$400,000	\$0	\$0
OTHER REVENUE	\$24,060,627	\$0	\$15,250,217	\$20,153,819	\$7,481	\$0	\$0	\$9,673	\$217,614	\$27,526	\$3,230,017	\$2,990,467
FUND BALANCE, BEG OF YEAR	\$66,661,329	(\$11,073,102)	(\$44,583,278)	\$9,110,480	\$581,034	\$0	\$0	\$240,448	\$302,353	\$2,951,805	\$1,640,931	\$1,424,202
RESERVED FUND BALANCE	(\$33,473,675) ¹	\$0	\$0	(\$76,838)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
REVENUE SUB-TOTAL	\$245,728,407	\$1,732,072	(\$20,068,252)	\$64,054,393	\$8,380,616	\$12,000,000	\$6,000,000	\$4,987,671	\$519,967	\$3,379,331	\$4,870,948	\$4,414,669
LESS: FUND BAL, END OF YEAR	\$47,197,824	\$0	(\$55,053,286)	\$6,562,998	\$490,586	\$0	\$0	\$251,338	\$311,182	\$2,965,278	(\$3,562,861)	\$163,462
ADD TABOR BALANCE	\$5,394,247											
FUND BAL SUBJECT TO RESERVE	\$52,592,071 ²		(\$55,053,286) ⁴									
ADD RESERVES	\$28,079,428 ³	\$0	\$0	\$76,838	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL ENDING FUND BALANCE	\$80,671,499	\$0	(\$55,053,286)	\$6,639,836	\$490,586	\$0	\$0	\$251,338	\$311,182	\$2,965,278	(\$3,562,861)	\$163,462
TOTAL AVAILABLE REVENUE	\$198,530,583	\$1,732,072	\$34,985,034	\$57,491,395	\$7,890,030	\$12,000,000	\$6,000,000	\$4,736,333	\$208,785	\$414,053	\$8,433,809	\$4,251,207
Use of Fund Balance	(\$14,010,170)	(\$11,073,102)	\$10,470,008	\$2,470,644	\$90,448	\$0	\$0	(\$10,890)	(\$8,829)	(\$13,473)	\$5,203,792	\$1,260,740
MILL LEVY	18.832	0.000	0.186	0.998	1.000	0.000	0.000	0.608	0.000	0.000	0.000	0.000
2018 ASSESSED VALUATION	\$7,870,458,089		SS County \$\$ SS Use of FB SS Local Share SS Local %	\$27,928,016 \$2,470,644 \$30,398,660 52.88%								
ABATEMENT MILL LEVY	0.115											
TEMPORARY MILL LEVY CREDIT	0.734											
TOTAL MILL LEVY	19.681	0.000	0.186	0.998	1.000			0.608				
1) General Fund Reserved Fund Balance includes: \$5,394,247 in restricted TABOR fund balance, \$27,462,592 in unspent COPs proceeds and \$616,836 in other restricted fund balances.												
2) General Fund Two-month Reserve: \$32,950,931												
3) General Fund Reserved Fund Balance includes: \$616,836 in other restricted fund balances, \$27,462,592 in unspent COPs proceeds.												
4) Future flood reimbursements for current period flood expenses will replenish fund balance.												
	001 GENERAL FUND	010 DISASTER RECOVERY FUND	011 ROAD & BRIDGE FUND	012 SOCIAL SERV. FUND	015 DEV. DIS. FUND	017 GRANTS FUND	018 WORKFORCE FUND	020 HEALTH & HUMAN SERVICES FUND	021 ELDORADO SPRINGS LID	023 CONSERVATION TRUST FUND	024 OFFENDER MGMT. FUND	025 WORTHY CAUSE FUND
Revenues	\$189,714,928	\$26,224,042	\$32,969,722	\$55,181,705	\$7,786,468	\$11,210,686	\$5,737,456	\$4,738,948	\$220,696	\$424,467	\$3,142,741	\$2,901,730
ESTIMATED YEAR 2018												
ESTIMATED EXPENDITURES	\$199,720,146	\$20,639,305	\$59,340,184	\$58,207,299	\$7,856,032	\$12,000,000	\$6,000,000	\$4,816,259	\$238,076	\$0	\$2,796,513	\$4,515,212
PROPERTY TAX (NET)	\$137,928,985	\$0	\$1,447,052	\$7,368,907	\$7,779,852	\$0	\$0	\$4,730,150	\$0	\$0	\$0	\$0
INTERGOVERNMENTAL REVENUE	\$25,930,406	\$25,399,042	\$6,923,704	\$27,722,080	\$347	\$11,210,686	\$5,737,456	\$328	\$0	\$400,000	\$0	\$0
OTHER REVENUE	\$25,855,537	\$825,000	\$24,598,966	\$20,090,718	\$6,269	\$0	\$0	\$8,470	\$220,696	\$24,467	\$3,142,741	\$2,901,730
FUND BALANCE, BEG OF YEAR	\$76,666,547	(\$16,657,839)	(\$18,212,816)	\$12,136,074	\$650,598	\$789,314	\$262,544	\$317,759	\$319,733	\$2,527,338	\$1,294,703	\$3,037,684
RESERVED FUND BALANCE	(\$33,473,675) ¹	\$0	\$0	(\$76,838)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
REVENUE SUB-TOTAL	\$232,907,800	\$9,566,203	\$14,756,906	\$67,240,941	\$8,437,066	\$12,000,000	\$6,000,000	\$5,056,707	\$540,429	\$2,951,805	\$4,437,444	\$5,939,414
LESS: FUND BAL, END OF YEAR	\$33,187,654	(\$11,073,102)	(\$44,583,278) ⁴	\$9,033,642	\$581,034	\$0	\$0	\$240,448	\$302,353	\$2,951,805	\$1,640,931	\$1,424,202
ADD TABOR BALANCE	\$5,394,247											
FUND BAL SUBJECT TO RESERVE	\$38,581,901 ²											
ADD RESERVES	\$28,079,428 ³	\$0	\$0	\$76,838	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL ENDING FUND BALANCE	\$66,661,329	(\$11,073,102)	(\$44,583,278) ⁴	\$9,110,480	\$581,034	\$0	\$0	\$240,448	\$302,353	\$2,951,805	\$1,640,931	\$1,424,202
TOTAL AVAILABLE REVENUE	\$199,720,146	\$20,639,305	\$59,340,184	\$58,207,299	\$7,856,032	\$12,000,000	\$6,000,000	\$4,816,259	\$238,076	\$0	\$2,796,513	\$4,515,212
MILL LEVY	17.531	0.000	0.186	0.947	1.000	0.000	0.000	0.608	0.000	0.000	0.000	0.000
2017 ASSESSED VALUATION	\$7,858,435,737		SS County \$\$ SS Use of FB SS Local Share SS Local %	\$27,459,625 \$3,025,594 \$30,485,219 52.37%								
ABATEMENT MILL LEVY	0.198											
TEMPORARY MILL LEVY CREDIT	2.117											
TOTAL MILL LEVY	19.846		0.186	0.947	1.000			0.608				
1) General Fund Reserved Fund Balance includes: \$5,394,247 in restricted TABOR fund balance, \$27,462,592 in unspent COPs proceeds and \$616,836 in other restricted fund balances.												
2) General Fund Two-month Reserve: \$30,754,906 based on the 2017 original budget.												
3) Reserved Fund Balance includes: \$616,836 in other restricted fund balances and \$27,462,592 in unspent COPs proceeds.												
4) Future flood reimbursements for current period flood expenses will replenish fund balance.												

BOULDER COUNTY CONSOLIDATED BUDGET SUMMARY 2019

	026	029	030	031	032	035	041	074	075	099	
	OPEN SPACE	CLEAN ENERGY	QECB	BETTER BLDGS	HUMAN SERVICES	FLOOD RECOVERY	CAPITAL	RISK MGMT.	FLEET SERV.	RECYCLING	TOTAL
	C. I. FUND	OPTIONS FUND	FUND	GRANT FUND	SAFETY NET FUND	SALES TAX FUND	EXPEND. FUND	FUND	FUND	CENTER FUND	
Revenues	\$36,023,302	\$637,336	\$523,202	\$0	\$7,055,890	\$11,173,478	\$11,225,866	\$23,612,856	\$4,407,533	\$5,106,603	\$442,060,199
ADOPTED BUDGET 2019											
BUDGET EXPENDITURES	\$36,542,093	\$886,239	\$522,738	\$15,000	\$7,056,090	\$4,872,250	\$11,974,820	\$24,473,118	\$4,098,762	\$5,433,280	\$432,547,691
PROPERTY TAX (NET)	\$0	\$0	\$0	\$0	\$7,012,578	\$0	\$10,804,726	\$0	\$0	\$0	\$187,200,261
INTERGOVERNMENTAL REVENUE	\$0	\$11,460	\$113,558	\$0	\$0	\$0	\$0	\$0	\$1,695	\$0	\$107,090,448
OTHER REVENUE	\$36,023,302	\$625,876	\$409,644	\$0	\$43,312	\$11,173,478	\$421,140	\$23,612,856	\$4,405,838	\$5,106,603	\$147,769,490
FUND BALANCE, BEG OF YEAR	\$10,960,841	\$2,618,278	\$93,044	\$2,679,933	\$290,006	\$22,309,346	\$1,008,524	\$4,057,377	\$1,628,491	\$5,047,934	\$77,949,976
RESERVED FUND BALANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$453,578)	(\$34,004,091)
REVENUE SUB-TOTAL	\$46,984,143	\$3,255,614	\$616,246	\$2,679,933	\$7,345,896	\$33,482,824	\$12,234,390	\$27,670,233	\$6,036,024	\$9,700,959	\$486,006,084
LESS: FUND BAL, END OF YEAR	\$10,442,050	\$2,369,375	\$93,508	\$2,664,933	\$289,806	\$28,610,574	\$259,570	\$3,197,115	\$1,937,262	\$4,267,679	\$53,458,393
											\$5,394,247
											\$52,592,071
ADD RESERVES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$453,578	\$28,609,844
TOTAL ENDING FUND BALANCE	\$10,442,050	\$2,369,375	\$93,508	\$2,664,933	\$289,806	\$28,610,574	\$259,570	\$3,197,115	\$1,937,262	\$4,721,257	\$87,462,484
TOTAL AVAILABLE REVENUE	\$36,542,093	\$886,239	\$522,738	\$15,000	\$7,056,090	\$4,872,250	\$11,974,820	\$24,473,118	\$4,098,762	\$5,433,280	\$432,547,691
Use of Fund Balance	\$518,791	\$248,903	(\$464)	\$15,000	\$200	(\$6,301,228)	\$748,954	\$860,262	(\$308,771)	\$326,677	(\$9,512,508)
MILL LEVY	0.000	0.000	0.000	0.000	0.900	0.000	1.387	0.000	0.000	0.000	23.911
2018 ASSESSED VALUATION											
\$7,870,458,089											
ABATEMENT MILL LEVY											0.115
TEMPORARY MILL LEVY CREDIT											0.734
TOTAL MILL LEVY					0.900		1.387				24.760
	026	029	030	031	032	035	041	074	075	099	
	OPEN SPACE	CLEAN ENERGY	QECB	BETTER BLDGS	HUMAN SERVICES	FLOOD RECOVERY	CAPITAL	RISK MGMT.	FLEET SERV.	RECYCLING	TOTAL
	C. I. FUND	OPTIONS FUND	FUND	GRANT FUND	SAFETY NET FUND	SALES TAX FUND	EXPEND. FUND	FUND	FUND	CENTER FUND	
Revenues	\$39,623,713	\$864,043	\$536,526	\$479	\$7,040,366	\$10,833,023	\$10,802,368	\$23,530,640	\$4,439,377	\$5,419,268	\$443,343,392
ESTIMATED YEAR 2018											
ESTIMATED EXPENDITURES	\$40,528,852	\$866,860	\$535,455	\$501,865	\$7,025,491	\$4,872,000	\$18,299,456	\$26,367,079	\$4,334,322	\$6,177,054	\$485,637,460
PROPERTY TAX (NET)	\$0	\$0	\$0	\$0	\$7,001,866	\$0	\$10,516,737	\$0	\$0	\$0	\$176,773,549
INTERGOVERNMENTAL REVENUE	\$0	\$16,937	\$125,620	\$0	\$0	\$0	\$119,308	\$0	\$1,695	\$0	\$103,587,609
OTHER REVENUE	\$39,623,713	\$847,106	\$410,906	\$479	\$38,500	\$10,833,023	\$166,323	\$23,530,640	\$4,437,682	\$5,419,268	\$162,982,234
FUND BALANCE, BEG OF YEAR	\$11,865,980	\$2,621,095	\$91,973	\$3,181,319	\$275,131	\$16,348,323	\$8,505,612	\$6,893,816	\$1,523,436	\$5,805,720	\$120,244,044
RESERVED FUND BALANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$453,578)	(\$34,004,091)
REVENUE SUB-TOTAL	\$51,489,693	\$3,485,138	\$628,499	\$3,181,798	\$7,315,497	27,181,346	\$19,307,980	\$30,424,456	\$5,962,813	\$10,771,410	\$529,583,345
LESS: FUND BAL, END OF YEAR	\$10,960,841	\$2,618,278	\$93,044	\$2,679,933	\$290,006	22,309,346	\$1,008,524	\$4,057,377	\$1,628,491	\$4,594,356	\$43,945,885
ADD TABOR BALANCE											\$5,394,247
FUND BAL SUBJECT TO RESERVE											\$38,581,901
ADD RESERVES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$453,578	\$28,609,844
TOTAL ENDING FUND BALANCE	\$10,960,841	\$2,618,278	\$93,044	\$2,679,933	\$290,006	22,309,346	\$1,008,524	\$4,057,377	\$1,628,491	\$5,047,934	\$77,949,976
TOTAL AVAILABLE REVENUE	\$40,528,852	\$866,860	\$535,455	\$501,865	\$7,025,491	4,872,000	\$18,299,456	\$26,367,079	\$4,334,322	\$6,177,054	\$485,637,460
MILL LEVY	0.000	0.000	0.000	0.000	0.900	0.000	1.356	0.000	0.000	0.000	22.528
2017 ASSESSED VALUATION											
\$7,858,435,737											
ABATEMENT MILL LEVY											0.198
TEMPORARY MILL LEVY CREDIT											2.117
TOTAL MILL LEVY					0.900		1.356				24.843

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BOULDER COUNTY CONSOLIDATED BUDGET SUMMARY 2019

	001 GENERAL FUND	010 DISASTER RECOVERY FUND	011 ROAD & BRIDGE FUND	012 SOCIAL SERV. FUND	015 DEV. DIS. FUND	017 GRANTS FUND	018 WORKFORCE FUND	020 HEALTH & HUMAN SERVICES FUND	021 ELDORADO SPRINGS LID	023 CONSERVATION TRUST FUND	024 OFFENDER MGMT. FUND	025 WORTHY CAUSE FUND
Revenues	\$192,410,776	\$13,370,000	\$22,666,694	\$55,119,778	\$7,794,785	\$12,000,000	\$6,000,000	\$4,735,675	\$217,745	\$414,053	\$3,077,154	\$2,835,913
BUDGET YEAR 2018												
BUDGET EXPENDITURES	\$185,354,433	\$7,785,263	\$41,596,840	\$58,207,299	\$7,856,032	\$12,000,000	\$6,000,000	\$4,816,259	\$218,968	\$414,053	\$2,796,513	\$5,715,212
PROPERTY TAX (NET)	\$137,928,985	\$0	\$1,447,052	\$7,368,907	\$7,779,852	\$0	\$0	\$4,730,150	\$0	\$0	\$0	\$0
INTERGOVERNMENTAL REVENUE	\$28,282,480	\$12,545,000	\$6,721,073	\$28,051,280	\$0	\$12,000,000	\$6,000,000	\$185	\$0	\$400,000	\$0	\$0
OTHER REVENUE	\$26,199,311	\$825,000	\$14,498,569	\$19,699,591	\$14,933	\$0	\$0	\$5,340	\$217,745	\$14,053	\$3,077,154	\$2,835,913
FUND BALANCE, BEG OF YEAR	\$67,142,362	(\$5,584,737)	(\$25,651,780)	\$11,372,416	\$586,409	\$0	\$0	\$297,543	\$374,953	\$2,522,085	\$1,290,910	\$3,006,482
RESERVED FUND BALANCE	(\$30,216,871) 1	\$0	\$0	(\$58,492)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
REVENUE SUB-TOTAL	\$229,336,267	\$7,785,263	(\$2,985,086)	\$66,433,702	\$8,381,194	\$12,000,000	\$6,000,000	\$5,033,218	\$592,698	\$2,936,138	\$4,368,064	\$5,842,395
LESS: FUND BAL, END OF YEAR	\$43,981,834	\$0	(\$44,581,926)	\$8,226,403	\$525,162	\$0	\$0	\$216,959	\$373,730	\$2,522,085	\$1,571,551	\$127,183
ADD TABOR BALANCE	\$5,022,017											
FUND BAL SUBJECT TO RESERVE	\$49,003,851 2		(\$44,581,926) 4									
ADD RESERVES	\$25,194,854 3	\$0	\$0	\$58,492	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL ENDING FUND BALANCE	\$74,198,705	\$0	(\$44,581,926)	\$8,284,895	\$525,162	\$0	\$0	\$216,959	\$373,730	\$2,522,085	\$1,571,551	\$127,183
TOTAL AVAILABLE REVENUE	\$185,354,433	\$7,785,263	\$41,596,840	\$58,207,299	\$7,856,032	\$12,000,000	\$6,000,000	\$4,816,259	\$218,968	\$414,053	\$2,796,513	\$5,715,212
MILL LEVY	17.531	0.000	0.186	0.947	1.000	0.000	0.000	0.608	0.000	0.000	0.000	0.000
2017 ASSESSED VALUATION	\$7,858,435,737											
ABATEMENT MILL LEVY	0.198											
TEMPORARY MILL LEVY CREDIT	2.117											
TOTAL MILL LEVY	19.846		0.186	0.947	1.000			0.608				
1) General Fund Reserved Fund Balance includes: \$5,022,017 in restricted TABOR fund balance, \$24,462,592 in unspent COPs proceeds and \$732,262 in other restricted fund balances.												
2) General Fund Two-month Reserve: \$30,754,906 excludes \$825,000 in non-operating flood recovery expenditures.												
3) General Fund Reserved Fund Balance includes: \$732,262 in other restricted fund balances, \$24,462,592 in unspent COPs proceeds.												
4) Future flood reimbursements for current period flood expenses will replenish fund balance.												
	001 GENERAL FUND	010 DISASTER RECOVERY FUND	011 ROAD & BRIDGE FUND	012 SOCIAL SERV. FUND	015 DEV. DIS. FUND	017 GRANTS FUND	018 WORKFORCE FUND	020 HEALTH & HUMAN SERVICES FUND	021 ELDORADO SPRINGS LID	023 CONSERVATION TRUST FUND	024 OFFENDER MGMT. FUND	025 WORTHY CAUSE FUND
Revenues	\$168,768,972	\$21,493,825	\$38,481,693	\$54,740,626	\$6,852,031	\$11,625,356	\$4,418,922	\$4,156,175	\$139,634	\$444,991	\$2,999,377	\$2,780,084
ACTUAL YEAR 2017												
ACTUAL EXPENDITURES	\$153,772,823	\$19,781,424	\$48,530,711	\$53,464,460	\$7,414,329	\$10,859,635	\$3,770,105	\$592,384	\$280,150	\$0	\$2,304,525	\$1,775,000
TRANSFERS OUT	\$25,268,769	\$0	\$17,441	\$1,320,724	\$0	\$152,595	\$0	\$3,829,826	\$0	\$0	\$0	\$0
TRANSFERS IN	\$628,399	\$338,911	\$15,000,000	\$17,646,659	\$0	\$1,806,821	\$163,135	\$0	\$0	\$0	\$0	\$0
PROPERTY TAX (NET)	\$127,826,700	\$0	\$1,269,765	\$7,018,016	\$6,826,904	\$0	\$0	\$4,150,286	\$0	\$0	\$0	\$0
SALES & USE TAX	\$1,009,027	\$0	\$4,694,060	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,761,448	\$2,759,806
INTERGOVERNMENTAL REVENUE	\$15,739,086	\$20,837,543	\$7,553,627	\$28,929,481	\$305	\$8,911,465	\$3,315,000	\$185	\$0	\$423,988	\$0	\$0
OTHER REVENUE	\$23,565,760	\$317,371	\$9,964,241	\$1,146,470	\$24,822	\$907,070	\$940,787	\$5,704	\$139,634	\$21,003	\$237,929	\$20,278
FUND BALANCE, BEG OF YEAR	\$86,939,167	(\$18,370,240)	(\$8,146,357)	\$12,180,632	\$1,212,896	\$176,188	(\$386,273)	\$583,794	\$371,675	\$2,082,347	\$599,851	\$2,032,600
RESERVED FUND BALANCE	(\$56,689,284)	\$0	(\$149,986)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
REVENUE SUB-TOTAL	\$199,018,855	\$3,123,585	\$30,185,350	\$66,921,258	\$8,064,927	\$11,801,544	\$4,032,649	\$4,739,969	\$511,309	\$2,527,338	\$3,599,228	\$4,812,684
LESS: FUND BAL, END OF YEAR	\$19,977,263	(\$16,657,839)	(\$18,362,802)	\$12,136,074	\$650,598	\$789,314	\$262,544	\$317,759	\$319,733	\$2,527,338	\$1,294,703	\$3,037,684
ADD RESERVES	\$56,689,284	\$0	\$149,986	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL ENDING FUND BALANCE	\$76,666,547	(\$16,657,839)	(\$18,212,816)	\$12,136,074	\$650,598	\$789,314	\$262,544	\$317,759	\$319,733	\$2,527,338	\$1,294,703	\$3,037,684
TOTAL AVAILABLE REVENUE	\$179,041,592	(\$13,534,254)	\$48,548,152	\$54,785,184	\$7,414,329	\$11,012,230	\$3,770,105	\$4,422,210	\$191,576	\$0	\$2,304,525	\$1,775,000
MILL LEVY	17.531	0.000	0.186	0.975	1.000	0.000	0.000	0.608	0.000	0.000	0.000	0.000
2016 ASSESSED VALUATION	\$6,857,333,500											
ABATEMENT MILL LEVY	0.198											
TEMPORARY MILL LEVY CREDIT	2.117											
TOTAL MILL LEVY	19.846											

BOULDER COUNTY CONSOLIDATED BUDGET SUMMARY 2019

	026	029	030	031	032	035	041	074	075	099	
	OPEN SPACE	CLEAN ENERGY	QECB	BETTER BLDGS	HUMAN SERVICES	FLOOD RECOVERY	CAPITAL	RISK MGMT.	FLEET SERV.	RECYCLING	
	C. I. FUND I	OPTIONS FUND	FUND	GRANT FUND	SAFETY NET FUND	SALES TAX FUND	EXPEND. FUND	FUND	FUND	CENTER FUND	TOTAL
Revenues	\$34,158,761	\$818,915	\$535,860	\$0	\$7,019,672	\$10,527,126	\$10,673,989	\$24,364,015	\$4,726,022	\$4,713,000	\$418,179,933
BUDGET YEAR 2018											
BUDGET EXPENDITURES	\$33,210,935	\$895,215	\$535,455	\$15,000	\$7,025,491	\$4,872,000	\$10,791,533	\$26,701,737	\$4,733,671	\$5,318,345	\$426,860,254
PROPERTY TAX (NET)	\$0	\$0	\$0	\$0	\$7,001,866	\$0	\$10,516,737	\$0	\$0	\$0	\$176,773,549
INTERGOV'T. REVENUE	\$0	\$16,937	\$124,962	\$0	\$0	\$0	\$0	\$0	\$1,695	\$22,196	\$94,165,808
OTHER REVENUE	\$34,158,761	\$801,978	\$410,898	\$0	\$17,806	\$10,527,126	\$157,252	\$24,364,015	\$4,724,327	\$4,690,804	\$147,240,576
FUND BALANCE, BEG OF YR	\$9,834,702	\$2,593,192	\$92,165	\$2,994,454	\$230,646	\$16,263,842	\$817,085	\$6,713,353	\$1,606,181	\$4,983,457	\$101,485,720
RESERVED FUND BALANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$387,971)	(\$30,663,334)
REVENUE SUB-TOTAL	\$43,993,463	\$3,412,107	\$628,025	\$2,994,454	\$7,250,318	\$26,790,968	\$11,491,074	\$31,077,368	\$6,332,203	\$9,308,486	\$489,002,319
LESS: FUND BAL END OF YR	\$10,782,528	\$2,516,892	\$92,570	\$2,979,454	\$224,827	\$21,918,968	\$699,541	\$4,375,631	\$1,598,532	\$3,990,141	\$62,142,065
ADD TABOR BALANCE											\$5,022,017
FUND BAL SUBJECT TO RESERVE											\$4,421,925
ADD RESERVES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$387,971	\$25,641,317
TOTAL ENDING FUND BALANCE	\$10,782,528	\$2,516,892	\$92,570	\$2,979,454	\$224,827	\$21,918,968	\$699,541	\$4,375,631	\$1,598,532	\$4,378,112	\$92,805,399
TOTAL AVAILABLE REVENUE	\$33,210,935	\$895,215	\$535,455	\$15,000	\$7,025,491	\$4,872,000	\$10,791,533	\$26,701,737	\$4,733,671	\$5,318,345	\$426,860,254
MILL LEVY	0.000	0.000	0.000	0.000	0.900	0.000	1.356	0.000	0.000	0.000	22.528
2017 ASSESSED VALUATION											
\$7,858,435,737											
ABATEMENT MILL LEVY											0.198
TEMPORARY MILL LEVY CREDIT											2.117
TOTAL MILL LEVY					0.900		1.356				24.843

	026	029	030	031	032	035	041	074	075	099	
	OPEN SPACE	CLEAN ENERGY	QECB	BETTER BLDGS	HUMAN SERVICES	FLOOD RECOVERY	CAPITAL	RISK MGMT.	FLEET SERV.	RECYCLING	
	C. I. FUND I	OPTIONS FUND	FUND	GRANT FUND	SAFETY NET FUND	SALES TAX FUND	EXPEND. FUND	FUND	FUND	CENTER FUND	TOTAL
Revenues	\$33,980,733	\$1,069,233	\$548,260	\$1,080	\$6,175,148	\$10,344,124	\$11,810,710	\$21,714,152	\$3,547,638	\$6,525,304	\$412,618,068
ACTUAL YEAR 2017											
ACTUAL EXPENDITURES	\$45,677,571	\$1,136,596	\$547,912	\$273,215	\$0	\$4,873,999	\$7,261,823	\$22,643,027	\$3,483,437	\$5,764,579	\$394,207,705
TRANSFERS OUT	\$1,256,734	\$0	\$0	\$0	\$6,130,547	\$108,524	\$10,194	\$0	\$21,756	\$0	\$38,117,110
TRANSFERS IN	\$60,957	\$0	\$410,882	\$0	\$0	\$0	\$443,693	\$0	\$0	\$0	\$36,499,457
PROPERTY TAX (NET)	\$0	\$0	\$0	\$0	\$6,144,454	\$0	\$11,058,457	\$0	\$0	\$0	\$164,294,582
SALES & USE TAX	\$33,127,310	\$0	\$0	\$0	\$0	\$10,210,759	\$0	\$0	\$0	\$0	\$54,562,410
INTERGOV'T. REVENUE	\$0	\$36,236	\$137,241	\$0	\$274	\$0	\$43,493	\$0	\$1,891	\$0	\$85,929,815
OTHER REVENUE	\$792,466	\$1,032,997	\$137	\$1,080	\$30,420	\$133,365	\$265,067	\$21,714,152	\$3,545,747	\$6,525,304	\$71,331,804
FUND BALANCE, BEG OF YR	\$24,819,552	\$2,688,458	\$91,625	\$3,453,454	\$230,530	\$10,986,722	\$3,966,919	\$7,822,691	\$1,401,269	\$6,489,257	\$141,226,757
RESERVED FUND BALANCE	(\$4,064,581)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$387,971)	(\$61,291,822)
REVENUE SUB-TOTAL	\$54,735,704	\$3,757,691	\$639,885	\$3,454,534	\$6,405,678	\$21,330,846	\$15,777,629	\$29,536,843	\$4,948,907	\$12,626,590	\$492,553,003
LESS: FUND BAL END OF YR	\$7,801,399	\$2,621,095	\$91,973	\$3,181,319	\$275,131	\$16,348,323	\$8,505,612	\$6,893,816	\$1,523,436	\$5,352,142	\$58,886,615
ADD RESERVES	\$4,064,581	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$453,578	\$61,357,429
TOTAL ENDING FUND BALANCE	\$11,865,980	\$2,621,095	\$91,973	\$3,181,319	\$275,131	\$16,348,323	\$8,505,612	\$6,893,816	\$1,523,436	\$5,805,720	\$120,244,044
TOTAL AVAILABLE REVENUE	\$46,934,305	\$1,136,596	\$547,912	\$273,215	\$6,130,547	\$4,982,523	\$7,272,017	\$22,643,027	\$3,425,471	\$7,274,448	\$400,350,710
MILL LEVY	0.000	0.000	0.000	0.000	0.900	0.000	1.076	0.000	0.000	0.000	22.276
2016 ASSESSED VALUATION											
\$6,857,333,500											
ABATEMENT MILL LEVY											0.198
TOTAL MILL LEVY											2.117

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FLOOD RECOVERY BUDGETS

Preparation of the past six annual budgets (2014-2019) has been greatly impacted by the county's flood recovery efforts. It now appears that the recovery process and planned expenditures will take Boulder County into the 2020 budget cycle. Revenue projections to support the expenditure budgets have been problematic as well. The learning curve for how to work with multiple federal, state, and local entities, and the complex reimbursement processes have made revenue prediction (both amount and the timing) difficult, which has had a significant effect on the county's fund balance projections. Revenue forecasting has been a challenge.

The 2019 budget reflects the sixth year of recovery work related to the disastrous flooding that occurred throughout the county in September 2013. Flood recovery work continues to have a significant impact on the county's budget due to the significant cost associated with the work still to be done. The total 2019 flood recovery budget is **\$34.7 million** across all county funds, which represents a **\$13.3 million decrease** from the 2018 budget. Reimbursement revenues (FEMA, FHWA, State of Colorado, and CDBG-DR), a flood recovery sales and use tax (0.185%), and \$45 million from the sale of Certificates of Participation (COPs) play a significant role in funding the recovery work, and will continue to provide resources until all flood recovery work is completed.

The countywide budget still contains sufficient resources to address the need to maintain an appropriate level for operations, and provides for capital asset acquisition and construction projects, while maintaining an emergency reserve as required by the State Constitution.

The following table provides an overview of where flood recovery budgets are managed.

2019 Adopted Flood Recovery Budgets

	General Fund 001	Road & Bridge Fund 011	Disaster Recovery Grants Fund 010	Flood Recovery Sales Tax Fund 035	Totals
2019 Expenditures					
	Flood Recovery Term FTEs 1,474,052	Flood Recovery Term FTEs 81,504	Flood Recovery Term FTEs 236,712	COPS Payments 4,872,250	
	Parks & Open Space 16,650,000	Road Projects 10,196,340	CDBG-DR 1,168,546		
	Transportation 31,362				
Total Expenditures	18,155,414	10,277,844	1,405,258	4,872,250	34,710,766
2019 Revenues					
	Reimbursements 35,500,000		12,805,174		48,305,174
	Sales & Use Tax			11,173,478	11,173,478
Total Revenues	35,500,000	-	12,805,174	11,173,478	59,478,652

This table clearly illustrates the county's reliance on reimbursement revenues for funding the 2019 flood recovery budgets. Budget highlights associated with flood recovery are listed in the 2019 Budget Message section of this book.

BOULDER COUNTY FUNDS BY FUNCTION / REVENUE TYPE

The following tables further enhance the information shown in the Expenditures by Function graph.

The first table outlines the 2019 expenditures by fund and function, and the revenues by type (defined in the Revenue Section of the document). Assessed valuation and mill levy information, levied property taxes, and sales and use tax rates are also shown. This first view only looks at the functional distribution for the 2019 budget. A comparison to prior years is presented in the functional sections found at the back of the book. This table provides an illustration of the diversity in revenues that support these expenditures.

**BOULDER COUNTY, COLORADO
BUDGET 2019**

Boulder County 2019 Budget Summary Table (1 of 3)

Funds with Property Tax as a Revenue Source	General Fund	Road and Bridge Fund	Social Services Fund	Developmental Disabilities Fund	Health and Human Services Fund	Human Services Safety Net Fund	Capital Expenditure Fund
Expenditures							
Conservation/Sustainability	38,160,578						1,657,273
Debt Service							
General Government	69,538,519						
Health & Human Services/Economic Development	21,026,689		57,491,395	7,890,030	4,736,333	7,056,090	10,317,547
Transportation/Capital Building Projects	6,443,966	34,985,034					
Public Safety/Judicial	63,360,831						
Total Expenditures	198,530,583	34,985,034	57,491,395	7,890,030	4,736,333	7,056,090	11,974,820
Revenues							
Property Tax	147,630,354	1,449,266	7,774,197	7,791,754	4,737,386	7,012,578	10,804,726
Sales and Use Tax	1,070,289	5,052,452					
Specific Ownership Tax		9,924,882					
Licenses and Permits	1,796,993	29,000					
Intergovernmental Revenue	40,849,772	7,815,543	27,092,735	347	164		
Fees and Charges	14,677,741	210,000	885				150,000
Fines	635,315						
Interest on Investments	891,882	500	150,546	7,481	9,673	43,312	271,140
Rental Revenues	4,286,534						
Other Revenues	297,078	1,500	915,252				
Transfers In	404,795	31,883	19,087,136				
Total Revenues	212,540,753	24,515,026	55,020,751	7,799,582	4,747,223	7,055,890	11,225,866
Fund Balance							
Beginning Fund Balance	66,661,329	(44,583,278)	9,110,480	581,034	240,448	290,006	1,008,524
Less Fund Balance Reservations	(33,473,675)	-	(76,838)	-	-	-	-
Net Beginning Spendable Fund Balance	33,187,654	(44,583,278)	9,033,642	581,034	240,448	290,006	1,008,524
Ending Spendable Fund Balance	47,197,824	(55,053,286)	6,562,998	490,586	251,338	289,806	259,570
Add Fund Balance Reservations	33,473,675	-	76,838	-	-	-	-
Total Ending Fund Balance	80,671,499	(55,053,286)	6,639,836	490,586	251,338	289,806	259,570
Assessed Valuation / Mill Levy	7,870,458,089	18.947	0.186	0.998	1.000	0.608	1.387
Levied Property Taxes	149,121,569	1,463,905	7,854,717	7,870,458	4,785,239	7,083,412	10,916,325
Sales Tax Rate	0.015%	0.085%					

Boulder County 2019 Budget Summary Table (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	Flood Recovery Sales Tax Fund	Disaster Recovery Fund	Grants Fund	Workforce Fund	Better Buildings Grant Fund
Expenditures								
Conservation/Sustainability			9,682,678					15,000
Debt Service			26,859,415	4,872,250				
General Government								
Health & Human Services/Economic Development		4,251,207			1,732,072	12,000,000	6,000,000	
Transportation/Capital Building Projects	-							
Public Safety/Judicial	8,433,809							
Total Expenditures	8,433,809	4,251,207	36,542,093	4,872,250	1,732,072	12,000,000	6,000,000	15,000
Revenues								
Sales and Use Tax	2,972,284	2,970,516	35,659,807	10,990,349				
Intergovernmental Revenue					12,805,174	12,000,000	6,000,000	
Interest on Investments	11,267	19,951	298,190	183,129				
Rental Revenues	246,466		15,000					
Transfers In			50,305					
Total Revenues	3,230,017	2,990,467	36,023,302	11,173,478	12,805,174	12,000,000	6,000,000	-
Fund Balance								
Beginning Fund Balance	1,640,931	1,424,202	10,960,841	22,309,346	(11,073,102)	-	-	2,679,933
Less Fund Balance Reservations	-	-	-	-	-	-	-	-
Net Beginning Spendable Fund Balance	1,640,931	1,424,202	10,960,841	22,309,346	(11,073,102)	-	-	2,679,933
Ending Spendable Fund Balance	(3,562,861)	163,462	10,442,050	28,610,574	-	-	-	2,664,933
Add Fund balance Reservations	-	-	-	-	-	-	-	-
Total Ending Fund Balance	(3,562,861)	163,462	10,442,050	28,610,574	-	-	-	2,664,933
Sales Tax Rate	0.050%	0.050%	0.600%	0.185%				

BOULDER COUNTY, COLORADO
BUDGET 2019

Boulder County 2019 Budget Summary (3 of 3)

Funds with Other Funding Sources	Eldorado Springs LID Fund	Conservation Trust Fund	Clean Energy Options Fund	QEBC Fund	Risk Management Fund	Fleet Services Fund	Recycling Center Fund
Expenditures							
Conservation/Sustainability	96,310	414,053	27,769				4,730,952
Debt Service	112,475		858,470	522,738			
General Government					24,473,118	4,080,327	
Health & Human Services/Economic Development							
Transportation/Capital Building Projects						18,435	702,328
Public Safety/Judicial							
Total Expenditures	208,785	414,053	886,239	522,738	24,473,118	4,098,762	5,433,280
Revenues							
Local Improvement Districts - Assessments	120,035		560,926				
Intergovernmental Revenue		400,000	11,460	113,558		1,695	
Fees and Charges	93,927				23,460,191	4,254,057	
Interest on Investments	3,652	27,526	64,950	464	152,665	16,781	53,197
Other Revenues						135,000	5,053,406
Transfers In				409,180			
Total Revenues	217,614	427,526	637,336	523,202	23,612,856	4,407,533	5,106,603
Fund Balance							
Beginning Fund Balance	302,353	2,951,805	2,618,278	93,044	4,057,377	1,628,491	\$5,047,934
Less Fund Balance Reservations	-	-	-	-	-	-	(\$453,578)
Net Beginning Spendable Fund Balance	302,353	2,951,805	2,618,278	93,044	4,057,377	1,628,491	4,594,356
Ending Spendable Fund Balance	311,182	2,965,278	2,369,375	93,508	3,197,115	1,937,262	4,267,679
Add Fund balance Reservations	-	-	-	-	-	-	453,578
Total Ending Fund Balance	311,182	2,965,278	2,369,375	93,508	3,197,115	1,937,262	4,721,257

The second table provides fiscal information by expenditure function and revenue type for "Major Funds". For this presentation a major fund is defined as a governmental fund having an expenditure or revenue budget equal to, or greater than 5% of the total Boulder County budget. The funds that meet this definition of major funds for 2019 are the General Fund, Road and Bridge Fund, Social Services Fund, and the Open Space Fund. Non-major funds are shown in aggregate.

2019 Boulder County Budget- Major Funds

2019 Adopted Budget	General Fund	Road and Bridge Fund	Social Services Fund	Open Space	Other Funds (Aggregate)	Total All Funds
Expenditures						
Conservation/Sustainability	38,160,578	-	-	9,682,678	5,284,084	53,127,340
Debt Service	-	-	-	26,859,415	8,023,206	34,882,621
General Government	69,538,519	-	-	-	28,553,445	98,091,964
Health & Human Services/Economic Development	21,026,689	-	57,491,395	-	43,665,732	122,183,816
Transportation/Capital Building Projects	6,443,966	34,985,034	-	-	11,038,310	52,467,310
Public Safety/Judicial	63,360,831	-	-	-	8,433,809	71,794,640
Total Expenditures	198,530,583	34,985,034	57,491,395	36,542,093	104,998,586	432,547,691
Revenues						
Property Tax (current year)	147,630,354	1,449,266	7,774,197	-	30,346,444	187,200,261
Sales and Use Tax	1,070,289	5,052,452	-	35,659,807	16,933,149	58,715,697
Specific Ownership Tax		9,924,882	-	-	-	9,924,882
Licenses and Permits	1,796,993	29,000	-	-	-	1,825,993
Intergovernmental Revenue	40,849,772	7,815,543	27,092,735	-	31,332,398	107,090,448
Fees and Charges	14,677,741	210,000	885	-	27,958,175	42,846,801
Fines	635,315	-	-	-	-	635,315
Interest on Investments	891,882	500	150,546	298,190	865,188	2,206,306
Rental Revenues	4,286,534	-	-	15,000	246,466	4,548,000
Debt Issuance	-	-	-	-	-	-
Other Revenues	297,078	1,500	915,252	-	5,869,367	7,083,197
Transfers In	404,795	31,883	19,087,136	50,305	409,180	19,983,299
Total Revenues	212,540,753	24,515,026	55,020,751	36,023,302	113,960,367	442,060,199

2019 Boulder County Budget- Major Funds (continued)

2018 Estimated (Current) Year	General Fund	Road and Bridge Fund	Social Services Fund	Open Space	Other Funds (Aggregate)	Total All Funds
Expenditures						
Conservation/Sustainability	28,470,232			13,663,254	5,278,337	47,411,823
Debt Service	-			26,865,598	8,051,546	34,917,144
General Government	90,411,427				30,701,401	121,112,828
Health & Human Services/Economic Development	19,239,584		58,207,299		62,852,299	140,299,182
Transportation/Capital Building Projects	14,653,097	59,340,184			18,160,883	92,154,164
Public Safety/Judicial	46,945,806				2,796,513	49,742,319
Total Expenditures	199,720,146	59,340,184	58,207,299	40,528,852	127,840,979	485,637,460
Revenues						
Property Tax (current year)	137,928,985	1,447,052	7,368,907	-	30,028,605	176,773,549
Sales and Use Tax	1,062,369	4,905,293	-	34,621,172	16,439,951	57,028,785
Specific Ownership Tax	-	9,452,269	-	-	-	9,452,269
Licenses and Permits	1,630,966	29,000	-	-	-	1,659,966
Intergovernmental Revenue	25,930,406	6,923,704	27,722,080	-	43,011,419	103,587,609
Fees and Charges	14,416,055	210,000	1,121	-	28,298,653	42,925,829
Fines	573,622	-	-	-	-	573,622
Interest on Investments	785,344	500	133,819	277,233	660,539	1,857,435
Rental Revenues	4,131,943	-	-	8,125	246,466	4,386,534
Debt Issuance	-	-	-	-	-	-
Other Revenues	470,530	1,904	980,960	4,717,183	5,932,198	12,102,775
Transfers In	2,784,708	10,000,000	18,974,818	-	1,235,493	32,995,019
Total Revenues	189,714,928	32,969,722	55,181,705	39,623,713	125,853,324	443,343,392
2017 Actuals	General Fund	Road and Bridge Fund	Social Services Fund	Open Space	Other Funds (Aggregate)	Total All Funds
Expenditures						
Conservation/Sustainability	16,860,326			20,193,752	6,218,855	43,272,933
Debt Service				26,740,553	8,248,740	34,989,293
General Government	77,552,648				26,256,744	103,809,392
Health & Human Services/Economic Development	19,211,894		54,785,184		54,305,845	128,302,923
Transportation/Capital Building Projects	20,436,520	48,548,152			5,680,873	74,665,545
Public Safety/Judicial	44,980,204				2,304,525	47,284,729
Total Expenditures	179,041,592	48,548,152	54,785,184	46,934,305	103,015,582	432,324,815
Revenues						
Property Tax (current year)	127,826,700	1,269,765	7,018,016	-	28,180,101	164,294,582
Sales and Use Tax	1,009,027	4,694,060	-	33,127,310	15,732,013	54,562,410
Specific Ownership Tax	-	9,479,731	-	-	-	9,479,731
Licenses and Permits	1,733,473	32,014	-	-	-	1,765,487
Intergovernmental Revenue	15,739,086	7,553,627	28,929,481	-	33,707,621	85,929,815
Fees and Charges	15,101,613	216,302	650	1,455	26,611,295	41,931,315
Fines	703,831	-	-	-	5,205	709,036
Interest on Investments	547,362	-	130,972	285,337	534,324	1,497,995
Rental Revenues	4,282,685	-	-	-	229,892	4,512,577
Debt Issuance	-	-	-	-	-	-
Other Revenues	1,196,796	236,194	1,014,848	505,674	8,482,151	11,435,663
Transfers In	628,399	15,000,000	17,646,659	60,957	3,163,442	36,499,457
Total Revenues	168,768,972	38,481,693	54,740,626	33,980,733	116,646,044	412,618,068

The presentation on the previous pages provides an overview of the Boulder County budget by expenditure function and revenue type detail for the 2019 budget year, the estimated 2018 budget year, and the actual 2017 prior year. Note that other tables in this section also display information over this three year period, but not to the same level of detail. 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.

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 Funds, Special Revenue Funds, and Capital Projects/Debt Service Funds. Within the Proprietary Fund group, funds are further divided 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/Debt Service Funds	Internal Services Funds	Enterprise Funds
General	Disaster Recovery Road and Bridge Social Services Developmental Disabilities Grants Workforce Fund Health and Human Services Conservation Trust Offender Management Worthy Cause Better Buildings Grant Human Services Safety Net Flood Recovery Sales Tax	Open Space Fund I Clean Energy Options LID * Qualified Energy Conservation Bonds ** Capital Expenditure	Risk Management Fleet Services	Eldorado Springs LID Recycling Center
<p>* Initially set up as a Special Revenue Fund, and then converted to a Debt Service Fund in 2015.</p> <p>** Initially set up as a Capital Projects Fund, and then converted to a Debt Service Fund in 2014.</p>				

HIGH LEVEL ANALYSIS BY FUND TYPE

The following table shows an aggregate of the funds for each fund type, for the 2019 budget, 2018 estimated and 2017 actuals. A high level analysis of this aggregated presentation for the 2019 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 this page is intentionally summarized to a high level, with a commentary specific to the budget year 2019. As the reader continues further into this section of the book there will be a more detailed 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 2017, estimated 2018 and budgeted 2019 years.

BOULDER COUNTY, COLORADO
BUDGET 2019

Boulder County 2019 Budget by Fund Type			
General Fund	2017 Actual	2018 Estimate	2019 Budget
Expenditures	179,041,592	199,720,146	198,530,583
Property Tax	127,826,700	137,928,985	147,630,354
Intergovernmental Revenues	15,739,086	25,930,406	40,849,772
Other Revenues	25,203,186	25,855,537	24,060,627
Total Revenues	168,768,972	189,714,928	212,540,753
Opening Spendable Fund Balance	30,249,883	43,192,872	33,187,654
Closing Spendable Fund Balance	19,977,263	33,187,654	47,197,824
Use / (Contribution) of Fund Balance	10,272,620	10,005,218	(14,010,170)
Special Revenue Funds	2017 Actual	2018 Estimate	2019 Budget
Expenditures	165,199,444	188,570,160	149,877,273
Property Tax	25,409,425	28,327,827	28,765,181
Intergovernmental Revenues	69,971,868	77,393,643	66,113,963
Other Revenues	69,132,139	62,470,363	52,885,990
Total Revenues	164,513,432	168,191,833	147,765,134
Opening Spendable Fund Balance	6,486,158	5,873,294	(14,505,033)
Closing Spendable Fund Balance	5,800,146	(14,505,033)	(16,617,172)
Use / (Contribution) of Fund Balance	686,012	20,378,327	2,112,139
Capital Projects/Debt Service Funds	2017 Actual	2018 Estimate	2019 Budget
Expenditures	55,890,830	60,230,623	49,925,890
Property Tax	11,058,457	10,516,737	10,804,726
Intergovernmental Revenues	216,970	261,865	125,018
Other Revenues	36,133,509	41,048,048	37,479,962
Total Revenues	47,408,936	51,826,650	48,409,706
Opening Spendable Fund Balance	27,501,973	23,084,660	14,680,687
Closing Spendable Fund Balance	19,020,079	14,680,687	13,164,503
Use / (Contribution) of Fund Balance	8,481,894	8,403,973	1,516,184
Proprietary Funds	2017 Actual	2018 Estimate	2019 Budget
Expenditures	32,192,949	37,116,531	34,213,945
Property Tax	-	-	-
Intergovernmental Revenues	1,891	1,695	1,695
Other Revenues	31,924,837	33,608,286	33,342,911
Total Revenues	31,926,728	33,609,981	33,344,606
Opening Spendable Fund Balance	15,696,921	14,089,127	10,582,577
Closing Spendable Fund Balance	14,089,127	10,582,577	9,713,238
Use / (Contribution) of Fund Balance	1,542,187	3,506,550	869,339
Total County	2017 Actual	2018 Estimate	2019 Budget
Expenditures	432,324,815	485,637,460	432,547,691
Property Tax	164,294,582	176,773,549	187,200,261
Intergovernmental Revenues	85,929,815	103,587,609	107,090,448
Other Revenues	162,393,671	162,982,234	147,769,490
Total Revenues	412,618,068	443,343,392	442,060,199
Opening Spendable Fund Balance	79,934,935	86,239,953	43,945,885
Closing Spendable Fund Balance	58,886,615	43,945,885	53,458,393
Use / (Contribution) of Fund Balance	20,982,713	42,294,068	(9,512,508)

The **General Fund** is where most county general government services are funded and the primary funding source is property tax. Intergovernmental revenues are the second largest revenue component and generally the product of Intergovernmental Agreements (IGAs) where costs of shared programs performed by the county are reimbursed by cities and towns, state revenues, and 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, rents, interest on investments and fines. Expenditures for the fund 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.

In 2015 the county sold \$45 million in Certificates of Participation (COPs) to assist with flood recovery work, and the use of this resource is restricted for that purpose which have until now been budgeted and reported in the General Fund. During the development of the 2019 budget a decision was made that the financial activity relating to the COPs will be moved to the Flood Recovery Sales Tax Fund during the 2018 closing and audit. The reasoning for this was simply to consolidate flood reporting within one fund.

The Colorado State Constitution sets a biennial real property re-appraisal cycle which occurred in 2017 and was used for the 2018 budget. A new re-appraisal cycle starts in 2019. The 2019 budget was adopted with an assessed valuation that was .153% higher than the prior year (please see the Revenue Section of the document for a more comprehensive explanation of this process). This was a significant increase in assessed valuation and triggered a mill levy credit to comply with the 5.5% Property Tax Revenue Limit.

2019 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.

The 2019 budget for the General Fund reflects a \$14 million contribution to fund balance compared to the \$10 million use of fund balance estimated for 2018, and \$10.3 million use of fund balance in 2017. This fluctuation in the use of fund balance is primarily caused by the following: 1) the drawdown of the remaining 2015 COPs, 2) the time delay in receiving flood reimbursement revenues (not receiving revenue in the year in which the flood recovery expenditures were made).

Special Revenue 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 some of the 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, capital expenditure purchases for non-profit agencies, open space management and other designated purposes
- 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)
- 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 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

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

For the Special Revenue Funds, the 2019 budgeted fund balance contribution is projected to be \$2.1 million. Despite this overall contribution the Road & Bridge Fund is still expected to use \$10.5 million of fund balance, which is primarily due to the timing of flood related project budgets. As reimbursements for past expenditures are collected, these deficits will be reduced. If reimbursements are not sufficient to eliminate this deficit a transfer from the General Fund will be used to replenish these funds.

Capital Projects/Debt Service Funds account for financial resources collected and used for the acquisition or construction of major capital facilities.

Examples of Capital Projects Funds 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. Capital Projects Funds contain appropriations that are both one-time (in the case of actual capital construction), and ongoing debt service for bonding. Many of the larger projects are multi-year in nature, and decisions on budgeting the full cost of the project versus phasing them over the life of the project are made on a case by case basis. 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).

Debt Service Funds are used to account for resources that are assigned to principal and interest payments. The Qualified Energy Conservation Bond (QECB) Fund (classified as a Capital Projects Fund prior to 2014), and the Clean Energy Options LID Fund (classified as a Special Revenue Fund prior to 2015) are the county's Debt Service Funds. The bond proceeds were used on energy conservation programs and the funds are now budgeted to make bond payments.

The Capital Projects/Debt Service Funds are budgeted to use \$1.5 million in fund balance for 2019 which is primarily from the Open Space Capital Improvement Fund (\$519 thousand) and Capital Expenditure Fund (\$739 thousand). The sales and use tax revenues for the Open Space Fund are projected to be less than the anticipated expenditures. Budgeted property tax revenue in the Capital Expenditure Fund is projected to be less than budgeted expenditures for construction projects.

The Proprietary Funds include budgets for two Enterprise Funds and two Internal Service Funds. The full accrual basis is used for Proprietary Funds with the following exceptions: compensated absences, depreciation, and amortization.

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 \$870 thousand use of fund balance for the Proprietary Funds in 2019 is largely attributable to the Risk Management Fund. The Health & Dental appropriation in this fund is projected to use \$867 thousand to offset funding for employee health and dental insurance plans.

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 this results in an overall budget that is achievable and realistic in consideration of the fiscal constraints of the current economy.

Boulder County Comparative Summary - All Funds 2019 Budget					
	General Fund	Special Revenue Funds	Capital Projects/Debt Service Funds	Proprietary Funds	Total
Beginning Spendable Fund Balances	33,187,654	(14,505,033)	14,680,687	10,582,577	43,945,885
Revenues					
Property Tax	147,630,354	28,765,181	10,804,726	-	187,200,261
Sales and Use Tax	1,070,289	21,985,601	35,659,807	-	58,715,697
Intergovernmental	40,849,772	66,113,963	125,018	1,695	107,090,448
Licenses and Permits	1,796,993	29,000	-	-	1,825,993
Fees and Charges	14,677,741	210,885	150,000	27,808,175	42,846,801
Interest on Investments	891,882	453,385	634,744	226,295	2,206,306
Other Revenues	5,218,927	11,088,100	575,926	5,308,441	22,191,394
Transfers In	404,795	19,119,019	459,485	-	19,983,299
Total Revenues	212,540,753	147,765,134	48,409,706	33,344,606	442,060,199
Expenditures	198,530,583	149,877,273	49,925,890	34,213,945	432,547,691
Ending Spendable Fund Balances	47,197,824	(16,617,172)	13,164,503	9,713,238	53,458,393
Use of Fund Balance	(14,010,170)	2,112,139	1,516,184	869,339	(9,512,508)

INDIVIDUAL FUND INFORMATION

In the following section funds are grouped according to their revenue sources and fund type (General Use, Special Use, Capital Projects/Debt Service, and Proprietary). A brief discussion of the purpose for each fund is provided, along with a summary presentation for the fund.

Funds That Include Property Tax as a Revenue Source

General Fund (Fund Type – General Use)

The General Fund is the largest fund in Boulder County, and includes most of the service organizations. This fund includes the elected offices of the Assessor, Clerk and Recorder, Commissioners, Coroner, District Attorney, Sheriff, Surveyor, 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. These departments include Administrative Services, Community Services, County Attorney, County Commissioners, Housing and Human Services, Land Use, Parks and Open Space, and Transportation. These departments implement BOCC policy.

For a brief description of the duties for each elected office and department, please refer to the County Government Organizational Structure in the Introduction Section.

The General Fund receives all of the property tax revenue levied that is not consumed by other funds. Property taxes are by far the largest revenue source in this fund, accounting for nearly 70% of the total revenue budget. Other 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.

The General Fund is a “general use fund” and revenues receipted into the fund are not usually restricted or designated by state statute or voter approval. Some exceptions 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 budget where the revenues are booked into the General Fund for the specific purposes – the first is for a ballot issue requirement, and the second is for 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.

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.

The General Fund has a minimum fund balance reserve requirement of two months of operating expenses. The minimum fund balance requirement for 2019 is \$32,950,931 (which also exceeds the reserve requirement of \$5,394,247 imposed by the TABOR amendment). The budgeted 2019 available ending fund balance subject to the reserve is \$52,592,071. For more information about fund balance policies please see the Budget & Fiscal Policies & Procedures section of the document.

The 2018 estimated available year-end fund balance for the General Fund is \$38,581,901. The 2018 estimated year-end fund balance is a product of the following:

- The audited 2017 year-end fund balance is \$76,666,547.
- The 2018 estimated expenditures total is \$199,720,146. The estimate is derived from the 2018 Current Budget of \$198,414,524, plus an anticipated supplemental budget request related to flood expenditures which will be determined during the 2019 annual audit.
- 2018 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 2018 include \$137,928,985 in property tax (*Note 1*), \$25,930,406 in intergovernmental revenues including flood reimbursements, and \$25,855,537 in other revenues. The total 2018 estimated revenue is \$189,714,928.
- The total 2018 estimated fund balance calculated to this point is \$66,661,329. The reserved portion of this fund balance is \$28,079,428 (excluding the TABOR reserve of \$5,394,274) leaving a balance of \$38,581,901 which exceeds the two-month reserve requirement of \$30,754,906.

Notes:

1. *The estimated revenue for the 2018 property tax is the budgeted amount which assumes a 1% uncollectable component. Actual collections in prior years average an uncollectable component of less than 0.3%.*

Fiscal highlights for the General Fund 2019 Budget:

- Flood recovery expenses in the General Fund budget of \$18.1 million include \$16.6 million for the repair of Boulder County Open Space property, infrastructure and trails. This is partially funded by reimbursement revenues, related to eligible flood expenditures.

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- The salary and benefit package (\$4.5 million) for General Fund employees in the 2019 budget included a 2.0 percent fully funded range movement, market adjustments to salaries in selected job classifications and a merit pool funded at 2.0 percent. There was no increase in the PERA retirement benefit rate for 2019.
- Capital outlay appropriations includes \$3.8 million funding for the planning and implementation of a new Enterprise Resource Planning system (Part 3), and \$1.2 million for vehicle replacements in order to keep the county's fleet current and minimize related maintenance costs.
- A total of 5.0 FTEs have been added to the Boulder County Sheriff's Jail Division in response to a recent study which identified that the current staffing is insufficient to handle the pressures created by crowding and changing inmate characteristics at the Boulder County Jail. The annual salaries and benefits budgeted for the additional jail staff total is \$375,960.
- \$1.4 million has been budgeted to purchase a sort yard in Longmont which will be managed by the Parks and Open Space Department .

Governmental Fund / General Use	GENERAL FUND (001)			
	2017 Actual	2018 Original Budget	2018 Estimate	2019 Budget
Expenditures	179,041,592	185,354,433	199,720,146	198,530,583
Revenues				
Property Tax	127,826,700	137,928,985	137,928,985	147,630,354
Intergovernmental Revenues	15,739,086	28,282,480	25,930,406	40,849,772
Other Revenues	25,203,186	26,199,311	25,855,537	24,060,627
Total Revenues	168,768,972	192,410,776	189,714,928	212,540,753
Use/(Contribution) of/to Fund Balance	10,272,620	(7,056,343)	10,005,218	(14,010,170)
Beginning Fund Balance	86,939,167	67,142,362	76,666,547	66,661,329
Less Escrows	(56,689,284)	(30,216,871)	(33,473,675)	(33,473,675)
Beginning Spendable Fund Balance	30,249,883	36,925,491	43,192,872	33,187,654
Ending Fund Balance	19,977,263	43,981,834	33,187,654	47,197,824
Add Escrows	56,689,284	30,216,871	33,473,675	33,473,675
Total Ending Fund Balance	76,666,547	74,198,705	66,661,329	80,671,499
Mill Levy calculation				
Budgeted Property Tax (99% of Levy) *	127,826,700	137,928,985	137,928,985	147,630,354
Allowance for Uncollectables	8,263,941	18,029,531	18,029,531	7,268,132
Property Tax Levy	136,090,641	155,958,516	155,958,516	154,898,486
Assessed Valuation	6,857,333,500	7,858,435,737	7,858,435,737	7,870,458,089
Mill Levy	17.531	17.531	17.531	18.832
Temporary Mill Levy Credit	2.117	2.117	2.117	0.734
Abatement Mill Levy	0.198	0.198	0.198	0.115
Total General Fund Mill Levy	19.846	19.846	19.846	19.681

* Note: 2017 property Tax actual collections; Budgeted Property Tax for 2018 and 2019.

Road and Bridge Fund (Fund Type – Special Revenue)

The function of the Road and Bridge Fund is to provide for the design, construction and maintenance of roads and bridges in the county, and as such, includes both operating and capital components. Funding for the construction function of the fund is augmented by a transportation sales and use tax. A 0.10% sales and use tax was first authorized by county voters in November 2001. In 2007 county voters approved the extension of the existing sales and use tax for an additional period of fifteen years beyond the original expiration date to and including June 30, 2024. The Road and Bridge Fund receives 85% of the proceeds, which are accounted for in a separate appropriation that provides segregation of this portion of the fund's activities for reporting. Other significant revenue sources for the fund come from Highway User Tax Fund (HUTF) revenues (derived from various sources including taxes on gasoline sales), and Specific Ownership Tax (derived from motor vehicle registrations).

A significant portion of the 2019 adopted budget (\$10.2 million) will be allocated to flood recovery work. Expenditure modeling for road and bridge reconstruction (the largest single cost of flood recovery) is divided into quarterly projections given the uncertainty surrounding State of Colorado approvals and the complexity of project management for these projects.

The Road and Bridge Fund is projected to end up with a negative \$44,583,278 fund balance for 2018, and a negative \$55,053,286 fund balance in 2019. This is primarily an issue of delayed timing of federal and state reimbursements. As reimbursements are collected in the future, the deficit will be eliminated. If reimbursements are not sufficient to eliminate the deficits, transfers from the General Fund will be used to replenish these funds.

Another required program budgeted in this fund is Payment to Cities which is a share-back (approximately 50%) of property tax to incorporated cities mandated by Colorado State Statutes. The \$9 million Road Maintenance Operations budget for snow plowing in the winter and road maintenance in the summer, is essential to address transportation safety and deferred maintenance issues. These types of road maintenance costs are eligible to qualify for HUTF revenue from the state.

The estimated 2018 year-end available fund balance is (\$44,583,278), which becomes the beginning fund balance for 2019. The ending fund balance for the 2018 estimated year is a product of the following:

- The 2017 audited fund balance was (\$18,212,816).
- The 2018 estimated expenditures are \$59,340,184. This amount includes the 2018 Current Budget of \$59,565,184, less \$225 thousand for unfinished projects. Estimated expenditures include funds carried over from 2017. It also includes \$28 million for flood recovery projects. Some road and bridge projects are multi-year, and unexpended 2018 budget will be carried over to 2019 after the 2018 audit is completed.
- The 2018 estimated revenues are \$32,969,722. Revenues were examined for each individual line item in the fund to determine 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.

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

- Transportation - Sales and Use Tax Funded Projects
- Transportation - Property Tax and Other Resource Funded Projects
- Road Maintenance Operations
- Architects' Projects
- Payments to Cities (share-back of property tax revenues to local municipalities)

The 2019 adopted budget of \$34,985,034 is appropriated for these purposes:

Transportation - Sales and Use Tax Funded Projects (\$5,052,952)

Expenditures funded by the transportation sales & use tax are budgeted at the same amount as the revenue forecast. Unexpended budgets and any revenues collected over budget from 2018 will be re-appropriated through the carryover process after the year-end 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 2019 projects increased from the 2018 original budget by 5% due to the decision to allocate benefits which had not been done before. Sales and use tax is one of the more volatile revenues for the county, which requires extensive analysis based on monthly receipts during the year, and comparing trends to prior years. The 2019 sales and use tax is projected to be 3% higher than the 2018 estimates. The higher 2018 estimated sales tax collections reflect the fact that only the first 9 months of data for the 2017 year were available when the 2018 budget was adopted and were budgeted more conservatively at the time. A list of projects for this appropriation is included in the Capital Expenditures section of this document.

Transportation - Property Tax and Other Resource Funded Projects (\$19,918,177)

Projects are funded by property tax, specific ownership tax, HUTF revenue, interest on investments, and other revenues. A more detailed description of these revenues can be found in the Revenue Section of this document. Broad limitations on these projects are imposed both by state statutes and the restriction inherent to HUTF revenues (compliance testing is done annually through the submission of a Road and Bridge Report to the state). Included in the 2019 budget appropriation is \$10.2 million for flood related projects to cover the first six-months of 2019. It is anticipated that the Board of County Commissioners will approve supplemental appropriation requests during 2019 to fund additional work as quarterly project estimates are refined. A list of projects for this appropriation is included in the Capital Expenditures section of this document.

Road Maintenance Operations (\$9,164,678)

The Road Maintenance Division maintains roads and provides labor and a materials resource for the various transportation projects listed above. Funding is from property tax, specific ownership tax, HUTF revenue, interest on investments and other revenues.

Architect's Projects (\$225,000)

Remodeling and construction of Road Maintenance facilities by the Boulder County Building Services Division was approved in 2017. The Walden Road Maintenance Office Remodel has yet to be completed and the remaining \$225,000 of funding for this project was included in the 2019 budget as adopted carryover.

Payments to Cities (\$624,227)

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 & Bridge 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 and Bridge Fund

For the 2019 budget year, the Road and Bridge Fund will receive a yield of \$1,463,905 from a mill levy of 0.186 mills. The budgeted property tax is \$1,449,266 which anticipates a 1% uncollectible amount. 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.

In order to complete the 2019 funding requirements of the Road and Bridge Fund, all specific ownership tax revenue is used to balance the fund. Specific ownership tax can be allocated to any property tax fund by the Treasurer (at the discretion of the BOCC), and is described in the Revenue Section.

To reiterate, reimbursement for flood work will continue to be delayed due to federal and state review and processing requirements, and the close-out period for reimbursements will extend into 2020. These reimbursements related to the 2013 Flood are subject to a 60 day availability period. Reimbursements not received within that period are considered unavailable as of year-end. As reimbursements are collected in the future, the fund balance deficit will be eliminated.

Governmental Fund / Special Revenue		ROAD AND BRIDGE FUND (011)		
	2017 Actual	2018 Original Budget	2018 Estimate	2019 Budget
Expenditures	48,548,152	41,596,840	59,340,184	34,985,034
Revenues				
Property Tax	1,269,765	1,447,052	1,447,052	1,449,266
Intergovernmental Revenues	7,553,627	6,721,073	6,923,704	7,815,543
Other Revenues	24,964,241	14,498,569	24,598,966	15,250,217
Sales and Use Tax	4,694,060			
Total Revenues	38,481,693	22,666,694	32,969,722	24,515,026
Use/(Contribution) of/to Fund Balance	10,066,459	18,930,146	26,370,462	10,470,008
Beginning Fund Balance	(8,146,357)	(25,651,780)	(18,212,816)	(44,583,278)
Less Escrows	(149,986)	-	-	-
Beginning Spendable Fund Balance	(8,296,343)	(25,651,780)	(18,212,816)	(44,583,278)
Ending Fund Balance	(18,362,802)	(44,581,926)	(44,583,278)	(55,053,286)
Add Escrows	149,986	-	-	-
Total Ending Fund Balance	(18,212,816)	(44,581,926)	(44,583,278)	(55,053,286)
Mill Levy calculation				
Budgeted Property Tax (99% of Levy) *	1,269,765	1,447,052	1,447,052	1,449,266
Allowance for Uncollectables	5,699	14,617	14,617	14,639
Property Tax Levy	1,275,464	1,461,669	1,461,669	1,463,904
Assessed Valuation	6,857,333,500	7,858,435,737	7,858,435,737	7,870,458,089
Mill Levy	0.186	0.186	0.186	0.186

* Note: 2017 property Tax actual collections; Budgeted Property Tax for 2018 and 2019.

Social Services Fund (Fund Type – Special Revenue)

This fund, in accordance with state and federal law, is managed by the Housing & Human Services (HHS) Department and provides assistance and support for programs such as Child Support, Temporary Assistance to Needy Families (TANF), Child Welfare, support for non-profits agencies, and other human services programs. The IMPACT (Integrated Managed Partnership for Adolescent and Child Community Treatment) program was added to this fund in mid-2015. Prior to that the program had been a part of the Mental Health Partners agency. In 2015 it was determined that the county's Health and Human Services Department was a more suitable fiscal agent. The Boulder County Commissioners sit as a separate board for HHS, and review financial information monthly with HHS staff.

This fund has a property tax mill levy of .998 mills for the 2019 budget, which will generate budgeted property tax revenue of \$7,774,197 (allowing for 1% of uncollectable revenue). The largest revenue component comes from intergovernmental (federal and state) block grants that are restricted to certain programs within the fund. The total of these intergovernmental revenues is \$27,092,735. There are also transfers in from the General Fund of \$8,106,471, and the Health and Human Services Fund of \$3,924,575. Additional funding of \$1,066,683 is derived from other sources (i.e., private grants).

The Social Services Fund receives another transfer in of \$7,056,090 from the Human Services Safety Net Fund. In the November 2010 election the voters passed a ballot measure to approve a mill levy by 0.900 mills (for a maximum of five years) to provide more local funding for higher case-loads as state revenues were anticipated to decrease. In November 2014 voters approved an extension of the tax for another 15 years. The tax levied in the Human Services Safety Net Fund is transferred to the Social Services Fund (where it leverages additional intergovernmental funding), and is then expended on the programs.

Total 2018 revenues are \$55,020,751. The 2019 budgeted expenditures of \$57,491,395 will require fund balance use of \$2,470,644. The 2019 budgeted ending fund balance is \$6,639,836, of which \$76,838 is restricted fund balance.

The 2018 estimated year-end fund balance for the Social Services Fund is \$9,110,480. The 2018 estimated fund balance usage will be \$3,025,594. The 2018 estimated year-end fund balance is a product of the following:

- The 2017 audited fund balance is \$12,136,074 (includes restricted fund balance of \$76,838).
- 2018 expenditures are estimated by the department and revised throughout the budget cycle. At the time of the final estimate, the 2018 estimated expenditures were \$58,207,299.
- 2018 estimated revenues of \$55,181,705 are comprised of property tax (\$7.4 million), transfers in from other funds (\$19 million), intergovernmental block grants (\$27.7 million), and other revenues (\$1.1 million). 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. Most of the 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. Intergovernmental revenues are being conservatively projected

Governmental Fund / Special Revenue	SOCIAL SERVICES FUND (012)			
	2017 Actual	2018 Original Budget	2018 Estimate	2019 Budget
Expenditures	54,785,184	58,207,299	58,207,299	57,491,395
Revenues				
Property Tax	7,018,016	7,368,907	7,368,907	7,774,197
Intergovernmental Revenues	28,929,481	28,051,280	27,722,080	27,092,735
Other Revenues	18,793,129	19,699,591	20,090,718	20,153,819
Total Revenues	54,740,626	55,119,778	55,181,705	55,020,751
Use/(Contribution) of/to Fund Balance	44,558	3,087,521	3,025,594	2,470,644
Beginning Fund Balance**	12,180,632	11,372,416	12,136,074	9,110,480
Less Escrows	-	(58,492)	(76,838)	(76,838)
Beginning Spendable Fund Balance	12,180,632	11,313,924	12,059,236	9,033,642
Ending Fund Balance	12,136,074	8,226,403	9,033,642	6,562,998
Add Escrows	-	58,492	76,838	76,838
Total Ending Fund Balance	12,136,074	8,284,895	9,110,480	6,639,836
Mill Levy calculation				
Budgeted Property Tax (99% of Levy) *	7,018,016	7,368,907	7,368,907	7,774,197
Allowance for Uncollectables	(332,116)	73,032	73,032	77,734
Property Tax Levy	6,685,900	7,441,939	7,441,939	7,851,931
Assessed Valuation	6,857,333,500	7,858,435,737	7,858,435,737	7,870,458,089
Mill Levy	0.975	0.947	0.947	0.998

* Note: 2017 property Tax actual collections; Budgeted Property Tax for 2018 and 2019.

Developmental Disabilities Fund (Fund Type – Special Revenue)

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. The non-profit organization Imagine! is Boulder County's state designated Community Centered Board and the largest contractor to receive funds from this revenue stream.

Revenues are obtained solely from property tax and are budgeted less a 1% uncollectible amount. In November of 2002 the Boulder County voters authorized a dedicated 1.0 mill levy (maximum allowable by state statute) for the fund. Property tax revenue will only increase \$11,902 reflecting the fact that 2018 was a non-reappraisal year. The 2019 budgeted expenditures total \$7,890,030, leaving a projected fund balance of \$490,586 at the end of the 2019 fiscal year.

Governmental Fund / Special Revenue	DEVELOPMENTAL DISABILITIES FUND (015)			
	2017 Actual	2018 Original Budget	2018 Estimate	2019 Budget
Expenditures	7,414,329	7,856,032	7,856,032	7,890,030
Revenues				
Property Tax	6,826,904	7,779,852	7,779,852	7,791,754
Intergovernmental Revenues	305	-	347	347
Other Revenues	24,822	14,933	6,269	7,481
Total Revenues	6,852,031	7,794,785	7,786,468	7,799,582
Use/(Contribution) of/to Fund Balance	562,298	61,247	69,564	90,448
Beginning Fund Balance	1,212,896	586,409	650,598	581,034
Less Escrows	-	-	-	-
Beginning Spendable Fund Balance	1,212,896	586,409	650,598	581,034
Ending Fund Balance	650,598	525,162	581,034	490,586
Add Escrows	-	-	-	-
Total Ending Fund Balance	650,598	525,162	581,034	490,586
Mill Levy calculation				
Budgeted Property Tax (99% of Levy) *	6,826,904	7,779,852	7,779,852	7,791,754
Allowance for Uncollectables	30,430	78,585	78,585	78,705
Property Tax Levy	6,857,334	7,858,436	7,858,436	7,870,459
Assessed Valuation	6,857,333,500	7,858,435,737	7,858,435,737	7,870,458,089
Mill Levy	1.000	1.000	1.000	1.000

* Note: 2017 property Tax actual collections; Budgeted Property Tax for 2018 and 2019.

Health and Human Services Fund (Fund Type – Special Revenue)

This fund was created as a result of the voters' approval in November 2002 of a dedicated 0.5 mill levy to be used 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 mill levy is combined with what was the former Developmental Disabilities fund mill levy (a new Developmental Disabilities fund with a statutory maximum mill levy of 1.0 mills, was also authorized by voters in that same 2002 ballot). In 2016, the non-dedicated portion of the mill levy was lowered to accommodate the 5.5% statutory property tax revenue limitation, and the total mill levy for the fund remains at 0.608 for the 2019 budget year. Recipients of the fund are county departments that demonstrate annually to the commissioners that their programs are impacted by state funding cuts.

\$4.1 million of the \$4.8 million budget is transferred to the Social Services Fund.

Governmental Fund / Special Revenue	HEALTH AND HUMAN SERVICES FUND (020)			
	2017 Actual	2018 Original Budget	2018 Estimate	2019 Budget
Expenditures	4,422,210	4,816,259	4,816,259	4,736,333
Revenues				
Property Tax	4,150,286	4,730,150	4,730,150	4,737,386
Intergovernmental Revenues	185	185	328	164
Other Revenues	5,704	5,340	8,470	9,673
Total Revenues	4,156,175	4,735,675	4,738,948	4,747,223
Use/(Contribution) of/to Fund Balance	266,035	80,584	77,311	(10,890)
Beginning Fund Balance	583,794	297,543	317,759	240,448
Less Escrows	-	-	-	-
Beginning Spendable Fund Balance	583,794	297,543	317,759	240,448
Ending Fund Balance	317,759	216,959	240,448	251,338
Add Escrows	-	-	-	-
Total Ending Fund Balance	317,759	216,959	240,448	251,338
Mill Levy calculation				
Budgeted Property Tax (99% of Levy) *	4,150,286	4,730,150	4,730,150	4,737,386
Allowance for Uncollectables	18,973	47,779	47,779	47,853
Property Tax Levy	4,169,259	4,777,929	4,777,929	4,785,239
Assessed Valuation	6,857,333,500	7,858,435,737	7,858,435,737	7,870,458,089
Mill Levy	0.608	0.608	0.608	0.608

* Note: 2017 property Tax actual collections; Budgeted Property Tax for 2018 and 2019.

Human Services Safety Net Fund (Fund Type – Special Revenue)

In the November 2010 election, voters approved a 0.9 mill levy for a maximum of 5 years, to provide additional resources for Human Services programs. This mill levy was extended by the voters in the November 2014 election for another 15 years. The intergovernmental funding for these programs is under pressure as the state continues to balance their budget, while at the same time the need for additional programs has increased as caseloads continue an upward trend. The 0.9 mill levy for 2019 will generate \$7 million in budgeted property tax for this fund, and in accordance with the ballot language will be expended in the following manner:

- \$3.85 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.
- \$630 thousand will be made available to Housing & Human Services for the administration of benefit payments, where it will be eligible for leveraging additional intergovernmental revenues that also support these programs.
- \$2.5 million will provide additional funding for the Child Care program
- \$13 thousand for TSN fund administration.

The 2019 budgeted expenditures of \$7,056,090 exceed the budgeted revenues by \$200, which will be covered by available fund balance resulting in a projected \$289,806 year end fund balance. The Housing & Human Services Department administers the funds, which are transferred to them from the Human Services Safety Net Fund (these funds will then become eligible for matching intergovernmental funding), and there are program reporting requirements on the programs that are funded by the property tax.

Governmental Fund / Special Revenue	HUMAN SERVICES SAFETY NET FUND (032)			
	2017 Actual	2018 Original Budget	2018 Estimate	2019 Budget
Expenditures	6,130,547	7,025,491	7,025,491	7,056,090
Revenues				
Property Tax	6,144,454	7,001,866	7,001,866	7,012,578
Intergovernmental Revenues	274	-	-	-
Other Revenues	30,420	17,806	38,500	43,312
Total Revenues	6,175,148	7,019,672	7,040,366	7,055,890
Use/(Contribution) of/to Fund Balance	(44,601)	5,819	(14,875)	200
Beginning Fund Balance	230,530	230,646	275,131	290,006
Less Escrows	-	-	-	-
Beginning Spendable Fund Balance	230,530	230,646	275,131	290,006
Ending Fund Balance	275,131	224,827	290,006	289,806
Add Escrows	-	-	-	-
Total Ending Fund Balance	275,131	224,827	290,006	289,806
Mill Levy calculation				
Budgeted Property Tax (99% of Levy) *	6,144,454	7,001,866	7,001,866	7,012,578
Allowance for Uncollectables	27,146	70,726	70,726	70,834
Property Tax Levy	6,171,600	7,072,592	7,072,592	7,083,412
Assessed Valuation	6,857,333,500	7,858,435,737	7,858,435,737	7,870,458,089
Mill Levy	0.900	0.900	0.900	0.900

* Note: 2017 property Tax actual collections; Budgeted Property Tax for 2018 and 2019.

Capital Expenditure Fund (Fund Type – Capital Projects/Debt Service)

This fund administers capital projects and infrastructure replacement for the county, as per state statute. The nature of the capital projects ranges from large multi-year building construction jobs to smaller work order programs to address remodeling of existing office space. Projects are managed by the Building Services Division, which is part of the Administrative Services Department.

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. Many of the larger projects are multi-year in nature, and decisions on budgeting the full cost of the project versus phasing them over the life of the project are made on a case by case basis.

The \$12 million expenditure budget for 2019 addresses space needs and building conditions such as: \$1.6 million for the Justice Center addition asbestos abatement; \$1.34 million for Boulder Services Interim Plan to move Workforce Boulder County and HHS staff into updated space; \$2.5 million for the Coffman Building site parking in Longmont; \$1.2 million for the Infrastructure Replacement Program; a debt service appropriation of \$1.7 million; and a Work Order Program budget of \$656 thousand.

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 in this fund.

Revenue for this fund comes primarily from property tax. The 1.387 mill levy for 2019 will generate \$10,804,726 in budgeted property tax (levied amount, less 1% uncollectible).

The budgeted ending fund balance for 2019 is \$259,570. The budgeted fund balance for property tax supported projects is \$123,000, with an additional \$136,570 for projects funded by COPs proceeds. The multi-year nature of capital projects can produce a significant variance in fund balances from one year to the next.

Governmental Fund / Capital Projects	CAPITAL EXPENDITURE FUND (041)			
	2017 Actual	2018 Original Budget	2018 Estimate	2019 Budget
Expenditures	7,272,017	10,791,533	18,299,456	11,974,820
Revenues				
Property Tax	11,058,457	10,516,737	10,516,737	10,804,726
Intergovernmental Revenues	43,493	-	119,308	-
Other Revenues	708,760	157,252	166,323	421,140
Total Revenues	11,810,710	10,673,989	10,802,368	11,225,866
Use/(Contribution) of/to Fund Balance	(4,538,693)	117,544	7,497,088	748,954
Beginning Fund Balance	3,966,919	817,085	8,505,612	1,008,524
Less Escrows	-	-	-	-
Beginning Spendable Fund Balance	3,966,919	817,085	8,505,612	1,008,524
Ending Fund Balance	8,505,612	699,541	1,008,524	259,570
Add Escrows	-	-	-	-
Total Ending Fund Balance	8,505,612	699,541	1,008,524	259,570
Mill Levy calculation				
Budgeted Property Tax (99% of Levy) *	11,058,457	10,516,737	10,516,737	10,804,726
Allowance for Uncollectables	(3,679,966)	139,302	139,302	111,598
Property Tax Levy	7,378,491	10,656,039	10,656,039	10,916,324
Assessed Valuation	6,857,333,500	7,858,435,737	7,858,435,737	7,870,458,089
Mill Levy	1.076	1.356	1.356	1.387

* Note: 2017 property Tax actual collections; Budgeted Property Tax for 2018 and 2019.

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Special Revenue and Capital Funds-Property Tax Funds

	Transportation/Capital Building Projects/Debt	Health & Human Services/Economic Development	Health & Human Services/Economic Development	Health & Human Services/Economic Development	Health & Human Services/Economic Development	Transportation/Capital Building Projects/Debt
2019 Budget	Road and Bridge	Social Services	Developmental Disabilities	Health and Human Services	Human Services Safety Net	Capital Expenditure
Fund Type	Special Revenue	Special Revenue	Special Revenue	Special Revenue	Special Revenue	Capital Projects
Expenditures	34,985,034	57,491,395	7,890,030	4,736,333	7,056,090	11,974,820
Property Tax	1,449,266	7,774,197	7,791,754	4,737,386	7,012,578	10,804,726
Intergovernmental Revenues	7,815,543	27,092,735	347	164	-	-
Other Revenues	15,250,217	20,153,819	7,481	9,673	43,312	421,140
Total Revenues	24,515,026	55,020,751	7,799,582	4,747,223	7,055,890	11,225,866
Opening Spendable Fund Balance	(44,583,278)	9,033,642	581,034	240,448	290,006	1,008,524
Closing Spendable Fund Balance	(55,053,286)	6,562,998	490,586	251,338	289,806	259,570
Use of Fund Balance	10,470,008	2,470,644	90,448	(10,890)	200	748,954
2018 Estimate	Road and Bridge	Social Services	Developmental Disabilities	Health and Human Services	Temporary Safety Net	Capital Expenditure
Expenditures	59,340,184	58,207,299	7,856,032	4,816,259	7,025,491	18,299,456
Property Tax	1,447,052	7,368,907	7,779,852	4,730,150	7,001,866	10,516,737
Intergovernmental Revenues	6,923,704	27,722,080	347	328	-	119,308
Other Revenues	24,598,966	20,090,718	6,269	8,470	38,500	166,323
Total Revenues	32,969,722	55,181,705	7,786,468	4,738,948	7,040,366	10,802,368
Opening Spendable Fund Balance	(18,212,816)	12,059,236	650,598	317,759	275,131	8,505,612
Closing Spendable Fund Balance	(44,583,278)	9,033,642	581,034	240,448	290,006	1,008,524
Use of Fund Balance	26,370,462	3,025,594	69,564	77,311	(14,875)	7,497,088
2017 Actual	Road and Bridge	Social Services	Developmental Disabilities	Health and Human Services	Temporary Safety Net	Capital Expenditure
Expenditures	48,548,152	54,785,184	7,414,329	4,422,210	6,130,547	7,272,017
Property Tax	1,269,765	7,018,016	6,826,904	4,150,286	6,144,454	11,058,457
Intergovernmental Revenues	7,553,627	28,929,481	305	185	274	43,493
Other Revenues	29,658,301	18,793,129	24,822	5,704	30,420	708,760
Total Revenues	38,481,693	54,740,626	6,852,031	4,156,175	6,175,148	11,810,710
Opening Spendable Fund Balance	(8,296,343)	12,180,632	1,212,896	583,794	230,530	3,966,919
Closing Spendable Fund Balance	(18,362,802)	12,136,074	650,598	317,759	275,131	8,505,612
Use of Fund Balance	10,066,459	44,558	562,298	266,035	(44,601)	(4,538,693)

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

Some county funds were created as a result of a local election and authorized a sales and use tax as the primary revenue source.

Offender Management Fund (Fund Type – Special Revenue)

Funded primarily from a perpetual .05% sales and use tax revenue (budgeted at \$2,972,284 in 2019), 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). Debt service was completed in 2016. Operating and personnel expenditures for the jail addition are also funded from the sales and use tax. Additionally, other programs designed to intervene and prevent recidivism are also funded. One of these programs budgeted in 2019 is the Integrated Treatment Court (ITC), which will fund eligible expenditures for the 20th Judicial District and Mental Health Partners.

The 2019 budgeted ending fund balance is (\$3,562,861). The deficit fund balance is a direct result of new jail capital projects starting in 2019. The funding for these projects was approved by voters in November 2018 through the passage of a 0.185 percent sales tax that will replace the Flood Recovery Tax that expires in 2019. The tax will be in effect for five years beginning January 1, 2020 and is expected to bring in over \$50 million in revenue during that time. The county will reimburse the Offender Management Fund through this tax to bring the fund balance back into a positive state in 2020 and into the future. The estimated tax amount is sufficient to cover the approved jail modernization projects and the construction of a new Alternative Sentencing Facility on the jail campus without the need to issue new debt.

Expenditures in 2018 are estimated to be \$2,796,513. The 2019 expenditure budget is \$8,433,809 and includes \$6 million for the jail capital projects, \$1.3 million for operational costs associated with the jail expansion done previously, \$640 thousand for Integrated Treatment Court, and \$400 thousand for the Pace Program.

Sales and use tax revenue is a critical funding source for this fund. Sales and use tax revenues are analyzed on an annual basis, both by looking at trends in successive prior years (monthly), and anticipating future changes to those trends based on economic conditions (more written about this aspect in the Revenue Section). This perspective is used to formulate the estimated and budgeted revenue available from this resource.

Governmental Fund / Special Revenue	OFFENDER MANAGEMENT FUND (024)			
	2017 Actual	2018 Original Budget	2018 Estimate	2019 Budget
Expenditures	2,304,525	2,796,513	2,796,513	8,433,809
Revenues				
Intergovernmental Revenue		-	-	-
Other Revenues	2,999,377	3,077,154	3,142,741	3,230,017
Total Revenues	2,999,377	3,077,154	3,142,741	3,230,017
Use/(Contribution) of/to Fund Balance	(694,852)	(280,641)	(346,228)	5,203,792
Beginning Fund Balance	599,851	1,290,910	1,294,703	1,640,931
Less Escrows	-	-	-	-
Beginning Spendable Fund Balance	599,851	1,290,910	1,294,703	1,640,931
Ending Fund Balance	1,294,703	1,571,551	1,640,931	(3,562,861)
Add Escrows	-	-	-	-
Total Ending Fund Balance	1,294,703	1,571,551	1,640,931	(3,562,861)

Worthy Cause Fund (Fund Type – Special Revenue)

This .05% sales and use tax is restricted to funding local human services nonprofit organizations or housing authorities for use in capital projects, including building purchase, remodeling, and/or debt reduction. The tax was originally approved by voters in November 2000 for a three year term and subsequent extensions of this tax were approved in 2003 and 2008. In 2017 voters approved an additional extension through 2034 (Worthy Cause IV). The 2019 budget appropriates \$4,251,207 which includes \$1.2 million of adopted carryover from 2018, while \$3 million is for new awards to non-profits in 2019.

Revenues are derived from the .05% sales and use tax, plus interest on investments. Staff solicits “Requests for Funding” (RFFs) from eligible agencies for a competitive pool. Non-profit agencies are selected to receive the Worthy Cause amounts based on the merits of their proposals, and a legal deed of trust ensures that the funds are applied to a program that fulfills the voters’ intent.

Sales and use tax revenue is a critical funding source for this fund. Sales and use tax revenues are analyzed on an annual basis, both by looking at trends in successive prior years, and anticipating future changes to those trends based on economic conditions. This perspective is used to formulate the estimated and budgeted revenue available from this resource. The 2019 Worthy Cause awards have been limited to accommodate this revenue projection.

Governmental Fund / Special Revenue	WORTHY CAUSE FUND (025)			
	2017 Actual	2018 Original Budget	2018 Estimate	2019 Budget
Expenditures	1,775,000	5,715,212	4,515,212	4,251,207
Revenues				
Intergovernmental Revenues	-	-	-	-
Other Revenues	2,780,084	2,835,913	2,901,730	2,990,467
Total Revenues	2,780,084	2,835,913	2,901,730	2,990,467
Use/(Contribution) of/to Fund Balance	(1,005,084)	2,879,299	1,613,482	1,260,740
Beginning Fund Balance	2,032,600	3,006,482	3,037,684	1,424,202
Less Escrows	-	-	-	-
Beginning Spendable Fund Balance	2,032,600	3,006,482	3,037,684	1,424,202
Ending Fund Balance	3,037,684	127,183	1,424,202	163,462
Add Escrows	-	-	-	-
Total Ending Fund Balance	3,037,684	127,183	1,424,202	163,462

Flood Recovery Sales Tax Fund (Fund Type – Special Revenue)

In November 2014 voters approved a new sales and use tax to fund the 2013 flood recovery efforts. The approved ballot measure authorized the county to impose a five-year 0.185% sale and use tax effective January 1, 2015. This new tax is projected to yield \$10,990,349 in 2019. An additional \$183,129 is budgeted for interest; bringing total budgeted revenue to \$11,173,478. This revenue has allowed Boulder County to continue with flood recovery work not covered by FEMA, the State of Colorado, or other funding sources. The 2019 expenditure budget appropriates funding for the annual lease payment for the Flood Recovery COPs issued in 2015.

The county sold Certificates of Participation (COPs) in March 2015 for \$45 million to address the delayed timing of federal and state reimbursements for flood expenditures. The funds were originally deposited and administered in the General Fund.

Governmental Fund / Special Revenue	FLOOD RECOVERY SALES TAX FUND (035)			
	2017 Actual	2018 Original Budget	2018 Estimate	2019 Budget
Expenditures	4,982,523	4,872,000	4,872,000	4,872,250
Revenues				
Intergovernmental Revenues	-	-	-	-
Other Revenues	10,344,124	10,527,126	10,833,023	11,173,478
Total Revenues	10,344,124	10,527,126	10,833,023	11,173,478
Use/(Contribution) of/to Fund Balance	(5,361,601)	(5,655,126)	(5,961,023)	(6,301,228)
Beginning Fund Balance	10,986,722	16,263,842	16,348,323	22,309,346
Less Escrows	-	-	-	-
Beginning Spendable Fund Balance	10,986,722	16,263,842	16,348,323	22,309,346
Ending Fund Balance	16,348,323	21,918,968	22,309,346	28,610,574
Add Escrows	-	-	-	-
Total Ending Fund Balance	16,348,323	21,918,968	22,309,346	28,610,574

Open Space Capital Improvement Fund (Fund Type – Special Revenue)

Prior to 2017, the county had two Open Space Capital Improvement Funds. Both were used to account for voter approved tax measures supporting open space acquisitions, maintenance and related bond issuances. Each fund housed several of these tax measures and bonds and the purposes of these funds were very similar. By combining these funds we will be enhancing efficiency and reducing the complexity of our financial systems. The change will also increase financial transparency as all open space transactions will be housed in one fund.

The first 0.25% sales and use tax for open space acquisition and maintenance was approved by voters in 1992. Since that time voters have approved several additional open space taxes and several extensions. The latest extension was approved by voters in 2016 to take effect in 2020.

The 2019 adopted budget is \$36,542,093. The expenditures in the fund are for debt service obligations, open space acquisition, and land maintenance. One-time capital expenditures are made from any surplus in revenues that are not committed for debt service or operations. A multi-year 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 end of the debt retirement in 2030.

All voter approved sales and use tax ballot 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. Refer to the Debt Section of this publication for additional related information.

Governmental Fund / Capital Projects	OPEN SPACE CAPITAL IMPROVEMENT TRUST FUND I (026)			
	2017 Actual	2018 Original Budget	2018 Estimate	2019 Budget
Expenditures	46,934,305	33,210,935	40,528,852	36,542,093
Revenues				
Intergovernmental Revenues	-	-	-	-
Other Revenues	33,980,733	34,158,761	39,623,713	36,023,302
Total Revenues	33,980,733	34,158,761	39,623,713	36,023,302
Use/(Contribution) of/to Fund Balance	12,953,572	(947,826)	905,139	518,791
Beginning Fund Balance	24,819,552	9,834,702	11,865,980	10,960,841
Less Escrows	(4,064,581)	-	-	-
Beginning Spendable Fund Balance	20,754,971	9,834,702	11,865,980	10,960,841
Ending Fund Balance	7,801,399	10,782,528	10,960,841	10,442,050
Add Escrows	4,064,581	-	-	-
Total Ending Fund Balance	11,865,980	10,782,528	10,960,841	10,442,050

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Special Revenue and Capital Funds- Primary Funding Source is Sales and Revenue Tax

	<i>Public Safety/Debt/ Transportation/ Capital Building Projects</i>	<i>Health & Human Services/Economic Development</i>	<i>General Government</i>	<i>Conservation/ Sustainability/ Debt Service</i>
2019 Budget	Offender Management	Worthy Cause	Flood Recovery Sales Tax	Open Space Capital Improvement
Fund Type	Special Revenue	Special Revenue	Special Revenue	Capital Projects
Expenditures	8,433,809	4,251,207	4,872,250	36,542,093
Property Tax	-	-	-	-
Intergovernmental Revenues	-	-	-	-
Other Revenues	3,230,017	2,990,467	11,173,478	36,023,302
Total Revenues	3,230,017	2,990,467	11,173,478	36,023,302
Opening Spendable Fund Balance	1,640,931	1,424,202	22,309,346	10,960,841
Closing Spendable Fund Balance	(3,562,861)	163,462	28,610,574	10,442,050
Use of Fund Balance	5,203,792	1,260,740	(6,301,228)	518,791
2018 Estimate	Offender Management	Worthy Cause	Flood Recovery Sales Tax	Open Space Capital Improvement I
Expenditures	2,796,513	4,515,212	4,872,000	40,528,852
Property Tax	-	-	-	-
Intergovernmental Revenues	-	-	-	-
Other Revenues	3,142,741	2,901,730	10,833,023	39,623,713
Total Revenues	3,142,741	2,901,730	10,833,023	39,623,713
Opening Spendable Fund Balance	1,294,703	3,037,684	16,348,323	11,865,980
Closing Spendable Fund Balance	1,640,931	1,424,202	22,309,346	10,960,841
Use of Fund Balance	(346,228)	1,613,482	(5,961,023)	905,139
2017 Actual	Offender Management	Worthy Cause	Flood Recovery Sales Tax	Open Space Capital Improvement I
Expenditures	2,304,525	1,775,000	4,982,523	46,934,305
Property Tax	-	-	-	-
Intergovernmental Revenues	-	-	-	-
Other Revenues	2,999,377	2,780,084	10,344,124	33,980,733
Total Revenues	2,999,377	2,780,084	10,344,124	33,980,733
Opening Spendable Fund Balance	599,851	2,032,600	10,986,722	20,754,971
Closing Spendable Fund Balance	1,294,703	3,037,684	16,348,323	7,801,399
Use of Fund Balance	(694,852)	(1,005,084)	(5,361,601)	12,953,572

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

Disaster Recovery Fund (Fund Type – Special Revenue)

This fund was created in 2014 to account for grant funding related to the county's flood recovery efforts. The fund is similar to the Grants Fund, but used for flood related grants only. This fund receives no property tax and is supported almost entirely by intergovernmental revenue such as: Community Development Block Grants – Disaster Recovery (CDBG-DR), Hazardous Mitigation Grants Program (HMGP), and the State of Colorado (HB14-1002).

A deficit fund balance of \$16,657,240 existed in the Disaster Recovery Fund as of year-end 2017. This deficit was primarily the result of grant funded reimbursements not received until 2018. Revenues are subject to a 60 day availability period, therefore, reimbursements not received within that period are considered unavailable as of year-end. We have estimated that the fund will receive \$25 million in flood reimbursement revenue in 2018 and a total of nearly \$13 million has been budgeted in 2019 which will eliminate any remaining deficit balance.

Governmental Fund / Special Revenue	DISASTER RECOVERY FUND (010)			
	2017 Actual	2018 Original Budget	2018 Estimate	2019 Budget
Expenditures	19,781,424	7,785,263	20,639,305	1,732,072
Revenues				
Intergovernmental Revenues	20,837,543	12,545,000	25,399,042	12,805,174
Other Revenues	317,371	825,000	825,000	-
Transfers In	338,911			
Total Revenues	21,493,825	13,370,000	26,224,042	12,805,174
Use/(Contribution) of/to Fund Balance	(1,712,401)	(5,584,737)	(5,584,737)	(11,073,102)
Beginning Fund Balance	(18,370,240)	(5,584,737)	(16,657,839)	(11,073,102)
Less Escrows	-	-	-	-
Beginning Spendable Fund Balance	(18,370,240)	(5,584,737)	(16,657,839)	(11,073,102)
Ending Fund Balance	(16,657,839)	-	(11,073,102)	-
Add Escrows	-	-	-	-
Total Ending Fund Balance	(16,657,839)	-	(11,073,102)	-

Grants Fund (Fund Type – Special Revenue)

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 the Head Start program, which is funded primarily from a federal grant. For budgeting purposes expenditures equal revenues.

Governmental Fund / Special Revenue	GRANTS FUND (017)			
	2017 Actual	2018 Original Budget	2018 Estimate	2019 Budget
Expenditures	11,012,230	12,000,000	12,000,000	12,000,000
Revenues				
Intergovernmental Revenues	8,911,465	12,000,000	11,210,686	12,000,000
Other Revenues	2,713,891	-	-	-
Total Revenues	11,625,356	12,000,000	11,210,686	12,000,000
Use/(Contribution) of/to Fund Balance	(613,126)	-	789,314	-
Beginning Fund Balance	176,188	-	789,314	-
Less Escrows	-	-	-	-
Beginning Spendable Fund Balance	176,188	-	789,314	-
Ending Fund Balance	789,314	-	-	-
Add Escrows	-	-	-	-
Total Ending Fund Balance	789,314	-	-	-

Workforce Boulder County Fund (Fund Type – Special Revenue)

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, support services and training to qualified county citizens under the Wagner-Peyser and Workforce Investment Act programs. The Boulder County Department of Housing & Human 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 also contracts with us to provide assistance to Food Stamp recipients seeking job services (Employment First).

Governmental Fund / Special Revenue	WORKFORCE BOULDER COUNTY FUND (018)			
	2017 Actual	2018 Original Budget	2018 Estimate	2019 Budget
Expenditures	3,770,105	6,000,000	6,000,000	6,000,000
Revenues				
Intergovernmental Revenues	3,315,000	6,000,000	5,737,456	6,000,000
Other Revenues	1,103,922	-	-	-
Total Revenues	4,418,922	6,000,000	5,737,456	6,000,000
Use/(Contribution) of/to Fund Balance	(648,817)	-	262,544	-
Beginning Fund Balance	(386,273)	-	262,544	-
Less Escrows	-	-	-	-
Beginning Spendable Fund Balance	(386,273)	-	262,544	-
Ending Fund Balance	262,544	-	-	-
Add Escrows	-	-	-	-
Total Ending Fund Balance	262,544	-	-	-

Conservation Trust Fund (Fund Type – Special Revenue)

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 have averaged approximately \$400 thousand in prior years. In 2019, approximately \$400 thousand has been funded for eligible projects. The 2019 year end fund balance is projected to be \$2,965,278.

Governmental Fund / Special Revenue	CONSERVATION TRUST FUND (023)			
	2017 Actual	2018 Original Budget	2018 Estimate	2019 Budget
Expenditures	-	414,053	-	414,053
Revenues				
Intergovernmental Revenues	423,988	400,000	400,000	400,000
Other Revenues	21,003	14,053	24,467	27,526
Total Revenues	444,991	414,053	424,467	427,526
Use/(Contribution) of/to Fund Balance	(444,991)	-	(424,467)	(13,473)
Beginning Fund Balance	2,082,347	2,522,085	2,527,338	2,951,805
Less Escrows	-	-	-	-
Beginning Spendable Fund Balance	2,082,347	2,522,085	2,527,338	2,951,805
Ending Fund Balance	2,527,338	2,522,085	2,951,805	2,965,278
Add Escrows	-	-	-	-
Total Ending Fund Balance	2,527,338	2,522,085	2,951,805	2,965,278

Better Buildings Grant Fund (Fund Type – Special Revenue)

The Better Buildings Grant Fund is financed by the U.S. Department of Energy (DOE) through the American Recovery and Reinvestment Act (Pub. L. No. 111-5, Recovery Act or ARRA). Boulder County was one of 34 grant recipients, receiving \$25 million in grant funds through a competitive grant award process to fund the Better Buildings program.

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). With this funding, Boulder County delivered energy efficiency programs, entitled EnergySmart, to residents and businesses.

The 2018 estimated ending fund balance is expected to be \$2,679,933 which is legally restricted as a “loan loss reserve”. The 2019 expenditure budget of \$15,000 will cover the fees paid to the Colorado Housing and Finance Authority (CHFA) to hold and manage the Loan Loss Reserve.

Governmental Fund / Special Revenue	BETTER BUILDINGS GRANT FUND (031)			
	2017 Actual	2018 Original Budget	2018 Estimate	2019 Budget
Expenditures	273,215	15,000	501,865	15,000
Revenues				
Intergovernmental Revenues	-	-	-	-
Other Revenues	1,080	-	479	-
Total Revenues	1,080	-	479	-
Use/(Contribution) of/to Fund Balance	272,135	15,000	501,386	15,000
Beginning Fund Balance	3,453,454	2,994,454	3,181,319	2,679,933
Less Escrows	-	-	-	-
Beginning Spendable Fund Balance	3,453,454	2,994,454	3,181,319	2,679,933
Ending Fund Balance	3,181,319	2,979,454	2,679,933	2,664,933
Add Escrows	-	-	-	-
Total Ending Fund Balance	3,181,319	2,979,454	2,679,933	2,664,933

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Special Revenue Funds- Primary Funding Source is Other than Property Tax, Sales and Use Tax Revenue

	Health & Human Services/Economic Development & Conservation / Sustainability	Health & Human Services/Economic Development	Health & Human Services/Economic Development	Conservation/ Sustainability	Conservation/ Sustainability/ Debt Service
2019 Budget	Disaster Recovery	Grants	Workforce	Conservation Trust	Better Buildings Grant
Fund Type	Special Revenue	Special Revenue	Special Revenue	Special Revenue	Special Revenue
Expenditures	1,732,072	12,000,000	6,000,000	414,053	15,000
Property Tax	-	-	-	-	-
Intergovernmental Revenues	12,805,174	12,000,000	6,000,000	400,000	-
Other Revenues	-	-	-	27,526	-
Total Revenues	12,805,174	12,000,000	6,000,000	427,526	-
Opening Spendable Fund Balance	(11,073,102)	-	-	2,951,805	2,679,933
Closing Spendable Fund Balance	-	-	-	2,965,278	2,664,933
Use of Fund Balance	(11,073,102)	-	-	(13,473)	15,000
2018 Estimate	Disaster Recovery	Grants	Workforce	Conservation Trust	Better Buildings Grant
Expenditures	20,639,305	12,000,000	6,000,000	-	501,865
Property Tax	-	-	-	-	-
Intergovernmental Revenues	25,399,042	11,210,686	5,737,456	400,000	-
Other Revenues	825,000	-	-	24,467	479
Total Revenues	26,224,042	11,210,686	5,737,456	424,467	479
Opening Spendable Fund Balance	(16,657,839)	789,314	262,544	2,527,338	3,181,319
Closing Spendable Fund Balance	(11,073,102)	-	-	2,951,805	2,679,933
Use of Fund Balance	(5,584,737)	789,314	262,544	(424,467)	501,386
2017 Actual	Disaster Recovery	Grants	Workforce	Conservation Trust	Better Buildings Grant
Expenditures	19,781,424	11,012,230	3,770,105	-	273,215
Property Tax	-	-	-	-	-
Intergovernmental Revenues	20,837,543	8,911,465	3,315,000	423,988	-
Other Revenues	656,282	2,713,891	1,103,922	21,003	1,080
Total Revenues	21,493,825	11,625,356	4,418,922	444,991	1,080
Opening Spendable Fund Balance	(18,370,240)	176,188	(386,273)	2,082,347	3,453,454
Closing Spendable Fund Balance	(16,657,839)	789,314	262,544	2,527,338	3,181,319
Use of Fund Balance	(1,712,401)	(613,126)	(648,817)	(444,991)	272,135

Proprietary Funds

The sole revenue source for these fund types are charge-backs to county agencies and fees for services rendered (Internal Services Funds), or sales to external agencies (Enterprise Funds). They are accounted for using the full accrual basis of accounting.

Internal Services Funds

Risk Management Fund (Fund Type – Proprietary)

This Internal Services Fund is used to account for the workers' compensation, property casualty, and health and dental insurance plans, all of which are self-funded. Revenues into this fund come from billings to county departments (workers' compensation, and property casualty), employee benefit cost centers (employer share), and payroll deductions (employee share) for health and dental insurance.

Workers' compensation and property casualty insurance charge-backs to departments were calculated in 2018 for the 2019 budget year by the county's Financial Services Division, with assistance from the county's Risk Manager. The county's health and dental third party administrator projects what the underwriting costs will be for the health and dental insurance program.

The 2019 Risk Management Fund budget decreased by \$2.2 million compared to 2018. The variance is the result of the BOCC decision in 2018 to transfer the equity (\$2.4 million) above required fund reserves from the Risk Management Fund (074) into the General Fund to help underwrite some one-time capital expenditures.

Proprietary Fund / Internal Service	RISK MANAGEMENT FUND (074)			
	2017 Actual	2018 Original Budget	2018 Estimate	2019 Budget
Expenditures	22,643,027	26,701,737	26,367,079	24,473,118
Revenues				
Intergovernmental Revenues	-	-	-	-
Other Revenues	21,714,152	24,364,015	23,530,640	23,612,856
Total Revenues	21,714,152	24,364,015	23,530,640	23,612,856
Use/(Contribution) of/to Fund Balance	928,875	2,337,722	2,836,439	860,262
Beginning Fund Balance	7,822,691	6,713,353	6,893,816	4,057,377
Less Escrows	-	-	-	-
Beginning Spendable Fund Balance	7,822,691	6,713,353	6,893,816	4,057,377
Ending Fund Balance	6,893,816	4,375,631	4,057,377	3,197,115
Add Unspendable Net Assets	-	-	-	-
Total Retained Earnings	6,893,816	4,375,631	4,057,377	3,197,115

Expenditures in 2017 are net of fixed assets, which are Balance Sheet items. 2017 Ending Spendable Fund Balance derived from Net Current Assets, adjusted to remove Inventory. Depreciation is shown in 2017 as an expense, not budgeted or shown in 2018/2019.

Fleet Services Fund (Fund Type – Proprietary)

This Internal Services Fund is used to account for the county's Fleet Maintenance Center. This fund began in 2007 following the construction of a building to accommodate fleet operations. Revenues for this fund come from charge-back billings to county departments. The entire operating budget is charged back to the various funds and agencies that participate in the fleet maintenance program.

The \$4,098,762 budget for 2019 includes \$18,435 for an EV charging infrastructure project.

Proprietary Fund / Internal Service	FLEET SERVICES FUND (075)			
	2017 Actual	2018 Original Budget	2018 Estimate	2019 Budget
Expenditures	3,505,193	4,733,671	4,334,322	4,098,762
Revenues				
Intergovernmental Revenues	1,891	1,695	1,695	1,695
Other Revenues	3,545,747	4,724,327	4,437,682	4,405,838
Total Revenues	3,547,638	4,726,022	4,439,377	4,407,533
Use/(Contribution) of/to Fund Balance	(42,445)	7,649	(105,055)	(308,771)
Beginning Fund Balance	1,401,269	1,606,181	1,523,436	1,628,491
Less Escrows	-	-	-	-
Beginning Spendable Fund Balance	1,401,269	1,606,181	1,523,436	1,628,491
Ending Fund Balance	1,523,436	1,598,532	1,628,491	1,937,262
Add Unspendable Net Assets	-	-	-	-
Total Retained Earnings	1,523,436	1,598,532	1,628,491	1,937,262

Expenditures in 2017 are net offixed assets, which are Balance Sheet items. 2017 Ending Spendable Fund Balance derived from Net Current Assets, adjusted to remove Inventory. Depreciation is shown in 2017 as an expense, not budgeted or shown in 2018/2019.

Enterprise Funds

Recycling Center Fund (Fund Type – Proprietary)

This Enterprise Fund accounts for the operation of the Recycling Center, a facility constructed in 2001 with some of the funds raised by a .01% sales and use tax collected over ten years, which was deposited and 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. Given the volatile nature of the recycled scrap market, which is driven not only by domestic factors but worldwide demand and availability of resources, special consideration is given to budgeting the revenue and corresponding expenditures in the fund. The adopted revenue budgets over the last 3 years in this fund have been very conservative due to the nature of the industry. Actual revenues over these last three years, however, have exceeded those budget projections.

The \$5,433,280 budget for 2019 budget includes \$4.7 million for funding ongoing operations at the recycling facility, additional funding of \$354 thousand for building repairs, and \$348 thousand for capital equipment.

Proprietary Fund / Enterprise	RECYCLING CENTER FUND (099)			
	2017 Actual	2018 Original Budget	2018 Estimate	2019 Budget
Expenditures	5,764,579	5,318,345	6,177,054	5,433,280
Revenues				
Intergovernmental Revenues	-	22,196	-	-
Other Revenues	6,525,304	4,690,804	5,419,268	5,106,603
Total Revenues	6,525,304	4,713,000	5,419,268	5,106,603
Use/(Contribution) of/to Fund Balance	(760,725)	605,345	757,786	326,677
Beginning Fund Balance	6,489,257	4,983,457	5,805,720	5,047,934
Less Escrows	(387,971)	(387,971)	(453,578)	(453,578)
Beginning Spendable Fund Balance	6,101,286	4,595,486	5,352,142	4,594,356
Ending Fund Balance	5,352,142	3,990,141	4,594,356	4,267,679
Add Unspendable Net Assets	453,578	387,971	453,578	453,578
Total Retained Earnings	5,805,720	4,378,112	5,047,934	4,721,257

Expenditures in 2017 are net of fixed assets, which are Balance Sheet items. 2017 Ending Spendable Fund Balance derived from Net Current Assets, adjusted to remove Inventory. Depreciation is shown in 2017 as an expense, not budgeted or shown in 2018/2019.

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

The voters of the unincorporated area known as Eldorado Springs 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 to date. The amount appropriated in 2019 represents the debt service (\$112,475), and the operating expenditures (\$96,310) associated with the waste water treatment facility. The utility operational expenses in 2019 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 is now debt service and operations, this fund was designated as an Enterprise Fund in mid-2010.

Proprietary Fund / Enterprise	ELDORADO SPRINGS LID FUND (021)			
	2017 Actual	2018 Original Budget	2018 Estimate	2019 Budget
Expenditures	280,150	218,968	238,076	208,785
Revenues				
Intergovernmental Revenues	-	-	-	-
Other Revenues	139,634	217,745	220,696	217,614
Total Revenues	139,634	217,745	220,696	217,614
Use/(Contribution) of/to Fund Balance	140,516	1,223	17,380	(8,829)
Beginning Fund Balance	371,675	374,953	319,733	302,353
Less Escrows	-	-	-	-
Beginning Spendable Fund Balance	371,675	374,953	319,733	302,353
Ending Fund Balance	319,733	373,730	302,353	311,182
Add Unspendable Net Assets	-	-	-	-
Total Retained Earnings	319,733	373,730	302,353	311,182

Expenditures in 2017 are net of fixed assets, which are Balance Sheet items. 2017 Ending Spendable Fund Balance derived from Net Current Assets, adjusted to remove Inventory. Depreciation is shown in 2017 as an expense, not budgeted or shown in 2018/2019.

Capital and Debt Service Funds

Clean Energy Options LID Fund (Fund Type – Capital Projects/Debt Service)

In 2008 voters approved bonding authority for the county's Property Assessed Clean Energy (PACE) program which enabled local residents and businesses to implement cost effective programs for reducing energy use and preventing climate change. The Clean Energy Options Local Improvement District budget for 2019 of \$886,239 includes debt service (\$858,470) which is funded from assessments on the properties that participated in this program. The remaining unspent bond proceeds are being appropriated in 2019 to complete the approved projects. In 2019 participants will be encouraged to apply proceeds to assessments due if projects cannot be completed. In 2016 the county auditors converted this fund to a debt service fund effective with the 2015 audited financial statements.

Governmental Fund / Debt Service	CLEAN ENERGY OPTIONS LID (029)			
	2017 Actual	2018 Original Budget	2018 Estimate	2019 Budget
Expenditures	1,136,596	895,215	866,860	886,239
Revenues				
Intergovernmental Revenues	36,236	16,937	16,937	11,460
Other Revenues	1,032,997	801,978	847,106	625,876
Total Revenues	1,069,233	818,915	864,043	637,336
Use/(Contribution) of/to Fund Balance	67,363	76,300	2,817	248,903
Beginning Fund Balance	2,688,458	2,593,192	2,621,095	2,618,278
Less Escrows	-	-	-	-
Beginning Spendable Fund Balance	2,688,458	2,593,192	2,621,095	2,618,278
Ending Fund Balance	2,621,095	2,516,892	2,618,278	2,369,375
Add Escrows	-	-	-	-
Total Ending Fund Balance	2,621,095	2,516,892	2,618,278	2,369,375

Qualified Energy Conservation Bonds (QECB) Fund (Fund Type – Capital Projects/Debt Service)

The Qualified Energy Conservation Bonds Fund was established to account for construction of infrastructure projects that have a payback from energy conservation. The debt authority for this program was approved by voters in the 2009 election (voters 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 2019 budget appropriation for this fund is \$522,738.

As of 2014, all bond proceeds have been used for planned expenditures, and the entire budget is now dedicated to debt service obligations. Debt service expenditures will end in 2027. The 2019 budget is partially offset by a \$410,882 transfer in from the General Fund, which is the portion of the debt not covered by the anticipated federal interest rate subsidy.

Governmental Fund / Debt Service	QUALIFIED ENERGY CONSERVATION BOND FUND (030)			
	2017 Actual	2018 Original Budget	2018 Estimate	2019 Budget
Expenditures	547,912	535,455	535,455	522,738
Revenues				
Intergovernmental Revenues	137,241	124,962	125,620	113,558
Other Revenues	411,019	410,898	410,906	409,644
Total Revenues	548,260	535,860	536,526	523,202
Use/(Contribution) of/to Fund Balance	(348)	(405)	(1,071)	(464)
Beginning Fund Balance	91,625	92,165	91,973	93,044
Less Escrows	-	-	-	-
Beginning Spendable Fund Balance	91,625	92,165	91,973	93,044
Ending Fund Balance	91,973	92,570	93,044	93,508
Add Escrows	-	-	-	-
Total Ending Fund Balance	91,973	92,570	93,044	93,508

Capital, Debt, and Proprietary Funds- Primary Funding Source is Other than Property Tax, Sales and Use Tax Revenue

	General Government	General Government	Conservation/ Sustainability	Conservation/ Sustainability/ Debt Service	Conservation/ Sustainability/ Debt Service	Conservation/ Sustainability/ Debt Service
	Risk Management	Fleet Services	Recycling Center	Eldorado Springs LID	Clean Energy Options LID	Qualified Energy Conservation Bonds
2019 Budget						
Fund Type	Internal Service	Internal Service	Enterprise	Enterprise	Debt Service	Debt Service
Expenditures	24,473,118	4,098,762	5,433,280	208,785	886,239	522,738
Property Tax	-	-	-	-	-	-
Intergovernmental Revenues	-	1,695	-	-	11,460	113,558
Other Revenues	23,612,856	4,405,838	5,106,603	217,614	625,876	409,644
Total Revenues	23,612,856	4,407,533	5,106,603	217,614	637,336	523,202
Opening Spendable Fund Balance	4,057,377	1,628,491	4,594,356	302,353	2,618,278	93,044
Closing Spendable Fund Balance	3,197,115	1,937,262	4,267,679	311,182	2,369,375	93,508
Use of Fund Balance	860,262	(308,771)	326,677	(8,829)	248,903	(464)
2018 Estimate	Risk Management	Fleet Services	Recycling Center	Eldorado Springs LID	Clean Energy Options LID	Qualified Energy Conservation Bonds
Expenditures	26,367,079	4,334,322	6,177,054	238,076	866,860	535,455
Property Tax	-	-	-	-	-	-
Intergovernmental Revenues	-	1,695	-	-	16,937	125,620
Other Revenues	23,530,640	4,437,682	5,419,268	220,696	847,106	410,906
Total Revenues	23,530,640	4,439,377	5,419,268	220,696	864,043	536,526
Opening Spendable Fund Balance	6,893,816	1,523,436	5,352,142	319,733	2,621,095	91,973
Closing Spendable Fund Balance	4,057,377	1,628,491	4,594,356	302,353	2,618,278	93,044
Use of Fund Balance	2,836,439	(105,055)	757,786	17,380	2,817	(1,071)
2017 Actual	Risk Management	Fleet Services	Recycling Center	Eldorado Springs LID	Clean Energy Options LID	Qualified Energy Conservation Bonds
Expenditures	22,643,027	3,505,193	5,764,579	280,150	1,136,596	547,912
Property Tax	-	-	-	-	-	-
Intergovernmental Revenues	-	1,891	-	-	36,236	137,241
Other Revenues	21,714,152	3,545,747	6,525,304	139,634	1,032,997	411,019
Total Revenues	21,714,152	3,547,638	6,525,304	139,634	1,069,233	548,260
Opening Spendable Fund Balance	7,822,691	1,401,269	6,101,286	371,675	2,688,458	91,625
Closing Spendable Fund Balance	6,893,816	1,523,436	5,352,142	319,733	2,621,095	91,973
Use of Fund Balance	928,875	(122,167)	749,144	51,942	67,363	(348)

FUND BALANCES

Fund Balance in governmental funds, and net position in proprietary funds, increase when revenues exceed expenditures, and decrease when revenues are less than expenditures. This section will use fund balance as a term to describe the resources available for budgeting in both governmental and proprietary funds.

Fund balance is an important component in the budget for several reasons.

Budgeting for an adequate fund balance allows us to compensate for revenue volatility which helps to maintain fiscal stability. Even if a revenue were 100% predictable, it is still fiscally prudent to retain some of those revenues as ending fund balance, since this may be the only resource if unanticipated, or mandated factors result in the need for a supplemental increase to the expenditure budget. Fund Balance Policies are found in the "Budget & Fiscal Policies & Procedures" section.

The use of, or consumption of fund balances can become an important revenue source in the current 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. This may be due to the fact that estimated revenues exceed the current year budgeted revenues, estimated expenditures are less than the current year budget, or a special use fund may have a remaining estimated fund balance at the beginning of the budget year and 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.

Revenues that are in excess of the current year budget, and expenditures that fall below budget, are analyzed to determine if the resulting fund balance excess is capable of sustaining expenditures over the coming years, or whether a one-time expenditure could be made without creating future year obligations.

In the Capital Expenditure Fund both 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 may have closed to fund balance.

The county does carry forward unanticipated fund balances from prior year after the audit is completed and the books are totally closed. This process is known as the "budget carryover" process. This process 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) preserved through the subsequent appropriation (and hence use) of the resource.

In some instances restrictions on fund balance are imposed (due to a legal requirement, or external constraint) to ensure that resources from prior years are preserved in accordance with their intended purpose and use. Several funds have restricted fund balance amounts in 2019, including the General Fund, Social Services Fund, and Recycling Center Fund. These restricted fund balance amounts are "not available" for the 2019 budget purposes:

General Fund

Long Term Receivables	\$ 408,052
Emergencies –TABOR	\$ 5,394,247
Unspent COP's Proceeds – Flood	\$27,462,592
Local Improvement Districts	\$ 135,470
Other External Restrictions	<u>\$ 73,314</u>
Total General Fund Restricted Fund Balance:	\$33,473,675

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Social Services Fund

Programs/Grants

\$ 76,838

Recycling Center Fund

GASB 68- Reporting for Pensions

\$453,578

These “restricted” amounts are deducted from the beginning fund balance to provide 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).

Other amounts were shown as “Restricted Fund Balance” in the 2017 financial statements; in some cases these restricted amounts were appropriated as carryover into 2018. They are accounted for separately in the financial statements to ensure that the funds are only used for the intended purpose.

The following table shows the fund balance use or contribution for each fund. A more detailed explanation follows regarding the reasons for material changes in fund balance budgeted for the 2018 budget year.

2019 Budget - Use of Fund Balance			
Type of Fund	2019 Beginning Fund Balance	2019 Ending Fund Balance	Fund Balance Use/(Contribution)
Property Tax Funds			
General Fund	66,661,329	80,671,499	(14,010,170)
Road and Bridge Fund	(44,583,278)	(55,053,286)	10,470,008
Social Services Fund	9,110,480	6,639,836	2,470,644
Developmental Disabilities Fund	581,034	490,586	90,448
Health and Human Services Fund	240,448	251,338	(10,890)
Human Services Safety Net Fund	290,006	289,806	200
Capital Expenditure Fund	1,008,524 (1)	259,570	748,954
Sales and Use Tax Funds			
Offender Management Fund	1,640,931	(3,562,861)	5,203,792
Worthy Cause Fund	1,424,202	163,462	1,260,740 (2)
Open Space Capital Improvement Fund	10,960,841	10,442,050	518,791
Flood Recovery Tax	22,309,346	28,610,574	(6,301,228)
Funds without Property/Sales and Use Tax Revenues			
Disaster Recovery Fund	(11,073,102)	-	(11,073,102)
Grants Fund	-	-	-
Workforce Fund	-	-	-
Conservation Trust Fund	2,951,805	2,965,278	(13,473)
Clean Energy Options LID Fund	2,618,278	2,369,375	248,903
Qualified Energy Conservation Bonds Fund	93,044	93,508	(464)
Better Buildings Grants Fund	2,679,933	2,664,933	15,000
Proprietary Funds			
Eldorado Springs LID Fund	302,353	311,182	(8,829)
Risk Management Fund	4,057,377	3,197,115	860,262
Fleet Services Fund	1,628,491	1,937,262	(308,771)
Recycling Center Fund	5,047,934	4,721,257	326,677
Total	77,949,976	87,462,484	(9,512,508)

Notes:

(1) Assumes that all funded projects in the Capital Expenditure Fund for 2018 will be completed. Any funding for incomplete projects will be carried over after the 2018 audit is completed.

(2) Spend down current year budgeted revenues, plus prior year unspent budgets. All projects are capital or one-time in nature.

FUND BALANCE USE

Major Funds

General Fund: The total 2019 budget appropriation for the General Fund is \$198,530,583 (this includes \$18.1 million for flood recovery requests). The 2019 budgeted ending fund balance is \$80,671,499, and the contribution to fund balance in the 2019 budget is \$14,010,170. The minimum fund balance requirement for this fund is 2 months operating expenses, or \$32,950,931. A major contributing factor to the growth of fund balance relates to the timing issues associated with flood recovery reimbursements.

Road and Bridge Fund: The total 2019 budget appropriation for the Road and Bridge Fund is \$34,985,034 (including \$10.3 million for flood recovery requests). The 2019 budgeted ending fund balance is (\$55,053,286), which adds an additional \$10.5 million to the fund balance deficit when compared to the 2018 estimated year-end fund balance of (\$44,583,278). Fund balance was exhausted in 2016 to fund recovery efforts associated with the 2013 Flood which damaged or destroyed more than 100 miles of roadway and transportation infrastructure. Fluctuations in fund balance can be expected in this fund as the county continues to work on flood recovery. As anticipated reimbursements are collected in the future, we fully expect that this deficit will be eliminated. This information will be disclosed in the county's financial statements.

Social Services Fund: The total 2019 budget appropriation for the Social Services Fund is \$57,491,395. A "close-out" process is done by all Colorado counties in conjunction with the Colorado State Department of Human Services, where unexpended block grant revenues for the prior year are distributed to counties with higher expenditures. Increased demand state-wide has put these "unanticipated resources" at risk. The county takes a conservative approach to budgeting grant revenue due to its uncertainty and conversely budgets the use of fund balance at a significant level to account for the potential shortfall in revenues needed to cover programs that continue to be in very high demand in the county. The county also added the IMPACT Program to this fund in 2015 which also increases the level of budgeted use of fund balance. The budgeted use of fund balance in 2019 will be \$2,470,644, which is \$616,877 less than the amount budgeted in 2018.

Open Space Capital Improvement Fund: The total 2019 budget appropriation for the Open Space Capital Improvement Fund is \$36,542,093. Voter approved sales and use taxes are the primary revenue source for this fund which is restricted to the capital purchases (or debt service for revenue bonds issued for this purpose), and operational expenditures of open space land. The budgeted use of fund balance in the 2019 budget is \$518,791.

Non Major Funds

The 2019 total aggregate fund balance for non-major funds is budgeted to increase by \$8,961,781. Material changes (+/- \$500,000) are as follows:

Disaster Recovery Fund: This fund was created in 2014 to account for grant funding which is dedicated to the county's flood recovery efforts. The total 2019 budget appropriation is \$1,732,072. The timing of reimbursements has resulted in negative fund balance in this fund in prior years. The budgeted contribution to fund balance in the 2019 budget is \$11,073,102 will eliminate the remaining deficit.

Offender Management Fund: The total 2019 budget appropriation for the Offender Management Fund. \$8,433,809. The budgeted use of fund balance is \$5,203,792 and the budgeted ending fund balance is (\$3,562,861). The deficit fund balance is a result of the Jail Capital Projects approved for 2019. The funding for the projects was approved by voters in November 2018 through the passage of a 0.185 percent sales tax that will replace the Flood Recovery Tax that expires in 2019. The tax will be in effect in 2020 and will extend for five years. It will generate approximately \$50.0 million which will allow the county to build the facility without the need to issue new debt.

Worthy Cause Fund: The total 2019 budget appropriation for the Worthy Cause Fund is \$4,251,207. The budgeted use of fund balance is \$1,260,740, with the ending fund balance budgeted to be \$163,462. The consumption of fund balance is primarily from awards (\$1,200,000) to non-profit agencies in prior years that have not yet been executed and disbursed, and are carried over in the budget process as starting fund balance for 2019. The remaining use of accumulated fund balance has been dedicated primarily to future Permanently Supportive Housing projects.

Flood Recovery Sales Tax Fund: This 0.185% sales and use tax is expected to yield \$10,990,349 in 2019. The revenue will enable Boulder County to continue with flood recovery, and bridge the timing gap for funding from FEMA, the State of Colorado, or other funding sources. The total 2019 budget appropriation is \$4,872,250 which is almost entirely for COP debt service payments (\$4,869,500). The fund balance contribution to the 2019 budget is \$6,301,228. Fund balance will be used in the future to extinguish debt or cover additional flood recovery costs.

Risk Management Fund: The total 2019 budget appropriation for the Risk Management Fund is \$24,473,118. This is an internal services fund which operates the county's self-insured property/casualty and workers' compensation programs, as well as the self-insured health and dental insurance plan. Since all the revenues (other than interest on investments) are internal, fund balance should not continually increase and as such the county made a decision to transfer \$2.4 million to the General Fund in 2018. The 2019 budgeted fund balance use is \$860,262.

The 2019 total net contribution to fund balance for all funds is \$9,512,508.

The most significant use of fund balance for 2019 comes from these three funds:

- \$10.5 million in the **Road and Bridge Fund**
- \$5.2 million in the **Offender Management Fund**
- \$2.5 million in the **Social Services Fund**

The most significant contribution to fund balances comes from these three funds:

- \$14.0 million in the **General Fund**
- \$11.1 million in the **Disaster Recovery Fund**
- \$6.3 million in the **Flood Recovery Sales Tax Fund**

EXPENDITURES BY FUNCTION

The previous tables showing fund expenditures are 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 2018 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 description of each function is provided below.

CONSERVATION/SUSTAINABILITY

Includes all expenditures to conserve and manage natural resources such as land, water, soil, historical assets and energy. Services are provided by Board of County Commissioners' Sustainability Programs, Resource Conservation, Historic Preservation, Parks & Open Space, Land Use, Conservation Trust Fund, Open Space Fund, Eldorado Springs, and a portion of the Disaster Recovery Grants Funds.

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 Capital Expenditure Fund, Eldorado Springs LID Fund, Clean Energy Options LID Fund, Qualified Energy Conservation Bonds Fund, Flood Recovery Sales Tax Fund, and Open Space Fund.

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 Safety Net Fund, Mental Health Partners, Non-profit agencies, Social Services Fund, Worthy Cause Fund, and various Grant-Funded Programs.

TRANSPORTATION/CAPITAL BUILDING PROJECTS

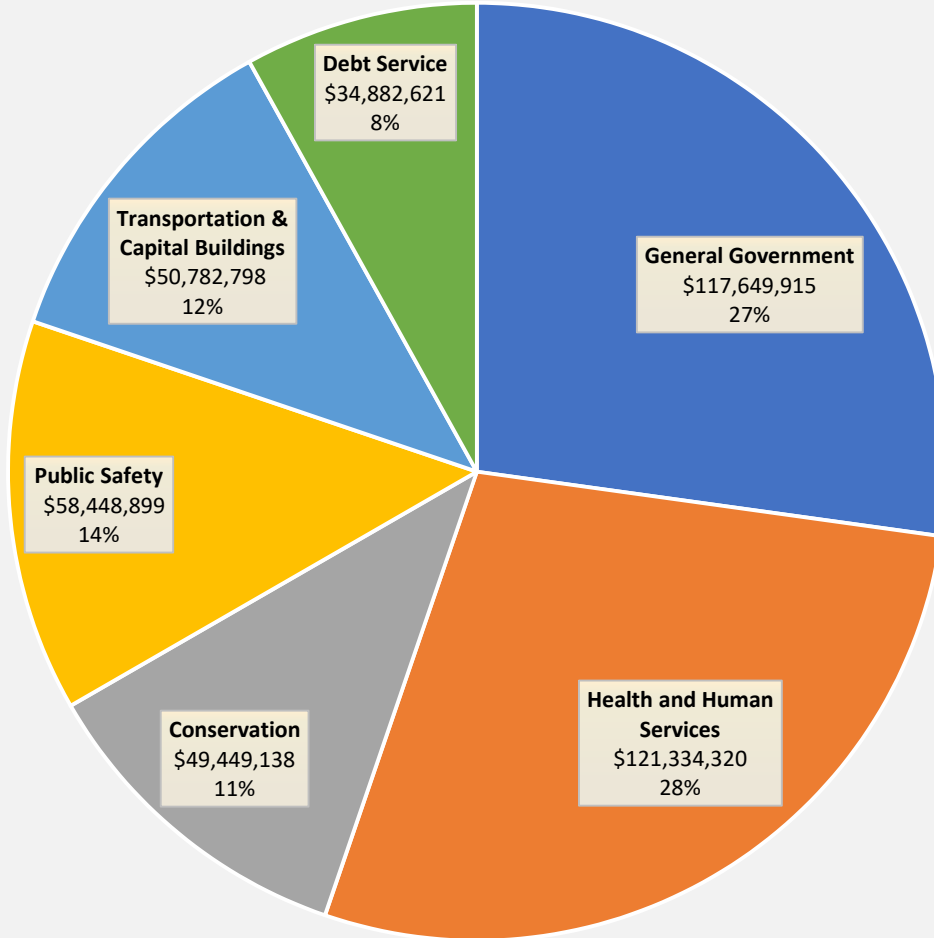
Includes all expenditures for the construction and maintenance of public buildings, roadways, walkways, transit, bikeways, bridges, and storm drainage. Services are provided by the Transportation Department, Road and Bridge Fund, Boulder County Building Services, and Transportation Sales Tax. Includes 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. 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.

**2019 Boulder County Expenditure by Function Total Expenses:
\$432,547,691**



Expenditures by Function - 3 Year History

CONSERVATION/SUSTAINABILITY	ACTUAL 2017	BUDGET 2018 (Original)	ESTIMATE 2018	BUDGET 2019
ADMINISTRATIVE SERVICES				
Resource Conservation	1,236,489	1,561,793	1,565,793	2,107,115
BOARD OF COUNTY COMMISSIONERS				
Sustainability	1,405,361	1,568,639	1,607,310	1,918,146
LAND USE				
Historic Preservation	40,990	50,000	176,821	50,000
Forest Health and Sustainability	1,504	20,000	20,000	20,000
BC Energy Impact Offset	26,202	30,000	-	-
PARKS AND OPEN SPACE				
Administration / All Other Programs	11,868,522	22,994,227	22,959,858	30,117,757
Construction Projects	63,708	-	507,333	668,581
Extension Office	721,281	770,909	788,279	965,239
Land Acquisition	785,057	65,182	65,182	1,490,182
Youth Corp.	711,212	779,656	779,656	823,558
DISASTER RECOVERY FUND	-	6,535,263	-	-
ELDORADO SPRINGS FUND	247,490	96,310	115,418	96,310
CONSERVATION TRUST FUND	-	414,053	-	414,053
OPEN SPACE BONDS	20,193,753	6,345,337	13,663,254	9,682,678
CLEAN ENERGY OPTIONS LID FUND	-	28,355	-	27,769
BETTER BUILDING GRANTS FUND	273,215	15,000	501,865	15,000
RECYCLING CENTER FUND	5,698,150	5,318,345	4,661,054	4,730,952
CONSERVATION/SUSTAINABILITY TOTAL	43,272,935	46,593,069	47,411,823	53,127,340

DEBT SERVICE	ACTUAL 2017	BUDGET 2018 (Original)	ESTIMATE 2018	BUDGET 2019
ELDORADO SPRINGS DEBT	32,660	122,658	122,658	112,475
OPEN SPACE 2009 BOND ACCOUNT	6,402,400	6,398,400	6,398,400	6,406,775
OPEN SPACE 2010 BOND ACCOUNT	3,700,200	3,693,600	3,693,600	3,687,000
OPEN SPACE 2011 BOND ACCOUNT	7,572,894	7,562,797	7,562,797	7,545,289
OPEN SPACE 2013 BOND ACCOUNT	4,792,300	4,790,900	4,790,900	4,783,650
OPEN SPACE 2016 BOND ACCOUNT	1,263,264	1,411,451	1,411,451	1,412,251
OPEN SPACE 2008 BOND ACCOUNT	1,824,144	1,823,550	1,823,550	-
OPEN SPACE 2015 BOND ACCOUNT	1,185,350	1,184,900	1,184,900	3,024,450
CLEAN ENERGY OPTIONS LID	1,136,596	866,860	866,860	858,470
QUALIFIED ENERGY CONSERVATION BOND FUND	547,912	535,455	535,455	522,738
FLOOD RECOVERY SALES TAX	4,873,999	4,872,000	4,872,000	4,872,250
CAPITAL EXPENDITURE FUND (2012 COPs)	1,657,573	1,654,573	1,654,573	1,657,273
DEBT SERVICE TOTAL	34,989,293	34,917,144	34,917,144	34,882,621

Expenditures by Function - 3 Year History (continued)

GENERAL GOVERNMENT	ACTUAL 2017	BUDGET 2018 (Original)	ESTIMATE 2018	BUDGET 2019
ADMINISTRATIVE SERVICES				
Administrative Services Admin Division	944,693	945,288	945,288	1,591,252
Mailing and Printing	306,947	130,084	130,084	130,084
Board of Equalization	120,932	51,527	51,527	51,527
Human Resources	1,334,761	1,379,951	1,379,951	1,839,570
Financial Services	1,596,260	1,587,636	1,549,106	1,885,912
Information Services	5,874,701	6,036,976	6,036,976	7,766,652
Security	299,164	329,105	329,105	518,459
Facilities Administration and Maintenance	4,764,881	5,348,920	5,344,920	7,610,961
ORGANIZATIONAL ADMINISTRATION	28,603,079	30,053,726	31,702,193	2,680,145
GENERAL ADMINISTRATION				
General Administration Admin	2,743,527	2,499,356	2,499,356	2,546,909
Employee Benefits	1,540,354	2,792,741	2,792,741	3,356,300
Capital Equipment	3,992,840	5,465,706	6,759,529	5,091,728
Software Services	3,335,984	4,704,722	4,704,722	5,463,391
BUILDING UTILITIES	2,024,492	2,321,418	2,321,418	2,321,418
ASSESSOR	3,570,152	3,763,425	3,763,425	5,365,245
COUNTY ATTORNEY	2,155,776	2,404,798	2,404,798	3,104,259
BOARD OF COUNTY COMMISSIONERS				
BOCC	1,653,527	1,741,152	1,741,152	2,291,027
Flood Rebuilding and Permit Information Center	397,328	431,561	431,561	493,337
CRIC Diversity and Inclusion	-	-	-	17,000
Budget	463,738	471,846	510,376	685,009
CLERK AND RECORDER				
Administration	542,078	558,563	558,563	784,347
Motor Vehicle Division	2,287,213	2,450,772	2,450,772	3,710,771
Elections	1,521,718	3,513,675	3,513,675	2,687,938
Recording	471,279	590,435	590,435	760,071
Electronic Filing	15,188	70,793	118,378	70,793
LAND USE				
Administration	3,261,378	3,671,406	3,766,822	5,319,489
SURVEYOR	22,989	23,000	23,000	51,881
TREASURER	884,848	991,554	991,554	1,343,044
PARTICIPATION (2015 COPs)	2,822,821	3,000,000	3,000,000	-
FLOOD RECOVERY SALES TAX FUND	108,524	-	-	-
RISK MANAGEMENT FUND	22,643,028	26,701,737	26,367,079	24,473,118
FLEET SERVICES FUND	3,505,193	4,733,671	4,334,322	4,080,327
GENERAL GOVERNMENT TOTAL	103,809,392	118,765,544	121,112,828	98,091,964

Expenditures by Function - 3 Year History (continued)

HEALTH & HUMAN SERVICES / ECONOMIC DEVELOPMENT	ACTUAL 2017	BUDGET 2018 (Original)	ESTIMATE 2018	BUDGET 2019
COUNTYWIDE SERVICES AND BENEFITS				
Niwot LID Tax - Marketing	297,295	133,000	133,000	133,000
NON-PROFIT AGENCIES				
Nonprofit Agencies	3,245,864	3,340,648	3,340,648	3,436,854
Mental Health	3,073,077	3,073,077	3,073,077	3,073,077
Public Health Department and Genesis Program	7,296,459	7,174,981	7,174,981	157,866
Mosquito Control	397,151	397,151	397,151	8,038,466
COMMUNITY SERVICES				
Administration	809,526	1,040,208	1,060,208	1,457,702
Veterans' Office	156,988	162,532	162,532	226,775
Child Protection	33,262	37,161	37,161	43,004
Volunteer Initiative	90,606	98,791	78,791	23,226
50 Plus	49,254	49,254	49,254	-
Healthy Youth Alliance	96,404	112,507	112,507	566,752
Aging Services	900,525	923,913	923,913	1,133,161
Community Services Nonprofit Agencies	1,451,361	1,328,807	1,328,807	1,348,739
HOUSING				
Housing Department	1,314,122	1,367,554	1,367,554	1,388,067
DISASTER RECOVERY FUND	19,781,424	1,250,000	20,639,305	1,732,072
SOCIAL SERVICES FUND	54,785,184	58,207,299	58,207,299	57,491,395
DEVELOPMENTAL DISABILITIES FUND	7,414,329	7,856,032	7,856,032	7,890,030
GRANT FUNDED PROGRAMS	11,012,230	12,000,000	12,000,000	12,000,000
WORKFORCE BOULDER COUNTY	3,770,105	6,000,000	6,000,000	6,000,000
HEALTH & HUMAN SERVICES FUND	4,422,210	4,816,259	4,816,259	4,736,333
WORTHY CAUSE FUND	1,775,000	5,715,212	4,515,212	4,251,207
HUMAN SERVICES SAFETY NET FUND	6,130,547	7,025,491	7,025,491	7,056,090
HEALTH & HUMAN SERVICES / ECONOMIC DEVELOPMENT TOTAL	128,302,923	122,109,877	140,299,182	122,183,816

Expenditures by Function - 3 Year History (continued)

TRANSPORTATION / CAPITAL BUILDING PROJECTS	ACTUAL 2017	BUDGET 2018 (Original)	ESTIMATE 2018	BUDGET 2019
GENERAL FUND TRANSPORTATION BENEFITS	-	-	-	666,510
GENERAL FUND - 2013 FLOOD REIMBURSEMENTS	15,063,734	-	10,000,000	-
TRANSPORTATION				
Administration and Alternative Modes	3,453,574	4,141,852	3,805,252	4,885,904
Transportation Sales Tax 2001 - Trails	1,919,212	847,845	847,845	891,552
ROAD & BRIDGE FUND				
Capital Equipment and Road Projects	33,549,365	26,953,985	40,611,390	19,918,177
Road Maintenance and Administration	8,313,133	8,980,095	8,980,095	9,164,678
Payments to Cities	526,854	621,960	621,960	624,227
Architect's Projects - Transportation	47,137	235,000	30,939	225,000
ROAD SALES TAX	6,111,663	4,805,800	9,095,800	5,052,952
CAPITAL EXPENDITURE FUND PROJECTS	5,614,444	9,136,960	16,644,883	10,317,547
FLEET SERVICES ARCHITECTS PROJECTS	-	-	-	18,435
RECYCLING CAPITAL IMPROVEMENTS PROJECTS	66,429	-	1,516,000	702,328
TRANSPORTATION / CAPITAL BUILDING PROJECTS TOTAL	74,665,545	55,723,497	92,154,164	52,467,310

PUBLIC SAFETY/JUDICIAL	ACTUAL 2017	BUDGET 2018 (Original)	ESTIMATE 2018	BUDGET 2019
CORONER	1,207,301	1,159,657	1,209,657	1,615,277
COMMUNITY SERVICES	3,361,102	3,559,431	3,559,681	5,213,383
DISTRICT ATTORNEY	5,769,142	6,070,331	6,070,331	8,843,520
LAND USE - Wildfire Mitigation	47,594	49,850	49,850	84,454
SHERIFF				
Administration/All Other Programs	5,766,704	5,108,331	5,248,850	9,144,775
Technical Services	432,769	508,619	508,619	613,685
Jail Administration	14,784,530	14,179,514	14,575,171	20,429,317
Operations	9,536,541	11,103,691	11,034,659	12,859,797
Records	973,723	1,021,980	1,021,980	1,519,230
Communications Center	3,096,027	3,187,172	3,187,172	2,729,396
TRANSPORTATION - Flood Control	4,771	6,034	479,836	307,996
OFFENDER MANAGEMENT FUND				
Capital Improvements	214,289	450,000	450,000	6,023,151
Integrated Treatment Center	515,403	628,354	628,354	639,620
Jail Expansion	1,256,753	1,323,427	1,323,427	1,376,306
PACE	318,078	394,732	394,732	394,732
PUBLIC SAFETY / JUDICIAL TOTAL	47,284,727	48,751,123	49,742,319	71,794,640

TOTAL EXPENDITURES ALL FUNCTIONS	432,324,815	426,860,254	485,637,460	432,547,691
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LONG RANGE PLANNING

The county uses long-range planning analyses to help predict the long-term effect of budgetary decisions. We have included an example of one of our financial forecasting models in this document. This example shows the effect that inflows of revenues and outflows of expenditures have on the fund balance for the funds used for Open Space acquisitions (funding for land acquisition, debt service on current bonded debt, and land maintenance expenditures). The revenue source is primarily sales and use tax, which is a very volatile resource, as well as the relatively minor amounts for interest on investments and lottery proceeds revenue which are assumed to be constant throughout the model (interest is assumed at current rates which are very low).

The multi-year funding analysis includes a number of assumptions for 2018 estimates. We used revenue collections for the first nine months of the year (at the time that this model was derived), with an extrapolation of the remaining three months along with consideration of the economic growth taking place in the county. This produces a revenue growth of 4% above the prior year (2017) actuals.

The 2019 budget is comprised of the approved budget requests for debt service, open space acquisition, and maintenance. We anticipate that sales tax revenue for 2019 will continue to grow, but at a slower rate than the five year average of 6%. Therefore, the model assumes a 3% growth in sales and use tax revenues above 2018 estimates for 2019.

The time horizon for this multi-year funding analysis is 2034 which is the year in which our latest tax extension sunsets. The tax extension also authorized bonding which when issued would be structured to expire as well in 2034. Unlike land acquisitions, which can be delayed or scaled if revenues fall, debt service is an obligation that the county has through 2030. Most current sales and use tax revenues will expire in 2030 as well. Debt schedules are known and are recognized in the model, and accelerators are used for personnel costs to reflect inflation.

The county's sales and use taxes have steadily rebounded after having declined due to the 2008 recession. The calculated ten year average increase is a solid 6%. Economists, however, predict another mild recession in the next three to five years in the State of Colorado. Due to this possibility, a 3% accelerator is used in 2019 and 2020, a 2.5% accelerator is used starting in 2021 and 2022, and a 2.0% accelerator is used from 2023 through 2034. We believe that this is a conservative approach which will result in an adequate projection for multi-year planning for the Open Space programs.

OPEN SPACE MULTI-YEAR FUNDING ANALYSIS

Sales & Use Tax: 2018 (2017 Est. +4%), 2019-2020 (+3% above prior year), 2021-2030 (+2.5% above prior year)

OPEN SPACE CAPITAL IMPROVEMENT FUND (FUND 026)

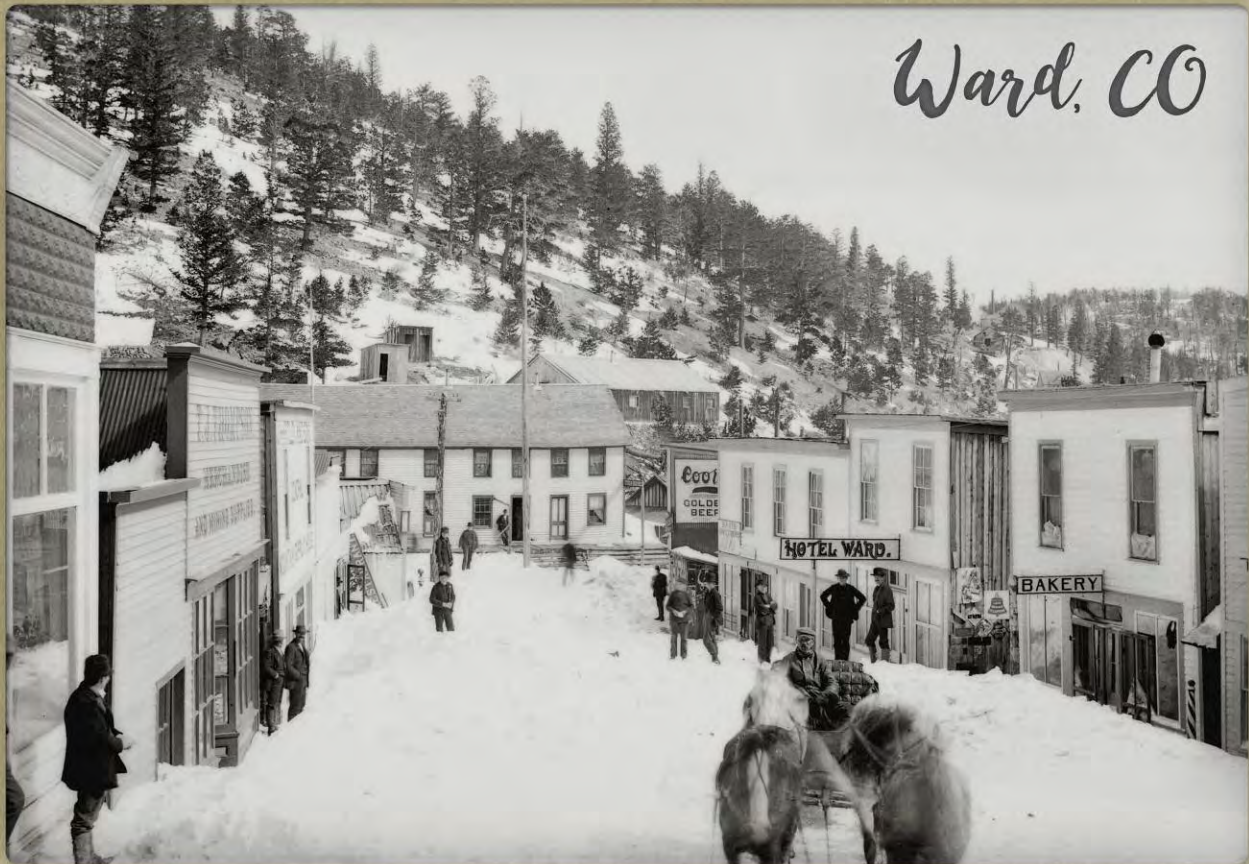
	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Fund 026 GAD (Debt Service Expires 2019,Sales/Use Tax Expires 2034)	YE Actuals (Preliminary)	Estimate	Final															
Revenues:																		
Sales and Use Tax (0.25% rate until 2019, then 0.125% forward)	13,806,390	14,427,678		7,653,162	7,844,491	8,040,603	8,201,415	8,365,443	8,532,752	8,703,407	8,877,476	9,055,025	9,236,126	9,420,848	9,609,265	9,801,450	9,997,479	10,197,429
Budgeted Increase over prior year	1.7%	4%	3%	3%	2.5%	2.5%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
Interest and Other revenues	422,995	271,818	223,809															
Bond Proceeds * (Estimated in 2019)			34,200,420															
Property Sale	-	846,972	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer In																		
Revenue Total	14,229,385	15,546,468	34,424,229	7,653,162	7,844,491	8,040,603	8,201,415	8,365,443	8,532,752	8,703,407	8,877,476	9,055,025	9,236,126	9,420,848	9,609,265	9,801,450	9,997,479	10,197,429
Expenditures:																		
Debt Service (Estimated in 2019)	14,894,200	14,881,600	14,876,125	3,121,133	3,400,300	3,300,300	3,200,300	3,100,300	3,000,300	2,900,300	2,800,300	2,700,300	2,600,300	2,500,300	2,400,300	2,300,300	2,200,300	2,100,000
Land Options (As of Nov 2018):	-	-	15,000,000	-	-	-	-	-	-	-	1,309,538		-	-	-	-	-	-
Planned 2017 Supplemental for Wheeler Property	7,960,800	-	-	-	-	-	-	-	-	-								
Operating	700	1,300	1,300															
Expenditure Total	22,855,700	14,882,900	29,877,425	3,121,133	3,400,300	3,300,300	3,200,300	3,100,300	3,000,300	2,900,300	4,109,838	2,700,300	2,600,300	2,500,300	2,400,300	2,300,300	2,200,300	2,100,000
Sub-Total: Fund 026 GAD Annual Fund Balance Contribution	(8,626,315)	663,568	4,546,804	4,532,028	4,444,191	4,740,303	5,001,115	5,265,143	5,532,452	5,803,107	4,767,638	6,354,725	6,635,826	6,920,548	7,208,965	7,501,150	7,797,179	8,097,429
A. GAD Available Fund Balance	248,721	912,289	5,459,093	9,991,122	14,435,312	19,175,616	24,176,731	29,441,874	34,974,327	40,777,434	45,545,071	51,899,797	58,535,622	65,456,170	72,665,135	80,166,285	87,963,465	96,060,894
Fund 026 OS5 (Debt Service Expires 2025)																		
Revenues:																		
Sales and Use Tax (0.1% rate thru 2024, then 0.05% for Land Maint.)	5,522,440	5,770,951	5,944,080	6,122,402	6,275,462	6,432,349	6,560,995	6,692,215	3,413,030	3,481,290	3,550,916	3,621,935	3,694,373	3,768,261	3,843,626	3,920,498	3,998,908	4,078,887
Budgeted Increase over prior year	1.7%	4%	3%	3%	2.5%	2.5%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
Bond Proceeds																		
Interest and Other revenues	74,391	37,053	97,850	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Revenue Total	5,596,837	5,808,004	6,041,930	6,122,402	6,275,462	6,432,349	6,560,995	6,692,215	3,413,030	3,481,290	3,550,916	3,621,935	3,694,373	3,768,261	3,843,626	3,920,498	3,998,908	4,078,887
Expenditures:																		
Debt Service	4,468,432	4,460,897	4,441,339	4,424,819	4,406,276	4,395,582	4,382,611	4,377,236	4,359,458									
Land Options (As of Nov 2018)	200,604	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Land Maintenance/Operating (accelerate annually for salary growth @)	2,072,984	2,397,519	2,570,731	2,622,146	2,674,589	2,728,080	2,782,642	2,838,295	2,895,061	2,952,962	3,012,021	3,072,262	3,133,707	3,196,381	3,260,308	3,325,515	3,392,025	3,459,865
Required Land Maintenance per ballot = 10% of revenues through 2024 and then all revenue is obligated to Land Maintenance going forward.	552,244	577,095	594,408	612,240	627,546	643,235	656,100	669,222										
Transfer Out (Sheriff's Department for OS Deputies & Grants)	171,435	112,198	127,289	129,835	132,431	135,080	137,782	140,537	143,348	146,215	149,139	152,122	155,165	158,268	161,433	164,662	167,955	171,314
Expenditure Total	6,913,455	6,970,614	7,139,359	7,176,799	7,213,296	7,258,742	7,303,035	7,356,068	7,397,867	3,099,177	3,161,160	3,224,384	3,288,871	3,354,649	3,421,742	3,490,177	3,559,980	3,631,180
Sub-Total: Fund 026 OS5 Annual Fund Balance Contribution	(1,316,618)	(1,162,610)	(1,097,429)	(1,054,397)	(937,834)	(826,394)	(742,039)	(663,853)	(3,984,837)	382,114	389,756	397,551	405,502	413,612	421,884	430,322	438,928	447,707
B. OS5 Available Fund Balance	2,341,345	1,178,735	81,306	(973,092)	(1,910,926)	(2,737,320)	(3,479,359)	(4,143,212)	(8,128,048)	(7,745,935)	(7,356,179)	(6,958,628)	(6,553,126)	(6,139,514)	(5,717,630)	(5,287,308)	(4,848,380)	(4,400,673)
Fund 026 O11 (Debt Service and Sales/Use Tax Expires 2030)																		
Revenues:																		
Sales and Use Tax (0.15% rate)	8,279,189	8,651,751	8,911,304	9,178,643	9,408,109	9,643,311	9,836,178	10,032,901	10,233,559	10,438,230	10,646,995	10,859,935	11,077,134	11,298,676				
Budgeted Increase over prior year	1.7%	4%	3%	3%	2.5%	2.5%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%				
Bond Proceeds																		
Property Sale	-	3,798,010	-															
Natural Resources Conservation Service ALE Program																		
Interest and Other Revenue	30,695	34,551	38,870	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Revenue Total	8,309,891	12,484,312	8,950,174	9,178,643	9,408,109	9,643,311	9,836,178	10,032,901	10,233,559	10,438,230	10,646,995	10,859,935	11,077,134	11,298,676	-	-	-	-
Expenditures:																		
Debt Service	4,366,026	4,512,551	4,514,800	4,514,188	4,512,325	4,611,450	4,611,450	4,613,450	4,616,950	4,616,450	4,731,700	4,728,500	4,728,700	4,732,800				
Project Account (Includes Bank Charges)	1,200	600	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200				
Operating	477,226	499,121	494,596	494,596	494,596	494,596	494,596	494,596	494,596	494,596	494,596	494,596	494,596	494,596				
Transfer Out - To General Fund & Grants	989,299																	
Land Options (As of Nov 2018) (Includes 2018 Supplementals)	4,831,353	7,435,775	2,359,808	3,025,464	2,655,865	287,500	287,500	1,787,500	1,634,968	5,250,000	-							
2017 Carryover		512,866																
2018 carryover		(3,343,840)	3,343,840															
Expenditure Total	10,665,105	9,617,073	10,714,244	8,035,448	7,663,986	5,394,746	5,394,746	6,896,746	6,747,714	10,362,246	5,227,496	5,224,296	5,224,496	5,228,596	-	-	-	-
Sub-Total: Fund 026 O11 Annual Fund Balance Contribution	(2,355,214)	2,867,239	(1,764,070)	1,143,195	1,744,123	4,248,565	4,441,432	3,136,155	3,485,846	75,984	5,419,499	5,635,639	5,852,638	6,070,080	-	-	-	-
C. O11 Available Fund Balance	2,659,335	5,526,574	3,762,504	4,905,699	6,649,821	10,898,387	15,339,819	18,475,974	21,961,819	22,037,804	27,457,303	33,092,942	38,945,579	45,015,660	45,015,660	45,015,660	45,015,660	45,015,660

Fund 026 OS8 (Debt Service and Sales/Use Tax Expires 2029)																					
Revenues:																					
Sales and Use Tax (0.1% rate)		5,519,289	5,770,792	5,943,916	6,122,233	6,275,289	6,432,171	6,560,815	6,692,031	6,825,872	6,962,389	7,101,637	7,243,670	7,388,543							
Budgeted Increase over prior year		1.7%	4%	3%	3%	2.5%	2.5%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%							
Bonds Proceeds																					
Sale of Property			12,500																		
Interest and Other Revenue		325,323	2,637	2,966	-	-	-	-	-	-	-	-	-	-							
Revenue Total		5,844,613	5,785,929	5,946,882	6,122,233	6,275,289	6,432,171	6,560,815	6,692,031	6,825,872	6,962,389	7,101,637	7,243,670	7,388,543	-	-	-	-			
Expenditures:																					
Debt Service		3,008,944	3,008,450	3,024,150	3,024,950	3,018,450	3,027,450	3,025,950	3,024,200	3,026,950	3,023,700	3,024,450	3,023,700	3,028,200							
Land Options (as of Nov 2018) (Includes 2018 Supplementals)		2,675,490	4,664,341	-	-	-	-	-	-	-	-	-	-	-	-						
Land Surplus/Operating (accelerate annually for salary growth @ 2%)		815,607	829,816	786,914	802,652	818,705	835,079	851,781	868,817	886,193	903,917	921,995	940,435	959,244							
2018 New FTE Requests			22,920																		
2017 Carryover			509,252																		
Expenditure Total		6,500,040	9,034,779	3,811,064	3,827,602	3,837,155	3,862,529	3,877,731	3,893,017	3,913,143	3,927,617	3,946,445	3,964,135	3,987,444	-	-	-	-			
Sub-Total: Fund 026 OS8 Annual Fund Balance Contribution		(655,428)	(3,248,850)	2,135,818	2,294,631	2,438,134	2,569,642	2,683,084	2,799,014	2,912,729	3,034,772	3,155,192	3,279,535	3,401,099	-	-	-	-			
D. OS8 Available Fund Balance		6,616,576	3,367,726	5,503,544	7,798,174	10,236,308	12,805,950	15,489,034	18,288,048	21,200,777	24,235,549	27,390,741	30,670,275	34,071,374	34,071,374	34,071,374	34,071,374	34,071,374			
Total Fund Balance Contribution - (GAD / OS5 / O11 / OS8)		(12,953,575)	(880,654)	3,821,121	6,915,456	7,688,612	10,732,115	11,383,590	10,536,459	7,946,189	9,295,977	13,732,083	15,667,448	16,295,063	13,404,239	7,630,848	7,931,471	8,236,107			
Total Available Fund Balance Fund 026 (A+B+C+D)		11,865,976	10,985,322	14,806,443	21,721,899	29,410,512	40,142,627	51,526,217	62,062,677	70,008,866	79,304,842	93,036,925	108,704,374	124,999,437	138,403,676	146,034,524	153,965,996	162,202,102			
Total Land Options:		15,467,643	12,609,368	17,359,808	3,025,464	2,655,865	287,500	287,500	1,787,500	1,634,968	5,250,000	1,309,538	-	-	-	-	-	-			

CONSERVATION TRUST FUND (FUND 023)

	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Fund 023 GA9																		
Revenues:																		
Intergovernmental		423,988	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000
Interest and Other revenues		21,003	24,467	27,526														
Revenue Total		444,991	424,467	427,526	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000
Expenditures:																		
Land Acquisitions		-	-	414,053	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other		-																
2016 Adopted Early Carryover		-																
Expenditure Total		-	-	414,053	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fund 023 GA9 Annual Fund Balance Contribution		444,991	424,467	13,473	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000
Total Available Fund Balance Fund 023		2,527,339	2,951,806	2,965,279	3,365,279	3,765,279	4,165,279	4,565,279	4,965,279	5,365,279	5,765,279	6,165,279	6,565,279	6,965,279	7,365,279	7,765,279	8,165,279	8,565,279

GOALS & BUDGET PLANNING



Ward, CO

View of Columbia Street in the Town of Ward in March 1899 during the silver mining boom when this now small town's population grew to several thousands. The businesses pictured include the Utica Hotel, Ira Otis Confectionery, T.J. Thompson Merchandise and Mining Supplies, a bakery, and the Hotel Ward with long distance telephone service. The Town of Ward is located off of today's Peak to Peak Highway.

2019 GOALS

This section explains the countywide goals that inform the budgeting process. In response to requests from employees and partners to understand The Board of County Commissioners' priorities and goals, and to help better identify and support key initiatives across the county, the BOCC implemented a process in May 2018 to define the five-year strategic priorities. In December, 2018, the board adopted a set of five-year strategic priorities that will guide the county in all aspects of public service.

The BOCC collaborated with leadership and staff from across the county in a streamlined process to identify priorities that are future-focused while considering past successes and current leadership goals. Moving forward, over the next five years, the BOCC in collaboration with leadership and staff at Boulder County and others across the community will implement strategies to achieve goals identified in each priority area, reviewing progress annually and refining approaches as necessary to ensure success.

The process identified priorities that go above and beyond the statutory and core services and functions that we are proud to deliver in Boulder County. And while the priorities identified are important, they are not intended to cover the full breadth nor depth of services that the county provides and will continue to provide.

Board of County Commissioners 2019-2023 Strategic Priorities:

- Affordable Living
- Climate Action
- Equity & Justice
- Land & Water Stewardship
- Organizational & Financial Stewardship

The five priority areas identified align with existing programs and projects within departments, and with work that has been developed using community input and feedback via the Boulder County Comprehensive Plan, the Regional Affordable Housing Plan, the Public Health Improvement Process, the Transportation Master Plan, the Parks Open Space Vision2020 initiative, and the Sustainability Plan among other planning efforts.

Setting and communicating the priorities of leadership within an organization is considered a best management practice, and the BOCC will utilize priorities to provide clarity around the Board's decision-making process in budgeting and other county management decisions. Beginning with the 2020 budget process, these priorities will define budgeting goals. Services provided that support these goals will be captured through a new chart of accounts adopted in conjunction with the County's implementation of a new ERP financial system set to go live in May 2019. Our ability to capture expenses at the service level will create more transparency and help us analyze budget requests going forward. The 2019 budget also benefited from the strategic planning process although it was developed before the priorities were adopted.

The following pages include the Boulder County Guiding Values and the final report produced by the BOCC to communicate the Five-Year Strategic Priorities.



Boulder County Guiding Values

Inclusion.

We value, respect, and support all individuals by being an inclusive, culturally responsive county government.

Stewardship.

We honor our county's past and work in partnership with our community to ensure a thriving, healthy quality of life for present and future generations.

Service.

We work with passion and integrity in a supportive, positive environment to ensure accountability, responsiveness, efficiency, and justice.

Engagement.

We listen to and provide opportunities for all community members to actively collaborate and engage with us in order to continually improve our services.

Sustainability.

We are committed to environmental, social, and economic sustainability and build partnerships to help make the broader community more sustainable.

Innovation.

We are motivated, progressive, and visionary. We continually challenge ourselves to lead with innovation, collaboration, and creativity.

Resilience.

We plan for the future and forge strong partnerships that allow us to adapt quickly to challenges and manage community impacts.



BOARD OF COUNTY COMMISSIONERS



2019-2023

STRATEGIC PRIORITIES

Adopted Dec. 11, 2018

THE PRIORITIZATION PROCESS

Boulder County serves our community and protects our natural environment through a myriad of services and programs each day. As Boulder County responds to key issues affecting our communities, departments and offices have continued to develop in-depth and complex strategies to address societal and environmental needs. Some of these strategies involve regional partnerships, collaborations with other community organizations, or integration of programs across multiple departments and offices in the county. Often these larger projects require the investment of Board of County Commissioners (BOCC) time and resources alongside time from staff and resources from across the county organization.

In May 2018, in response to requests from employees and partners to understand the BOCC's priorities and goals, and to help better identify and support key initiatives across the county the BOCC - in collaboration with Boulder County's key leadership - implemented a process to define the Board of County Commissioners' five-year strategic priorities.

Setting and communicating the priorities of leadership within an organization is considered a best management practice, and the BOCC will utilize priorities to provide clarity around the Board's decision-making process in budgeting and other county management decisions. The process is intended to identify priorities that go above and beyond the statutory and core services and functions that we are proud to deliver in Boulder County. And while the priorities identified are important, they will not – and are not intended to – cover the full breadth nor depth of services that the county provides and will continue to provide.

The five priority areas identified align with existing programs and projects within departments, work that has been developed using community input and feedback via the Boulder County Comprehensive Plan, Regional Affordable Housing Plan, Public Health Improvement Process, Transportation Master Plan, Parks & Open Space Vision2020, and Sustainability Plan among other planning efforts.

The BOCC collaborated with leadership and staff from across the county in a streamlined process to identify priorities that are future-focused while considering past successes and current leadership goals. Moving forward, over the next five years, the BOCC in collaboration with leadership and staff at Boulder County and others across the community, will implement strategies to achieve goals identified in each priority area, reviewing progress annually and refining approaches as necessary to ensure success.

2019-2023 BOCC STRATEGIC PRIORITIES

Affordable
Living

Climate
Action

Equity &
Justice

Land & Water
Stewardship

Organizational
& Financial
Stewardship

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PRIORITIZATION

In the spring of 2018, leadership from across the county organization worked with the BOCC and Commissioners' Office staff to develop a timeline and structure for the prioritization process. Departmental leaders and other elected officials weighed in on the design of an interview template, ensuring agreement on the questions that the strategic priority process was intended to answer.

During the summer of 2018, Commissioners' Office staff interviewed each Commissioner, directors of each department, and county elected officials using the template. These leaders were asked to look at past successes, address key barriers and challenges, and identify areas where Boulder County's actions could significantly improve social and environmental conditions in our communities.

Responses from interviews were analyzed and coded (by category and by frequency) with key themes emerging from across the county organization. Many of the key themes aligned with priority areas from the 2018 Boulder County resident poll where residents were asked, "What do you consider the single most important issue facing Boulder County today?"

Data were organized and vetted by leadership from each department in the county and organized into priority and goal areas. The Board of County Commissioners then reviewed the data from interviews, the residents poll, and the recommended priorities from department heads, leading to the Board's identification of a final set of priority areas and goals.

Throughout the fall of 2018, Commissioners' Office staff worked with department directors, staff, leaders, and elected officials to further define and identify objectives to achieve the goals outlined in each priority area. The strategic priorities document presents the priority areas, goals, and objectives, and as the work continues moving forward, additional strategies, action steps, and resources needed to achieve objectives will continue to be identified. Over the next five years, Commissioners' Office staff will work with the BOCC, departments, elected offices, and partners to review progress on an annual basis, celebrate successes, and adjust strategies as needed to ensure achievement of the outlined goals.

| IMPLEMENTATION

PRINCIPLES

During the development of the strategic priorities, the BOCC and department leaders identified principles that cross-cut each of the priorities and that will be used to best achieve goals related to each priority:



Data Driven Decision-Making

The BOCC and leaders at Boulder County utilize data whenever available to identify priorities and how best to utilize resources to address challenges impacting the county. Data utilized by leadership comes in many formats: published research studies, geo-spatial data related to the county's public land, aggregated input from constituents, comparative analysis of program results, and more. Data, science, and an empirical approach underpin the county's decision-making processes and operations.



Focus on Prevention

Boulder County invests early within the continuum of interventions available to achieve goals within a priority area. For example, providing mental health treatment and supportive services for young children and their parents can prevent or lessen the need for more expensive services for those children later on in life.



Equity - Internal & External

Boulder County defines equity as all people having full and equal access to the opportunities they need to survive or succeed. The County is committed to increasing opportunities and equity within each priority area.



"Stake in the Ground" Leadership

In the era of ever-increasing competing demands, the BOCC provides clear leadership in the priority areas they have identified, especially when their leadership and ability to tackle political challenges related to implementation can further support successful outcomes with the priorities.



Using Best Practice Tools

This principle aligns with the first principle of data-driven decision-making. The BOCC is committed to utilizing evidence-based practices when available and utilizing data to develop new practices, when evidence-based practices have not yet been developed.

AFFORDABLE LIVING

Economic inequality has been growing steadily in the United States over the past 30 years. America's top 10% of income earners now average nine times more income than those earning in the bottom 90%. In Boulder County, disparities in wealth and income are as significant as across the U.S. In addition, Boulder County's high cost of living has seen median home prices in Boulder County rise 5.6% over the past year to \$529,000, while estimated self-sufficiency wages for a family of four living in Boulder County are more than \$75,000 per/year. These factors make it much harder for families and individuals with lower and middle incomes to make ends meet.

Boulder County, a leader in increasing access to both affordable housing and transportation, supports strategic and collaborative interventions at the local, regional, state, and federal levels to address the accessibility and preservation of affordable housing and all modes of transportation. Boulder County is a part of the Boulder County Regional Housing Partnership, which has established a goal of 12% of all homes (18,000) being affordable to a diverse mix of families and individuals with low and middle-income by 2035. Boulder County recognizes the importance of statewide efforts in achieving its regional housing goals and is committed to working with the Colorado legislature and other stakeholders to achieve those goals.

Setting specific targets for permanently affordable housing, improving regulatory processes to support affordable and accessible housing, and focusing on innovative approaches to ensure affordable and sustainable transportation for all community members are strategies the county will continue to implement over the next five years.

GOAL 1

Increase access to a diverse stock of workforce housing and affordable housing for Boulder County's residents and employees with lower and middle incomes by implementing and supporting Boulder County's Regional Affordable Housing Plan.

Objective 1a

Establish a Boulder County Affordable Housing Trust Fund by 2020 to raise \$5 million in five years toward the creation and preservation of affordable housing.

Objective 1b

Commit through the Boulder County Housing Authority to build or acquire, at minimum, 500 permanently affordable housing units in five years.

Objective 1c

Land bank three parcels of land for new affordable housing developments within 5 years.

Objective 1d

Preserve the affordability of existing affordable housing stock, provide support services to maintain housing stability, and support the rights of mobile home owners and low and middle income renters.

Objective 1e

Establish regulatory processes that help facilitate the creation and preservation of diverse housing options and program, policy, and regulatory frameworks that boost affordable housing preservation and creation in areas of unincorporated Boulder County that are suitable for development.

Objective 1f

Explore Employer-Assisted Housing Programs to provide options for supporting public sector and community service employees in obtaining housing within Boulder County. Conduct research on options including employer-assisted programs that increase the affordable housing supply as well as programs that create and extend loans and grants to help employees purchase or rent housing in Boulder County.



GOAL 2

Increase access to all modes of transportation.

Objective 2a

Increase access to transit via pass pilot program and other programs for people with lower incomes.

Objective 2b

Ensure transportation affordability through long-term transit and mobility planning efforts.

Objective 2c

Advocate for bus rapid transit and affordable mobility on major Boulder County transportation corridors.

| CLIMATE ACTION

Boulder County has long understood the importance of local and regional climate action. Boulder County residents and businesses were among the first in the country to implement programs like EnergySmart, BuildSmart, Colorado Commercial Property Assessed Clean Energy (CoPACE) financing, solar and electric vehicle (EV) bulk purchasing programs, and a host of other energy efficiency and clean energy initiatives. Despite local success and replication of these programs across the county, the scale of the climate crisis is even greater than we originally understood and demands greater response.

Scientists now tell us that we need to reduce greenhouse gas (GHG) emissions by at least 80% by 2050 to stop the trend of warming (and to limit the impacts already underway). Indeed, there is widespread consensus that human-caused emissions of GHG are impacting Earth's climatic system, causing potentially unprecedented, large-scale, adverse health, social, economic, financial, security, and ecological effects. The risks associated with climate change have driven many counties and cities to plan for a different future. Boulder County has been at the forefront of this effort for more than a decade.

Recent analyses have expanded our knowledge of the impacts of climate change in Boulder County, increasing awareness of the challenges that residents will face in the near future. Boulder County and other Colorado communities are already experiencing the impacts of a warming climate in the form of reduced snowpack, earlier snowmelt, increased risk of high intensity wildfires, extreme weather events, and an increased number of "high heat" days. Average annual temperatures are already more than 1° Celsius (2° Fahrenheit) warmer. If significant emissions reductions are not achieved, more than 20 days each year in Boulder County could be hotter than 95° in the next 15 years. By 2050, these temperatures could exist for nearly half of the summer. As temperatures continue to increase, so will unpredictable precipitation and extreme weather events. In fact, Boulder scientists recently uncovered that the severe effects of the 2013 Flood were enhanced by human-caused climate change. Climate change will clearly alter our natural landscape, and many species currently native to the area will no longer find suitable conditions for survival.

In addition to the human health and wildlife impacts, there are also significant economic costs associated with future climate conditions. The estimated total cost of mitigating only some of the potential effects of climate change across the geographic area of Boulder County through 2050 is conservatively placed at \$96 million to \$157 million for the median- and high-impact scenarios. Undoubtedly, the human health and economic costs of climate change pose great challenges to our community and beyond. Successfully addressing these challenges will require bold, broad measures. This is a critical time for our environment and our community—and we are well positioned to be a leader in facing these challenges.

GOAL 1

Reduce Boulder County's internal energy consumption and meet all of Boulder County's electrical needs with 100% renewable energy by 2024.

Objective 1a

Undertake an analysis to better understand energy efficiency opportunities within all county buildings and annually track building energy intensity.

Objective 1b

Using the analysis, make investments to increase energy efficiency within Boulder County owned buildings and facilities.

Objective 1c

Require that all existing, eligible county buildings achieve ENERGY STAR recognition by 2020.

Objective 1d

All newly constructed county-owned buildings shall be constructed to a minimum Gold level as defined by the U.S. Green Building Council's (USGBC) Leadership in Energy & Environmental Design (LEED) for New Construction, while striving to attain all the available points under the Energy and Atmosphere category.

Objective 1e

Continue the cross-departmental solar task force, which works to address land use code challenges siting renewable energy and other sustainability facilities in the county.

Objective 1f

Expand capacity of on-site solar electric and solar thermal generation.

Objective 1g

Where possible, build solar onsite. Where solar is not possible onsite, purchase solar energy through utility offerings, subscribe to solar gardens or virtually net meter if legislation allows.



GOAL 2

Boulder County is a GoEV County and pledges to develop a transportation electrification plan and implementation strategies.

Objective 2a

100% of new light duty vehicles purchased by the county will be electric vehicles when the technology accommodates the needs of the vehicle use. All new sedans will be electric starting in 2020, all new SUVs will be electric by 2025, and all new pickup trucks will be electric by 2030.¹

Objective 2b

Support the electric vehicle charging station infrastructure needed to accommodate the transition to county electric fleet vehicles.

¹ Decisions will be made based on budget availability, yet there is recognition that while initial costs may be greater than carbon-based fuel vehicles, life cycle and fuel costs will offset many of the upfront expenses.

GOAL 2 continued

Objective 2c

Transition to medium and heavy duty zero emission vehicles and off-road equipment as these vehicles become available in Colorado.

GOAL 3

Boulder County prevents and mitigates negative impacts to Boulder County's community, economy, and environment due to climate change and other shocks and stresses.

Objective 3a

Integrate resilience into policy, plans, regulations, decision-making, processes, and budgets across all departments.

Objective 3b

Boulder County departments, systems, and programs respond effectively and reduce long-term impact of disasters and shock events, including but not limited to floods and wildfires.

Objective 3c

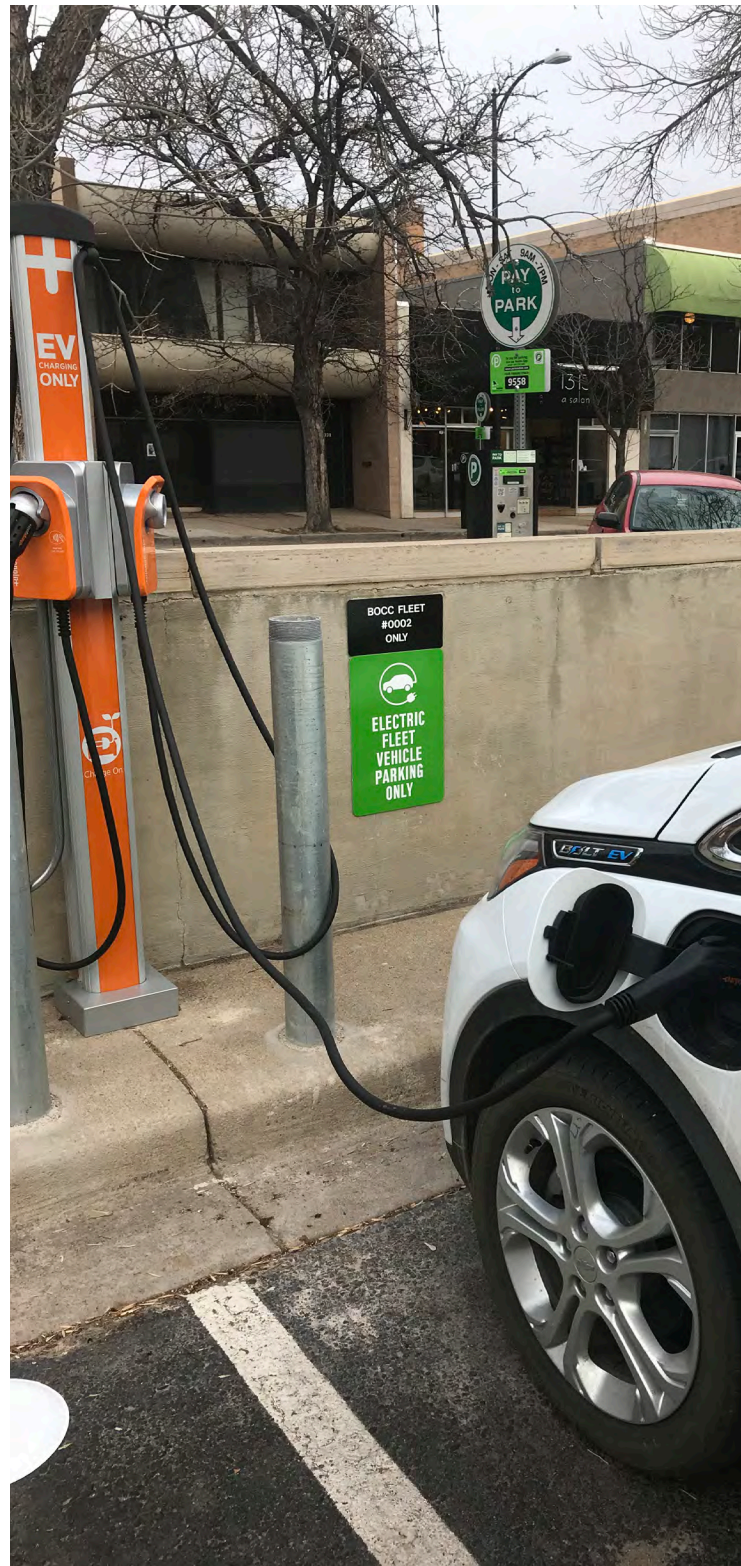
Increase community resilience by building capacity, increasing connectedness, and fostering cooperation.

GOAL 4

Boulder County continues and expands support for statewide policy, administrative, and regulatory efforts to reduce climate change;

Objective 4a

Boulder County is an active member in statewide organizations to combat climate change and promote renewable energy such as Colorado Communities for Climate Action (CC4CA) and other climate-focused organizations.



| EQUITY & JUSTICE

Equity can be defined as all people having full and equal access to the opportunities they need to survive or succeed. The Boulder County Commissioners have identified equity both as one of the five priority areas and as a guiding principle for implementing each of the priorities over the next five years.

Included in this Equity & Justice priority area are three high level goals:

- Implement the Boulder County's Cultural Responsiveness and Inclusion Roadmap.
- Implement criminal justice reform actions alongside other partners in the criminal justice system.
- Improve access to mental health services.

GOAL 1

Increase equity, diversity, and inclusion at Boulder County by implementing Boulder County's Cultural Responsiveness and Inclusion Roadmap.

Inequities in social and political power have been a part of the formation, development, and current fabric of society in the United States. From the relocation and assassination of indigenous people, enslavement of people from Africa, lack of basic human rights of people who were not white, male, or landowners during the formation of the U.S. constitution and political structure, the U.S. population has been in a continual and challenging process of recognizing inequities and repairing and improving the sharing of power. Of specific importance is the recognition of the impact of racism on our society and the need for intentional efforts towards eliminating racism, as this recognition is foundational to transformational equity work.

Boulder County understands addressing equity as individuals, as a government organization, and in the county's intersections with its constituents is a major undertaking, necessary of significant investment of time, resources, energy, and at times, discomfort as shifts of cultural understanding and practices change. The BOCC also recognizes that improvement in equity, responsiveness, and inclusion within the organization is a continual and on-going process with no finite end.

The BOCC and members of Boulder County's Cultural Responsiveness and Inclusion Team have identified major milestones to improving equity, diversity, and inclusion over time at the organization. From 2014-2016, a diverse leadership board of employees supportive of and with expertise in cultural responsiveness and inclusion developed a mission, vision, and concrete goals and objectives for increasing cultural responsiveness and inclusion at Boulder County. These goals and objectives are defined in the Boulder County Cultural Responsiveness and Inclusion Roadmap which was adopted by the BOCC in 2016. As part of the BOCC's 2019-2023 strategic priorities, the BOCC is re-emphasizing its support and investment in this Roadmap and those implementing the Roadmap. As significant progress has been made in implementing the Roadmap and lessons have been learned, updates and revisions will be made as necessary to continue improvement in realizing equity, as prioritized by the Cultural Responsiveness and Inclusion Advisory Committee, Diversity and Inclusion Manager, and BOCC.

Objective 1a

Ensure accountability for supporting and sustaining equity, cultural responsiveness, and inclusion.

Objective 1b

Ensure leadership within the Boulder County organization has the tools and resources to support and sustain equity, cultural responsiveness, and inclusion efforts.

Objective 1c

Ensure policy supports and sustains equity, cultural responsiveness, and inclusion, and efforts are sustainable over time.

Objective 1d

Ensure recruitment, hiring, and retention activities within the organization support and sustain equity, cultural responsiveness, and inclusion.

Objective 1e

Ensure Boulder County employees have the training and tools they need to support and sustain equity, cultural responsiveness, and inclusion activities, including training to address oppression.



GOAL 2

Implement criminal justice reform best practices to decrease recidivism and crime, diverting people with low criminal justice involvement risk to appropriate programming and utilizing incarceration for people with high criminal justice risk to ensure public safety.

In 2016, the Board of County Commissioners commissioned a study to determine causes and potential remedies for the unmanageable growth of the jail population. Crime had steadily decreased in Boulder County since 1985, but the incarceration rate had nearly tripled, growing faster than both Colorado and the nation as a whole. Boulder County still has a relatively low incarceration rate compared to national and state averages, and Boulder County has seen an increase in individuals with high-risk criminal behaviors entering the justice system. The study identified that policy and practice changes – not solely changes in criminal activity – were influencing the increased incarceration rate and the jail's overcrowding problem.

The study made recommendations that fell into four main categories: coordinate the efforts across the county addressing the justice involved population, provide high fidelity evidence-based practices that are proven to reduce recidivism, decrease the use of the jail and other justice system interventions for those struggling with behavioral health disorders, and evaluate interventions to determine effectiveness. Boulder County is fortunate to have the necessary support from system partners as well as county leadership to tackle these reform practices and will work alongside partners in the Criminal Justice Management Board and the Criminal Justice Operating Board to implement reforms and ensure public safety.

EQUITY & JUSTICE

Ultimately, with the proper implementation of these objectives, especially in light of the construction of the 2018 voter-approved alternative sentencing facility, the county will see a reduction in recidivism as well as reduced costs associated with this population, allowing configuration of the jail to address high-risk criminal justice involved people, and diverting low-risk justice involved individuals to appropriate services and programs.

Objective 2a

Focus Boulder County funding in criminal justice services on reducing recidivism through data-driven decision making, fidelity monitoring, and financial accountability.

Objective 2b

Implement best, risk-based practices in sentencing and criminal justice programming to ensure long-term public safety.

Objective 2c

Support behavioral health and criminogenic programming by diverting low-risk justice-involved clients with behavioral health needs from the criminal justice system, utilizing jail beds for high-risk offenders, and providing appropriate criminogenic programming for moderate-to-high risk justice-involved clients.

GOAL 3

Increase access to effective mental and behavioral health services in Boulder County

Mental and behavioral health are areas of health equally important to well-being as physical health. In the U.S., 18% of adults and 12% of youth have a diagnosed mental health condition. Mental health includes our emotional, psychological, and social well-being; behavioral health includes not only ways of promoting well-being by preventing or intervening in mental illness, but also has an aim of preventing or intervening in substance abuse or other addictions.

One key element to improving mental and behavioral health is access to timely, affordable, and effective care. Boulder County is committed to improving access to affordable mental and behavioral health services via its current contracts for behavioral health services for Boulder County's clients, improving Colorado's legislative and administrative policies to increase access, improving access to services in Boulder County schools, improving access to appropriate in-home services for families with young children, and addressing access to necessary behavioral health services for justice-involved clients.

Objective 3a

Ensure Boulder County financial and programmatic investments directed to mental health and behavioral health services result in positive outcomes for those receiving services.

Objective 3b

Support statewide legislative, regulatory, and administrative strategies that improve access to mental health and behavioral health services.

Objective 3c

Support increasing access to mental and behavioral health services and prevention services for children and youth in Boulder County.

LAND & WATER STEWARDSHIP

Sound stewardship of public lands and natural resources provides a legacy for future generations and is increasingly important as our community is impacted by climate change and a growing human population. As such, there remains a critical need for the preservation and stewardship of open space lands in the county, with preserved open space being a fundamental shared value of the people in Boulder County. Boulder County acquires and manages land and water resources to support a variety of purposes including recreational use, biodiversity, and sustainable agriculture. Resources are dedicated to managing the wildland urban interface for both fire preparedness and healthy forests, improving soil health and carbon sequestration, and protecting water resources to ensure sustained environmental health and agricultural productivity.

GOAL 1

Acquire interests in real property that significantly protect natural areas for flora and fauna, maintain buffers that preserve community identity, preserve important agricultural lands, and contribute to the creation of a recreational trail system.

Objective 1a

Refine and continue to implement a dynamic acquisition strategy that targets key remaining properties to fulfill open space goals.

Objective 1b

Continue collaborating with federal land management agencies to create desirable exchange projects that will be prioritized for implementation by federal agencies.

GOAL 2

Demonstrate excellent stewardship of open space, including protection of natural resources, community access, and quality of life, through improved planning, engagement, and implementation on Boulder County Parks & Open Space land.

Objective 2a

Develop and begin implementation of a Cultural Responsiveness and Inclusion Strategic Plan that guides Parks & Open Space's engagement with underserved populations in Boulder County.

Objective 2b

Collaborate with the Transportation Department and municipalities to create more trail connectivity among municipal neighborhoods, local open spaces, and regional trails through a Regional Plains Trail Connectivity Plan.

Objective 2c

Complete high priority management plans on Parks & Open Space land that advance Boulder County open space values.

GOAL 3

Expand and maximize utilization of Boulder County's water portfolio to support sustainable agriculture and healthy riparian and aquatic ecosystems.

Objective 3a

Refine and implement an acquisition strategy that targets key additional water interests that fulfill open space goals.

Objective 3b

Collaborate with municipalities and other stakeholders to identify opportunities where cooperative use arrangements and operational modifications can improve use of water portfolios for the benefit of agriculture, the environment, and human health in our local watersheds.

Objective 3c

Research and identify the most cost-effective areas for achieving greater water efficiency across water uses in the county.

Objective 3d

Identify and advocate for changes in state and regional water policy that ensure water efficiency gains can be used directly within the community towards identified community values.

GOAL 4

Enhance soil health and increase carbon sequestration using the best available science and technology to improve agricultural production and protect native ecosystems.

Objective 4a

Support implementation of practices that reduce carbon emissions and enhance soil carbon on agricultural land including cover crops, compost addition, windbreaks, slow release fertilizers, and reduced tillage farming.

Objective 4b

Complete the 5-year carbon sequestration pilot study initiated with Colorado State University, review results, and recommend next steps for broader implementation.



Objective 4c

In collaboration with Boulder County Colorado State University Extension Office, continue educational efforts such as the Soil Revolution conferences to improve local farmer understanding of soil health and carbon sequestration best practices.

Objective 4d

Quantify expected carbon sequestration from applicable practices (e.g., compost addition, riparian vegetation planting) in natural ecosystems (including riparian, grassland, and forest areas) and implement three demonstration projects on Parks & Open Space land that increase carbon sequestration in these areas.

ORGANIZATIONAL & FINANCIAL STEWARDSHIP

Boulder County is committed to the effective use of taxpayer funds through efficient and sustainable organizational and financial practices. We provide and manage essential and impactful services, resources, and programs in a fiscally responsible manner through the transparent and best use of these funds.

Boulder County is updating its financial and administrative management tools and practices to allow more public access to county financial information and to mitigate administrative costs and burdens associated with county programs, services, and management.

Boulder County recognizes that our innovative and dedicated employees are essential in providing these services and programs. As costs of housing and transportation rise, Boulder County's ability to recruit and retain employees is also impacted. Boulder County is committed to supporting our employees' well-being and ensuring equity in the recruitment and retention of an effective and talented workforce, especially in the face of these economic challenges.

GOAL 1

Ensure adequate and sustainable resources and appropriate scaling of county government for effective public services.

Objective 1a

Identify and implement a strategy to increase the county's emergency and disaster reserve fund to address increasing climate change and natural disaster risks.

Objective 1b

Continue to support state-level advocacy to address the impacts of TABOR and the Gallagher Amendment.

Objective 1c

Explore additional, sustainable revenue and cost-saving opportunities.

ORGANIZATIONAL & FINANCIAL STEWARDSHIP

GOAL 2

Ensure a thriving, effective, inclusive, and diverse county workforce to provide public services.

Objective 2a

Ensure equity in recruitment, hiring, retention, and compensation practices.

Objective 2b

Invest in Boulder County employees by providing learning opportunities, tuition assistance, a pathway for 21st century skill enhancement, growth potential, and the ability to increase compensation within the organization.

Objective 2c

Continue to address recruitment and retention challenges due to increased cost of housing, transportation, and other costs of living and working in Boulder County.

Objective 2d

Strive to compensate employees at a level that allows them to live and thrive self-sufficiently.

GOAL 3

Increase efficiency and transparency of the county financial system and process through online access to Boulder County's budget, expenditures, and financial management system.

Objective 3a

Successfully implement an efficient and streamlined county financial management system.

Objective 3b

Provide self-service functions for public-facing county services.

Objective 3c

Ensure financial transparency and demonstrate the value of county services through communicating how and why county funds are budgeted and spent.

Objective 3d

Link county financial data to programmatic outcomes.



GOAL 4

Administrative functions are consistent, equitable, and efficient across county departments.

Objective 4a

Identify areas of inconsistencies and inequities in county administrative functions.

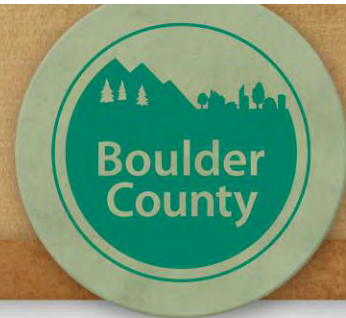
Objective 4b

Identify and prioritize best practices per impact on county functions.

Objective 4c

Empower the Administrative Managers Collective to standardize administrative best practices across the county to ensure consistency.

Longmont, CO



A depiction of early commerce in the City of Longmont. The mercantile was a one stop shop for all household needs!

FISCAL POLICIES & PROCEDURES

The purpose of this section is to present Boulder County policies that are used to manage 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.

In compliance with the State of Colorado (C.R.S. 29-1-103(2)), Boulder County will adopt a balanced budget annually. No budget adopted shall provide for countywide expenditures in excess of available revenues and beginning fund balance.

To comply with the state statute the Board of County Commissioners (BOCC) enacts three resolutions relative to the budget: 1) approving the budget by fund, 2) appropriating the budget, and 3) setting the county mill levy on or before December 22 (CRS 39-1-111). Any increase to the adopted budget requires that a supplemental budget request be approved by the BOCC at a public meeting. A change resolution, with prior published notice of the proposed changes, is approved by the BOCC at a public meeting. The appropriations are established by function and activity. Fiscal control is maintained at the appropriation level through the county's accounting system. Elected Officials or Department Directors may reallocate budgets within an appropriation without approval from 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). Included in the CAFR are Schedules of Budgetary Compliance which compare actual fund expenditures and revenues to budgeted amounts.

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 (GASB), 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 with the following exceptions: compensated absences, depreciation, and amortization.
- The county will produce annual financial reports and a Comprehensive Annual Financial Report (CAFR) in accordance with GAAP and the provisions contained in the GASB Statements, along with any other authoritative standards for state and local government, and as outlined in the Governmental Accounting, Auditing, and Financial Reporting (GAAFR).
- Each Department/Office will conduct a physical inventory of all its capital assets annually.
- The Financial Services Division is responsible for enforcing the county's fiscal accounting, auditing, and financial reporting policies.

OPERATING BUDGET POLICIES

- In compliance with Colorado state statutes (CRS 29-1-103(2)), Boulder County will adopt a balanced budget annually. This means that budgeted expenditures cannot exceed available resources in the budget year. Available resources include projected revenues available, plus the 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.
- 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 BOCC on an as needed basis.

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 as required by the TABOR Amendment of the Colorado Constitution.
- Total general obligation debt may not exceed three percent of the actual value of the taxable property in the county (CRS 30-26-301).

FUND BALANCE POLICIES

- Boulder County will maintain an emergency reserve (in the General 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).
- Budget and Accounting staff meet as required, as well as during the year end closing period, to discuss fund balance restrictions. Restrictions are used as a “tool” to separate “spendable” fund balance from equity that must be preserved for legal purposes (i.e., TABOR reserve in the General Fund), for accounting requirements such as pre-payments, or for restricted revenues that need to be isolated and preserved for their intended use.
- Boulder County will budget a year-end available General Fund balance of no less than two months of the adopted General Fund operating and personnel expenditure budget. The calculation of ending General Fund fund balance available to meet this minimum requirement shall include: 1) all unrestricted fund balance categories as defined by GASB 54, which includes Committed, Assigned and Unassigned fund balances, 2) the restricted TABOR emergency reserve and 3) fund balances restricted to be used for emergency response in the Flood Recovery Sales Tax Fund.
- Other county funds with fund balance requirements:
 - Social Services Fund - the fund balance will be no less than two months of the adopted operating expenditure budget.
 - Fund balance for the Road and Bridge Fund and the Capital Expenditure Fund will be budgeted depending on the cash flow requirement of the projects.
 - The remaining property tax funds (Developmental Disabilities, Health and Human Services and Human Services Safety Net) will maintain minimal fund balances.
 - Enterprise funds (Recycling Center and Eldorado Springs LID) will maintain fund balances that are 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 BOCC 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 will not depend on fund balance usage for the long term. To budget a structural deficit is not consistent with a sustainable fiscal policy.

INVESTMENT POLICIES

- Disbursement, collection and deposit of all funds will be managed to ensure 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 (CRS 24-75-601.1).

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 an office/department chooses to pay the added cost. All unbudgeted capital outlay items costing in excess of \$10,000 must have prior approval from the BOCC, either during the budget process or during the year.
- Approved items for the General Fund are budgeted in a central budget called Capital Outlay (budgeted and managed by the Administrative Services staff), and not in the requesting office/department's budget. Cost savings revert to the fund balance at year-end.
- The capitalization threshold for financial statement reporting purposes is set at \$10,000 for equipment, and increases to \$50,000 for buildings, land improvements, infrastructure, and software either purchased or developed internally and with an estimated useful life of one year or more.
- Vehicle replacement:
 - It is the policy of the BOCC that the county shall operate the most reliable, sustainable, efficient, safe, cost-effective fleet possible.
 - It is the policy of the BOCC to contain the size and cost of maintaining vehicles belonging to Boulder County and to ensure the availability of good quality county-owned on and off road vehicles/equipment and trailers.
 - Vehicle replacement requests (with a value of \$10,000 or greater with a few internally noted exceptions) must be reviewed and approved by the Fleet Manager prior to obtaining purchasing approvals.
 - Depending on the type and age of the vehicle to be replaced, the criteria for replacement are: 1) 85,000-250,000 miles; 2) 10 -16 years old; or 3) excessive maintenance costs.
 - Road Maintenance vehicles are budgeted in the Road & Bridge Fund.

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.
- 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 general purpose in order 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 Dental Benefit Plan.
- The county will aggressively pursue revenue-raising strategies, with the exception of the 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.

VACANCY SAVINGS POLICIES (AND PROCEDURES)

Policy: Permanent Wages funded at 97% and access to 3% Pool

- It is the policy of the BOCC that in the General Fund and in the Social Services Fund all permanent wage budgets are set at 97% of the total needed, per the personnel schedules for the following budget year.
- A 3% pool is budgeted from anticipated "vacancy savings" from all General Fund and Social Services Fund salaries, and is budgeted in the General Fund.
- Should an office/department in the General Fund or Social Services Fund need budget dollars in addition to the 97% funded amount, it may access the 3% pool to supplement permanent wage budgets under the following circumstances: 1) The agency had no turnover, and it can be demonstrated that the vacancy savings were not adequate to offset the 3% salary shortfall, and offices/departments are not required to keep positions open to compensate for the shortfall; 2) recruitment has been done in accordance with established written procedures, and pay has been established within county policy.
- The following payroll expenditures are eligible to be paid from the pool: 1) medical and vacation leave balances paid at employee termination; 2) annual payment for accrued medical leave over the cap for eligible employees; 3) year-end payroll accrual (4-day); 4) the difference between the 97% budgeted salaries and the 100% which may be spent; 5) hourly and overtime wages used to cover vacancies.
- The following payroll expenditures are not eligible to be paid from the pool: 1) costs for reclassifications; 2) payment for accrued compensatory time at termination; 3) payment of overlapping salaries for a single position; 4) the amount over entry level paid to any employee hired during the year unless approved by HR or BOCC.

Procedures: Analyzing Vacancy Savings and Accessing the 3% Salary Pool

- If personnel appropriations are forecast to be over budget, the Budget Office and the Financial Services accounting staff will work together to 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 eligible amount to be paid from the pool is insufficient to cover the estimated shortfall, the office/department 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 BOCC has the discretion, however, to use unallocated 3% pool funds designated for use by one department/office toward the shortfall in another department/office. If the Budget Officer is given this direction, a budget supplemental is often not needed.

Turnover savings at the end of the year are returned to fund balance and an FTE salary base is established before the adoption of the new budget. The FTE salary base for the subsequent budget year is restricted to the sum of the amount approved for permanent salaries (funded at 97%) and the merit pool (except merit bonuses given over the top of a pay range) for the current year.

All vacant positions will be reviewed by Human Resources to verify 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 are filled at entry level unless Human Resources approves a higher salary in the range based on qualifications and experience.

FUND ACCOUNTING

It is the policy of the BOCC that the accounts of Boulder County be organized on the basis of funds and account groups, each of which 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, deferred inflows and outflows, liabilities, fund equity, revenues, and expenses.

In accordance with GAAP, the county will maintain the minimum number of funds needed for sound financial administration. The county will maintain a General Fund and any other funds as prescribed by state statute or other legal requirements as required by GAAP, or as considered necessary to ensure appropriate accounting and reporting of financial activity.

The modified accrual basis of accounting is used for all governmental fund types. Accounting for activities under these different bases of accounting varies, particularly in regards to recognition of revenues such as property taxes. Accounting practices will be designed to comply with GAAP and state law as it pertains to local governments.

BASIS OF BUDGETING & ACCOUNTING

The basis of budgeting and accounting refers to the point when a transaction or related accounting event is recognized in an office/department's budget, or in the operating statement (following GAAP).

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. There are two exceptions to this rule: 1) the net present value of minimum lease payments is not budgeted (actual expenses to service the lease need are budgeted); 2) the government-wide financial statements, in which governmental activities are reported, uses the accrual basis of accounting.

Under the modified accrual system, revenues are recognized in the accounting period in which they become "measurable and available." This means that the amount of the transaction can be determined and can be collected within the current period, or soon enough thereafter, to pay liabilities of the current period. The county considers all revenue available if it is 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 (1%) 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.

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 medical 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.*

2019 BUDGET PROCESS

Boulder County prepares a budget (calendar year) as required by Colorado Revised Statutes (C.R.S.). The county budget deadlines conform to the Local Government Budget Calendar that is created each year by the Colorado Department of Local Affairs (DOLA). Some deadlines are not statutory, but reflect good budgeting practices. All statutory deadlines refer to the most current C.R.S.

Given the reliance on the General Fund for most offices and departments, in May of 2018, the Budget Office staff met with EODH to discuss long term forecasts for the General Fund and to look at long term trends for county revenues.

The Budget Office sent budget instructions to EODH in early June of 2018. These budget instructions included a budget target for each office and department. The target represented a 1.5% increase in operational funding, which was determined to be fiscally sustainable for the foreseeable future. Targets were intended to temper expectations in the General Fund regarding funding for 2019 and EODH were asked to keep budget requests within that target. This proved to be a useful feedback mechanism to executive staff in anticipating what funding might be approved. The commissioners encourage all offices and departments to utilize their budgets in the most effective and efficient way possible. The effort to improve government systems and create savings will be an ongoing process.

Our Budget Preparation system was opened to users in early June through mid-July, allowing for staff to enter budget requests in order to provide enhanced services to the public, as well as the ability to maintain the current level of service. Budget staff also met with EODH throughout the month of August to answer questions regarding the budget requests, as well as to better understand the rationale for specific requests.

Beginning in September, public meetings were scheduled by functional area which included Capital Requests, Transportation, Conservation/Sustainability, Public Safety/Judicial, General Government, and Health and Human Services. To facilitate the discussion we produced a decision package which has been enhanced from prior years to provide more related information on capital expenditure requests and estimates on compensation budgets for 2019.

The Budget Office held a public meeting on capital requests since these projects and programs are cross-departmental in nature. The staff responsible for fleet replacement, facilities capital and infrastructure, and information technology made presentations to the

board and to internal stakeholders, which provided an opportunity to understand expenditure requests across departments and offices.

The Human Resources Director presented the board with a memo including recommendations for a compensation package for 2019. This addressed issues such as market adjustments, range movements, and merit pool funding which have direct and quantifiable impacts on the budget.

Early October was spent preparing the Recommended Budget document. The Recommended Budget was delivered by the Budget Officer to the Board of County Commissioners on October 11, consistent with our statutory requirement to present a Recommended Budget on or before October 15. We then scheduled a public hearing on October 25, and in the intervening period had budget materials available to the public. After considering public input on the 2019 Budget, the board held their annual Budget Work Session on November 7. At that session, the board indicated which budget recommendations they would accept and what changes they wanted made to the Recommended Budget.

The Budget Office generated the Adopted Budget, including the required Adopting Resolutions, and provided those to the board on December 11, 2018. The final statutory date to adopt a budget in Colorado is December 15. The Budget office then filed the necessary documentation with the State of Colorado by January 31, 2019, as required by state statute.

Information regarding approved appropriations was forwarded to EODH. The data on the budget system was interfaced with the county's accounting system and the new 2019 budget was available for use on January 1, 2019.

BUDGET AMENDMENT POLICY (AND PROCEDURES)

Policy: Adjustments to Budget Appropriations

It is the policy of the BOCC that budget appropriations may only be adjusted for certain reasons and according to specific criteria, which are listed below:

Reasons for budget appropriation adjustments:

- Appropriations Transfers: The transfer of budgeted monies from one appropriation to a different appropriation, either within a fund or between funds.
- Supplemental Appropriations: During the fiscal year, unanticipated and unbudgeted revenues are received from sources other than the local government property tax mill levy.
- Contingency (Emergency Reserve) Transfers: In case of a declared emergency, the BOCC may authorize transfers from the emergency reserve in accordance with Article X, Section 20 (TABOR) of the Constitution of the State of Colorado. The reserve must be maintained at an amount equal to 3 percent of fiscal year spending.
- Revenue Shortfalls: If actual revenues are less than budgeted revenues, the BOCC will determine how, or if appropriations are reduced.

Criteria for adjustment to appropriations:

- Transfers: One appropriation unit is identified as having insufficient budget, while another appropriation unit is identified as having an excess budget.
- Supplementals from Unanticipated Revenue or Fund Balance:
 - 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 or an expenditure deemed to be of significant value related to county initiatives that 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 a BOCC emergency defined as:
 - Caused by an act of God.
 - Caused by a public enemy.
 - Some other catastrophic occurrence which could not have been reasonably foreseen at the time of adoption of the budget.

Procedures: Process to Amend Budget Appropriations

- The Office/department requesting an adjustment must identify which of the following is the cause for request:
 - A situation that is beyond control of the organization that may result in over expenditure of budget.
 - A mandate to implement a new program or expand a 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.
- The office/department prepares an analysis of the entire appropriation to determine if there would be savings in other areas of the appropriation that could cover the anticipated expense. The request is submitted to the Budget Office on the "Request for Budget Adjustment" form.
- Budget staff reviews the request to verify that the request meets the criteria for adjustment, evaluates the analysis of the appropriation, schedules the request on the BOCC Business Meeting agenda, and forwards a recommendation to the BOCC and to the requesting office/department.
- The BOCC takes action to approve/deny the request and instructs Budget staff to prepare a resolution to adjust the appropriation as indicated. If approved, changes are made in the budget system and the accounting system to enable the additional spending.
- A resolution to adjust the budgeted appropriation is prepared and advertised in compliance with the State of Colorado budget law. The budget staff schedules the resolution on the BOCC Business Meeting agenda. The BOCC approves or denies the resolution during the meeting and the Budget Resolutions are sent to the Colorado Department of Local Affairs.

BUDGETARY FISCAL CONTROL

It is state law and the policy of the BOCC that no contracts may be made, or liability against the county be created by any county official or department head that would cause the legally adopted fiscal year appropriation to be exceeded.

- The expense budgets for each cost center are established by line item details (account codes), which are summarized by account categories. Example of account categories are:
 - Supplies
 - Purchased Services
- The cost center budgets are summarized into office/department budgets, and appropriations are established for personnel expenses and operating expenses. Each office/department appropriation unit is delineated in the appropriating resolution. Examples of cost centers:
 - Human Resources
 - Financial Services
- The office/department budget into which the cost centers listed above are summarized is:
 - Administrative Services - Personnel Services
 - Administrative Services - Operating

Monitoring and control of the appropriations is a shared responsibility. Elected Officials and Department Heads, their authorized representatives, and Budget staff are responsible for reviewing the budgets and expenditures on a regular basis and taking action as needed.

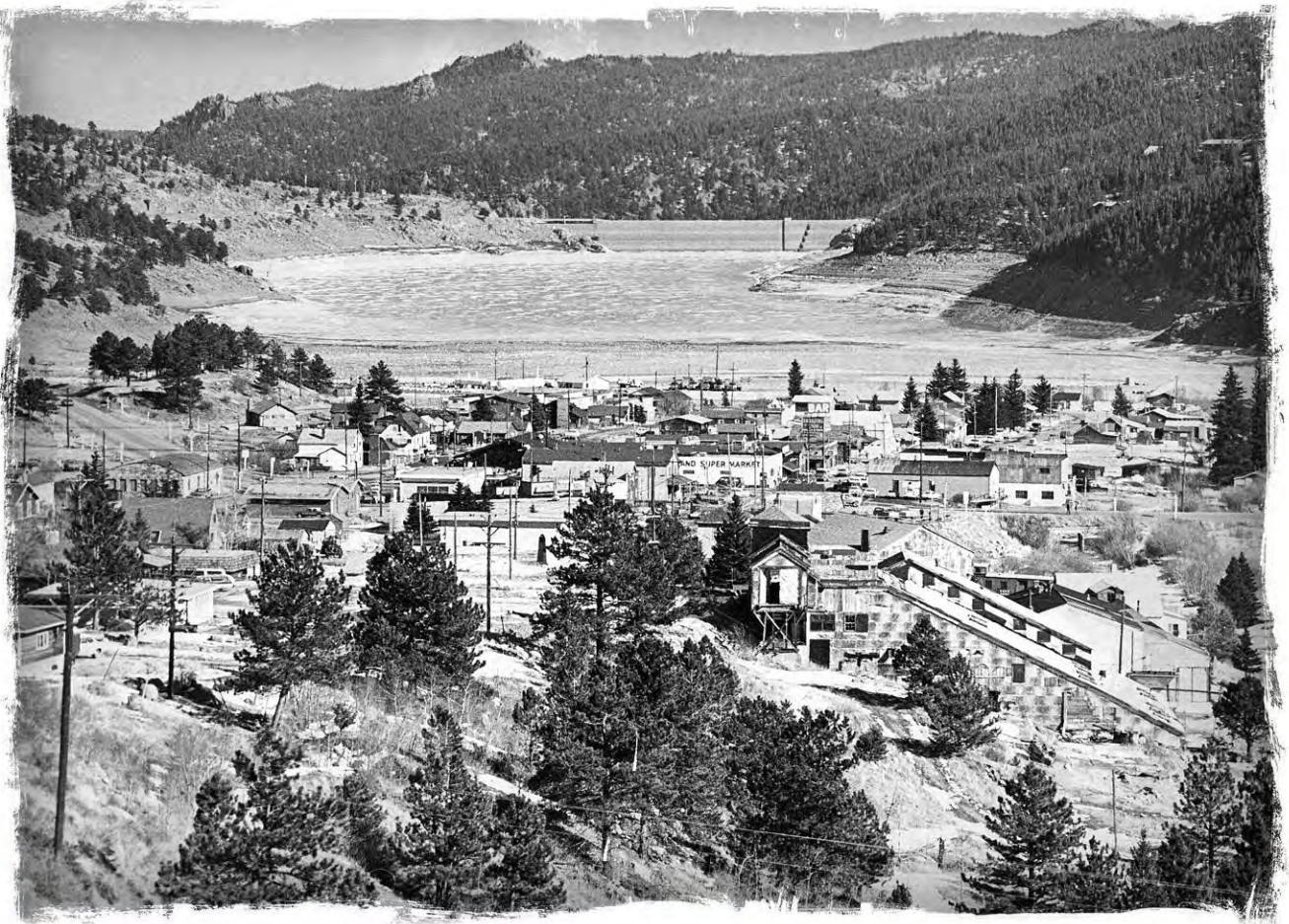
Financial system controls are in place to prevent any office/department from overspending its appropriation. It is the responsibility of the Budget Office Staff to report any problem it finds directly to the office/department involved, and to the BOCC.

The Budget Office is responsible for monitoring revenues. Any material deviations from projected revenues are reported to the office/department involved and the BOCC.

BOULDER COUNTY 2019 BUDGET PREPARATION SCHEDULE

DATE	ACTIVITY
June 4	Budget Prep System opens to users.
June 6	Term FTE Extension Request spreadsheet due to the Budget Office
June 13	Term FTE Extension Request form due in Budget Prep
July 6	Deadline for the following request forms and beginning of review process: <ul style="list-style-type: none"> • Capital Outlay Forms (CAP) • Computer Hardware/Software Forms (COM) • Capital Improvement Project Forms (CEF)
July 13	Deadline for the following request forms: <ul style="list-style-type: none"> • Full Time Equivalent form (FTE) • Operating Requests (BAR) • Revenue Request form (REV)
July 16	Requests for classification studies due to Human Resources
July 23	BAT presents Technology Project requests to the TRAC for Prioritization.
July 27	Budget Prep System closes: <ul style="list-style-type: none"> • Agency and Cost Center Priority Lists completed • 2017 revenue estimates and 2018 revenue projections completed
July 30	Deadline for Purchasing and Building Services to complete review process
August 1 - 31	Budget staff meets with Offices/Departments. Preliminary decision package distributed to Elected Officials and Department Heads.
August 7	Deadline for Human Resources to complete budget classifications on new FTE requests
August 21	Annual Benefits Workshop
August 25	Statutory deadline for Assessor to submit preliminary assessment valuations
September 3	Revised Decision Package is distributed to Offices/Departments.
September 7	Capital Budget Presentation to the Commissioners
September 11 & 18	Department Budget Request Presentations to the Commissioners
October 11	Recommended budget to be submitted to the Commissioners (Statutory date is October 15 th .)
October 25	Public Hearing on Recommended Budget
November 5	Deadline for PANs affecting 2018 salary
November 7	Budget Work Session Presentation
November 1 - 21	Open Enrollment period for employee benefits
November 14	Human Resources distribute draft Personnel Schedules.
November 21	Offices/Departments verify/request corrections of Personnel Schedules with Human Resources.
November 28	Human Resources deliver final Personnel Schedules to the Budget Office.
December 10	Statutory deadline for final adjustment to assessments by Assessor
December 11	BOCC approves resolutions to adopt Budget (Statutory date is December 15 th)

Nederland, CO



Pictured here in 1898, Nederland sits west of Boulder in a valley created by a glacier thousands of years ago. Once known as Middle Boulder, the town has a rich history in mining and music.

REVENUE OVERVIEW

The predominant revenue source for Boulder County is **Property Tax**. Growth in this revenue source is limited by Amendment One of the Colorado Constitution, also known as the Taxpayer Bill of Rights (TABOR). The effect of this amendment on Boulder County is primarily a mill levy cap. Any increase to the capped mill levy requires voter approval. The total gross mill levy for the 2019 budget is 24.760 mills (including 0.115 mills to recover refunded or abated property taxes). In 2019 the county will levy a temporary tax credit of 0.734 mills, which then produces a total net mill levy of 24.026 mills.

Another important source of tax revenue is **Sales and Use Tax**. This is significantly more volatile than property tax and is therefore conservatively budgeted. These revenues are generally limited to funding capital and one-time expenditures. The 2019 budget assumes a 5.2% increase over the budgeted 2018 collections.

Specific Ownership Tax is revenue derived from the taxation on ownership of motor vehicles. This revenue is collected through the Clerk and Recorder's Office and is allocated by the Treasurer to all entities in the county that levy property tax. The entire 2019 portion for the county will be receipted in the Road and Bridge Fund. The allocation to Boulder County is based on the ratio of each taxing entity to the total tax role. The 2019 budget assumes a 5% increase in this revenue when compared to the 2018 budget.

Intergovernmental Revenues consist of fees and grants from other governmental entities, including the federal and state governments. A significant source of this revenue in the 2019 budget results from state and federal funding for the county's flood recovery efforts. Other relatively significant sources include block grants for programs such as Child Welfare and Colorado Works (formerly TANF) in the Social Services Fund, as well as Highway User Tax Fees (HUTF) and FASTER funds for the Road and Bridge Fund. Intergovernmental revenues in aggregate are projected to increase by 14% when compared to the 2018 budget.

Revenues other than property tax and intergovernmental are categorized as **Other Revenues**. 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**.

A consolidated summary of revenues for all funds is shown on the following page. The first table includes total revenues by fund for the 2019 budget year, the 2018 current year budget and estimates, and the 2017 prior year actuals. Following the summary table, these fund revenues are listed in tables by fund and are broken out into major categories.

Total Revenue By Fund

Fund Name	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
General	168,768,972	192,410,776	189,714,928	212,540,753
Disaster Recovery	21,493,825	13,370,000	26,224,042	12,805,174
Road and Bridge	38,481,693	22,666,694	32,969,722	24,515,026
Social Services	54,740,626	55,119,778	55,181,705	55,020,751
Developmental Disabilities	6,852,031	7,794,785	7,786,468	7,799,582
Grants	11,625,356	12,000,000	11,210,686	12,000,000
Workforce Boulder County	4,418,922	6,000,000	5,737,456	6,000,000
Health and Human Services	4,156,175	4,735,675	4,738,948	4,747,223
Eldorado Springs LID	139,634	217,745	220,696	217,614
Conservation Trust	444,991	414,053	424,467	427,526
Offender Management	2,999,377	3,077,154	3,142,741	3,230,017
Worthy Cause	2,780,084	2,835,913	2,901,730	2,990,467
Open Space Capital Investment*	33,980,733	34,158,761	39,623,713	36,023,302
Clean Energy Options LID	1,069,233	818,915	864,043	637,336
Qualified Energy Conservation Bonds	548,260	535,860	536,526	523,202
Better Buildings Grant**	1,080	-	479	-
Human Services Safety Net	6,175,148	7,019,672	7,040,366	7,055,890
Flood Recovery Sales Tax	10,344,124	10,527,126	10,833,023	11,173,478
Capital Expenditure	11,810,710	10,673,989	10,802,368	11,225,866
Risk Management	21,714,152	24,364,015	23,530,640	23,612,856
Fleet Services	3,547,638	4,726,022	4,439,377	4,407,533
Recycling Center***	6,525,304	4,713,000	5,419,268	5,106,603
Total Revenues by Fund	412,618,068	418,179,933	443,343,392	442,060,199

* Open Space Capital Investment I & II Funds were combined in 2017.

** Not budgeted in 2017, 2018 and 2019.

*** Recycling Tax and Recycling Center Funds were combined in 2017.

General Fund (see following pages)

This fund is supported by property taxes, intergovernmental and other revenues. Budgeted property taxes for 2019 increased by 7%. This projection accounts for the allowable 5.5% increase in general use property tax in addition to assessed valuation increases resulting from new construction and personal property values. Sales and use tax revenue increased modestly as the local economy continues to show sustained growth. Another significant revenue source comes from intergovernmental revenues, which have increased by \$12.6 million from 2018 primarily due to anticipated flood recovery reimbursements.

Total Revenue By Fund

General Fund	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
Taxes				
Current Year Property Tax Net of Uncollectables	127,838,134	137,928,985	137,928,985	147,580,354
Sales & Use Taxes	1,009,027	1,023,077	1,062,369	1,070,289
Other Tax Revenues	(11,085)	62,000	50,000	50,000
Total Taxes	128,836,076	139,014,062	139,041,354	148,700,643
Intergovernmental Revenue				
Federal Flood Reimbursements	7,304,053	18,770,000	15,683,100	28,709,500
State Flood Reimbursments	2,093,601	4,030,000	2,616,900	4,790,500
Local Flood Reimbursements	1,330,244	900,000	2,136,594	2,000,000
Cost Allocation Indirect Charges	1,106,595	1,042,533	1,106,595	1,106,595
District Attorney's Salary	124,961	124,960	124,960	124,960
Victim Witness Unit (DA)	56,000	53,000	53,000	53,000
Department of Corrections Inmate Boarding	97,662	75,000	62,875	75,000
Sheriff Crew Boss Reimbursement	75,000	93,000	75,000	75,000
Emergency Preparedness (Sheriff)	278,586	290,605	278,547	285,184
Wildland Fire (Sheriff)	402,806	30,000	100,000	30,000
Other Intergovernmental Revenues (Sheriff)	30,383	169,562	449,902	439,542
Communications Center Sharebacks (Sheriff)	1,237,637	1,321,812	1,461,148	1,535,264
Special Elections	533,456	444,060	564,731	556,000
Solid Waste Programs	442,385	390,007	585,007	615,130
Marijuana Tax - State	198,082	187,500	200,000	200,000
Youth Corps Program	137,500	144,376	144,376	151,500
Other	290,135	216,065	287,671	102,597
Total Intergovernmental Revenue	15,739,086	28,282,480	25,930,406	40,849,772
Other Revenues				
Licenses and Permits				
Building Permits	1,422,092	1,218,850	1,318,000	1,439,550
Contractor's Licensing Fees	88,875	69,700	88,000	81,600
Medical Marijuana License Fees	35,850	48,000	48,150	48,000
Retail Marijuana License Fees	101,162	45,000	102,950	102,950
Other	85,494	64,916	73,866	124,893
Total Licenses and Permits	1,733,473	1,446,466	1,630,966	1,796,993
Fines and Forfeits				
DUI Fines from State	53,650	60,000	34,448	34,448
Traffic Fines	138,249	220,000	81,772	150,000
Motor Vehicle Fines	331,641	328,720	326,696	327,193
Assessor's Fines	55,535	50,000	65,000	50,000
Other	124,756	75,958	65,706	73,674
Total Fines and Forfeits	703,831	734,678	573,622	635,315

Total Revenue By Fund

General Fund (continued)	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
Fees and Charges for Services				
Mosquito Control Fees	410,442	418,092	418,092	418,092
Clerk and Recorder Motor Vehicle Fees	3,317,312	3,502,885	3,437,435	3,601,466
Clerk and Recorder Recording Fees	2,237,337	2,936,478	2,054,917	2,096,207
Clerk and Recorder e-Recording Fees	62,773	73,718	56,407	56,971
Community Justice Charges	96,366	132,000	65,608	65,608
DUI Fees	101,678	108,000	86,440	86,440
District Attorney Discovery Fees	57,060	-	471	-
District Attorney Impact Grant BCHS	151,552	-	64,237	65,000
Plan Check Fees	768,412	624,000	700,000	735,000
Zoning Fees	303,676	234,289	280,000	290,000
Green Box Fees	248,945	170,000	160,898	164,883
Energy Impact Offset Fees	173,740	175,752	200,000	200,000
Parks Fairground/Campground Fees	404,388	329,120	329,120	423,661
Parks Miscellaneous Fees	122,522	51,956	52,973	57,017
Sheriff Booking Fees	89,902	120,000	89,671	110,000
Sheriff Civil Fees	131,142	135,000	133,841	135,000
Sheriff Home Detention Fees	49,172	85,000	67,117	65,000
Sheriff Special Events Charges	711,648	665,000	773,192	715,000
Sheriff Work Release	164,252	250,000	154,641	200,000
Sheriff Town of Superior Charges	1,351,308	1,471,749	1,471,749	1,514,062
Sheriff Town of Lyons Charges	369,697	342,173	342,173	352,031
Sheriff - Telephone Reimbursement	265,151	260,000	279,315	260,000
Other Sheriff Fees and Charges	354,127	241,000	249,165	213,306
Treasurer's Fees	2,233,786	2,200,000	2,501,240	2,501,240
Premiums on Tax Sales	88,913	75,000	75,000	75,000
Printing Charges	74,792	56,000	57,772	57,772
CESQG Fees	74,179	95,414	32,000	32,182
BCHA Intergovernmental Loan Repayment	470,000	-	-	-
Other	219,341	84,506	282,581	186,803
Total Fees and Charges for Services	15,103,613	14,837,132	14,416,055	14,677,741
Interest on Investments	547,632	729,525	785,344	891,882
Rentals Buildings/Land/Royalties	4,282,685	4,176,811	4,131,943	4,286,534
Sale of Fixed Assets	542,174	100,000	42,929	-
Sale of Supplies or Materials/Recyclable Materials	82,822	65,751	48,125	45,751
Budgeted Transfers	628,399	2,787,357	2,784,708	404,795
Miscellaneous Other	569,181	236,514	329,476	251,327
Total Other Revenues	25,191,752	26,199,311	25,855,537	24,110,627
Total Other Revenues Other Taxes	26,189,694	27,284,388	26,967,906	25,230,916
Total All Revenues	168,768,972	192,410,776	189,714,928	212,540,753

Special Revenue Funds

Disaster Recovery Fund

This fund was created in 2014 to account for grant funding related to the county's flood recovery efforts. This fund includes federal and state intergovernmental revenues such as Community Development Block Grants – Disaster Recovery (CDBG-DR), Hazard Mitigation Grants Program (HMGP), and State of Colorado grants (House Bill 14-1002). Local match for these grant programs was transferred in from other county funds in 2017 and 2018.

Disaster Recovery Fund	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
Intergovernmental Revenue	20,837,543	12,545,000	25,399,042	12,805,174
Other Revenue	317,371	-	-	-
Transfers In	338,911	825,000	825,000	-
Total	21,493,825	13,370,000	26,224,042	12,805,174

Road and Bridge Fund

This fund is supported by property taxes, intergovernmental and other revenues including a dedicated 0.085% transportation sales tax. The tax revenues have increased by approximately 4.6% in aggregate, with increases to both specific ownership tax and Transportation Sales and Use tax. Intergovernmental Revenues reflect an increase of over 16.3% due to the passage of state legislation in 2018 that is projected to provide an additional \$1 million of funding for transportation infrastructure.

Road and Bridge Fund	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
Taxes				
Current Year Property Tax Net of Uncollectables	1,269,970	1,447,052	1,447,052	1,449,266
Specific Ownership Tax	9,479,731	9,452,269	9,452,269	9,924,882
Transportation Sales and Use Tax	4,694,060	4,805,300	4,905,293	5,052,452
Other Taxes	(205)	-	-	-
Total Taxes	15,443,556	15,704,621	15,804,614	16,426,600
Intergovernmental Revenue				
Federal Flood Reimbursements	-	-	-	-
Highway Users' Tax	6,147,899	6,239,543	6,239,543	7,334,013
Payment in Lieu of Taxes (PILT)	374,531	374,530	374,530	374,530
Forest Reserve	-	28,000	28,000	28,000
Cigarette Tax	43,671	45,000	45,000	45,000
Transportation Grants	733,859	-	200,000	-
CU & Cities Alt-Modes Reimbursements/Support	178,548	-	-	-
Other	75,119	34,000	36,631	34,000
Total Intergovernmental Revenue	7,553,627	6,721,073	6,923,704	7,815,543
Other Revenue				
MV License - Road fees	215,782	210,000	210,000	210,000
Construction Utility Permits	32,014	29,000	29,000	29,000
Other	236,714	1,500	1,904	1,500
Interest on Investments	-	500	500	500
Transfers In	15,000,000	-	10,000,000	31,883
Total Other Revenues	15,484,510	241,000	10,241,404	272,883
Total Other Revenues including Specific Ownership,				
Sales & Use, and Other Taxes	29,658,096	14,498,569	24,598,966	15,250,217
Total All Revenue	38,481,693	22,666,694	32,969,722	24,515,026

Special Revenue Funds (continued)

Social Services Fund

This fund is supported primarily by intergovernmental revenue, property taxes and other revenues. 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. Budgeted transfers in for 2019 come from the General Fund, Developmental Disabilities Fund, and the Human Services Safety Net Fund.

Social Services Fund	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
Taxes				
Current Year Property Tax Net of Uncollectables	7,019,057	7,368,907	7,368,907	7,774,197
Intergovernmental Revenue				
Colorado Works	2,374,696	2,540,300	2,207,741	2,321,300
Child Care	1,283,678	1,138,700	930,706	969,000
Child Welfare	11,474,030	10,484,526	10,331,891	10,302,325
County Administration	6,537,599	7,168,470	8,374,924	6,523,672
Core Services	366,841	424,937	692,747	395,889
Child Support Enforcement	1,593,119	1,546,661	1,549,276	1,597,419
County-Only Pass-thru	1,351,626	1,783,302	333,795	1,351,626
ILA/Chafee	109,483	104,202	91,464	88,363
PSSF	314,965	120,000	122,844	120,000
IMPACT	2,637,672	2,474,768	2,455,373	2,536,852
LEAP	155,960	153,569	59,873	23,586
Other	729,812	111,845	571,446	862,703
Total Intergovernmental	28,929,481	28,051,280	27,722,080	27,092,735
Other Revenue	1,145,429	724,773	1,115,900	1,066,683
Budgeted Transfers In	17,646,659	18,974,818	18,974,818	19,087,136
Total	54,740,626	55,119,778	55,181,705	55,020,751

Developmental Disabilities Fund

This fund is supported by property tax and was increased from a 0.193 to a 1.0 mill levy in 2003, as authorized by the voters in November of 2002. For 2017-2018, property is appraised at the June 2016 level of actual value so dedicated property tax revenues collections in 2019 are anticipated to remain relatively flat.

Developmental Disabilities Fund	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
Current Year Property Tax Net of Uncollectables	6,827,794	7,779,852	7,779,852	7,791,754
Other Taxes	(890)	-	(381)	-
Total Taxes	6,826,904	7,779,852	7,779,471	7,791,754
Intergovernmental Revenue	305	-	347	347
Interest on Investments	24,822	14,933	6,650	7,481
Total	6,852,031	7,794,785	7,786,468	7,799,582

Grants Fund

This fund acts as a pass-through fund for grant agencies. The revenue source consists almost entirely of intergovernmental revenue and is budgeted at \$12 million (with actual expenditures matching revenues).

Grants Fund	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
Intergovernmental Revenue	8,911,465	12,000,000	11,210,686	12,000,000
Fees and Charges	504,397	-	-	-
Interest on Investments	11,604	-	-	-
Other Revenue	391,069	-	-	-
Transfers In	1,806,821	-	-	-
Total	11,625,356	12,000,000	11,210,686	12,000,000

Workforce Boulder County Fund

This fund acts as a pass-through fund for Workforce Boulder County. The revenue source consists almost entirely of intergovernmental revenue and is budgeted at \$6 million (with actual expenditures matching revenues).

Workforce Boulder County Fund	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
Intergovernmental Revenue	3,315,000	6,000,000	5,737,456	6,000,000
Fees and Charges	939,082	-	-	-
Other	1,705	-	-	-
Transfers In	163,135	-	-	-
Total	4,418,922	6,000,000	5,737,456	6,000,000

Health and Human Services Fund

Disbursements from this fund will be used to negate the effect of state funding shortfalls for health and human service agencies. For 2017-2018, property is appraised at the June 2016 level of actual value so dedicated property tax revenues collections in 2019 are anticipated to remain relatively flat. The mill levy for this fund is 0.608 mills, which includes 0.500 mills approved by the voters in November 2002 dedicated to supporting these types of services.

Health and Human Services Fund	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
Current Year Property Tax Net of Uncollectables	4,151,298	4,730,150	4,730,150	4,737,386
Other Taxes	(1,012)	-	(128)	-
Total Taxes	4,150,286	4,730,150	4,730,022	4,737,386
Intergovernmental Revenue	185	185	328	164
Interest on Investments	5,704	5,340	8,598	9,673
Total	4,156,175	4,735,675	4,738,948	4,747,223

Special Revenue Funds (continued)

Conservation Trust Fund

The state's Conservation Trust Fund (CTF) receives 40% of the net proceeds of the Colorado Lottery each quarter to distribute to counties for the acquisition, development, and maintenance of new conservation sites or for the capital improvement or maintenance of public recreation sites like parks and open spaces. Boulder County typically receives \$100 thousand per quarter for CTF distributions.

Conservation Trust Fund	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
Lottery Proceeds	423,988	400,000	400,000	400,000
Interest on Investments	21,003	14,053	24,467	27,526
Total	444,991	414,053	424,467	427,526

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 (effective on 1/1/2005). The purpose of the fund is to provide alternatives to incarceration for offenders. Sales and use taxes are forecast to be nearly \$3 million in 2019, an increase of 5.1% over the budgeted 2018 revenue.

Offender Management Fund	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
Sales and Use Tax	2,761,448	2,826,799	2,885,713	2,972,284
Interest on Investments	8,035	3,889	10,562	11,267
Other Revenue	229,894	246,466	246,466	246,466
Total	2,999,377	3,077,154	3,142,741	3,230,017

Worthy Cause Fund

During the 2017 General Election, voters approved a 15-year extension of the .05% Worthy Cause sales tax. Sales and use tax revenues are forecast to grow by 5.1% in 2019, driven by the year-to-date activity at the time of the 2019 budget adoption. The 2019 forecasted sales and use tax revenue of nearly \$3 million is budgeted to be disbursed to non-profit human service agencies for capital land acquisition and/or building construction.

Worthy Cause Fund	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
Sales and Use Tax	2,759,806	2,824,580	2,883,996	2,970,516
Interest on Investments	20,275	11,333	17,734	19,951
Other	3	-	-	-
Total	2,780,084	2,835,913	2,901,730	2,990,467

Better Buildings Grant Fund

This fund was supported by an American Recovery and Reinvestment Act (ARRA) grant to implement energy efficiency upgrades in older buildings. This grant program has come to an end and all remaining expenditures are supported using fund balance.

Better Buildings Grant Fund	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
Interest on Investments	1,080	-	479	-
Transfers In	-	-	-	-
Total	1,080	-	479	-

Special Revenue Funds (continued)

Human Services Safety Net Fund

In the November 2014 election, voters approved the extension of an existing 0.900 dedicated mill levy. This extension authorizes the tax through 2030 and all revenue generated supports human services programs in the Social Services Fund. For the 2017-2018 assessment cycle, property is appraised at the June 2016 level of actual value so dedicated property tax revenue collections in 2019 are anticipated to remain relatively flat.

Human Services Safety Net Fund	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
Current Year Property Tax Net of Uncollectable	6,145,014	7,001,866	7,001,866	7,012,578
Other Taxes	(560)	-	-	-
Total Taxes	6,144,454	7,001,866	7,001,866	7,012,578
Intergovernmental Revenue	274	-	-	-
Interest on Investments	30,420	17,806	38,500	43,312
Total	6,175,148	7,019,672	7,040,366	7,055,890

Flood Recovery Sales Tax Fund

This fund is supported by a 0.185%, 5-year, sales and use tax that was approved by voters in the November 2014 election to cover those portions of flood recovery costs that are ineligible for reimbursement. Sales and use taxes are forecast to increase by 5.1% in 2019 based on an analysis of year-to-date activity at the time of the 2018 budget adoption.

Flood Recovery Sales Tax Fund	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
Sales and Use Tax	10,210,759	10,449,439	10,670,242	10,990,349
Interest on Investments	133,365	77,687	162,781	183,129
Other	-	-	-	-
Total	10,344,124	10,527,126	10,833,023	11,173,478

Special Revenue Funds	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
Total	164,513,432	145,560,850	168,191,833	147,765,134

Capital and Debt Funds

Open Space Capital Improvement Fund

Boulder County residents have approved various sales taxes to support the preservation of open space purchases, the management and conservation of native habitats, and support of recreational opportunities. The combined countywide open space sales and use tax rate is 0.6% which is projected to result in \$35.7 million of revenue in 2019. This projection reflects a 5.1% increase over the 2018 budgeted revenue.

Open Space Capital Improvement Fund	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
Sales and Use Tax	33,127,310	33,908,371	34,621,172	35,659,807
Other Revenue				
Sale of Buildings / Land / Rights	423,767	-	4,656,482	-
Interest on Investments	285,337	250,390	277,233	298,190
Rental Revenues	-	-	8,125	15,000
Other Revenue	83,362	-	60,701	-
Subtotal	792,466	250,390	5,002,541	313,190
Transfers In	60,957	-	-	50,305
Total	33,980,733	34,158,761	39,623,713	36,023,302

Clean Energy Options LID Fund

This fund is supported by assessment revenues that will be used to retire debt from bonds sold for residential and commercial clean energy improvements. The 2019 assessment revenue being budgeted anticipates a decrease of approximately 28.1% from 2018 due to homeowners continuing to pre-pay their assessments in prior years.

Clean Energy Options LID Fund	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
Intergovernmental Revenue	36,236	16,937	16,937	11,685
Other Revenue				
Special Assessment LID	1,005,541	780,438	789,349	560,926
Interest on Investments	27,456	21,540	57,757	64,725
Total	1,069,233	818,915	864,043	637,336

Qualified Energy Conservation Bond Fund

This fund is supported primarily by a transfer from the General Fund and a federal interest subsidy. The purpose of this fund was to construct infrastructure projects that have a payback from energy conservation. Bonds which qualified for federal interest subsidies were sold for this purpose in 2010.

Qualified Energy Conservation Bonds Fund	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
Intergovernmental Revenue	137,241	124,962	125,620	113,558
Interest on Investments	137	405	413	464
Transfers In	410,882	410,493	410,493	409,180
Total	548,260	535,860	536,526	523,202

Capital and Debt Funds (continued)

Capital Expenditure Fund

This fund is primarily supported by property taxes and other miscellaneous revenues. The mill levy for this fund is adjusted annually to balance the fund and was set at 1.387 for the 2019 budget year. The county anticipates collecting \$10.8 million to fund approved capital infrastructure projects. If projects are not completed, any unspent funds will be re-appropriated in the following year to allow completion.

Capital Expenditure Fund (CEF)	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
Current Year Property Tax Net of Uncollectable	11,055,070	10,516,737	10,516,737	10,804,726
Other Taxes	3,387	-	-	-
Total Taxes	11,058,457	10,516,737	10,516,737	10,804,726
Intergovernmental Revenue	43,493	-	119,308	-
Other Revenue				
Fees and Charges	157,409	100,000	40,042	150,000
Interest On Investments	98,951	57,252	121,395	271,140
Other	8,707	-	4,886	-
Subtotal	265,067	157,252	166,323	421,140
Transfers In	443,693	-	-	-
Total	11,810,710	10,673,989	10,802,368	11,225,866

Capital and Debt Funds	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
Total	47,408,936	46,187,525	51,826,650	48,409,706

Proprietary Funds

Eldorado Springs LID Fund

The Eldorado Springs Fund is an enterprise fund that accounts for the operations of the unincorporated town's waste water treatment plant. Revenues are primarily from assessments on properties within the LID as well as from operation fees. These revenues fund the debt service incurred when the plant was constructed and the operation of the treatment facility respectively.

Eldorado Springs LID Fund	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
Special Assessment	32,902	121,035	120,035	120,035
Utility Operation Fees	91,168	93,427	93,427	93,427
Interest on Investments	3,908	2,608	3,247	3,652
Other	11,656	675	3,987	500
Total	139,634	217,745	220,696	217,614

Proprietary Funds (continued)

Risk Management Fund

This internal services fund is almost entirely supported by charges to county agencies and includes as its largest expense the self-funded health and dental insurance program. The 2019 budgeted revenue includes \$21M for health and dental premiums collected through employee payroll deductions and appropriated fringe benefits budgets.

Risk Management Fund	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
Insurance - Health and Dental	19,893,267	21,867,213	21,012,573	21,012,573
Insurance - Workers' Compensation	629,846	836,526	833,814	854,512
Insurance - General Liability / EEOC	588,986	763,865	750,242	763,602
Insurance - Property Casualty	356,759	472,079	474,012	515,098
Insurance - County Vehicle / Claimants	117,134	314,407	319,723	314,406
Interest on Investments	90,178	94,486	140,276	152,665
Other Revenue	37,982	15,439	-	-
Total	21,714,152	24,364,015	23,530,640	23,612,856

Fleet Services Fund

This proprietary fund is entirely supported by charges to county agencies for fleet servicing and fuel services.

Fleet Services Fund	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
Fleet Servicing - General Fund pool	2,621,491	636,420	669,971	669,971
Fleet Servicing - Road Fund	-	2,162,045	2,276,022	2,276,022
Fleet Servicing - Recycling Fund	-	115,983	122,097	122,097
Fleet Servicing - Grants Fund	-	59,479	62,614	62,614
Other	-	-	118,589	116,781
Total Fleet Servicing	2,621,491	2,973,927	3,249,293	3,247,485
Fuel Services - Fuel Systems	926,147	1,752,095	1,190,084	1,160,048
Total	3,547,638	4,726,022	4,439,377	4,407,533

Recycling Center Fund

This fund is an enterprise fund that accounts for the operation of the Boulder County Recycling Center (BCRC) facility. The primary revenue source is the sale of recycled materials which are projected to increase by 9% in 2019. Recyclable materials are a global commodity and revenues can be unpredictable since they are influenced by international policies and current events. By maintaining consistently low contamination rates and focusing on domestic markets where possible, BCRC has been generally less affected by fluctuations in recyclable materials prices.

Recycling Center Fund	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
Sale of Recycled Materials	6,271,980	4,600,000	4,578,819	5,000,000
Intergovernmental Revenue	-	22,196	-	-
Interest on Investments	44,127	35,398	52,763	53,197
Other Revenue	209,197	55,406	787,686	53,406
Total	6,525,304	4,713,000	5,419,268	5,106,603

Proprietary Funds	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
Total	31,926,728	34,020,782	33,609,981	33,344,606
Grand Total - All Funds	412,618,068	418,179,933	443,343,392	442,060,199

DESCRIPTIONS OF MAJOR REVENUE TYPES

Property Tax Revenue - \$187,150,261. Property tax revenues comprise 42% of the total revenues for all appropriated funds. 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 \$189,095,625 which represents approximately 26% of the total property tax role in the. We anticipate that 1% of the property tax will be uncollectible, and this uncollectible portion is excluded from the amount budgeted. For further information see SIGNIFICANT EVENTS AFFECTING PROPERTY TAX located in this section.

Intergovernmental Revenue - \$107,090,448. Intergovernmental revenues comprise 24% of the total revenues for all appropriated funds. The following are major sources in this category:

- Flood Reimbursements – Over \$48.3 million in reimbursements for eligible emergency flood response and flood recovery expenditures from federal, state, and local governments.
- 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.
- Federal and state pass-through money for programs such as Child Care, Child Welfare, Youth and Family Services, the IMPACT program, and the Colorado Works program, formerly known as Temporary Assistance for Needy Families (TANF).
- The Grants Fund receives revenues from federal and state agencies for major programs such as Workforce 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 - \$147,819,490 All other revenues comprise 33% of the total revenues for all appropriated funds. This category consists of approximately two hundred individual sources of revenue. The following are major sources in this category:

- Sales and Use Tax - Over \$58.7 million is projected in sales and use tax revenue. The total dedicated sales and use tax rate for Boulder County is 0.985%.
- Specific Ownership Tax –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. The 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

- 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.
- 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%.
- Health and Dental Benefit Contributions - Voluntary employee and county contributions to health and dental insurance.
- Rents and Royalties - from the rental of county owned buildings by outside agencies such as Boulder County Public Health, non-profit groups, and Mental Health Partners. Also included are Open Space rentals, royalties and crop share revenue.
- Sale of Goods - This revenue item is from the sale of recycled material processed at the Boulder County Recycling Center.
- Budget Transfers - budgeted internal transfers between funds.

There are many other sources of revenue that fit into the categories listed above. These revenues are generally immaterial and are therefore excluded. Detailed descriptions of all county revenues are available from the Budget Office.

TOTAL REVENUES BY TYPE

	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
<u>Current Year Property Tax</u>				
General Fund	127,838,134	137,928,985	137,928,985	147,580,354
Road and Bridge Fund	1,269,970	1,447,052	1,447,052	1,449,266
Social Services Fund	7,019,057	7,368,907	7,368,907	7,774,197
Developmental Disabilities Fund	6,827,794	7,779,852	7,779,852	7,791,754
Health & Human Services Fund	4,151,298	4,730,150	4,730,150	4,737,386
Human Services Safety Net Fund	6,145,014	7,001,866	7,001,866	7,012,578
Capital Expenditure Fund	11,055,070	10,516,737	10,516,737	10,804,726
Total Current Year Property Tax	164,306,337	176,773,549	176,773,549	187,150,261
<u>Intergovernmental Revenues</u>				
<u>Federal</u>				
Federal Flood Reimbursements	26,027,996	31,075,000	40,721,769	41,514,674
Cost Allocation Indirect Charges	1,106,595	1,042,533	1,106,595	1,106,595
Federal Grants (Workforce)	2,648,446	6,000,000	5,737,456	6,000,000
Federal Grants (Social Services)	211,668	204,429	204,429	268,198
Payment in Lieu of Taxes (PILT)	374,539	374,530	374,530	374,530
Road Projects	733,859	-	200,000	-
Other	42,273	149,899	336,359	133,018
Total Federal	31,145,376	38,846,391	48,681,138	49,397,015
<u>State</u>				
State Flood Reimbursements	4,207,200	4,270,000	2,977,273	4,790,500
Highway User Tax	6,147,899	6,239,543	6,239,543	7,334,013
Social Services Block Grants	28,468,370	27,405,806	27,405,806	26,710,538
Lottery Funds	423,988	400,000	400,000	400,000
District Attorney's Salary	124,961	124,960	124,960	124,960
Marijuana Tax	198,082	187,500	200,000	200,000
CSFS - Wildland Fire	402,806	30,000	104,525	50,000
State Grants (Workforce)	666,554	-	-	-
Other	262,373	349,745	220,556	230,211
Total State	40,902,233	39,007,554	37,672,663	39,840,222
<u>Other</u>				
Local Flood Reimbursements	1,330,244	900,000	2,136,594	2,000,000
Communications Center Sharebacks (Sheriff)	1,237,637	1,321,812	1,461,148	1,535,264
Miscellaneous Revenues (Sheriff)	536,915	545,167	617,131	771,726
Special Elections	515,678	444,060	564,731	556,000
Solid Waste Programs	442,385	390,007	585,007	615,130
Youth Corps Program	137,500	144,376	144,376	151,500
Other	770,382	566,441	514,135	223,591
Total Other	4,970,741	4,311,863	6,023,122	5,853,211
Grants Fund	8,911,465	12,000,000	11,210,686	12,000,000
Total Intergovernmental Revenue	85,929,815	94,165,808	103,587,609	107,090,448

TOTAL REVENUES BY TYPE (continued)

	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
<u>Other Revenues</u>				
<u>Taxes other than Current Property Tax</u>				
Prior Year Property Tax / Interest on Delinquent	(11,755)	70,630	-	50,000
Sales and Use Tax	54,562,408	55,837,566	57,028,785	58,715,697
Specific Ownership Tax	9,479,731	9,452,269	9,452,269	9,924,882
Total Taxes other than Current Property Tax	64,030,384	65,360,465	66,481,054	68,690,579
<u>Licenses and Permits</u>				
Building Permits	1,422,092	1,218,850	1,318,000	1,439,550
Contractor's Licensing Fees	88,875	69,700	88,000	81,600
Medical Marijuana License Fees	35,850	42,350	48,150	48,000
Retail Marijuana License Fees	101,162	43,350	102,950	102,950
Other	117,507	101,216	102,866	153,893
Total Licenses and Permits	1,765,486	1,475,466	1,659,966	1,825,993
<u>Local Improvement Assessments</u>				
Eldorado Springs	32,902	121,035	120,035	120,035
Clean Energy Options	1,005,541	780,438	789,349	560,926
Total Local Improvements Assessments	1,038,443	901,473	909,384	680,961
<u>User Fees</u>				
Premiums on Tax Sales	88,913	75,000	75,000	75,000
Clerk and Recorder Motor Vehicle Fees	3,533,094	3,712,885	3,647,435	3,811,466
Clerk and Recorder Recording Fees	2,237,337	3,010,196	2,054,917	2,096,207
Treasurer's Fees	2,233,786	2,200,000	2,501,240	2,501,240
Mosquito Control Fees	410,442	418,092	418,092	418,092
Community Justice - Alt. Community Service F	96,366	132,000	65,608	65,608
Community Justice - DUI Fees	101,678	108,000	86,440	86,440
Administrative Services Green Box Fees	248,945	170,000	160,898	164,883
Land Use Plan Check Fees	768,412	624,000	700,000	735,000
Land Use Zoning Fees	303,676	234,289	280,000	290,000
Energy Impact Offset Fees	173,740	175,752	200,000	200,000
Parks Fairground Fees	404,388	329,120	329,120	423,661
Sheriff Booking Fees	89,902	108,000	89,671	110,000
Sheriff Special Events Charges	711,648	650,000	773,192	715,000
Sheriff Work Release	164,252	250,000	154,641	200,000
Sheriff Town of Superior Charges	1,351,308	1,471,479	1,471,749	1,514,062
Sheriff Town of Lyons Charges	369,697	342,173	342,173	352,031
Sheriff Civil Fees	129,351	135,000	133,841	135,000
Sheriff Miscellaneous Fees/Charges	403,299	290,000	310,115	278,306
Property Casualty Insurance Charges	356,759	472,079	474,012	515,098
Workers Comp Insurance Charges	629,846	836,526	833,814	854,512
Auto Liability Insurance Charges	117,134	314,407	319,723	314,406
General Liability Insurance Charges	588,986	763,865	750,242	763,602
Telephone Reimbursements	265,151	260,000	279,315	260,000
Architecture/Construction Charges	137,227	100,000	32,845	150,000
Recycling Center Capital Improvements - City of	-	-	419,194	-
BCHA Loan - Twin Lakes Road	470,000	-	-	-
BCHS Charges - Colorado Justice Services (SE	502,185	-	-	-
Workforce Center Charges for Services	939,082	-	-	-
District Attorney Discovery Fees	57,060	-	471	-
Other	862,719	446,299	720,187	550,557
Total User Fees	18,746,383	17,629,162	17,623,935	17,580,171

TOTAL REVENUES BY TYPE (continued)

	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
<u>Other Revenues (continued)</u>				
<u>Fines and Forfeits</u>				
Clerk and Recorder Motor Vehicle Fines	331,641	328,720	326,696	327,193
Traffic Fines	138,249	220,000	81,772	150,000
Other	239,145	185,958	165,154	158,122
Total Fines and Forfeits	709,035	734,678	573,622	635,315
<u>Interest on Treasurer's Investments</u>	1,497,995	1,418,680	1,857,435	2,206,306
<u>Health and Dental Contributions</u>				
Employee Contributions	4,170,653	4,441,527	4,273,199	4,273,199
Employer Contributions	15,722,614	17,425,686	16,739,374	16,739,374
Total Health and Dental Contributions	19,893,267	21,867,213	21,012,573	21,012,573
Rents and Royalties	4,512,577	4,423,277	4,386,534	4,548,000
Sale of Fixed Assets	1,158,536	100,000	4,799,411	100,000
Sale of Recycled Materials	6,318,796	4,629,500	4,607,900	5,029,850
Fleet Services Charges to County Departments	3,291,812	4,714,314	4,289,321	4,254,057
Donations	128,137	4,000	14,245	400
Refunds From Prior Year Expenditures	447,727	-	83,021	-
Private Grants - Social Services	487,089	622,649	622,649	512,138
Miscellaneous - Social Services	559,151	-	358,311	403,114
Miscellaneous	1,297,641	362,031	707,854	356,734
Budgeted Transfers	36,499,457	22,997,668	32,995,019	19,983,299
Total Other Revenue	162,381,916	147,240,576	162,982,234	147,819,490
TOTAL ALL REVENUES	412,618,068	418,179,933	443,343,392	442,060,199
<u>Use of Fund Balance</u>				
Starting Fund Balance	141,226,757	101,485,720	120,244,044	77,949,976
Ending Fund Balance	120,244,044	92,805,399	77,949,976	87,462,484
Fund Balance Usage / (Contribution)	20,982,713	8,680,321	42,294,068	(9,512,508)
Total All Resources	433,600,781	426,860,254	485,637,460	432,547,691

Analysis of Material Variances - Revenues by Type

This analysis primarily focuses on the changes between the 2018 and 2019 adopted budgets. Significant changes between the 2018 budget and estimated fields are also called out and noted as such. The analysis is intended to report on material variances.

Property Taxes: The increase in property tax between 2018 and 2019 budget years is 6% which reflects the allowed 5.5% growth in general use property taxes and any increases to assessed valuation. Due to 2018 being an off year in the biennial reappraisal cycle the county saw little increase in the assessed values used to calculate 2019 property taxes. Assessed valuations in these intervening years only include changes related to new construction and personal property, both of which are appraised annually. An additional levy for abated and refunded taxes was also included as allowed by Colorado State Statute. Note that the variances in this category on a fund level not only represent the above effects but may also be a product of a change in mill levy related to the programs being budgeted in either year.

Intergovernmental Revenues: The variance between the 2018 and 2019 budget years for the total of this category is an increase of \$12.9 million (or 14%) for 2019.

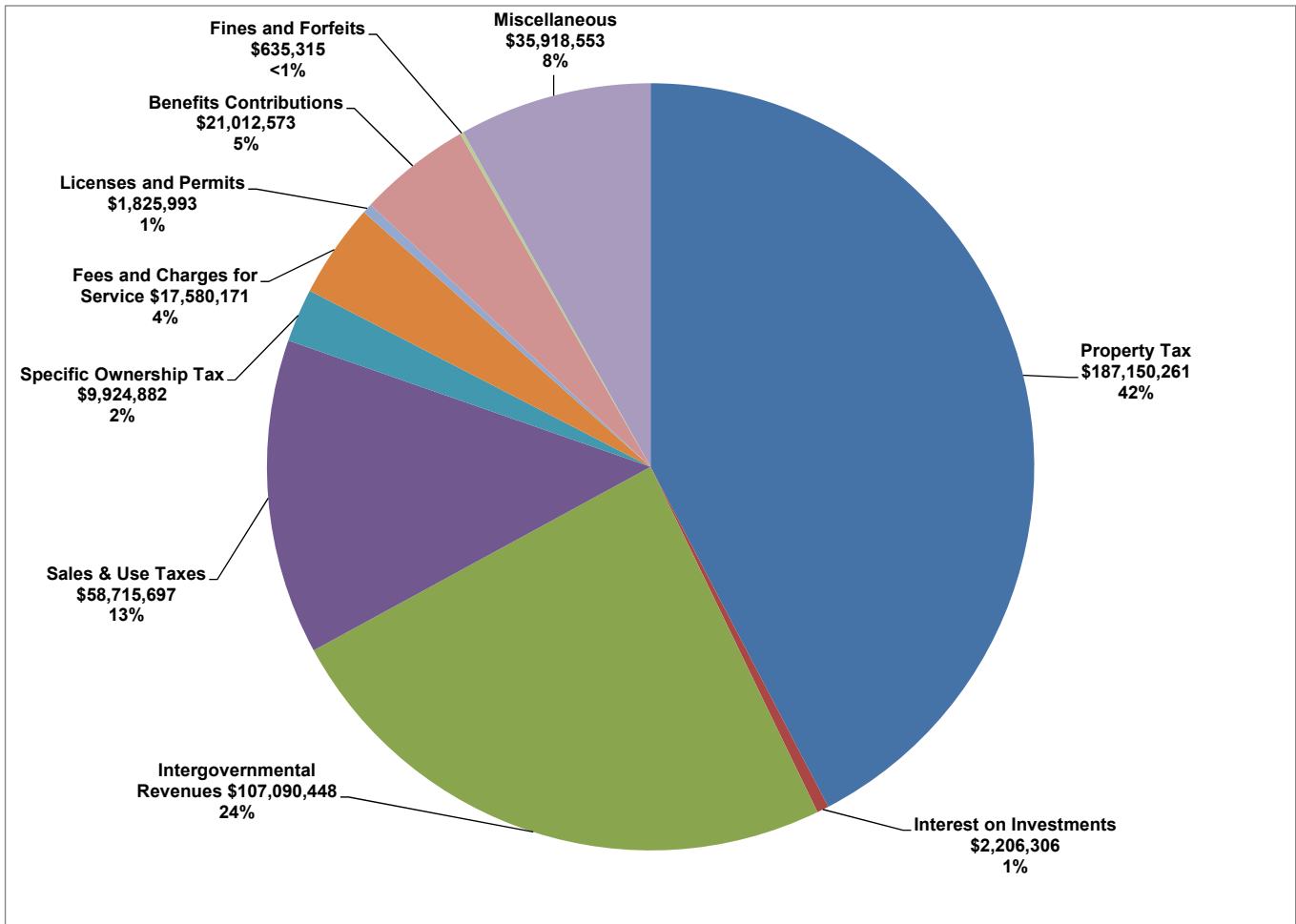
- The largest change to revenue from federal agencies between the 2018 and 2019 budget years is the increase of \$10.5 million in federal flood reimbursements in 2019. This is due to the timing of the on-going reimbursements related to the recovery from the 2013 Flood.
- The 2019 budget for Local Flood Reimbursements includes \$2M for flood recovery work completed within the incorporated town of Jamestown for which we will be fully reimbursed.

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 and those that contain material variances are reported below:

- Taxes other than property tax: A positive variance of \$2.9 million exists for sales and use tax between the 2018 and 2019 budgets. Sales and use tax reflect the real-time health of the local economy which is currently experiencing steady growth. The 2019 budget for specific ownership tax also increased by \$473 thousand. During 2018 the state implemented a change to the way that this tax is prorated in the first year of ownership, and the resulting increase to revenue exceeded previous projections.
- User Fees: The most significant variance comes from a decrease in Clerk & Recorder's Recording Fees - which are collected on property or universal commercial items sales. These fees reflect trends in our current real estate market and although average home prices are up 12.7% thru May 2018, the inventory is at -21% or less.

2019 Anticipated Revenue by Type

\$442,060,199

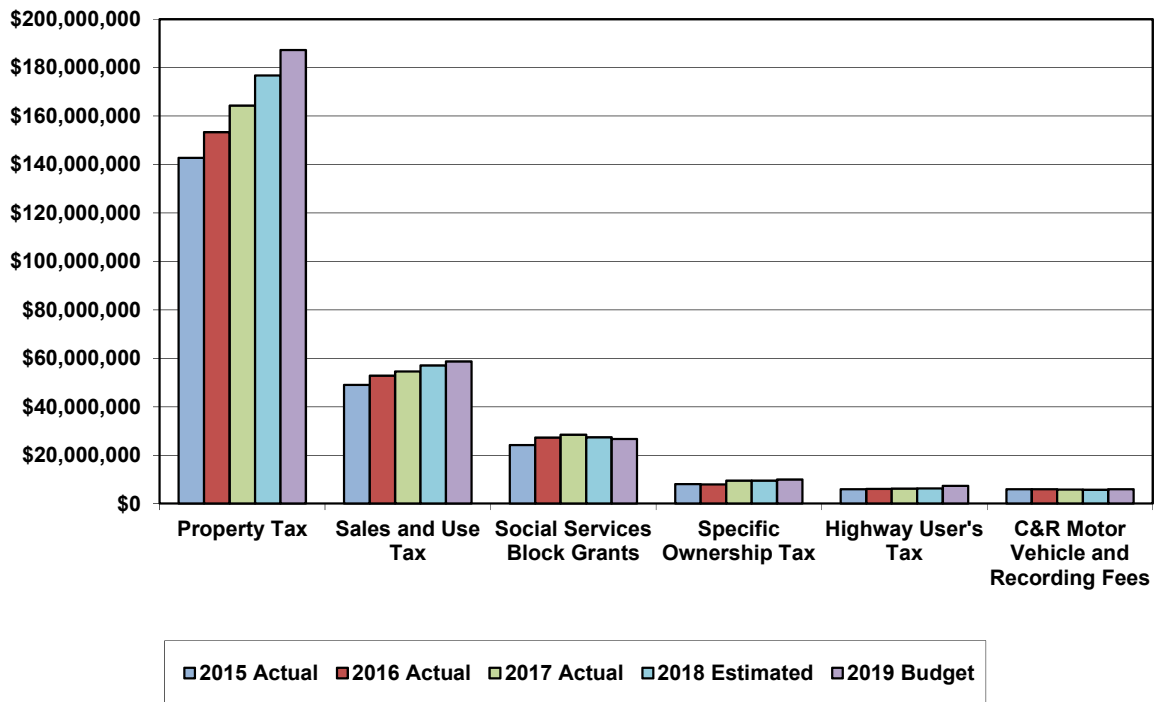


MAJOR REVENUE TRENDS – Tax and Grants Revenue 2015-2019

- 1) Property Tax
- 2) Sales and Use Tax
- 5) Social Services Block Grants
- 4) Specific Ownership Tax
- 5) Highway Users Tax
- 6) Clerk & Recorder Motor Vehicle and Recording Fees

Category	2015 Actual	2016 Actual	2017 Actual	2018 Estimated	2019 Budget
Property Tax	142,694,193	153,275,632	164,294,582	176,773,549	187,200,261
Sales and Use Tax	48,980,668	52,773,560	54,562,410	57,028,785	58,715,697
Social Services Block Grants	24,172,897	27,221,127	28,468,370	27,405,806	26,710,538
Specific Ownership Tax	8,073,735	7,978,247	9,479,731	9,452,269	9,924,882
Highway User's Tax	5,963,017	5,997,166	6,147,899	6,239,543	7,334,013
C&R Motor Vehicle and Recording Fees	5,971,071	5,985,509	5,770,431	5,702,352	5,907,673

Major Revenue Sources 2015—2019



Property Tax

The table above includes property tax revenue trends (the county's single major source) which are driven by the growth in Boulder County's assessed valuations in conjunction with the mill levy. The table illustrates steady growth across the 5-year period. We saw significant growth in 2016 resulting from the biennial reappraisal process and the recovering economy. The large increase to assessed values in 2016 triggered the state's 5.5% property tax growth limit and temporary mill levy credits have been in place since that time in order to remain in compliance with state statutes. The next re-appraisal will affect the 2020 budget and will be based on actual values at June 30, 2018, which is estimated to reflect local continued real-estate growth that we are now experiencing.

The relationship between assessed and actual value is fixed **at 29%** for all commercial and personal property and scaled by a "residential rate" of **7.2%** for that class of property to keep the ratio of residential to commercial/personal property at a fixed ratio. This ratio is a product of the Gallagher Amendment, and limits the growth in residential property assessments. In years prior to 2005, TABOR (Taxpayer Bill of Rights, or Amendment 1 of 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.

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 (2015 through 2017) include revenues from a process known as "state close-out" where any remaining block grants are allocated to Colorado counties. This close-out occurs at the end of the state fiscal year (June 30), and has produced significant revenues almost every year.

Specific Ownership Tax

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 from 2013 through 2015 saw a steady increase in revenue, largely due to the modest recovery in the financing of new motor vehicles. This trend ended in 2016 as the estimate from the Clerk Recorder resulted in a decline or flat new vehicle market. The 2018 Budget increased because of changes made to the calculation by the state, and actuals collected to date at the time of preparing the 2019 budget exceeded the budget revenue.

Highway User Tax

This revenue from the state (gas tax), 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. HUTF and FASTER revenues from 2015 through 2018 remain flat but increase in 2019 due to the passage of state legislation projected to provide an additional \$1 million of funding for transportation infrastructure.

Clerk and Recorder Motor Vehicle and Recording Fees

The fees collected by the Clerk and Recorder relate 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 had

increased modestly in 2016 when compared to 2015; however, Recording Fees (more specifically Filing Fees) have recently decreased due to low inventory in the local real estate market. Clerk & Recorder Motor Vehicle Fees reflect a gradual upward trend with the continued growth of new motor vehicle business.

Sales and Use Tax

Boulder County currently collects a 0.985% Sales and Use Tax, all of which is restricted in use.

An extensive analysis on sales and use tax revenues was performed during the summer of 2016 and included a multi-year projection through 2034 that corresponds to the retirement of some of the county's open space debt service. This analysis is updated annually and shows a steady growth in this revenue, largely due to the sustained modest growth in the local economy. Continued reference is made to the State of Colorado's analytic economic data published quarterly, as well as larger more national trends that are used as an overall indicator of consumer confidence.

These tax revenues, by state statute, are remitted to the Colorado 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.

DESCRIPTION	FUND	RATE	START	EXPIRATION	EXTENDED AS
Open Space	Open Space CIF I	0.25%	Jan. 1, 1994	Dec. 31, 2019	Open Space
Open Space	Open Space CIF I	0.125%	Jan. 1, 2020	Dec. 31, 2034	
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 Services	Fire Training Centers	0.05%	Jan. 1, 2002	Dec. 31, 2004	Offender Mgmt
Jail Improvements, Alternatives and Recovery Facility	Offender Management CITF	0.05%	Jan. 1, 2005	Perpetual	
County Road and Transit Improvements	Road and Bridge	0.10%	July 1, 2002	June 30, 2009	
County Road and Transit Improvements	Road and Bridge	0.10%	July 1, 2009	June 30, 2024	
Open Space	Open Space CIF I	0.10%	Jan. 1, 2005	Dec. 31, 2024	
Open Space Maintenance	Open Space CIF I	0.05%	Jan. 1, 2005	Perpetual	
Open Space	Open Space CIF I	0.15%	Jan. 1, 2011	Dec. 31, 2030	
Flood Recovery	Flood Recovery	0.185%	Jan. 1, 2015	Dec. 31, 2019	
Sustainability	General Fund	0.125%	Jan. 1, 2020	Dec. 31, 2034	

REVENUE ASSUMPTIONS AND METHODS

Assumptions for Revenue Projection/Estimates

A fiscally conservative approach has been taken for 2019 revenue budgets. At mid-year 2018, 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 2017 year was available. This updated estimate was then analyzed for one-time effects of non-recurring revenues and formed the basis of the 2019 revenue budget process. Significant use is made of the various tools available to project revenue, including prior year trends and customized reports. In addition, any new legislation or new economic impacts are considered in the projections.

The underlying assumptions used for revenue analysis for 2019 are as follows:

At the time of this analysis (the fall of 2018), the state of the local economy showed signs of moderate growth year over year. The effect of the retail market over the holiday period and its impact on sales and use tax revenues was still an unknown (the collection and distribution process takes 2 months). 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 were showing continued growth during 2018. Budgetary resources are recognized at their best sustainable level to maximize the appropriation of programs that are 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. 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.

First Iteration

Revenue budget preparation begins with the user input phase in 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 typically 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. 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. These other revenues are entered by members of the Budget and Finance staff, who have greater access to relevant data. 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, Budget staff prepare a spreadsheet analysis of revenues by department. This spreadsheet provides a year over year comparison of budgeted revenue and indicates the variances between year-end estimate and original budget. Appointments are then made with departmental staff and their manager 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, assumptions are made to arrive at a year-end expenditure estimate. This produces a year-end 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.

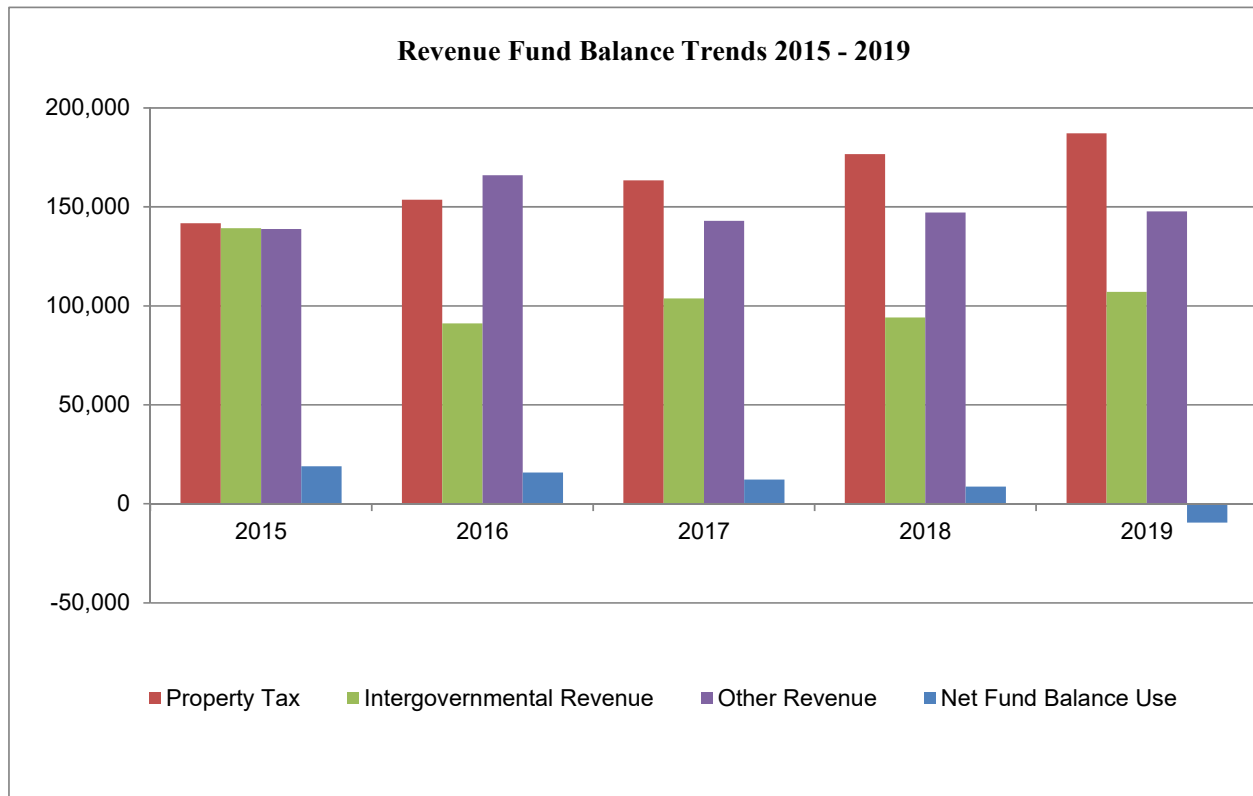
Second Iteration

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, 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 above two analyses, and prior to year-end closing of the accounting system, substantial work between Budget staff and the General Ledger accountant results in revenue account maintenance. Because postings to incorrect accounts are one reason that actual revenue may have deviated 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.

FUND BALANCE

During the annual the budget planning process, the Board of County Commissioners determines what the fund balance objective for each fund should be, within established policy guidelines. Additionally, the Board considers any other requirements (e.g., debt service obligations from bonding). 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 sources and uses of fund balances are discussed in greater detail in the Budget Summary section. The inclusion of fund balances in this Revenue Section is due to fund balance being used as a revenue source.



SIGNIFICANT EVENTS AFFECTING PROPERTY TAX 2015-2019

2015 – The total mill levy for the 2015 budget was 24.794. This included a mill levy to recover taxes abated by the Assessor in prior years of 0.149 mills, as well as the county's TABOR mill levy limit of 24.645 mills. When multiplied by the assessed valuation of \$5,777,776,056 this resulted in a property tax levy of \$143,254,180. The county budgets property tax to include a 1% uncollectable rate, making the budgeted amount of this revenue **\$141,821,638**.

Some funds were approved by voters for special purposes and operate with a fixed mill levy. These funds include the Human Services Safety Net Fund (0.900 mills), the Developmental Disabilities Fund (1.000 mills), and the Health and Human Services Fund (0.693 mills). Property tax is the primary revenue to support the operations of these funds.

The Road and Bridge Fund (0.186 mills) and the Social Services Fund (1.097 mills) had fixed mill levies that were set by the Commissioners through administrative action. The Road and Bridge Fund was balanced with other revenues such as HUTF, Specific Ownership Tax and intergovernmental grant revenues, while the Social Services Fund was balanced from intergovernmental block grant revenues from federal and state sources. Property tax was not the primary revenue source in either of these two funds.

The Capital Expenditure Fund had a floating mill levy of 1.306 mills that balanced the budget (composed of capital projects) to a budgeted ending fund balance target. The General Fund received the balance of the available property tax, which corresponded to a mill levy of 19.612. For both funds, property tax was the primary revenue source, although other revenues were also budgeted.

The assessed valuation of \$5,777,776,056 was provided by the Assessor 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. This second year of the biennial cycle reflected a modest increase in property assessments as intervening years included changes only related to new construction and personal property, both of which are appraised annually. The above figure used for the 2015 budget represented an increase of 1.1% on that used for the 2014 budget.

Personnel costs were increased in 2015 by a merit pool of 3%. This increase was added to the 2015 salary base. The employer portion of the Colorado PERA retirement plan was not increased from 13.9% of eligible wages.

2016 – The total gross mill levy for the 2016 budget was 24.805, which included a mill levy of 0.160 to recover taxes abated by the Assessor. A temporary mill levy credit of 2.181 mills (allowed by state statute) is being taken in the General Fund. This results in a **total net mill levy of 22.624 mills**. When this net mill levy is applied to the county's assessed valuation of \$6,858,961,000 it produces gross property tax revenue equal to \$155,177,134. Since the county budgets property tax assuming a 1% uncollectable rate the budgeted amount of this revenue is **\$153,625,755**. A total of seven county funds will levy property tax for 2016.

Some funds were approved by voters for special purposes and operate with a fixed mill levy. These funds include the Human Services Safety Net Fund (0.900 mills), the Developmental Disabilities Fund (1.000 mills), and the Health and Human Services Fund (0.608 mills, of which 0.500 is fixed). Property tax is the primary revenue to support the operations of these funds.

Other funds (the Road and Bridge Fund and the Social Services Fund) have fixed mill levies of 0.186 and 0.975 which have been set by the commissioners through administrative action. 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 1.076 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 17.719. For both funds, property tax is the primary revenue source, although other revenues are also budgeted.

The assessed valuation of \$6,858,961,000 is provided by the Assessor, an elected official that appraises all taxable property in accordance with state statutes. The valuation process is a biennial one, with a total re-appraisal of all taxable property performed in odd years and used for levying taxes in the subsequent even year, as is the case for this 2016 budget. Intervening years include changes only related to new construction and personal property, both of which are appraised annually. The assessed valuation used for the 2016 budget represents an increase of 18.7% on that used for the 2015 budget. While it was certified and published by the Assessor in 2015, the underlying re-appraisal is based on data collected from January 1, 2014 to June 30, 2015; a period which has seen a significant rise in real property values.

Personnel costs were increased in 2016 by a merit pool of 3%. This amount will be added to the 2016 salary base. The employer portion of the Colorado PERA retirement plan was not increased from 13.9% of eligible wages.

2017 – The county's total gross mill levy for the 2017 budget is 24.848, which includes a mill levy of 0.203 mills (collected in the General Fund) to recover taxes abated by the Assessor. A temporary mill levy credit of .784 (allowed by state statute) is being taken in the General Fund. This results in **total net mill levy of 24.064 mills**. When this net mill levy is applied to the county's assessed valuation of \$6,857,333,500 it will produce gross property tax revenue equal to \$165,014,873. Property tax is budgeted with an assumed 1% uncollectable rate making the budgeted property tax revenue **\$163,391,857**. A total of seven county funds will levy property tax.

Some funds were approved by voters for special purposes and operate with a fixed mill levy. These funds include the Human Services Safety Net Fund (0.900 mills), the Developmental Disabilities Fund (1.000 mills), and the Health and Human Services Fund (0.608 mills, of which 0.500 is fixed). Property tax is the primary revenue to support the operations of these funds.

The Road and Bridge Fund (0.186 mills) and the Social Services Fund (1.028 mills) have fixed mill levies which are been set by the commissioners through administrative action. 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 operates with a floating mill levy (1.619 mills in 2017) that balances a budget composed of capital projects (some may be multi-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 18.723 in 2017. For both funds, property tax is the primary revenue source, although other revenues are also budgeted.

Property tax for the 2017 budget was based on the 2016 assessed valuation of \$6,858,961,000 that was provided by the Assessor's office in accordance with state statutes. The process to establish the county's assessed valuation is a biennial one. A total re-appraisal of all taxable property is performed in odd years and used for levying taxes in the subsequent even numbered year. 2017 was the second year of the most recent biennial cycle and only included changes related to new construction and personal property (both appraised annually). The 2017 assessed valuations decreased by 0.2% compared to the valuation used for the 2016 budget. The decrease

is attributable to approval of assessment appeals from the prior year which had seen a significant 18.7% increase in valuation. While it was certified and published by the Assessor in 2016, the underlying re-appraisal is based on data collected from January 1, 2015 to June 30, 2016; a period in which the local real estate values continue to escalate upward. This upward trend in assessed valuation will continue into the 2018 budget cycle, which will see the effect of the full re-appraisal done in 2017.

2017 personnel costs (3% merit pool, market and ranges adjustments) were increased by \$8.4 million. This amount will be added to the 2017 salary base. The employer portion of the Colorado PERA retirement plan was not increased from 13.9% of eligible wages.

2018 – The county’s total gross mill levy for the 2018 budget is 24.843, which includes a mill levy of 0.198 mills (collected in the General Fund) to recover taxes abated by the Assessor. A temporary mill levy credit of 2.117 (allowed by state statute) is being taken in the General Fund. This results in **total net mill levy of 22.726 mills**. When this net mill levy is applied to the county’s assessed valuation of \$7,858,453,737 it will produce gross property tax revenue equal to \$178,590,811. Property tax is budgeted with an assumed 1% uncollectable rate making the budgeted property tax revenue **\$176,773,549**. A total of seven county funds will levy property tax.

Some funds were approved by voters for special purposes and operate with a fixed mill levy. These funds include the Human Services Safety Net Fund (0.900 mills), the Developmental Disabilities Fund (1.000 mills), and the Health and Human Services Fund (0.608 mills, of which 0.500 is fixed). Property tax is the primary revenue to support the operations of these funds.

The Road and Bridge Fund (0.186 mills) and the Social Services Fund (1.028 mills) have fixed mill levies which are been set by the commissioners through administrative action. 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 operates with a floating mill levy (1.356 mills in 2018) that balances a budget composed of capital projects (some may be multi-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 17.729 in 2018. For both funds, property tax is the primary revenue source, although other revenues are also budgeted.

Property tax for the 2018 budget was based on the 2017 assessed valuation of \$7,858,435,737 that was provided by the Assessor’s office in accordance with state statutes. The process to establish the county’s assessed valuation is a biennial one. A total re-appraisal of all taxable property is performed in odd years and used for levying taxes in the subsequent even numbered year. The 2017 assessed valuations increased by 14.5% compared to the 2016 valuation. While it was certified and published by the Assessor in 2017, the underlying re-appraisal is based on data collected from January 1, 2015 to June 30, 2016; a period in which the local real estate values continued to escalate upward.

2018 personnel costs (3% merit pool, market and ranges adjustments) were increased by \$6.2 million. This amount will be added to the 2018 salary base. The employer portion of the Colorado PERA retirement plan was not increased from 13.9% of eligible wages.

2019 – The county’s total gross mill levy for the 2019 budget is 24.760, which includes a mill levy of 0.115 mills (collected in the General Fund) to recover taxes abated by the Assessor. A temporary mill levy credit of 0.734 (allowed by state statute) is being taken in the General Fund. This results in **total net mill levy of 24.026 mills**. When this net mill levy is applied to the county’s assessed valuation of \$7,870,458,089 it will produce gross

property tax revenue equal to \$189,095,625. Property tax is budgeted with an assumed 1% uncollectable rate making the budgeted property tax revenue **\$187,200,261**. A total of seven county funds will levy property tax.

Some funds were approved by voters for special purposes and operate with a fixed mill levy. These funds include the Human Services Safety Net Fund (0.900 mills), the Developmental Disabilities Fund (1.000 mills), and the Health and Human Services Fund (0.608 mills, of which 0.500 is fixed). Property tax is the primary revenue to support the operations of these funds.

The Road and Bridge Fund (0.186 mills) and the Social Services Fund (0.998 mills) have fixed mill levies which are been set by the commissioners through administrative action. 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 operates with a floating mill levy (1.387 mills in 2019) that balances a budget composed of capital projects (some may be multi-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 18,947 in 2019. For both funds, property tax is the primary revenue source, although other revenues are also budgeted.

Property tax for the 2019 budget was based on the 2018 assessed valuation that was provided by the Assessor's Office in accordance with state statutes. The process to establish the county's assessed valuation is a biennial one. A total re-appraisal of all taxable property is performed in odd years and used for levying taxes in the subsequent even numbered year. The 2018 assessed valuations increased by 0.153% compared to the 2017 valuation. While it was certified and published by the Assessor in 2018, the underlying re-appraisal is based on data collected from January 1, 2015 to June 30, 2016.

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. The total mill levy was raised by 1.5 to 23.745 mills.

In 2010, voters again authorized an increase in the mill levy of 0.9 mills for a 5-year period from 2011 through 2015. This increase is restricted to human services, and acts as a safety net for the increased demand for services following the recent recession and subsequent rise in the unemployment rate. These factors occurred at a time when state government resources for social services programs had decreased. This increase raised the TABOR mill levy cap to 24.645 mills for Boulder County. Subsequently in the November 2014 election, the voters extended this mill levy for another 15 years through the year 2030.

The 2019 mill levy certification utilizes a temporary mill levy credit of 2.117 mills which decreases the mill levy for one year after which it will reset to the full levy of 24.645. Another temporary mill levy credit may be levied the

following year. The total net mill levy used for levying property tax revenue is therefore **24.843 mills** (which includes 0.198 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 county's mill levy limit at that time 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 5.5% 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 1.000 mills. We are within this limitation with a 2019 mill levy for Developmental Disabilities of 1.000 mills.

The following funds do **not** have a property tax component. 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 new Disaster Recovery Fund, 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 Fleet Services 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 is supported by transfers from the county's General Fund and federal interest subsidies on debt service. The Offender Management Fund, Open Space Capital Improvement Fund, and the Worthy Cause Fund are not subject to a mill levy and include revenues from sales and use tax, bond proceeds, interest and other miscellaneous revenues. The new Flood Recovery Sales Tax Fund is solely a sales and use tax fund. 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 current year assessed valuation multiplied by the certified mill levy. Property tax revenue for the 2019 budget is based on a total gross mill levy of 24.760 mills (including 0.115 mills for abatements); less a General Fund temporary mill levy tax credit of 0.734 mills, which produces a **total net mill levy of 24.026 mills**. The 2018 assessed valuation as of 11/22/2018 is \$7,870,458,089.

The assessed valuation multiplied by the total net mill levy generates **\$189,095,625 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 \$187,200,261**.

Summary of 2019 Budgeted Property Tax Revenues: (see graph on next page)

Mill Levy Distribution

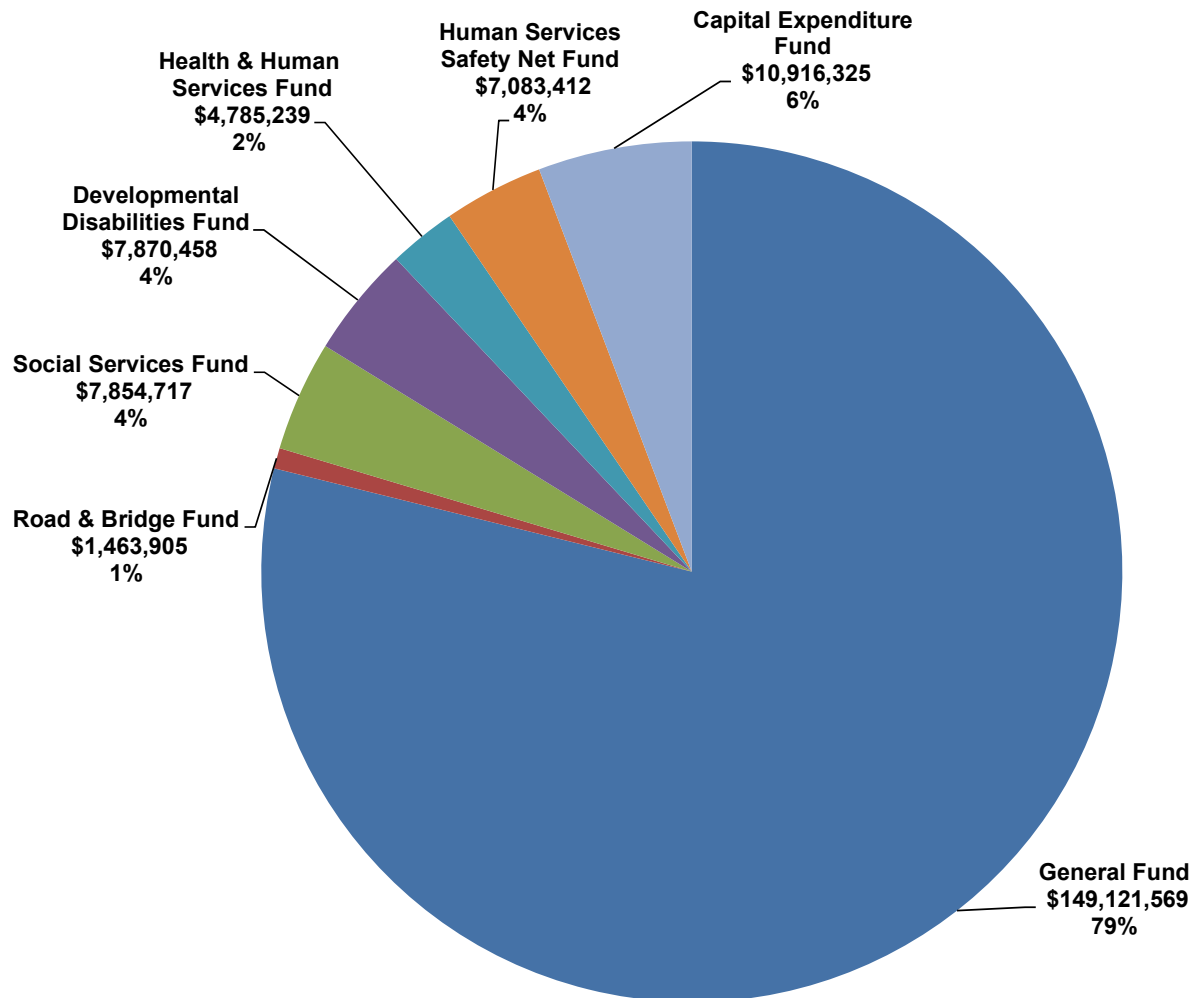
General Fund*	19.681
Road and Bridge Fund	0.186
Social Services	0.998
Developmental Disabilities	1.000
Health and Human Services	0.608
Human Services Safety Net	0.900
Capital Expenditures	1.387
TOTAL GROSS MILL LEVY	24.760
Less: General Fund Temporary Tax Credit**	(0.734)
TOTAL NET MILL LEVY	24.026

*Includes 0.115 mills for abatements.

** General Fund Net Mill Levy = 18.947mills

Taxable Assessed Valuation = \$7,870,458,089

Total County Levied Property Taxes = \$189,095,625



Comparative Summary of Budgeted Property Tax Revenues

Assessed Valuation	Prior Year 2017 \$6,857,333,500		Current Year 2018 \$7,858,435,737		Budget Year 2019 \$7,870,458,089	
FUNDS	AMOUNT	LEVY	AMOUNT	LEVY	AMOUNT	LEVY
General	127,108,056	18.520	137,928,985	17.531	147,630,354	18.832
Abatement Mill Levy		0.203		0.198		0.115
Temp. Mill Levy Credit		0.784		2.117		0.734
Road and Bridge	1,262,709	0.186	1,447,052	0.186	1,449,266	0.186
Social Services	6,984,746	1.028	7,368,907	0.947	7,774,197	0.998
Developmental Disabilities	6,788,761	1.000	7,779,852	1.000	7,791,754	1.000
Health and Human Services	4,127,566	0.608	4,730,150	0.608	4,737,386	0.608
Human Services Safety Net	6,109,884	0.900	7,001,866	0.900	7,012,578	0.900
Capital Expenditures	11,010,135	1.619	10,516,737	1.356	10,804,726	1.387
Sub-total	163,391,857	23.861	176,773,549	22.528	187,200,261	23.911
TOTAL*		24.848		24.843		24.760
*Includes an abatement mill levy to recover refunded or abated property taxes and a Temporary Mill Levy Credit						

Note: 2017, 2018 and 2019 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 Mill 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	137,668,999	
2013	2014	25.120	0	25.120	0.475	142,879,130	
2014	2015	24.794	0	24.794	0.149	142,694,193	
2015	2016	c 24.805	-2.181	22.624	0.160	153,275,632	
2016	2017	d 24.848	-0.784	24.064	0.203	164,294,582	
2017	2018	e 24.843	-2.117	22.726	0.198	g 176,773,549	
2018	2019	f 24.760	-0.734	24.026	0.115	h 187,200,261	

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 mill levy of 0.160 mills to recover refunded or abated property taxes.

d) Includes additional mill levy of 0.203 mills to recover refunded or abated property taxes.

e) Includes additional mill levy of 0.198 mills to recover refunded or abated property taxes.

f) Includes additional mill levy of 0.115 mills to recover refunded or abated property taxes.

g) Property Tax estimated for the 2018 year.

h) Property Tax budgeted for the 2019 year.

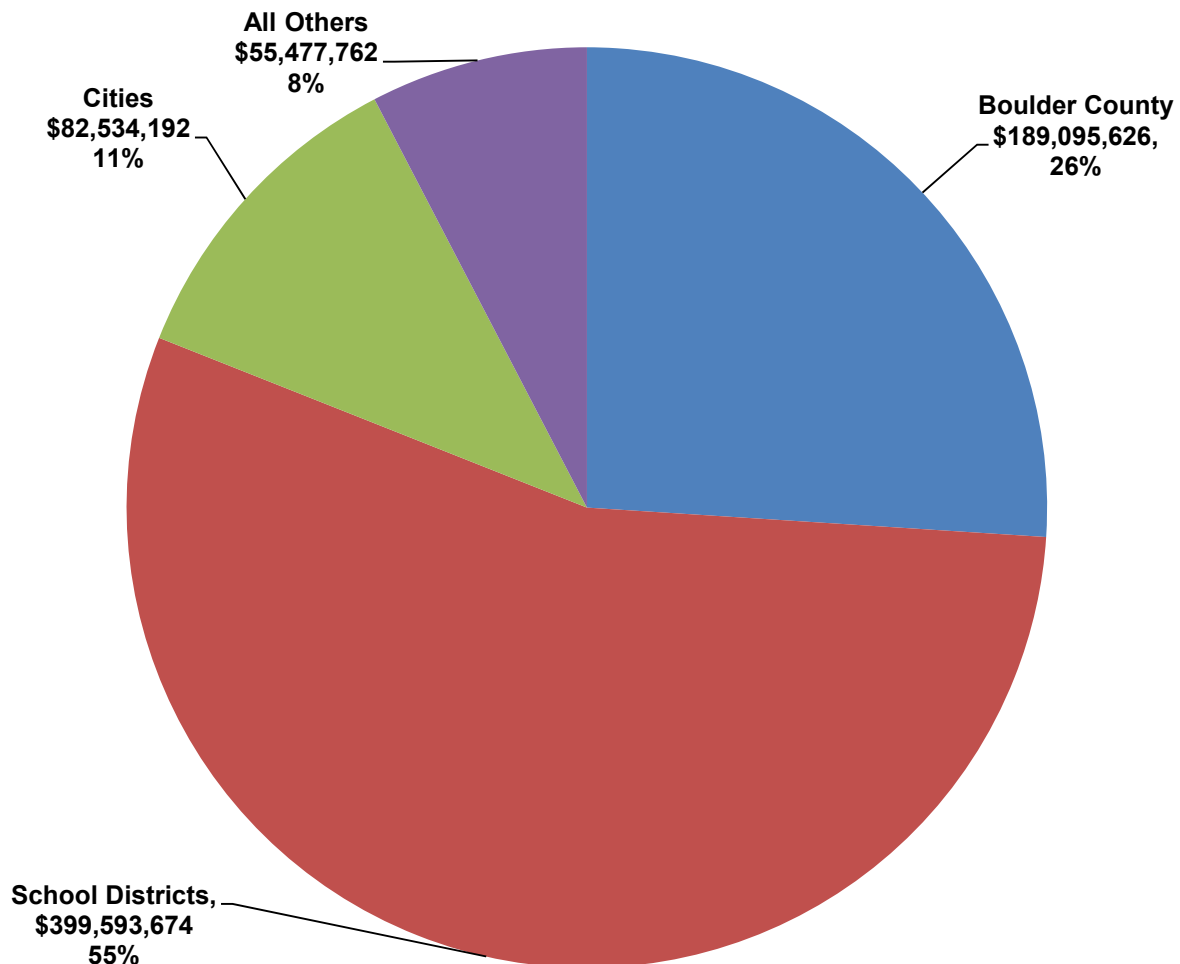
Property Tax Distribution

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. The 26% 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.

Distribution of Property Tax

Total 2019 Tax Revenues = \$726,701,254



STAFFING

Superior, CO



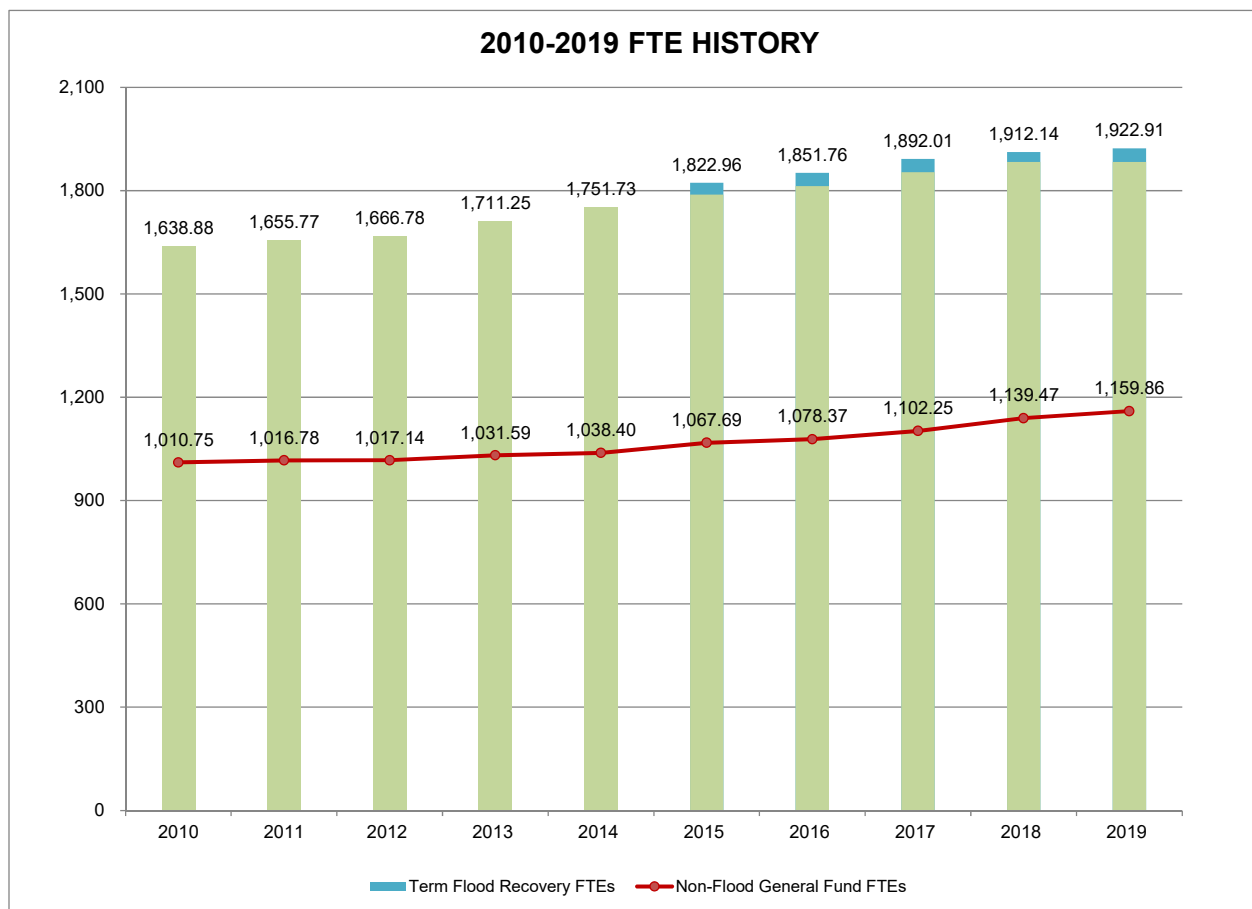
Founded in 1896 as a coal mining town, the Town of Superior became a quiet ranching and farming community subsequent to the closing of the town's Industrial Mine in 1945. Pictured here is the town's original train depot.

STAFFING

Boulder County's 2019 adopted budget funds 1,922.91 full-time equivalent (FTE) positions. Personnel costs make up the largest component of the 2019 budget with employee salaries and benefits comprising more than 40% of the total expenditures. When developing the annual budget, employee salaries and benefits play a large role in the growth of expenditures and in determining how much funding will be available for other budget requests.

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, PERA, unemployment, and worker's compensation and are not included in FTE counts. Non-salaried employees are budgeted in an hourly wage budget line.

Many times new FTEs are added during the annual budget process. Elected officials and department heads may present requests for additional FTEs during departmental budget meetings with the board. Any other budget impacts related to new FTEs such as additional operating expenses, capital equipment including computers or vehicles, and additional office space are also considered at this time. Human Resources staff work with the requesting department to identify the FTEs proposed duties and responsibilities, and determine the appropriate job classification and salary. Decisions are made by the board at the Budget Work Session in November.



2019 PERSONNEL CHANGES

For the 2019 Budget, the Board of County Commissioners (BOCC) approved 38.05 positions; 18.60 of which were existing positions with a fixed term of employment that was set to expire at the end of 2018.

The majority of these term positions perform duties directly related to flood recovery efforts, such as repairing and rebuilding county infrastructure. Personnel costs associated with flood recovery FTEs are partially reimbursable by state and federal recovery funds. The positions working on flood recovery projects are highlighted in the table below. The total term flood recovery FTE count of 28.72 is reflected in the 2010-2019 FTE History Chart.

Extensions for Incumbent Positions			
FUND / COST CENTER	FTE	TERM (years)	DESCRIPTION
<u>General</u>			
Administrative Services-IT Administration Operating	1.00	1	Apps Developer
Community Services-Administration	0.50	2	Intergovernmental Programs Coordinator
Parks & Open Space-Operations	1.00	1.5	Engineer II
Parks & Open Space-Operations	1.00	6 mo.	Engineer III
Parks & Open Space-Resource Management	1.00	1	Resource Specialist
Parks & Open Space-Resource Management	1.00	1	Resource Specialist
Parks & Open Space-Agricultural Land Maintenance	0.30	1	Administrative Technician
Parks & Open Space-Resource Planning	1.00	1	Planner I
Parks & Open Space-Resource Planning	0.80	1	Planner II
Transportation-Administration	1.00	1	Engineer II
Transportation-Administration	1.00	2	Project Manager
Transportation-Administration	1.00	1	Administrative Lead Tech.
Transportation-Administration	1.00	1	Planner II
Transportation-Administration	1.00	1	Planner II
Transportation-Administration	1.00	1	Planner II
<u>Disaster Recovery Fund</u>			
Transportation	1.00	1	Project Manager
Transportation	1.00	1	Project Manager
BOCC-Flood Rebuilding & Permit Information Center	1.00	6 mo.	Project Manager
<u>Road and Bridge Fund</u>			
Road and Bridge-Salaries	1.00	1	Planner II
Road and Bridge-Road Sales Tax	1.00	1	Planner II
GRAND TOTAL	18.60		
<i>*Flood Recovery Term Position</i>			

The overall personnel package for 2019 also included the addition of 19.45 new FTEs which are detailed on the following page. Five of these new positions have been added to the Boulder County Sheriff's Jail Division in response to a recent study which identified that the current staffing is insufficient to handle the pressures created by crowding and changing inmate characteristics at the Boulder County Jail.

New Positions Approved		
FUND / COST CENTER	FTE	DESCRIPTION
<u>General</u>		
Administrative Services-Human Services	0.50	HR Technician
Facilities Management-Custodial Services	1.00	Custodian
Resource Conservation-HHM Program	1.00	Hazardous Materials Specialist
Board of County Commissioners	0.70	Intergovernmental Programs Coordinator
Community Services - Administration	1.00 φ	Community Services Manager A
District Attorney	1.00	Deputy District Attorney/Career
District Attorney	1.00	District Attorney Investigator
District Attorney	1.00	Administrative Specialist
Parks and Open Space-Fairgrounds	1.00 †	Parks Technician II
Sheriff-Jail Administration	1.00	Corrections Program Coordinator
Sheriff-Jail Administration	1.00	Corrections Program Coordinator
Sheriff-Jail Administration	1.00	Corrections Program Coordinator
Sheriff-Jail Administration	1.00	Sheriff's Deputy I
Sheriff-Jail Administration	1.00	Sheriff's Deputy I
Sheriff-Communications Center	1.00	Senior GIS Specialist
Sheriff-Communications Center	1.00	Computing Specialist II
Transportation-Administration	1.00	Planner II
<u>Open Space Capital Improvement</u>		
2005 Land Maintenance	0.75 *	Computing Specialist I
2005 Land Maintenance	0.50 *	Accountant II
<u>Road and Bridge</u>		
Road Sales Tax-Administration	1.00	Planner II
<u>Worthy Cause Tax</u>		
Worthy Cause Tax 3	1.00	Program Specialist II
GRAND TOTAL	19.45	
φ Formerly funded through a federal Community Services Block Grant.		
† Partial offsetting decrease to hourly and overtime wage budgets		
*50% funding from Parks & Open Space (POS) Admin. - Accountant II and POS-Resource Planning - Computing Specialist I		

POSITION CONTROL

The position control system in our BC Time payroll software is a major component of personnel budget control. Using this tool we are able to monitor the Full Time Equivalents (FTE) count in each Office or Department. Approval by the BOCC 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 in the previous two tables are any positions approved in the budget work session by the Commissioners. Positions that have been added, deleted, or transferred throughout the year that are outside of

2015- 2019 BOULDER COUNTY FTE HISTORY

ORGANIZATION NAME	2015	2016	2017	2018	2019
<u>ADMINISTRATIVE SERVICES</u>					
Administration	11.00	12.00	13.55	13.80	16.30
Facilities	71.50	72.50	74.50	79.50	80.50
Finance	20.50	20.50	21.00	21.50	18.00
Human Resources	15.00	15.00	14.00	14.00	14.50
Information Services	56.00	55.00	56.00	56.50	56.50
Resource Conservation	9.25	9.50	9.80	11.75	12.75
Security	7.50	7.50	7.50	7.00	7.00
SUBTOTAL	190.75	192.00	196.35	204.05	205.55
<u>ASSESSOR</u>	45.50	45.50	46.50	50.80	52.80
<u>BOARD OF COUNTY COMMISSIONERS</u>					
Budget	4.50	4.50	5.25	5.00	6.00
Commissioners' Office	21.00	18.00	19.00	19.00	19.70
Sustainability	7.00	7.00	7.00	7.00	6.00
SUBTOTAL	32.50	29.50	31.25	31.00	31.70
<u>CLERK AND RECORDER</u>					
Administration	5.50	5.50	5.50	6.00	6.00
Elections	12.00	13.00	13.00	13.00	13.00
Motor Vehicle	43.50	43.50	45.50	45.50	45.50
Recording	12.00	12.00	11.00	11.00	9.00
SUBTOTAL	73.00	74.00	75.00	75.50	73.50
<u>COMMUNITY SERVICES</u>					
Administration	10.11	11.51	12.20	14.72	14.00
Aging Services	12.09	12.36	12.91	12.96	10.81
Child Protection	0.50	0.50	0.50	0.50	0.50
Community Justice - Adult Services	36.20	36.20	37.20	41.70	41.85
Community Justice - Juvenile Services	14.00	15.00	14.00	14.00	14.00
Healthy Youth Alliance	1.00	1.00	1.00	1.00	5.40
Veterans Office	2.00	2.00	2.00	2.00	2.00
SUBTOTAL	75.90	78.57	79.81	86.88	88.56
<u>CORONER</u>	11.00	11.00	12.00	12.00	12.00
<u>COUNTY ATTORNEY</u>	22.05	22.05	22.05	22.05	22.05
<u>DISTRICT ATTORNEY</u>	68.89	68.90	71.84	74.19	80.32
<u>HOUSING DEPARTMENT</u>	10.00	10.00	0.00	0.00	0.00
<u>LAND USE</u>	47.25	48.50	50.00	49.50	50.50
<u>PARKS AND OPEN SPACE</u>					
Administration and Other Programs	113.60	111.60	109.45	112.67	111.55
Extension Office	5.75	5.75	6.00	7.00	7.00
SUBTOTAL	119.35	117.35	115.45	119.67	118.55
<u>SHERIFF</u>					
Administration	24.60	24.60	25.60	31.60	31.60
Communications	33.00	35.00	35.00	35.00	37.00
Contract Labor	1.50	1.50	1.00	1.00	1.00
Emergency Services	10.00	12.50	11.75	11.75	11.75
Field Operations	124.40	128.40	127.90	125.50	127.50
Fleet Maintenance	3.00	3.00	3.00	3.00	3.00
Home Detention	1.00	1.00	1.00	1.00	1.00
Inmate Workers Program	2.00	2.00	2.00	2.00	2.00
Jail	147.00	147.25	161.50	165.90	170.90
Technical Services	5.00	5.00	5.00	5.00	5.00
SUBTOTAL	351.50	360.25	373.75	381.75	390.75

2015- 2019 BOULDER COUNTY FTE HISTORY

ORGANIZATION NAME	2015	2016	2017	2018	2019
<u>SURVEYOR</u>	1.00	1.00	1.00	1.00	1.00
<u>TRANSPORTATION DEPARTMENT</u>					
Administration	39.00	40.75	40.00	39.00	38.00
Transportation Sales Tax 2001 Trails	1.00	1.00	1.00	1.00	1.00
SUBTOTAL	40.00	41.75	41.00	40.00	39.00
<u>TREASURER</u>	12.00	11.00	11.00	11.00	11.00
GENERAL FUND TOTAL	1,100.69	1,111.37	1,127.00	1,159.39	1,177.28
BOULDER COUNTY PUBLIC HEALTH TOTAL *	66.25	56.16	57.56	59.10	60.15
CAPITAL EXPENDITURE FUND TOTAL	42.10	38.60	35.00	29.00	29.00
DISASTER RECOVERY FUND	10.00	16.75	11.57	5.50	4.50
FLEET MANAGEMENT FUND TOTAL	13.00	14.00	14.00	14.00	14.00
GRANTS FUND TOTAL	66.36	68.97	72.12	68.48	66.45
<u>HEALTH AND HUMAN SERVICES FUND</u>					
Aging Services	1.75	1.75	1.75	1.75	1.75
Juvenile Diversion - Community Svcs	1.00	1.00	1.00	1.00	1.00
Juvenile Diversion - District Attorney	1.60	1.60	1.60	1.60	2.00
HEALTH AND HUMAN SERVICES FUND TOTAL	4.35	4.35	4.35	4.35	4.75
OFFENDER MANAGEMENT FUND TOTAL	9.75	11.75	11.00	10.60	10.60
OPEN SPACE FUND TOTAL	14.60	13.10	19.10	21.63	22.38
RECYCLING CENTER FUND TOTAL	3.00	3.00	3.00	2.50	2.50
RISK MANAGEMENT FUND TOTAL	4.00	4.00	4.00	4.00	4.00
<u>ROAD AND BRIDGE FUND</u>					
Road Maintenance	65.00	67.00	69.00	66.00	66.00
Road Sales Tax	3.00	4.00	3.00	3.00	4.00
ROAD AND BRIDGE FUND TOTAL	68.00	71.00	72.00	69.00	70.00
<u>SOCIAL SERVICES FUND</u>					
Executive Director's Office	4.50	5.50	4.50	4.50	8.50
Finance	17.00	19.00	19.00	18.00	19.50
Family and Children's Services	132.81	142.31	140.31	141.06	131.50
Business Operations and Support Services	60.50	60.50	55.50	59.00	36.50
Self Sufficiency and Community Support	158.05	153.05	189.05	187.55	209.05
IMPACT		10.35	10.35	12.00	12.50
SOCIAL SERVICES FUND TOTAL	372.86	390.71	418.71	422.11	417.55
WORKFORCE BOULDER COUNTY TOTAL	48.00	48.00	42.60	42.48	39.75
GRAND TOTAL	1,822.96	1,851.76	1,892.01	1,912.14	1,922.91

**Boulder County Public Health figures reflected in this table include only those positions funded by Boulder County. The agency has budgeted a total of 156.24 FTE's, the remainder of which are funded by state, federal and other sources of revenue.*

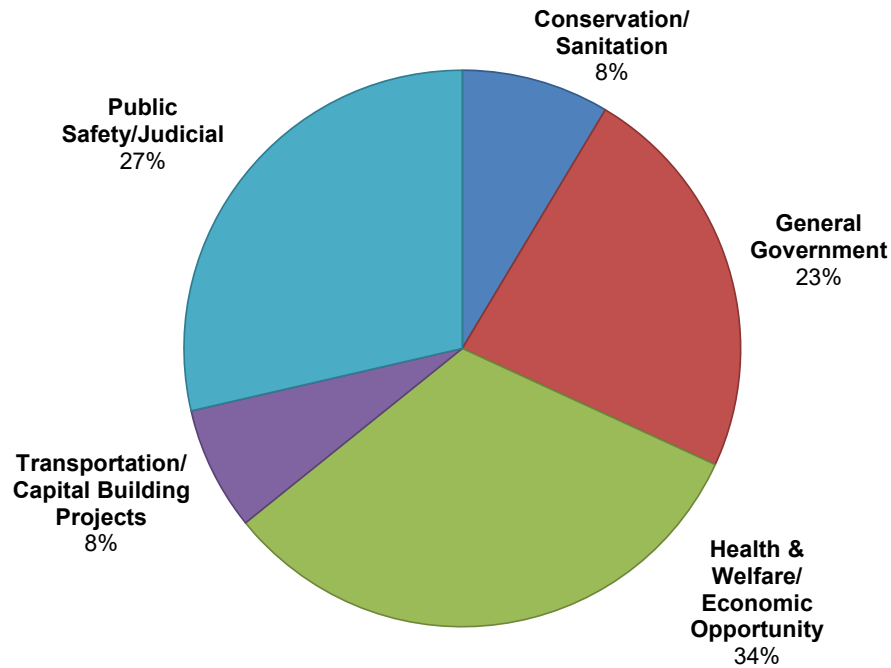
2019 PERSONNEL DISTRIBUTION BY GOVERNMENT FUNCTION

(Positions shown are full time equivalents)

CONSERVATION/SANITATION	
Board of County Commissioners - Sustainability	6.00
Disaster Recovery Fund	4.50
Extension	7.00
Open Space Funds	22.38
Parks and Open Space	110.05
Recycling Center	2.50
Resource Conservation	12.75
Total Conservation/Sanitation	165.18
DEBT SERVICE (this function has no FTEs)	
	0.00
GENERAL GOVERNMENT	
Administrative Services	192.80
Assessor	52.80
Board of County Commissioners	25.70
Clerk & Recorder	73.50
County Attorney	22.05
Fleet Management	14.00
Land Use	50.50
Surveyor	1.00
Treasurer	11.00
Risk Management	4.00
Total General Government	447.35
HEALTH & WELFARE/ECONOMIC OPPORTUNITY	
Community Services	32.21
Grants Fund	66.45
Health & Human Services	4.75
Parks and Open Space Youth Corps	1.50
Public Health Department	60.15
Social Services Fund	417.55
Workforce Boulder County	39.75
Total Health & Welfare/Economic Opportunity	622.36
TRANSPORTATION/CAPITAL BUILDING PROJECTS	
Capital Building Projects	29.00
Road & Bridge Fund	70.00
Transportation	39.00
Total Transportation/Capital Building Projects	138.00
PUBLIC SAFETY/JUDICIAL	
Community Justice Services	56.35
Coroner	12.00
District Attorney	80.32
Offender Management Fund	10.60
Sheriff	390.75
Total Public Safety/Judicial	550.02
GRAND TOTAL	1,922.91

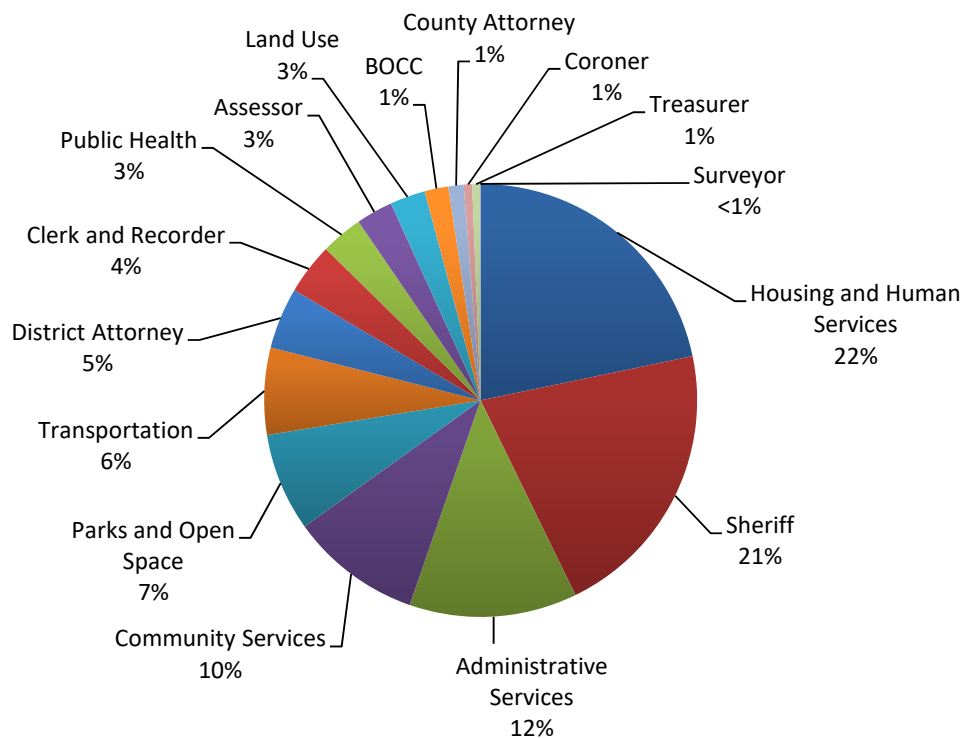
2019 PERSONNEL DISTRIBUTION BY GOVERNMENT FUNCTION

Percent of Total



2019 STAFFING BY DEPARTMENT

Percent of Total



2019 COMPENSATION PACKAGE

The Commissioners recognize that the county's staff are our greatest asset, and wish to compensate them fairly for that effort. Our Human Resources division of the Administrative Services Department uses Mountain States Employment Council to generate market data among regional governmental entities on an annual basis. We used this data as a benchmark in deciding what compensation should be in 2019. With a very tight labor market in Colorado, particularly in Boulder County, the pressures are significant in providing a compensation package that will retain staff and allow them to address an environment of high housing costs. Another factor is the competitive demands imposed by some neighboring counties that are not subject to the same revenue limitations as Boulder County.

The commissioners approved a compensation package that includes a fully funded range movement of 2% as well as market adjustments for 2019 in order to remain in parity with the market. The total amount budgeted for the necessary salary adjustments is \$3.9 million. Salary schedules have been updated to reflect all market adjustments approved by the board and a detailed listing of the county's classifications and salary ranges can be found linked to the county's "Jobs" web page: <https://www.bouldercounty.org/jobs/>.

To continue the county's philosophy of pay for performance, the commissioners also awarded a 2% merit to all eligible employees. A 2% merit amount is calculated for each employee and appropriated in 2019. Managers and supervisors can assign the merit to employees based on their performance when their annual performance review is undertaken. The county-wide cost of the 2% "merit pool" in 2019 is budgeted at \$2.6 million.

In addition, the commissioners are committed to offering a full benefits package that is competitive in the market, including, health and dental insurance, leave time, Social Security (FICA) and PERA, and educational opportunities, among many other benefits. For 2019, the county has budgeted a \$555.0 thousand increase to the cost of health and dental benefits and announced new coverages such as a Vision Enhancement Bundle, Dental Right Start 4 Kids and Infertility & Adoption Coverage. These new coverages are in addition to the current family-friendly policies, paid leave for the birth, adoption, or care of family members, available to all benefit-eligible employees (prorated for FTE status) on an annual basis.

Jamestown, CO



Named after James Smith, an early discover of gold, Jamestown remains a small mountain community off of the Peak to Peak Highway. Jamestown was hit hard by the devastating flood of 2013, but remains resilient. Pictured is an early view of a Jamestown boarding house.

2019 CAPITAL EXPENDITURE OVERVIEW

In the 2019 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 expenditure budgets consist of the following:

1. Capital Outlay Items – Computing, Equipment and Vehicles	\$ 5,805,390
2. Transportation Capital Improvement Projects	
a. Flood Recovery Projects	\$10,196,340
b. Transportation Road Projects	\$ 9,164,678
c. Transportation Sales/Use Tax funded Road Projects	\$ 5,052,952
d. Trails Projects	<u>\$ 891,552</u>
Total Transportation Capital Improvement Projects	\$25,305,522
3. Open Space Land Acquisition & Capital Improvement Projects	
a. Open Space CIP Fund Projects	\$ 9,092,173
b. Conservation Trust Fund Projects	\$ 414,053
c. General Fund Parks and Open Space Projects	<u>\$18,578,182</u>
Total Open Space Land Acquisition & Capital Improvement Projects	\$28,084,408
4. Capital Expenditure Building & Infrastructure Projects	
a. Building and Infrastructure Projects	\$ 10,317,547*
b. Road & Bridge Fund Capital Building Project	\$ 225,000
c. Offender Management Capital Building Project	\$ 6,023,151
d. Fleet Services Fund Capital Building Project	\$ 18,435
e. Recycling Center Fund Capital Building Project	<u>\$ 354,000</u>
Total Capital Expenditure Building & Infrastructure Projects	\$ 16,938,133
Total Capital Expenditures for 2019	\$76,133,453

*See Open Space and Capital Expenditure Debt under the "Debt Service" tab

Capital Expenditures are defined as the acquisition or upgrade of physical assets such as property, fixtures or machinery and they are budgeted in several different funds. The specific items and projects are formally requested by the respective Elected Officials and Department Heads during the budget process. There is opportunity for public comment during the advertised 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 make 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.

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 (\$5,805,390)

Function – General Government

This budget includes items such as vehicles, copiers, communication equipment, heavy equipment, software, and computer equipment. The Board of County 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, with the exception of items approved in a Proprietary Fund, where the budgeted amounts reside in that fund.

Need for a Capital Outlay Budget

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.

For example, in 2019 the county's Capital Outlay budget includes an Enterprise Resource Planning (ERP) solution which is intended to replace an "end of life" financial system with a suite of applications that perform integrated financial functions. ERP systems often include planning, budgeting, forecasting, procurement, payments, HR, resource management, payroll, billing, revenue collection, accounting, financial reporting, and more which impact all departments. The projects will help the county to develop efficiencies and automation that lead to cost-effective operations as well as to ensure a consistently high level of predictable service delivery for residents, visitors, vendors, employees and other constituents whose demands continue to grow.

General Process for Capital Outlay Budgeting

The Budget Office works with the county's executive leadership to hold a collaborative budget hearing for all capital requests including computer capital, vehicle replacements (both a part of the Capital Outlay program), and the Building Services Division requests that address major building and infrastructure needs (found later in the Capital Expenditure section). All of the stakeholders were invited to participate and learn about other capital requests competing for funding. This also allowed the BOCC to hear a comprehensive presentation of all capital which aided in their decision process.

The following text addresses the unique process elements of the capital outlay components.

Process for Computer Requests

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
Completed Business Cases due to the BA team	June
BAT Review Process completed	July
Recommendations due to TRAC	August

During July, the staff in Purchasing and Information Technology 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 Building Services Division. 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.

The committee prioritizes the requests based on need and compliance with the goals and criteria set by the committee. All items are discussed during the budget hearing held in September.

Office/Department	Description	Total Approved
Administrative Services - IT	Prev. Commitments - ERP Implementation	\$3,400,000
District Attorney's Office	DA - Courtroom Network Access	\$86,900
Sheriff's Office	CrimeNTel Software	\$85,140
Administrative Services	IT WiFi Upgrade	\$75,000
Total 2019 IT Capital Outlay Budget		\$ 3,647,040

2019 Information Technology Projects

Process for Vehicle Requests

Fleet Services staff prepares a prioritized list annually for vehicle replacement recommendations. Depending on the type and age of the vehicle to be replaced, the criteria for replacement are: 1) 85,000-250,000 miles; 2) 10-16 years old; or 3) excessive maintenance costs. Through maintenance records on the various vehicles, staff can ascertain if any vehicles should be prioritized above others of similar age/ mileage. The Fleet Services manager presents this list at the September capital budget hearing (referred to above).

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. The Budget Office works with the BOCC on an annual basis to define the annual funding capacity to underwrite the replacement program. Most vehicles are purchased via a State contract that is usually the lowest available price.

Office/Department	Description	Total Approved
Sheriff's Office	18 Replacement Vehicles	813,291
Parks and Open Space	6 Replacement Vehicles	326,974
Transportation	1 Replacement Vehicle	36,288
Housing and Human Services	4 Replacement Vehicles	141,506
Total 2019 Fleet Replacement Budget		\$ 1,318,059

2019 Fleet Vehicle Replacement

Other items

Other items includes all new vehicle requests as well as miscellaneous equipment such as office machines. Other equipment requests are handled similarly to vehicles except there is no minimum criterion for replacement.

Office/Department	Description	Total Approved
Administrative Services - IT	IT Equipment - Iris Building	62,727
BOSS Administratiion	Plug-in Hybrid Electric Vehicle	27,552
BOSS Administratiion	Plug-in Hybrid Electric Vehicle	27,552
BOSS Administratiion	Plug-in Hybrid Electric Vehicle	43,201
BOSS Administratiion	Plug-in Hybrid Electric Vehicle	43,201
Jail Capital Projects	IT Equipment - Jail Modernization Project*	102,691
Parks and Open Space-Resource Mgmt	4X4 Ag Tractor	90,000
Parks and Open Space-Resource Mgmt	Forestry Crew 1/2 Ton Pickup	40,449
Sheriff-Wildland Fire	UTV Replacements	27,825
Sheriff-Radio Shop	Radio Service Monitor Test Set	36,077
Recycling Capital Improvements	BCRC In-Feed Conveyor*	100,000
Recycling Capital Improvements	Automated Weigh Scales*	248,328
Total 2019 Other Capital Items Budget		\$ 849,603

**Unlike most capital items (which are budgeted in the Capital Outlay cost center of the General fund) the items identified above are budgeted in the Recycling Center Fund (099), a proprietary fund and Offender Management Fund (024), a special revenue fund.*

2019 New Vehicle and Other Equipment

Impacts on Operating Budgets in 2019 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 60% of all General Fund costs are related to personnel.

2. TRANSPORTATION CAPITAL IMPROVEMENT PLAN (\$25,305,522)

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. 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 in the Road and Bridge Fund. In addition, a voter-approved 0.10% sales and use tax is allocated to both the Road and Bridge Fund (.085%) and the General Fund (0.15%). The amount appropriated for all transportation projects is \$25,305,522, a decrease of \$ 6,074,916 under the prior year and is detailed in the relevant sections below.

The Transportation Director and staff are directed by the commissioners to refine the scope of projects within the allocated budget amount and 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.

There are four primary categories for Transportation and Trails Projects outlined below. Unless otherwise stated, these are budgeted in the Road and Bridge Fund.

- **Flood Recovery:** This addresses recovery from the 2013 Flood (see the Budget Message for further description of the flood and its impacts on the county), and is based on project planning from the Transportation Department. The majority of this cost should be reimbursable from FEMA, FHWA or the State of Colorado, although the county will need to carry the expenditure to allow for the delays in the reimbursement process. The adopted budget for 2019 flood recovery transportation projects is \$10,196,340. This represents the first 6 months of planned expenditures only, and will be updated in the middle of 2019 as more information becomes available on the second half of planned flood projects for the year.
- **Road and Bridge Projects:** This second group of capital expenditures is funded each year from a combination of property tax and specific ownership tax, Highway Users' Tax Fund allocations from the State of Colorado and various other revenues (intergovernmental or other). These revenues also fund expenditures other than capital projects, including Road Maintenance which is non-capital maintenance of the county's transportation infrastructure. The capital expenditure portion totals \$9,164,678 and is allocated at the Transportation Director's discretion between actual road and infrastructure projects, and capital equipment. State Statutes govern the use of property tax levied into the Road and Bridge Fund, FASTER revenues, and Highway Users' Tax for which an annual expenditure report needs to be filed with state to ensure continuance of the revenue. The planned project list is included in this section of the document.
- **Road Sales Tax:** The third primary funding source in the Road and Bridge Fund is an 85% portion of a 0.1% Sales and Use Tax. The tax was renewed for another 15 years by voters in November of 2007. The continuation began on July 1, 2009 and is at the same rate of 0.1% until its expiration on June 30, 2024. In 2019, the Road and Bridge Fund portion of the tax is budgeted to yield \$5,052,952, based on a projection that this revenue will increase by 3% over the estimated 2018 collections. 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. The planned project list is included in this section of the document.

- **Trail Sales Tax:** The final category of funding administered by the Transportation Department is Trails, which is budgeted in the General Fund as defined in the ballot issue referenced above. This is funded by the remaining 15% of the 0.1% sales and use tax, and similarly was approved for renewal for 15 more years commencing on July 1, 2009. A total of \$891,552 is budgeted in 2019.

Project Identification & Process for Current and Future Budgets

Development of the annual draft Transportation Capital Improvement Program (CIP) for consideration by the Board of Commissioners begins with a staff review of current projects, federal transportation funding, and several medium-term plans for pavement preservation, bridge and structure repairs, ADA compliance plans, striping, guardrail, traffic signal and signage needs. The transportation CIP includes a list of projects funded by a Countywide Transportation Sales Tax that requires significant coordination with state, city and town representatives to discuss their needs and to brief them on county staff recommendations.

The goal of the Transportation CIP 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. The Board of County Commissioners at a public hearing will provide the public an opportunity to comment on the draft list of capital projects, funding amounts and priorities. The Board of County Commissioners approves that year's list of projects, programs and priorities following input from the public and the Transportation Director.

Most of the funding for the capital program comes from the county's transportation funds that are budgeted and approved in December of the previous year. However, many of the county's transportation projects are funded with state, federal, or revenues from local entities other than the county. Those projects are approved in their entirety but may require a supplemental in addition to the county funding budgeted each year.

Transportation Budget Decisions - Impact on Operating Budgets in Current and Future Years

The most significant amount in capital expenditures over the past five years has been the recovery work related to the 2013 Flood. Most of those expenditures are anticipated to be reimbursed from FEMA, FHWA, CDBG-DR, and/or the State of Colorado over time. That work has for the most part been completed; however Transportation Department staff continue to improve the resiliency of the transportation infrastructure to protect our investments against future flood events.

The "Road and Bridge Projects" portion of the Transportation CIP is funded through a combination of sources that is determined by the available projected revenue in the Road and Bridge Fund after Road Maintenance and other mandatory costs are taken into consideration. Projects within this category are recommended by the Transportation Director and approved by the commissioners at a public hearing.

A significant portion of the Transportation CIP is funded by a countywide 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 "Road Sales Tax" projects), and a further 0.15% in the General Fund (referred to as "Trails Sales Tax" projects). The list of specific projects is derived from those listed on the 2007 Ballot Issue. They are mandated to the county by the voters and are not necessarily linked to any operational budget savings or impacts in future years.

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.

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.

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:

- 1) Long Term System Maintenance Needs
- 2) Implement the Sales Tax Projects
- 3) Improve Project Delivery Timelines
- 4) Multimodal/Sustainable Transportation
- 5) Long Range Planning
- 6) Stabilize Fleet Budget
- 7) Budget Transparency

2019 Transportation Department Road and Bridge Fund Project List

Major items of the 2019 budget include ongoing repairs to county transportation facilities damaged by the September 2013 flood; improvements to county roads, bridges, and intersections; improved transit service along the high-priority transit routes; bike and pedestrian projects; and on-going transportation demand management (TDM) programs.

The budget includes funding for on-going maintenance and improvement of transportation infrastructure such as roadway striping, minor structure repair, concrete sidewalk repair, and funding to address neighborhood traffic issues, and capital equipment replacements.

1. Flood Repairs

- Road Reconstruction. Complete reconstruction of James Canyon Drive; Wagon Wheel Gap Road, Gold Run Road and Four Mile Canyon Drive above Gold Run. Reconstruct Boston Avenue between Sunset Street and the St Vrain Creek and add sidewalks to improve multi-modal access for nearby low and moderate-income populations.
- Bridges and Structures Repairs. Complete replacement the Old South St Vrain Bridge over St Vrain Creek and the Lefthand Canyon Drive culvert at Glendale Gulch. Start construction of the Logan Mill Bridge over Four Mile Creek replacement.
- Finalize Remaining Road and Bridge Flood projects. Complete design, right-of-way acquisition, contracting and start construction for Four Mile Canyon Drive and replacement of the Sugarloaf Road retaining wall.

2. Road and Bridge Replacements and Repairs

- Brainard Road Reconstruction. Reconstruct 2.5 miles of Brainard Road from Highway 72 up to the US Forest Service parking lot in partnership with the Federal Highways Administration (FHWA) Colorado Access Fund. Widen roadway to improve roadside drainage, increase room for snow storage, and allow for a paved westbound shoulder for cyclists and pedestrians.
- Lee Hill Drive over Six Mile Creek. Extend culvert under Lee Hill Drive to prevent collapse of current culvert, widen road and fix vertical geometry of curve to improve safety. Construct curb-and-gutter along

rock face for lower 2,000 feet of Lee Hill past Olde Stage Road in preparation for the planned 2019 road reconstruction.

- Bridge Repairs. Repair scour issues at Airport Road over Lefthand Creek and at Magnolia Drive over Boulder Creek.
- County Road Chip Seal Program. Apply asphalt chip and seal to eighteen miles of county roads and two miles of collector road in county subdivisions.

3. Bikeway and Pedestrian Projects

- Highway 42 / Short Street Intersection Improvements – City of Louisville. Assist the City of Louisville with multimodal improvements and signalization of the Short Street / Highway 42 Intersection as per the Highway 42 Master Plan recommendations.
- Jay Road Pedestrian Safety Project. Install new pedestrian crossings at three transit stops along Jay Road: 30th Street, St. Croix Street, and Lone Tree Court to improve pedestrian safety at these three intersections.
- 111th Street Widening – City of Lafayette. Assist the City of Lafayette with the widening of 111th Street to include new bike facilities, sidewalks and transit stop improvements (Countywide Transportation Sales Tax project).

4. Transit Services

- Continued support for the “Y” Route and the FLEX Transit Link in cooperation with RTD, TransFort, and the partner cities and towns within the North Front Range.
- Expanded service on the “L” Route between Longmont and Denver. Grant-funded mid-day service to improve transit connections between Longmont, Erie, Lafayette, and Louisville to/from Broomfield and Denver.
- CLIMB to Gold Hill and Jamestown. 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 throughout the county. Provide transit education and pass support for communities and employers who join the RTD Eco Pass program.
- Lafayette Transit Support Program. Federally funded program to provide fare-free transit service within the City of Lafayette.
- “Final Mile” Stop Improvements. Construct new bicycle parking facilities at transit stops along the US36 Corridor and elsewhere in Boulder County.
- “Real-Time” Displays and Marketing Campaign. Utilize federal transportation funds to install electronic displays in primary transit stop locations and market new application for real-time transit arrival times.

6. Planning and Design for Capital Projects

- South Boulder Road Widening (Lafayette). Finalize design of federally-funded multimodal project to widen South Boulder Road, signalize the intersection with 120th Street and add new sidewalks and multimodal pathway connections to parks, schools, and regional trails, in partnership with the City of Lafayette.
- 71st Street Shoulders and Multi-Use Path Improvements. Continue design and public process for the reconstruction of 71st Street from Lookout Road to Highway 52. Includes design of new federally-funded multi-use path from Lookout Road to Winchester Circle.
- Boulder Canyon Trail Extension: Complete design of Boulder Canyon trail extension to Chapman Drive, in partnership with the Colorado DOT who plans to construct the facility in 2019.

- US287 / Isabelle Road Intersection Safety Improvements. Start design of CDOT-funded intersection safety improvement and widening of Isabelle Road to add bicycle and pedestrian improvements to the roadway.

7. Capital Equipment Replacements: Replace vehicles and equipment for road maintenance activities.

Trails Fund (General Fund) Project List

The 2019 Budget includes funds for construction of new Regional Trail connections to complete a critical connection on the Longmont-to-Boulder Trail and planning for a new connection between the City of Boulder and Town of Erie.

1. Trail Construction

- Longmont-to-Boulder (Lobo) Trail – Williams Fork Trail Multi-Use Path. Construction of a new federally-funded multiuse concrete path between the Twin Lakes Trail and Spine Road in Gunbarrel.
- Public Restrooms at Lefthand Valley Grange Park. Install permanent bathroom at the county's Lefthand Valley Grange Park as part of the North 83rd Street Reconstruction project. Restrooms are for use of park visitors and users of the Longmont-to-Boulder Regional Trail.

2. Planning and Design

- 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 – Jay Road Trail Connection. Design of a regional trail along Jay Road from the city of Boulder's Cottonwood Trail to the 63rd Street multi-use pathway.

3. OPEN SPACE AND TRAILS ACQUISITION PROJECTS (\$28,084,408)

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 budget is in the Open Space Capital Improvement Fund that contains bond proceeds and/or sales and use tax revenue. Other major sources for open space funding are the Parks and Open Space Department budget in the General Fund, which is funded through property tax, and 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 1993, 1995, 1997, 1999, 2000, 2004, 2007, 2010, and 2016 has provided substantial revenues for open space land acquisitions.

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 104,339 acres of preserved open space land (including approximately 40,000 acres of conservation easements) and more than 120 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 are open to the public, are situated in natural settings with limited development, and 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 Boulder County Fairgrounds campground facility. Much of the land that is not used for recreation is leased for agricultural purposes.

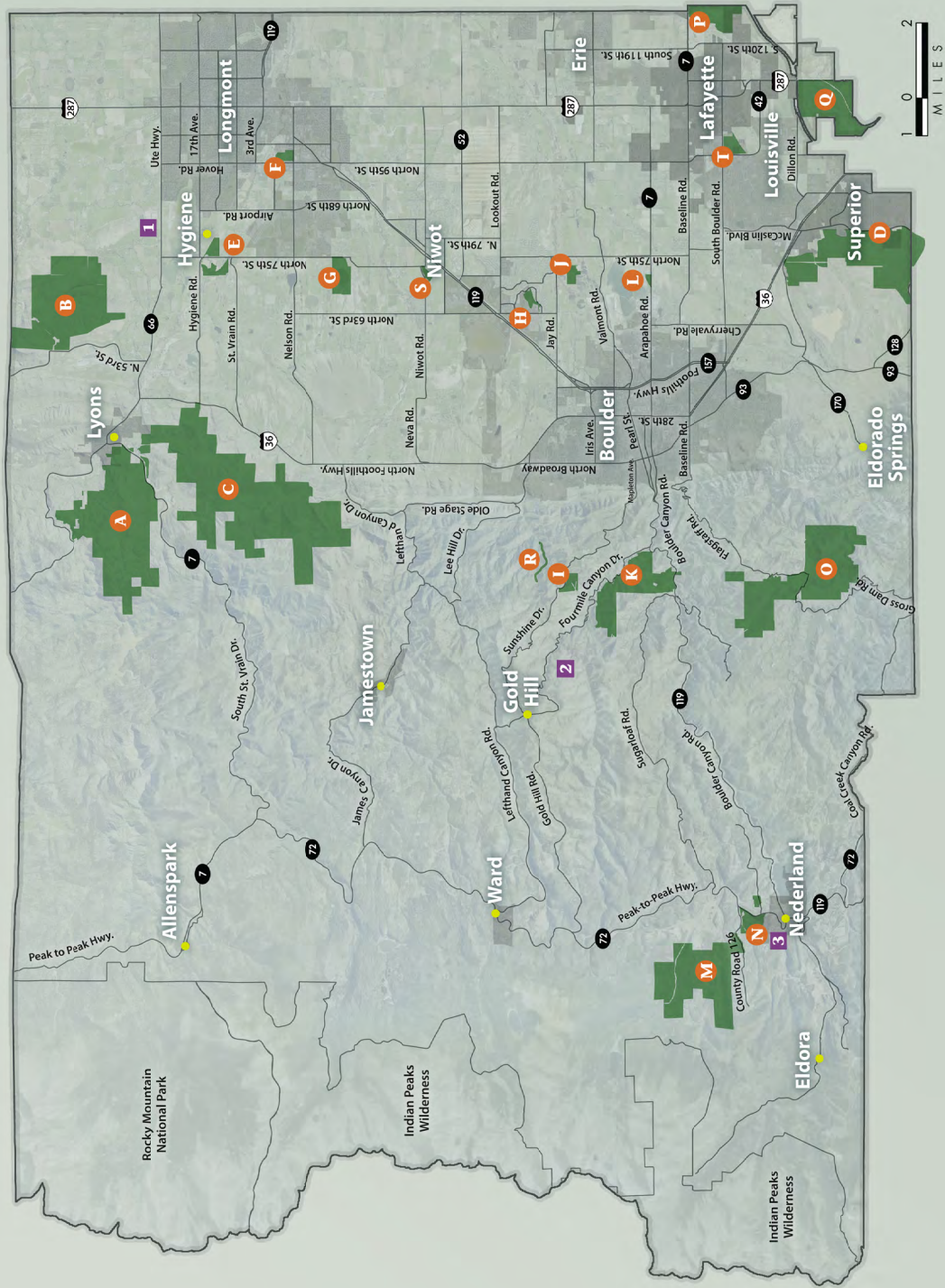
The county owns approximately 25,000 acres of agricultural properties, managed in partnership with agricultural tenants. In 2017, the county had leases with 60 farmers and ranchers on 123 agricultural properties. Agricultural lands are managed in accordance with the County's Cropland Policy, adopted in 2011 and updated in 2017.

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, several hundred thousand dollars a year is received through the Colorado lottery, which is in the Conservation Trust Fund.

In the November 1999 election, the voters approved a ten-year extension for an existing .25% sales and use tax pushing the expiration date out to 2019. Also approved was the bonding authority for an additional \$35 million. The bonds were sold in January 2000 and supplementally appropriated to the budget.

Boulder County Parks & Open Space Map



Boulder County Parks & Open Space Areas

Following is a list of Boulder County's open space that is open to the public. Detailed information including maps, resources, recommended activities and events may be obtained from the Parks & Open Space department at 303-678-6200 or www.BoulderCountyOpenSpace.org

Museums:

- | | |
|---|--|
| 1. Agricultural Heritage Center | 8348 Ute Highway 1.5 miles west of Hover in Longmont |
| 2. Wall Street Assay Office Museum | 6352 Fourmile Canyon Drive., west of Boulder |
| 3. Nederland Mining Museum | 200 N. Bridge Street, Nederland |

Trails:

- | | |
|--|---|
| A. Hall Ranch Open Space | 1-mile west of Lyons on Hwy 7 |
| B. Ron Stewart Preserve at Rabbit Mountain | 2 miles east of Lyons, off Highway 66 on North 53 rd Street |
| C. Heil Valley Ranch Open Space | South Trailhead: 8 miles north of Boulder, off Lefthand Canyon Drive
North Trailhead/Picture Rock Trailhead: west of Lyons on Red Gulch Road |
| D. Coalton Trailhead | At the turn-about intersection of Coalton Road and McCaslin Blvd. in Superior |
| E. Pella Crossing | Approximately one mile south of Hygiene on the east side of North 75 th . |
| F. Boulder County Fairgrounds | Southwest Longmont at intersection of Hover and Nelson roads |
| G. Lagerman Reservoir | 4 miles southwest of Longmont, on Pike Road |
| H. Twin Lakes | Nautilus Drive off of 63 rd Street in Gunbarrel area |
| I. Bald Mountain Scenic Area | 5 miles northwest of Boulder, on Sunshine Canyon Drive |
| J. Walden Ponds Wildlife Habitat | 5 miles northeast of Boulder, on 75th Street |
| K. Betasso Preserve | 6 miles west of Boulder, off Sugarloaf Road in Boulder Canyon/Hwy 119 |
| L. Legion Park | 3 miles east of Boulder, on Arapahoe Road |
| M. Caribou Ranch Open Space | 2 miles north of Nederland, off of County Road 126 |
| N. Mud Lake Open Space | 1.5 miles north of Nederland, on County Road 126 |
| O. Walker Ranch Open Space | 7 miles southwest of Boulder, on Flagstaff Road |
| P. Coal Creek Trail | Access on Highway 42, just west of the Louisville Cemetery, or on South Public Road in Lafayette. |
| Q. Carolyn Holmberg Preserve at Rock Creek Farm | Northwest of Broomfield, 1 mile south of the intersection of South 104th Street & Dillon Road |
| R. Anne U. White Trail | Closed due to the 2013 Flood until further notice. |
| S. Dodd Lake | West of Niwot, on Niwot Road and North 73 rd Street |
| T. Harney-Lastoka Open Space | Between Lafayette and Louisville on CO42. |

Others not pictured on Map:

- | | |
|---|--|
| Beech Open Space | 3 miles north of Boulder, off Highway 36 at Neva Road |
| Lefthand Valley Grange | Intersection of 83rd Street and Niwot Road |
| LoBo Trail | Many access points between Boulder and Longmont |
| Niwot Trails | North of Highway 52 (Mineral Road) on 79 th Street |
| Rock Creek Trail | Access from Coalton Trailhead or Carolyn Holmberg Preserve Trailhead |
| Two Creeks Open Space/Flagg Park | 1 mile east of Lafayette, on Flagg Drive |

In the November 2000 election, the voters approved a continuance of the .10% sales and use tax 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. Voters authorized an additional extension of this sales and use tax in the November 2007 election. This tax revenue was due to expire on December 31, 2009, and the related debt service was retired at that time in the Open Space CIP 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 Fund, where it funds debt service on the 2008 Bond, plus some land maintenance programs.

In the November 2004 election, the voters approved an additional 0.10% sales and use tax for open space acquisitions and land maintenance. Bonds were sold during 2005 to support the ongoing acquisition program.

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 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.

2019 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 fund 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 2018 fiscal year and are estimated to be 4.5% higher than 2017 actual collections, with an additional 3% increase projected for 2019.

OPEN SPACE CIP FUND (\$9,092,173)

- OPEN SPACE CIP FUND – OS5. The funding is derived 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 to be dedicated to Land Maintenance through 2026. This funding provides for the capital cost of maintaining the open space and is budgeted for \$2,697,820 in 2019.
- OPEN SPACE CIP FUND – OS11. The funding is derived from the 0.15% Sales and Use Tax revenue approved by voters in 2010, and which began collections on January 1, 2011. The 2019 budget of \$5,607,739 includes funding for CIP, land options, and land acquisitions
- OPEN SPACE CIP FUND – OS8. This includes the amount appropriated from the .10% Sales and Use Tax revenues which are surplus to the debt service requirement on the 2008 Bond. The total 2019 budget is \$786,614.

CONSERVATION TRUST FUND (\$414,053). This funding consists of anticipated revenues from the Colorado Lottery along with the related interest. 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 (\$18,578,182) The General Fund budget for Parks & Open Space includes more than \$17 million for flood recovery projects which are offset in part by COPs proceeds or federal and state reimbursements. Also included, is a budget of approximately \$1.5 million for land acquisitions.

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 area 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. On the 2018 acquisition schedule there are seven properties (including some multi-year options) which are under contract for purchase, or for which a letter of intent has been executed. The details for these agreements are outlined in the following table.

Parks and Open Space 2019 Budget Book					
Land Acquisitions Under Contract or Letter of Intent					
Property Name	Acreage	Number of Parcels	Total Purchase Price, Option & Lease Payments	Payments Paid Thru 2018	Total Remaining
Brand 2	35.147	1	\$ 1,953,687	\$ 1,363,182	\$ 590,505
Dowe Flats-CEMEX Ops Parcel*	613.325	2	\$ 4,550,000	\$ 2,900,000	\$ 1,650,000
Dowe Flats-CEMEX Development Parcels**	153.15	11	\$ 5,706,329	\$ 700,000	\$ 5,006,329
Golden-Fredstrom	147	1	\$ 1,598,650	\$ 530,100	\$ 1,068,550
Loukonen-Dairy Farm	606.05	10	\$ 16,741,502	\$ 15,094,194	\$ 1,647,308
State Land Board***	704.17	3	TBD	\$ -	TBD
Tice^	72	2	\$ 2,703,335	\$ -	\$ 2,703,335
Western Mobile^^	179.1	3	\$ 1,309,538	\$ -	\$ 1,309,538
Zweck	210	1	\$ 10,500,000	\$ 3,412,500	\$ 7,087,500
Totals			\$ 43,109,354	\$ 22,636,794	\$ 20,472,560

* \$50,000 option payment due every year until 7/15/21; option continues thereafter but with no more option payments required.

** \$700,000 one-time option payment made in 2002. Price listed as if county exercises in 2021.

*** Price to be determined by appraisal and SLB decision in 2019.

^ County's net price will be \$1,978,335, after ALE grant of \$725,000 is received.

^^ Price if county exercises its option in 2027; price will escalate if purchased later. Purchase must be complete by 5/1/2060.

Open Space Land Improvements – Capital Improvements Projects (CIP)

As land acquisitions have increased, it is increasingly important to make capital improvements on county owned land and infrastructure. Boulder County annually approves a 5-year Capital Improvement Project plan and budget for the Parks and Open Space Department. This plan helps the department to prioritize improvements on open space and engage the public prior to implementation of new facilities. The plan also provides a structure for seeking partnerships and grant funds to help leverage our budget.

The capital budget is distributed between six project categories based on readiness and priority: Recreation & Facilities, Historic Preservation, Public Education, Agricultural Resources, Ecosystems and Forestry. Funding for all these categories except for and a portion of the Forestry budget comes from the sales tax approved by voters in 2010. A portion of the Forestry budget comes from the general fund.

Five-plus years out from the historic 2013 flood, we can finally say that much of the recovery work is close to wrapping up. Some of the ongoing flood recovery work is reflected in the ecosystems CIP category.

Priorities for many capital projects follow directly from management plans and master plans adopted by the Board of County Commissioners following a public process. In other cases, staff prioritizes projects based on the department's mission and goals, Boulder County Comprehensive Plan, goals in the department's 2020 vision, purchase agreements and intergovernmental agreements, requests from communities and the public, and the ability to leverage county funds. The following pages provide more project-specific details.

Thanks to contributions of partners, grants and other funding sources, we can leverage the CIP budget with over \$1.9 million in grants and partnerships in the Historic Preservation, Agriculture, Forestry, and Ecosystem categories. These additional funding sources include:

- Potential grant from the Historical Fund for the Braly Barn Phase I restoration.
- Contributions from our Agricultural tenants and the grants they receive from the Colorado Natural Resource Conservation Service through their Environmental Quality Incentive Program (EQIP)
- Grants from FEMA Pre-Disaster Mitigation, and the State Forest Service (State Fire Assistance/Wildland Urban Interface) for forestry work.
- Boulder County Certificate of Participation bond funds (Flood recovery tax), Colorado parks and Wildlife wetlands grant match funds for flood restoration, and the Urban drainage and Flood Control District grants for riparian restoration work.

The CIP budget does not reflect the personnel costs of the Parks & Open Space department. In normal (i.e. non-flood recovery) years, we conservatively estimate that 40% of staff time is devoted to capital projects. Staff costs are funded through the department's annual budget and are significant – over \$2 million annually. The department also spends a considerable amount of sales tax funds to hire seasonal employees to assist in the construction of CIP projects. Finally, the county pays for the cost of the Youth Corps, whose assistance is vital on many POS capital projects. Thus, the real cost of Capital Improvement Projects, including both the estimated project costs and personnel costs, is much greater than the numbers reflected in the capital budget.

**Parks and Open Space
Summary of 2019 Capital Improvement Projects**

	Recreation & Facilities	2019				
		2018 Carryover	Grants	Partner/ Other	CIP	Total
1	Heil 2 Improvements	\$36,000	\$0	\$0	\$55,000	\$91,000
2	Construction & Maintenance Guidelines	\$50,000	\$0	\$0	\$19,750	\$69,750
3	Ag Heritage Center Improvements	\$6,000	\$0	\$0	\$15,000	\$21,000
4	Anne U. White Trailhead	\$0	\$0	\$0	TBD	TBD
	Recreation & Facilities CIP Subtotal	\$92,000	\$0	\$0	\$89,750	\$181,750
	Historic Preservation					
1	Braly Barn Phase I	\$3,488	\$200,000	\$0	\$0	\$203,488
2	Cultural Resource Survey	\$0	\$0	\$0	\$30,000	\$30,000
3	Tumbleson House	\$29,924	\$0	\$0	\$0	\$29,924
4	Heil 2 Caboose 2199	\$0	\$0	\$0	\$25,000	\$25,000
5	Major Maintenance	\$0	\$0	\$0	TBD	TBD
	Historic Preservation Subtotal	\$33,412	\$200,000	\$0	\$55,000	\$288,412
	Public Education					
1	Cardinal Mill Exhibits	\$0	\$0	\$0	\$25,000	\$25,000
	Public Education CIP Subtotal	\$0	\$0	\$0	\$25,000	\$25,000
	Agricultural Resources					
1	Becky - Lateral sprinkler	\$0	\$50,693	\$68,841	\$38,774	\$158,308
2	Boulder County Land Venture - electric service to	\$0	\$0	\$0	\$34,000	\$34,000
3	Cherry Creek Tree Farm - center pivot	\$0	\$21,376	\$23,489	\$9,031	\$53,896
new 5	James Construction - access	\$0	\$0	\$0	\$9,888	\$9,888
new 6	James Construction - electric service	\$0	\$0	\$0	\$24,200	\$24,200
new 7	Boulder County Land Venture--additional funds toward electric service for pivot	\$0	\$0	\$0	\$27,206	\$27,206
new 8	Jay Road Church of Christ-subsurface drip irrigation	\$0	\$8,767	\$0	\$20,433	\$29,200
new 9	Hamouz & Lutz -- sprinkler	\$0	\$0	\$79,000	\$48,800	\$127,800
	Ag CIP Subtotal	\$0	\$80,836	\$171,330	\$212,332	\$464,498
new	Forestry/Fire CIP					
1	Heil: Lichen Loop PA1 (U1, U2) (162 Acres)	\$0	\$960,000	\$0	\$61,500	\$1,021,500
2	Heil Valley Ranch (Ingersol Rx) 260 Acres Target	\$0	\$0	\$0	\$100,000	\$100,000
	Forestry CIP Subtotal	\$0	\$960,000	\$0	\$161,500	\$1,121,500
	Ecosystems					
1	Flood Restoration 6354510	\$86,000	\$0	\$398,000	\$46,400	\$530,400
2	Wildlife Habitat Restoration 6354508	\$0	\$0	\$0	\$40,000	\$40,000
3	Grassland Restoration 6354502	\$12,000	\$0	\$0	\$30,000	\$42,000
4	Native Plant Propagation 6354503	\$0	\$0	\$0	\$15,000	\$15,000
5	Riparian Restoration 6354506	\$0	\$0	\$100,000	\$15,000	\$115,000
6	Reclamation/Revegetation 6354505	\$0	\$0	\$0	\$0	\$0
	Ecosystems CIP Subtotal	\$98,000	\$0	\$498,000	\$146,400	\$742,400
	CIP Total	\$223,412	\$1,240,836	\$669,330	\$689,982	\$2,823,560
	Contingency Fund				\$60,018	\$60,018
	Grand Total	\$223,412	\$1,240,836	\$669,330	\$750,000	\$2,883,578

Recreation and Facilities Capital Improvement Projects 2019-2024

Recreation & Facilities	2019				2020	2021	2022	2023	2024
	2018 Expected Carryover	Partner/ Other	CIP	Total 2019					
Heil 2 Improvements	\$36,000		\$55,000	\$91,000					
Construction & Maintenance Guidelines	\$50,000		\$19,750	\$69,750					
Ag Heritage Center Improvements	\$6,000		\$15,000	\$21,000					
Anne U. White Trailhead			TBD	TBD					
Lagerman Agricultural Preserve					\$130,000				
Betasso Parking Expansion					\$130,000				
Walker Ranch Management Plan Implementation					\$40,000				
Braly Loop Trail, Parking Lot, Trailhead				Grant Application	\$15,000	TBD			
Tolland Ranch Trail			Grant Application		\$5,000	TBD	TBD		
Castle Rock Site Improvements						TBD			
Parking Lot Expansions							TBD		TBD
Rock Creek Spur - 104th Street							TBD	TBD	
Reynolds Ranch/Rogers/Castle Rock Improvements									TBD
Recreation & Facilities CIP Subtotal	\$92,000	\$0	\$89,750	\$181,750	\$320,000	TBD	TBD	TBD	TBD

**TBD indicates that necessary capital improvements have been identified for a particular property or category but the cost of the project has yet to be determined.*

RECREATION & FACILITIES Projects: CIP Funds

Heil 2 Improvements: 2019 CIP. The county purchased the 210 acres Heil 2 properties in late 2012. This property lies on both the east and west side of Geer Canyon Drive south of the existing trailhead. A small area plan for Heil 2 was completed and approved in May 2016, with improvements including a trails, trailhead, and trailhead amenities. The Overland Loop Trail opened in 2017. CIP funds are earmarked for completing the improvements adopted in the Heil Valley Ranch 2 Small Area Plan: East Side Loop trail, Schoolhouse Trail, Corral Trailhead, and equestrian parking. See also HP #4.

Construction & Maintenance Guidelines: 2018 carryover + 2019 CIP. Vision 2020 includes the goal of the creating construction and maintenance guidelines for parks related facilities. The RFP was awarded to Design Workshop of Lafayette in late 2018 and work will be completed in 2019.

AG Heritage Center Improvements: 2019 CIP for Phase 2 of irrigation site improvements and to install ADA access to the MacIntosh Barn (requires architectural and engineering plans). In 2014-2016 staff completed driveway improvements for site distance, upgraded an agriculture irrigation structure to correct erosion problems to the trail, completed Phase 1 irrigation improvements for the yard area near the house, and installed a culvert intercept by corrals. Phase 2 work includes additional irrigation and plantings to entry and central yard area.

Anne U. White Trailhead: 2019 CIP. The Anne U. White trail has been closed since the devastation of the 2013 flood. Work on the trail is essentially completed and has benefitted from the help of numerous volunteer days. The two homes closest to the trailhead were a part of the buyout through the FEMA process, and the county Transportation Department is working on the road and access into 2019. Trailhead design options will be evaluated and finalized by first quarter 2019, and construction is expected to be completed in 2019.

Lagerman Agricultural Preserve: 2020 CIP. In 2020, expand and upgrade the trailhead as necessary to accommodate horse and boat trailer parking, based on demand. This project will use in-house staff for construction.

Betasso Parking Expansion: 2020 CIP. The 2009 Betasso Preserve Management Plan calls for expansion of current trailhead capacity as a medium priority based on visitor use and demand.

Walker Ranch Management Plan Implementation: 2020 CIP. The management plan update for Walker Ranch was completed in 2013. 2020 CIP funds will be used for upgrade of Ethel Harrold Trailhead, along with installation of a natural play area at the Meyers Trailhead, as called for in the plan update.

Braly Loop Trail, Parking Lot, Trailhead: 2020-2021 CIP. Apply for Fishing-is-fun grant or GOCO trails grant in 2019. The St. Vrain Creek Corridor Open Space Management Plan was adopted in 2004. Among the visitor use goals identified is to develop a trailhead and related amenities at the Braly property. Plans include creating a loop trail, Trailhead and parking facility, to eventually be part of the St. Vrain corridor trail. Additional funding coming from cash-in-lieu funds and Boulder County Transportation (for construction of restroom for regional trail). See also HP #1.

Toll Property Trail: 2020-2022 CIP. In January 2015, Boulder County partnered with the Colorado State Forest Service and Great Outdoors Colorado, with coordination by The Conservation Fund, to acquire a conservation easement over approximately 3,334 acres of the Tolland Ranch property near Eldora Ski area in western Boulder County and Gilpin County. The acquisition includes a 6.5-mile long trail easement. In 2018 a Class III Cultural Resource Survey of the trail corridor was completed. Plan is to apply for a trail construction grant in 2019 with trail construction beginning in 2020 and continuing into 2021 and 2022 if needed.

Castle Rock Site Improvements: 2021 CIP. Castle Rock is a popular climbing and picnicking site in Boulder Canyon. A planning process is underway to determine recreation site improvements the Castle Rock area, with funding planned in 2021.

Parking Lot Expansions: 2022, 2024 CIP. Consider additional expansion of park facilities at various parks, including Mud Lake, Caribou Ranch, Hall Ranch, Walden Ponds, and Walker Ranch.

Rock Creek Spur – 104th St.: 2022-2023 CIP. There is an opportunity to connect the Coal Creek Trail with Rock Creek Farm via the S. 104th Street corridor. This connection has been identified as a high priority for Louisville and Lafayette and would provide access from these two communities to Rock Creek Farm and its trail system. Opportunities for making this connection include the utilization of the S. 104th Street right-of-way, the western boundaries of the open space properties themselves, or through the Colorado Technology Center. All combinations of these possibilities will be explored and if a trail should pass through an open space property, all efforts should be made to preserve the integrity and function of the agricultural resource, including irrigation concerns. Lafayette and Louisville are taking the lead on the planning and funding of this connection.

Reynolds Ranch/Rogers/Castle Rock Improvements: 2022-2023 CIP. Master planning will be occurring for improvements, including consolidation of the trail system and evaluation of parking/trailhead options. Funds are earmarked for implementing the approved improvements.

RECREATION AND FACILITIES Projects: Other Funds

St Vrain Trail Construction to Pella (Boulder County Transportation). The St. Vrain Trail Master Plan was completed in 2006 in collaboration with the City of Longmont and Town of Lyons. Construction timing of the trail segment from Airport Road to Pella Ponds depends on real estate acquisitions.

Historic Preservation Capital Improvement Projects 2019-2024

Historic Preservation	2019				2020	2021	2022	2023	2024
	2018 Carryover	Partner/ Other	CIP	Total 2019					
Braly Barn Phase I	\$3,488		\$0	\$203,488	\$100,000				
Cultural Resource Survey			\$30,000	\$30,000		TBD	TBD	TBD	TBD
Tumbleson House	\$29,924		\$0	\$29,924	TBD			TBD	TBD
Heil 2 Caboose 2199			\$25,000	\$25,000					
Major Maintenance			TBD	TBD			TBD	TBD	
Braly Garage					\$35,000				
Olivieri House, Garage, Office							TBD	TBD	TBD
Reynolds Ranch Log House							TBD	TBD	TBD
Henning Barn			TBD						
Historic Preservation Subtotal	\$33,412	\$0	\$55,000	\$288,412	\$135,000	TBD	TBD	TBD	TBD

**TBD indicates that necessary capital improvements have been identified for a particular property or category but the cost of the project has yet to be determined.*

HISTORIC PRESERVATION CIP Projects:

Braly Barn Phase I: 2019-2020 CIP. The circa 1903 Braly barn is located on the historic Wencel Farm northwest of Hygiene. The county purchased the 112.48-acre property June 2000. Both the main branch and the south branch of St. Vrain Creek cross the property, which sustained significant damage during the historic 2013 flood. Flood repairs on the breached reservoirs will start in 2019, allowing plans for public access on the proposed St. Vrain trail which crosses through the property to resume (see RAF #8). In 2018, the barn's construction documents were updated in anticipation of applying for a 2019 State Historical Fund grant. If awarded, the 2019 CIP funds will provide a cash match to the grant award. Construction will occur in 2020. Phase I scope of work is limited to structural repairs and includes architectural fees for project oversight to meet grant requirements. Cost estimate to be refined over winter 2018-2019.

Cultural Resource Survey: 2019 CIP. CIP funds will be used to conduct a cultural resource survey at Indian Mountain in anticipation of the increased visitor use on the property by American Indian groups and individuals. Funding in future years will be used for cultural resource surveys on other priority properties, including a re-survey at Walker Ranch to update the 38-year-old data, and to obtain data for previously surveyed properties that will contribute to a larger department effort.

Tumbleson House: 2018 CIP carryover; 2020, 2023-2024 CIP. The circa 1890s Tumbleson House at Hall Ranch was rehabilitated with GOCO Legacy Grant funds in 2001. Originally, foundation repairs were to begin in 2017, but due to the unexpected discovery of asbestos in the first-floor plaster walls, the focus of the project shifted to asbestos mitigation and the foundation repairs were delayed. As a result of the asbestos abatement revealing the source of the stone wall cracks, engineers believe a crack stitching project to bond the stone wall cracks together might be sufficient instead of the costlier foundation repair. In 2019, the plan is to contract out the crack stitching construction documents with 2018 CIP carryover funds, to develop a cost estimate for work, anticipated to go to bid and be completed in 2020. Additional restoration work is projected for 2023-2024, to ensure that the house remains viable for future uses that will be determined through the North Foothills Open Space Management Plan update, currently projected for 2020 or later, pending completion of the Hall 2 mine reclamation.

Heil 2 Caboose 2199: 2019 CIP. Complete the 1891 caboose facelift and asbestos abatement as part of Heil 2 Trailhead preparations. High Plains Railroad Preservation Association will provide guidance for appropriate repairs and techniques.

Major Maintenance: 2019, 2022-2023 CIP. Funding is allocated for high cost projects that extend beyond the operation and maintenance budget capability. Projects include painting outbuildings at the Carolyn Holmberg Preserve at Rock Creek Farm, re-shingling the Agricultural Heritage Center Lohr McIntosh barn, and work on the Walker Ranch wagon barn, cabin and well house.

Braly Garage: 2020 CIP. Continuing work at the Braly property in preparation for public access (see HP #1), funds will be used to repair the Braly garage, a building that contributes to the historic significance of the property as identified in the St. Vrain Creek Corridor Open Space Management Plan.

Olivieri House, Garage, and Office: 2022-2024 CIP. Purchased in 2007, the Olivieri property is in Sunshine Canyon and originally operated as a small-scale hard rock mining operation before becoming a vacation home for the Olivieri family for over 50 years. The buildings are a representative example of the types of rustic mining cabins that were typically constructed during the early 20th century through their simplicity of design and use of readily available natural materials. The Buildings and Historic Preservation crew will remove the collapsed bunkhouse, rehabilitate the cabin, garage and stone office building.

Reynolds Ranch Log House: 2022-2024 CIP. The 1874 log house is part of the historic Hockaday Ranch located southeast of the Town of Nederland. Charles Hockaday, who most likely constructed the building, settled in the area after working as a freight operator from St. Joseph, Missouri to Central City, Colorado. The property is significant for its association with the early settlement of the area and the development of high-country ranching. In preparation for a future use of the building as determined by the forthcoming Platt Rogers/ Reynolds Ranch Open Space Management Plan, funding will cover the costs of the repairs. Operations and maintenance funds will cover any small necessary repairs until 2021. See also RAF #13.

Henning Barn: 2019 CIP cost estimate. Recreation and Facilities will conduct an assessment to obtain a cost estimate and complete the barn repairs. Located on the Western Mobile property, the 1905 barn is one of last remaining features of the Henning Farm, an early 20th century farm that incorporated dairy into their operation in the 1950s. A silo and loafing shed also remain on the property. Once a complete farm complex with over 10 buildings and structures, the large hay barn is an historic icon on the landscape that is visible while driving on Hygiene Road.

Public Education Capital Improvement Projects 2019-2024

Public Education	2019				2020	2021	2022	2023	2024
	2018 Carryover	Partner/ Other	CIP	Total 2019					
Cardinal Mill Exhibits			\$25,000	\$25,000					
Ag Heritage Center Exhibits					\$125,000			TBD	
Braly & Ramey Interpretive Opportunities						\$10,000			TBD
Nederland Mining Museum Exhibits								\$25,000	
Subtotal	\$0	\$0	\$25,000	\$25,000	\$125,000	\$10,000	\$0	\$25,000	TBD

**TBD indicates that necessary capital improvements have been identified for a particular property or category but the cost of project has yet to be determined.*

PUBLIC EDUCATION CIP Projects:

Cardinal Mill Exhibits: 2019 CIP. Interior exhibit themes for the top and bottom of the mill will include Old Cardinal and current Cardinal site, life in a mining town, and how a mill works. This is the final step in a years-long restoration effort to bring the mill to life for public interpretation.

Ag Heritage Center Exhibits: 2020 CIP. Due to wear and tear, several exhibits installed in 2000 will be replaced: "Faces of Boulder County," "Food," and "Tools of the Trade" exhibit.

Braly & Ramey Interpretive Opportunities: 2021, 2024 CIP. The St. Vrain Creek Corridor Open Space Management Plan was adopted in 2004. Among the educational and interpretive objectives identified is to develop signage focusing on the significance and protection of the riparian resources and exploring the development of an environmental center on the Braly property using the double A-frame building. In 2021, trailside panels will have installed at Braly and Ramey properties highlighting the natural and cultural resources. 2024 funds will be used for the potential development of an environmental education center. See also RAF #8; HP #1.

Nederland Mining Museum Exhibits: 2023 CIP. Replace some exhibits with interactive components so exhibits are more engaging for museum visitors to learn about hard rock mining in Boulder County.

Agricultural Resources Capital Improvement Projects 2019-2024

	Agricultural Resources	2018 Carryover	Grants	2019				2021	2022	2023	2024
				Partner/ Other	CIP	Total 2019	2020				
1. Center Pivot & Lateral Sprinklers - Conventional											
a.	Becky - Lateral sprinkler		\$50,693	\$68,841	\$38,774	\$158,308					
b.	G. Anderson - center pivot						\$35,000				
c.	Henry & Ross- 2 center pivots								\$200,000	\$175,000	
2. Center Pivot & Lateral Sprinklers - Organic											
a.	Boulder County Land Venture - electric service to pivot				\$34,000	\$34,000					
b.	Cherry Creek Tree Farm - center pivot		\$21,376	\$23,489	\$9,031	\$53,896					
c.	Haley - install irrigation system										\$175,000
3. Organic Farm Stand Projects											
a.	Hygiene Dairy/Bishop - produce storage and processing facility						\$20,000	\$130,000			
4. Other Projects											
a.	John Clark - boundary fence & irrigation						\$25,565				
Ag CIP Total			\$72,069	\$92,330	\$81,805	\$246,204	\$80,565	\$130,000	\$200,000	\$175,000	\$175,000

AGRICULTURAL RESOURCES CIP Projects:

Center Pivot and Lateral Sprinklers: We install center-pivot and lateral irrigation systems to conserve water, reduce erosion, reduce labor costs, and increase crop production. The Natural Resources Conservation Service (NRCS) offers cost-share through their voluntary Environmental Quality Incentive Program (EQIP). This program will share on average 50% of the total cost. In addition to the environmental benefit, center pivots provide an economic benefit for the county through increased production; typically, a 25% increase in production or more is attainable. This correlates into increased revenue. Center pivot sprinklers are also a great benefit to our stewardship responsibilities. Farm field roads and open irrigation ditches are eliminated, reducing the prime location for noxious weeds to get established, and reducing the weed management costs.

Organic & Market Farms: Organic & market farms are generally small acreage farms and have the irrigation water and soils that are suited to growing vegetables or "Farmers Market" type produce. These types of crops are raised more efficiently with drip or sprinkler irrigation. This will require new irrigation infrastructure, which typically includes an irrigation water holding structure or pond, pumping station, some underground pipeline, and new electric service brought to the irrigation pump. These systems can supply irrigation water to overhead sprinklers and/or drip-tape irrigation.

1. Center Pivot & Lateral Sprinklers—Conventional Farms

- a) Becky lateral sprinkler – 2019. Tenant raises livestock feed (corn/hay) on 67 ac.
 - Ag tenant will apply for EQIP program and cost share
 - Powered by new electric powerline from Wasson project
- b) Goldamay Anderson center pivot sprinkler – 2020. Tenant raises alfalfa and grass hay on 120 ac.
 - Assume Ag tenant will be approved for EQIP program
 - Also powered by electric powerline from Wasson project
- c) Henry & Ross: 2022-2023 (2 full circle with swing arm pivots planned over 2 years)
 - Tenant raises row crops (sugar beets, corn, alfalfa, etc.) on approximately 300 acres
 - No cost share from Ag tenant no EQIP funds for these pivots

1. Center Pivot—Organic Farms

- a) Boulder County Land Venture center pivot upgrade: 2019. Tenant raises livestock feed (alfalfa/grass hay) on 110 ac.
 - Install new electric service to operate existing center pivot
 - Currently operation with diesel powered generator

- b) Cherry Creek Tree Farm—1/4 circle center pivot wiper on a 16-ac. portion of the property (lateral wiper installed in previous years): 2019. Tenant raises organic vegetables.
 - Will use existing irrigation pond and powerline
 - Relatively inexpensive to add to existing system to expand irrigation to east half of farm
- c) Haley subsurface drip irrigation with precision Ag technologies: 2024
 - Tenant raises organic vegetables. The subsurface irrigation would be installed on 70 ac., half the productive acreage.
 - Much more efficient than sprinkler irrigation systems, but also more expensive.

Organic Farm Stand Projects

- a) Hygiene Dairy/Bishop – produce storage and processing facility. Tenant raises organic vegetables. The storage would be used for:
 - Construct a shed or building to allow for washing produce to meet the Food Safety Act
 - Also, included in the design will create some cold storage for winter squash and other produce.
 - May include restroom facilities to meet the FSA hand washing requirements.

Other Projects

- a) John Clark – boundary fence and irrigation: 2020
 - The west boundary is currently without a fence. A fence will be constructed on west boundary to allow for livestock grazing in the winter months.
 - This fence installation will interfere with the current irrigation system, so a new gated pipe irrigation system would be the best solution to be able to continue to irrigate this farm.

Additional Projects Not Reviewed by POSAC

- a) James Construction—new access. Tenant raises organic vegetables (cabbage).
 - The current access location is not a very safe location for farm equipment access or visitors access for a proposed farm stand.
 - The new proposed access location will be a safer access for farm equipment and closer to a proposed limited parking area for farm stand.
- b) James Construction—electric service
 - Currently the Ag tenant must rely on gas power irrigation pumps and has no power to later install some type of refrigeration unit for keeping produce.
- c) Boulder County Land Venture—electric service for pivot. Tenant raises livestock feed (alfalfa/grass hay) on 110 ac.
 - As mentioned above (#2a.), the tenant is using diesel powered generator to power the center pivot. Replacing the diesel with electric power will allow tenant to replace other generators in use for livestock watering well and for livestock handling facility.
- d) Jay Road Church of Christ—subsurface drip irrigation. This property is also at the Kilt Farm. Tenant raises organic produce on 7 acres.
 - This is a NRCS approved EQIP project for irrigation improvement. A sub-surface drip irrigation system will be installed on approximately 30% of the property
 - An underground pipeline will be installed to operate a hard-set irrigation sprinkler system on the remaining portion of the property.
- e) Hamouz & Lutz—sprinkler system. Tenant raises row crops (wheat, barley, sugar beets, and alfalfa) on 47 ac.
 - This property was being considered for the installation of an extensive underground irrigation pipeline to use with gated pipe.
 - This would eliminate some of the erosion from the existing open earthen irrigation ditches.
 - After lengthy consideration and the Ag tenant willingness to contribute, it was decided that installing a sprinkler system would be a better use of our funds

Forestry Capital Improvement Projects 2019-2024

	Forestry/Fire CIP	2019				2020	2021	2022	2023	2024	
		2018 Carryover	Grants	Partner/ Other	CIP						Total 2019
1. Forest Thinning Treatments											
a.	Heil: Lichen Loop PA1 (U1, U2) (162 Acres)		\$960,000		\$61,500	\$1,021,500	\$61,500				
b.	Caribou and Sherwood Gulch (PA1 U2 & U3) (100 acres)						\$102,500	\$102,500			
c.	Hall: Button Rock PA5 U1-6								\$100,000	\$280,000	
d.	Walker: Meyers Gulch PA1 (U1, U3-6) (355 Acres)									\$150,000	
e.	Hall: Button Rock PA6 U3-4										
f.	Billings: Button Rock										
2. Prescribed-Fire/Activity Fuels Projects											
a.	Heil Valley Ranch (Ingersol Rx) 260 Acres Target				\$100,000	\$100,000					
b.	Rabbit Mountain (Arapaho Rx) 350 Acre Target (3444 Total)						\$100,000				
c.	Betasso (Arkansas RX) 262 Acres							\$100,000			
d.	Hall Ranch (Nelson Loop Rx) 860 Acres								\$100,000		
e.	Walker: (Walker Rx) 1056 Acres									\$100,000	
f.	Heil: (Wapiti/Wapiti2) 440 Acres									\$100,000	
	Forestry/Fire CIP Subtotal	\$0	\$960,000	\$0	\$161,500	\$1,121,500	\$264,000	\$202,500	\$200,000	\$380,000	\$250,000

FORESTRY CIP Projects:

1. **Forest thinning treatments:** 2019-2020 CIP. These large projects are designed to reduce forest fuels through the implementation of Forest Restoration concepts. Restored forests have a structure that is better at responding to wildfire events. In addition, they are strategically located on the landscape to protect communities, watersheds, and infrastructure at risk.
 - a) Heil, Lichen Loop (162 ac.) This project is likely to receive grant funding from FEMA (pre-disaster mitigation) and the State of Colorado. The goal is to complete ponderosa pine restoration east of the Lichen Loop Trail at Heil Valley Ranch. Our plan is to complete 162 acres of fuels reduction across two units (PA1U1 and PA2U2).
 - b) Caribou and Sherwood Gulch (100 ac.)
 - c) Hall: Button Rock PA5 U1, U3-6
 - d) Walker Ranch/Myers Gulch (355 ac.)
 - e) Hall: Button Rock PA6 U3-4
 - f) Hal PA7U5 Stands 1-3 (12.5 ac.) Nelson donut

2. **Prescribed Fire/Activity Fuels Projects:** 2019 CIP. After BCPOS has completed mechanically thinning some of our forests, the ideal next step for ecological process is to reintroduce fire. Our Prescribed Fire Interdisciplinary team (Fire ID Team) identifies appropriate areas to use this management practice. It can include areas of grassland and shrub land, as well as forests that have been thinned in the last several years. The Fire ID Team prioritizes projects based on preparedness and opportunity, therefore may complete work in other locations as needed
 - a) 2019 Heil Valley Ranch, Ingersol RX (260 acres): This project area was treated in 2013 utilizing mastication equipment due to the steep slopes and accessibility. Mastication works leaves behind activity fuels, which we hope to remove/consume through prescribed fire operations in the project area. This will be a first entry reintroduction of fire into the area. It will be a very complex prescribed burn project.
 - b) 2020 Rabbit Mountain, Arapaho RX (350 acres): There is the need to carry over money for this project due to the delay in invoicing by the State for utilizing the Juniper Valley hot shot jail crew out of Buena Vista. Additionally, Rabbit Mountain in the second priority for continued prescribed fire activity, with a maximum of 350 acres being burned each year.
 - c) 2021 Betasso (Arkansas RX) 262 ac.
 - d) 2022 Hall Ranch (Nelson Loop RX) 262 ac.
 - e) 2023 Walker Ranch 1.056 ac.
 - f) 2024 Heil (Wapiti/Wapiti2) 440 ac.

Ecosystems Capital Improvement Projects 2019-2024

	Ecosystems	2019					2020	2021	2022	2023	2024
		2018 Carryover	Grants	Partner/ Other	CIP	Total 2019					
1. Flood Restoration 6354510											
a.	Brewbaker	\$86,000		\$398,000	\$31,400	\$515,400					
b.	Golden Fredstrom			\$\$\$	\$15,000	\$15,000	\$11,325				
c.	Parrish							\$50,000			
d.	Geer Creek								\$60,000		
2. Wildlife Habitat Restoration 6354508											
b.	Black Footed Ferret Reintro				\$23,000	\$23,000	\$23,000				
c.	Loukonen Dairy Farm, Parcel F				\$12,000	\$12,000					
a.	Ag Wildlife Habitat				\$5,000	\$5,000	\$8,000	\$12,000			
d.	South Branch Ditch/St. Vrain						\$8,000				
e.	US36 Wildlife Crossing									\$150,000	
3. Grassland Restoration 6354502											
a.	Mowing: Various Properties				\$30,000	\$30,000	\$30,000				
b.	CEMEX	\$12,000				\$12,000	\$10,000				
c.	Cheatgrass Restoration						\$20,000	\$20,000	\$20,000		
4. Native Plant Propagation 6354503											
a.	Native Seed Collection and Increase				\$15,000	\$15,000	\$15,000	\$15,000	\$15,000		
5. Riparian Restoration 6354506											
a.	Bailey Ponds/Kenosha			\$100,000	\$10,000	\$110,000	\$10,000				
b.	Lower Boulder Creek				\$5,000	\$5,000					
c.	Zapf						\$15,000				
d.	Sherwood Creek							\$50,000			
6. Reclamation/Revegetation 6354505											
a.	Heil 2 Reclamation					\$0					
a.	Conger Mine (Sherwood Gulch)						\$7,000				
b.	Hall 2 Mine Reclamation							\$6,000	\$6,000		
7. Road/Social Trail Closure											
a.	Reynolds Rogers						\$15,000	\$12,000			
8. Mapping and Monitoring											
a.	Wetland Baseline Inventory										
b.	Vegetation Mapping										
	Ecosystems Subtotal	\$98,000	\$0	\$498,000	\$146,400	\$742,400	\$172,325	\$165,000	\$101,000	\$150,000	\$0

ECOSYSTEMS CIP Projects:

1. **Flood recovery:** 2018 carryover + 2019 CIP. Funds from CIP will be used to restore streams and floodplains that are not funded by other grant sources.
 - a) Brewbaker: 2019 CIP. Left Hand Creek at the Brewbaker property is a high priority for our department, yet it did not rank high enough for FEMA funding in the Left-Hand Creek Master Plan. COPS, also known as the county sales tax funds, will provide up to \$398,000 for finalizing design-build plans and construction of this project.
 - b) Golden Fredstrom: 2019-2020 CIP. A CPW Wetland Grant is providing funds for plant materials and volunteer services to restore parts of the St. Vrain Creek impacted in the 2013 Flood along the Golden Fredstrom property.
 - c) Parrish: 2021. Fund design for flood recovery on east parcel.
 - d) Geer Creek: Post flood stream restoration funded by COPS and CIP will target priority areas needing stabilization and habitat improvements.
2. **Wildlife Habitat Restoration Projects:**
 - a) Black Footed Ferret Reintroduction: 2019-2020 CIP. Meet 2020 Vision Goal to reintroduce Black Footed Ferrets by 2020. To do this, funds are needed to purchase plague vaccine and flea dust for plague prevention to help increase prairie dog populations that have been negatively affected by plague. The target areas for ferret reintroduction are Ron Stewart Preserve at Rabbit Mountain, Dowe Flats, and the grasslands east of Superior that tie into City of Boulder OSMP lands and Rocky Flats.
 - b) Loukonen Dairy Farm, Parcel F: 2019 CIP. Fence off portions of the Dake Ditch/ephemeral drainage for

Prebles meadow jumping mouse habitat.

- c) Ag Wildlife Habitat: 2019-2021 CIP. Wildlife habitat and pollinator projects on agricultural properties: Swanson, Ertl, Puma, Montgomery Farms, AHL.
- d) South Branch Ditch, St. Vrain Creek: 2020 CIP. Funds will be used to restore the South Branch Ditch, a historical tributary of the St. Vrain Creek that runs through several BCPOS properties (Brady, Ramey, Western Mobile). This area is one of the best habitats for the federally threatened Preble's Meadow Jumping Mouse in Boulder County.
- e) US 36 Wildlife Crossing: 2023

3. Grassland Restoration Projects:

- a) **Mowing:** 2019-2020 CIP. Because of all the mowing maintenance needed on multiple grassland restoration properties, a separate category was created for this need. Funds are used to rent a tractor and hire a seasonal mower, enabling more efficient and effective mowing on Rock Creek Grasslands, Egg Farm, CEMEX and others.
- b) **CEMEX Restoration:** 2019-2020 CIP. Restoration efforts began in 2004 and will continue through 2019. The southern approximately 160 acres will be planted to perennial natives in 2019.
- c) **Cheatgrass Restoration:** 2020-2022 CIP. BCPOS has been using an exciting new tool for restoring areas invaded by the annual grass, cheatgrass (*Bromus tectorum*), also called downy brome (*Bromus japonicus*). Research using the herbicide Esplanade has released native vegetation suppressed by cheatgrass dominance. Applications will be made on a larger scale of up to 400 acres with this funding.

- 4. **Native Plant Propagation:** 2019-2022 CIP. POS is collecting local, native ecotypes of seed that are not available commercially. These funds are used to support the following: 1) our volunteer native seed collection program, 2) the Native Seed Garden at the Peck property, and 3) additional seed increase from commercial farms operations. The local native seed we generate will be available for current and future flood recovery and ecological restoration projects.

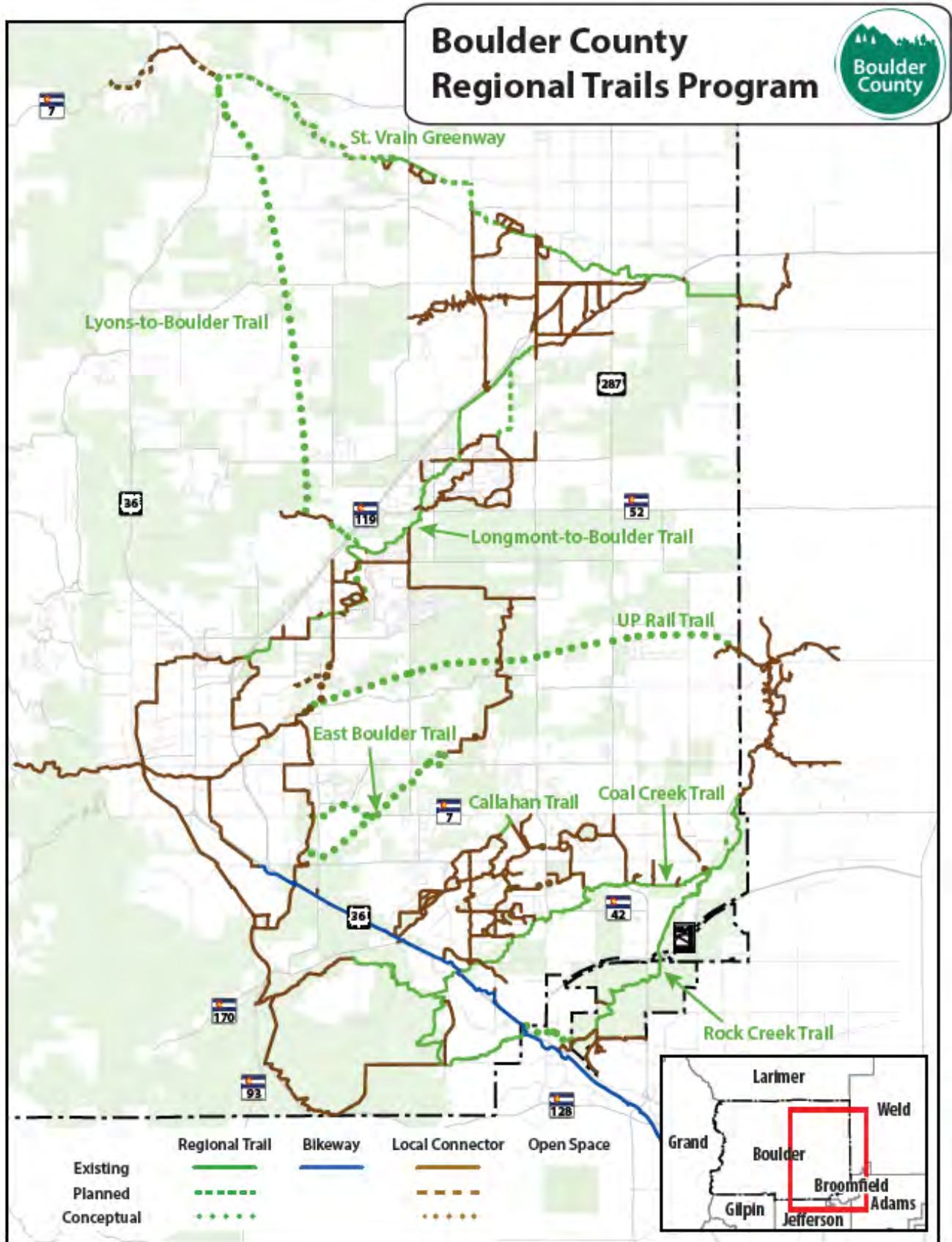
5. Riparian Restoration Projects:

- a) Bailey Ponds/Kenosha: 2019-2020 CIP. This stream restoration on Boulder Creek was identified as a high priority in the Boulder Creek Master Plan. Partner with the Urban Drainage and Flood Control District for funding and implementation.
- b) Lower Boulder Creek: 2020 CIP. Maintenance funds post-Army Corps of Engineers project completion.
- c) Zapf: 2020. Plantings and/or fencing along the South Branch of St. Vrain Creek for Prebles meadow jumping mouse habitat improvements.
- d) Sherwood Creek 2021 CIP. A portion of the creek buried in mine tailings at Sherwood Gulch will be daylighted and restored.

6. Reclamation/Revegetation Projects:

- a) Conger Mine at Sherwood Gulch: 2020 CIP. Illegal shooting has become a problem at the Conger Mine. Bare areas will be reclaimed, and large piles of woody debris will be moved so that they are not used as shooting targets.
- b) Hall 2 Mine Reclamation: 2021-2022 CIP. Maintenance of reclamation, post-bond, in conjunction with management plan implementation.

- 7. **Road/Social Trail Closure:** 2020-2021 CIP. Closing social trails/roads in partnership with USFS on the West Magnolia area and Reynolds Ranch property and in conjunction with building sustainable trails in other locations.



BOULDER COUNTY, COLORADO
BUDGET 2019

Boulder County Parks and Open Space Trail Miles for 2017													
Natural Surface Trails						Improved Surface Trails							
Park/Open Space		Sub-total	Total Miles	Dog	Bike	Horse	Park/Open Space		Sub-total	Total Miles	Dog	Bike	Horse
Bald Mtn. ('76,'91,'93)			1.0				Agricultural Heritage Center			1.4			
	Pines to Peaks Loop ('76/'91/'93)	1.0		Yes	Yes	Yes		AHC Trail	0.5		No	No	No
Beech			0.4					McIntosh Connector	0.2		Yes	Yes	Yes
	Beech Pavilion Access Trail	0.4		Yes	Yes	Yes		McIntosh Lake Trail	0.7		Yes	Yes	Yes
Betasso Preserve ('81,'92,'99,'02)			9.2				Boulder Canyon ('90,'93)			1.9			
	Benjamin Loop	2.4		Yes	Yes	Yes		Boulder Canyon Trail	1.9		Yes	Yes	Yes
	Betasso Link Trail ('02)	1.3		Yes	Rstd.	Yes	*C Holmberg Preserve/RCF ('00-'01)			3.1			
	Blanchard Trail	0.3		Yes	No	No		Cradleboard Trail('00-'01)	1.3		Yes	Yes	Yes
	Bummers Rock Connector	0.1		Yes	Yes	Yes		Lac Amora Link Trail ('01)	0.3		Yes	Yes	Yes
	Bummers Rock Trail ('81)	0.2		Yes	No	Yes		Mary Miller Trail ('00-'01)	1.5		Yes	Yes	Yes
	Canyon Loop ('81,'92,'99)	3.3		Yes	Yes	Yes	*Coal Creek ('89-'99)			9.5			
	Fourmile Link Trail	0.8		Yes	Yes	No		Anthem Connection	0.2		Yes	Yes	Yes
	Loop Link	0.8		Yes	Yes	Yes		Coal Creek Trail	7.4		Yes	Yes	No
Caribou Ranch ('04)			3.3					Coal Creek Trail	1.9		Yes	Yes	Yes
	Blue Bird Loop ('04)	1.8		No	No	Yes	*Coalton Trailhead ('97)			6.4			
	Blue Bird Spur ('04)	0.3		No	No	Yes		Coalton Trail	2.9		Yes	Yes	Yes
	DeLonde Trail ('04)	1.2		No	No	Yes		Mayhoffer Singletree Trail	0.7		Yes	Yes	Yes
*Coalton Trailhead			1.5					Meadowlark Trail	2.8		Yes	Yes	Yes
	Mayhoffer Singletree Trail	1.5		Yes	Yes	Yes	Dodd Lake ('04)			0.1			
Four Mile Open Space ('85)			1.6					Dodd Lake Trail	0.1		No	No	Yes
	Anne U. White Trail ('85)	1.6		Yes	No	Yes	Fairgrounds ('96-'97)			0.3			
Hall Ranch ('96-'98,'03)			13.6					Cattail Pond Trail ('97)	0.3		Yes	Yes	Yes
	Antelope Trail ('03)	1.0		No	Yes	Yes	*Flagg Park ()			0.1			
	Bitterbrush Trail ('96)	3.7		No	Yes	Yes		Coal Creek Trail (')	0.1		Yes	Yes	Yes
	Button Rock Trail ('98)	2.0		No	No	Yes	*Gunbarrel Est. ('98)			0.8			
	Nelson Loop ('96-'97)	2.2		No	Yes	Yes		Cottontail Trail ('98)	0.8		Yes	Yes	Yes
	Nighthawk Trail ('97-'98)	4.7		No	No	Yes	Harney-Lastoka ('07)			1.5			
Heil Valley Ranch ('00-'01,'07)			14.6					Harney Lastoka Trail	1.5		Yes	Yes	No
	Lichen Loop ('00)	1.3		No	No	Yes	*Heatherwood Subdivision ('96)			0.2			
	Picture Rock ('08)	5.2		No	Yes	Yes		Heatherwood Notch Trail	0.2		Yes	Yes	Yes
	Ponderosa Loop ('01)	2.6		No	Yes	Yes	Homestead ('95)			0.10			
	Wapiti Trail ('01)	2.5		No	Yes	Yes		Homestead Trail	0.1		Yes	Yes	Yes
	Wild Turkey Trail ('07)	3.0		No	Yes	Yes	*Imel ('05)			0.6			
Heil Valley Ranch 2			2.4					Imel/NW Parkway	0.6		Yes	Yes	Yes
	Overland Trail	2.4		No	Yes	Yes	Lagerman Agricultural Preserve			5.60			
Lagerman Reservoir ('90)			1.6					Open Sky Loop	5.6		Yes	Yes	Yes
	Lagerman Trail ('90)	1.6		Yes	Yes	Yes	*LoBo Trail			3.0			
Legion Park ('78)			0.9					LoBo Trail	3.0		Yes	Yes	Yes
	Legion Park Trail ('78)	0.9		Yes	Yes	Yes	*Niwot ('07)			9.8			
Mud Lake ('04-'05)			3.0					95th Street	1.0		Yes	Yes	Yes
	Caribou Link Trail('04--'05)	0.7		Yes	Yes	Yes		Cougar Trail	0.40		Yes	Yes	Yes
	Kinnickinnick Loop('05)	1.1		Yes	Yes	Yes		Hidden Star Trail	1.30		Yes	Yes	*Yes
	Shoreline Trail	0.2		Yes	No	No		Legend Ridge Trail	1.50		Yes	Yes	Yes
	Tungsten Loop('05)	0.8		Yes	Yes	Yes		Niwot Hills Trail	0.6		Yes	Yes	Yes
	West Shore Access Trail	0.2		Yes	Yes	Yes		Niwot Trails	2.6		Yes	Yes	*Yes
Rabbit Mtn. ('87,'96-'97)			4.0					Overbrook Trail	1.3		Yes	Yes	Yes
	Eagle Wind Trail ('96-'97)	2.5		Yes	Yes	Yes		Somerset Trail	1.1		Yes	Yes	Yes
	Little Thompson Overlook ('97)	1.5		Yes	Yes	Yes	*Pella Crossing ('96-'98,'04-'05)			2.9			
Sugarloaf Mountain			0.3					Braly Trails ('04-'05)	1.8		Yes	Yes	Yes
	Sugarloaf Mountain	0.3		Yes	Yes	Yes		Marlatt Trails ('04-'05)	1.1		Yes	Yes	Yes
Walden Ponds ('85)			0.4				Rabbit Mtn. ('87)			2.2			
	Walden Ponds Trail	0.4		Yes	Yes	Yes		Indian Mesa Trail ('87)	2.2		Yes	Yes	Yes
Walker Ranch ('79,'83-'89,'06)			10.0				*Rock Creek ()			2.1			
	Meyers Homestead Trail ('79)	2.5		Yes	Yes	Yes		Rock Creek Trail	2.1		Yes	Yes	Yes
	Walker Ranch Link ('06)	1.1		Yes	Yes	Yes	*Ruth Roberts - CC/RC ('09)			1.6			
	Walker Ranch Loop ('83-'16)	5.8		Yes	Yes	Yes		Ruth Roberts	0.7		Yes	Yes	Yes
	Walker Ranch Loop Access ('16)	0.6		Yes	Yes	Yes		Ruth Roberts Connector	0.9		Yes	Yes	Yes
Combined Total Miles (All Trail Surfaces)			126.5				*Twin Lakes ('91,'93,'94,'00,'07)			3.0			
Combined Total Miles Opened to Dogs			92.0		72.7%			Twin Lakes East Trail	0.7		Yes	Yes	Yes
Combined Total Miles Opened to Bikes			112.3		88.8%			Twin Lakes West Trail	0.7		Yes	Yes	Yes
Combined Total Miles Opened to Equestrians			115.8		91.5%			Twin Lakes Trails ('00,'07)	1.0		Yes	Yes	Yes
								Willows Trail ('91)	0.6		Yes	Yes	Yes
							Walden Ponds ('92)			2.5			
								Heatherwood-Walden Link Trail	0.7		Yes	Yes	Yes
								Walden Ponds Trail	1.8		Yes	Yes	Yes

Combined Total Miles (All Trail Surfaces)	126.5	
Combined Total Miles Opened to Dogs	92.0	72.7%
Combined Total Miles Opened to Bikes	112.3	88.8%
Combined Total Miles Opened to Equestrians	115.8	91.5%

* Trail segments are part of a greater Regional Trail System, such as CCRC, LOBO, or St Vrain Greenway

4. CAPITAL EXPENDITURE BUILDINGS AND INFRASTRUCTURE (\$17,286,461)

Function – Highways & Streets/Capital Building Projects

Overview

Boulder County currently maintains 59 county facilities and structures, encompassing just over 1.4 million 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.

Building projects funded through the Capital Expenditure Fund are developed primarily because of the need to address the deficiencies in the condition of county building assets and to meet the needs of expanding programs. 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 are driving the demand for increased facility space needs.

The top priorities for space improvements in the 2019 budget are to continue progress on the comprehensive multi-year multi-phase Justice Center Improvement Plan and the first phase of a multi-phase plan to modernize the Boulder County Jail facility.

Boulder County Jail Modernization — Phase 1

In November 2018 Boulder County Ballot issue 1A was passed for funding construction of an alternative sentencing facility at the Boulder County Jail. The extension of this countywide sales and use tax will be used to provide expanded alternative sentencing and offender management programs to enable better outcomes for the jail population as well as modernizing the jail to provide a safer environment and additional services to meet inmate needs. The current Jail administrative, support and intake release spaces are inadequate to meet the



current operational needs of the Jail. The 2019 budget includes \$3 million to start the first phase of construction which includes an addition to improve administrative support spaces, improve the public lobby and inmate visitation. The addition and renovation will improve the quality of work spaces for staff with added training and support spaces and improve security and inmate visitation for the public. In future phases, a second addition is planned to improve intake and booking spaces and create a physical separation between the release spaces which will improve the efficiency, safety and security of both processes at the facility. A later

phase will include a renovation of the existing administrative area, courtroom and medical spaces to modernize the space and increase the capability to provide improved medical and mental health services. In December, the county, in partnership with the Colorado Office of Behavioral Health (OBH), applied for a grant and adopted the Restoring Individuals Safely and Effectively (RISE) program at the Boulder County Jail. This program aims to positively impact those inmates with mental health needs. Because the RISE program's model includes mental health pods, suicide prevention upgrades and separation from general inmate population, renovations to the Jail Building C will commence in early 2019. Additionally, Building Services Division will execute conceptual planning and design services for a future Alternative Sentencing Facility. This facility is being planned to replace aging transitional housing facilities that support the work release and community corrections programs and will potentially house the community worker program that resides in the Jail facility. The goal of a future Alternative Sentencing Facility would be to enhance the availability of alternative sentencing options in the county and improve the safety, security and capacity of the jail by eliminating programs that require daily release, re-entry and day reporting at the jail.

Justice Center Space Solution — Phase 3

The 2017 the Justice Center Space solution budget included \$4 million of funding to deconstruct and replace approximately 10,000 square feet of inadequate and inefficient space that was converted to offices when the facility was used as the County Jail and constructed an addition to support staff growth and consolidation of office space for the District Attorney's Office. The 2018 budget included \$2.6 million for the second phase of funding to complete the project. Construction delays for the safe removal of asbestos in the building has moved the completion date of this project into 2019.



Other funded projects budgeted include the 10-year space analysis, Community Justice Services reception remodel, Longmont Court Probation space remodel, Hazardous Materials Management Facility expansion, Land Use security upgrades and storm water repairs at the Fairgrounds. Planning projects for 2019 include the County Services Consolidation Plan, ADA compliance plan, Commissioner Hearing Room Design and the Facilities Master Plan.

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 project 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 Building Services design representatives 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 designers may generate requests themselves. These may be projects desired by the Commissioners or projects that are required for health and safety reasons. Many space needs were identified in the 2019 process by meeting with different departments

BOULDER COUNTY, COLORADO
BUDGET 2019

CAPITAL EXPENDITURE FUND THREE-YEAR BUILDING PLAN PROJECTS
(Dependent upon Funding)

Building Projects	2019 Bdgt		2020 Est.		2021 Est.
Fund 041 Cap. Exp. Fund: Ongoing/Op.					
Division Operating	\$1,084,006		\$1,019,006		\$1,019,006
Work Order Programs	\$625,482		\$625,482		\$625,482
Ongoing Electrical Labor for Parks, RD, IT (7126)	\$70,680		\$70,680		\$70,680
Subtotal	\$1,780,168		\$1,715,168		\$1,715,168
Fund 041 Cap. Exp. Fund: Annual projects					
JC Addition-asbestos abatement	\$1,600,000				
JC Generator Additional funding	\$450,000				
ADA compliance plan and implementation	\$121,540				
Countywide Security/ Access Upgrades Phase 3	\$75,000				
ADA Meeting Room T-Coils Phase 4	\$20,000				
DTC BOCC Hearing Room Remodel Design	\$68,657				
Longmont Coffman Site Parking Contribution	\$1,876,591				
FG- Master Plan Study	\$175,000				
FG-Stormwater Reepairs	\$40,825				
Boulder County Consolidation County Services	\$313,540				
Boulder Services Interim Plan	\$1,335,000				
JC-CJS Front Desk Remodel	\$87,931				
Longmont Coffman Site Parking Contribution	\$33,931				
CH Annex Land Use Secuirty/Front Counter Expans	\$42,724				
HMMF- Expansion remodel	\$450,000				
Subtotal	\$6,690,739				
Fund 041 Cap. Exp. Fund: Debt sunset 2032					
2012 St Vrain Bond Payment	\$1,654,573		\$1,654,573		\$1,654,573
Fund 041 Cap. Exp. Fund: Infrustrture					
Facilities/Construction/Electrical Projects	\$1,223,251		\$1,600,000		\$1,600,000
TOTAL ONGOING CEF	\$11,348,731		\$4,969,741		\$4,969,741
Fund 041: Future decisions pending: Projects					
		<i>Solar buyout</i>	\$1,408,000		
		<i>BOCC 3rd floor</i>	\$800,000		
		<i>Lgtn Engy rtro</i>	\$1,000,000		
		<i>Bldr Cnsltdn</i>	\$600,000		
		<i>Coffman Space</i>	\$1,100,000		
		<i>Misc const.</i>	\$1,350,000	<i>Misc const.</i>	\$1,350,000
		<i>Misc elect</i>	\$0	<i>Misc elect</i>	\$1,350,000
		<i>Fairgrounds</i>	\$100,000	<i>Fairgrounds</i>	\$100,000
		<i>Total</i>	<i>\$6,358,000</i>	<i>Total</i>	<i>\$2,800,000</i>
Fund 041: Coffman Parking Contribution	\$623,409				
Fund 041: TOTAL REQUESTS:	\$11,972,140		\$11,327,741		\$7,769,741
BILLABLE PROJECTS:	\$100,000		\$100,000		\$100,000
TOTAL FUND 041: COUNTY FUNDING	\$11,872,140		\$11,227,741		\$7,669,741
Fund 075 Fleet Services Fund					
EVSE Charging Stations for 2018	\$ 18,435.00		\$20,000.00		\$20,000.00
Fund 099 Recycle Center Fund					
Auto Scales 2019, Replace in-feed conveyo	\$348,328	C100, C101 infee	\$125,000	bhs air, bhus lubo	\$700,000
Fire sup repai wegh st repr, west lot	\$359,000	OH dr rep, FA, S	\$177,000	FR supp, West Lt	\$279,000
Container line robotocs	\$618,411	buyout PV, baler	\$2,581,326	Compactor, control	\$2,973,443
Fund 099 Total	\$1,325,739		\$2,883,326		\$3,952,443
Fund 024 Offender Management Fund					
Jail phase 1 modernization build out	\$4,369,646	Jail Mod P2 cns	\$10,000,000	Jail Mod P3	\$2,500,000
Jail phase 2 & 3 design	\$660,000	Jail Alt Design	\$500,000	Jail Alt Const	\$14,000,000
Jail ADA showers cells phase 3	\$215,514	Piping p2	\$1,000,000	Jail infrusture	\$1,000,000
Jail C fortification	\$475,300	Jail infrusture	\$1,000,000		
Jail Alt sent facility design docs	\$200,000				
Total	\$5,920,460		\$12,500,000		\$17,500,000

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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. When planning space needs or renovations, facility condition and current building codes help drive the best solution. 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 maintenance 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 Building Services' 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 public meeting. All interested Elected Officials or Department Directors have an opportunity to further explain the need for their project in this meeting 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.

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

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 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.

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 uses an incremental operational per square foot methodology.

Below is a representative example of our rental rate which varies by market location:

Building Services Division:	
Maintenance/Landscaping	\$2.81
Security	\$1.72
Custodial	\$2.43
Utilities	\$1.89
Administrative	\$5.51
TOTAL ongoing cost:	\$14.36 per square foot

On the budget year that a new facility will open the operating costs are defined and the estimate is no longer used. Ongoing costs are tracked into the base budget for future years, while one-time costs are only included in the current year budget.

This past year progress has been 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. After formal adoption of the plan, we will be able to include this spreadsheet in our publication.

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:

Road & Bridge Fund, Capital Building Projects Function – Transportation

Funding was approved in the 2017 budget for a remodel of the Road Maintenance Division's Walden Ponds facility. The project is intended to address spaces that are under-sized for the number of staff using them, as well as inadequate heating and cooling. This project was put on hold throughout 2018 and the remaining \$225 thousand of funding was included in the adopted 2019 budget.

Fleet Services Fund, Capital Building Projects Function – General Government

The BOCC approved \$18,435 in the Fleet Services Fund for the purchase and installation of electric vehicle charging units at county facilities. One of the county's main goals is to reduce our impact on the environment. Electric vehicles support that goal and appear to be the future for personal transportation.

Recycling Center Fund, Capital Building Projects Function – Conservation / Sustainability

Funding was approved in the 2019 budget for dock and pavement repairs to the lot on the west side of the facility and at the entrance to the facility. Since the Recycling Center Fund is an Enterprise fund all capital costs are charged directly to the fund. The capital expenditure project budget in this fund for 2019 has been set at \$354 thousand.

Offender Management Fund, Capital Building Projects Function – Public Safety

Within the Offender Management Fund, a total of nearly \$5.3 million was approved for various jail improvement projects. Jail improvement projects planned for 2019 are intended to modernize the facility and improve ADA access. Also included is a \$200 thousand budget to continue planning, conceptual design and a feasibility study for a future Alternative Sentencing Facility. The future facility will improve the quality of transitional housing for the work release, community corrections and community worker programs. Additionally, the facility will move all programs that require daily release, re-entry and day reporting from the existing jail, improving the safety, security and capacity of the facility.

BOULDER COUNTY CAPITAL ASSETS

Boulder County maintains records of its capital assets and conducts an annual inventory in accordance with State Statutes. State Statutes also allow the county to choose the amount at which it would capitalize assets of a permanent nature. By Resolution, the commissioners set the threshold for equipment at \$10,000. The threshold for buildings, land improvements, infrastructure, and software are 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 are responsible for coordinating the reconciliation process.

Capital Outlay items 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. These 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 \$10,000 and the threshold for buildings, land improvements, infrastructure, and software are set at \$50,000. Infrastructure assets are long-lived capital assets that normally are stationary in nature and 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.

Title	Land	Buildings	Equipment/ Vehicles	Construction In Progress	Improvements	Infrastructure	Software	Total Assets
Admin Services	-	-	84,966	-	-	-	279,793	364,759
Architects	-	-	709,063	-	79,161	-	-	788,224
Assessor	-	-	148,322	-	-	-	467,045	615,367
BOCC	-	-	138,972	-	-	-	414,084	553,056
Clerk and Recorder	-	4,882,258	1,082,066	-	370,613	-	-	6,334,937
Communications	-	7,938,698	338,334	-	153,966	67,129	-	8,498,127
Community Justice	-	-	176,074	-	-	-	-	176,074
Community Services	-	-	5,398	-	-	-	-	5,398
Coroner	-	3,949,902	356,635	-	-	-	-	4,306,537
County Attorney	-	-	13,862	-	-	-	-	13,862
District Attorney	-	-	244,313	-	-	-	-	244,313
Eldorado Springs LID	174,776	2,444,034	19,108	-	-	-	-	2,637,918
Extension	-	-	36,050	-	-	-	-	36,050
Facilities	-	-	1,453,966	-	-	12,966	-	1,466,932
Facilities-Custodial	-	-	134,966	-	-	-	-	134,966
Fairgrounds Buildings/Land	756,142	5,134,662	29,400	292,107	1,430,538	141,125	-	7,783,974
Finance	-	-	6,508	-	-	-	-	6,508
Fleet Services	-	5,802,221	583,489	-	-	377,311	-	6,763,021
General Govt Buildings/Land	20,001,871	74,894,289	-	8,690,870	13,223,274	-	-	116,810,304
Gunbarrel GID	1,116,027	-	-	-	-	-	-	1,116,027
Hazardous Materials Mgt	-	-	-	-	-	-	-	-
Head Start	-	-	19,390	-	-	-	-	19,390
Health Department	-	-	92,031	-	-	-	-	92,031
Highways and Streets	16,731,480	1,618,323	-	-	5,557,791	262,473,076	-	286,380,670
Human Resources	-	-	-	-	-	-	-	-
Information Technology	-	-	2,888,861	-	-	330,000	113,737	3,332,598
Land Use	-	-	213,102	-	-	-	-	213,102
Mailing and Printing	-	-	547,974	-	-	-	-	547,974
Open Space Buildings/Land	569,254,708	5,328,224	-	667,599	7,360,055	1,110,548	-	583,721,134
Parks & Open Space	-	2,761,571	5,063,123	-	-	-	153,458	7,978,152
Pool Vehicles	-	-	205,239	-	-	-	-	205,239
Public Safety Buildings/Land	811,770	29,344,201	-	-	7,503,493	676,306	-	38,335,770
Recycling	882,782	11,072,790	10,523,327	1,389,218	-	-	-	23,868,117
Resource Conservation	-	2,452,794	210,312	-	-	-	-	2,663,106
Road Maintenance	-	3,122,488	16,512,905	-	-	139,130	-	19,774,523
Sheriff	-	8,587,984	6,922,487	21,697	5,477,150	190,994	181,227	21,381,539
Housing & Human Services	-	-	650,255	-	-	-	1,355,172	2,005,427
Telecommunications	-	-	-	-	-	-	-	-
Transportation	-	-	609,676	32,309,709	-	-	-	32,919,385
Treasurer	-	-	38,727	-	-	-	283,144	321,871
Workforce	-	-	-	-	-	-	-	-
Youth Corps	-	-	419,160	-	-	-	-	419,160
Total	609,729,556	169,334,439	50,478,061	43,371,200	41,156,041	265,518,585	3,247,660	1,182,835,542

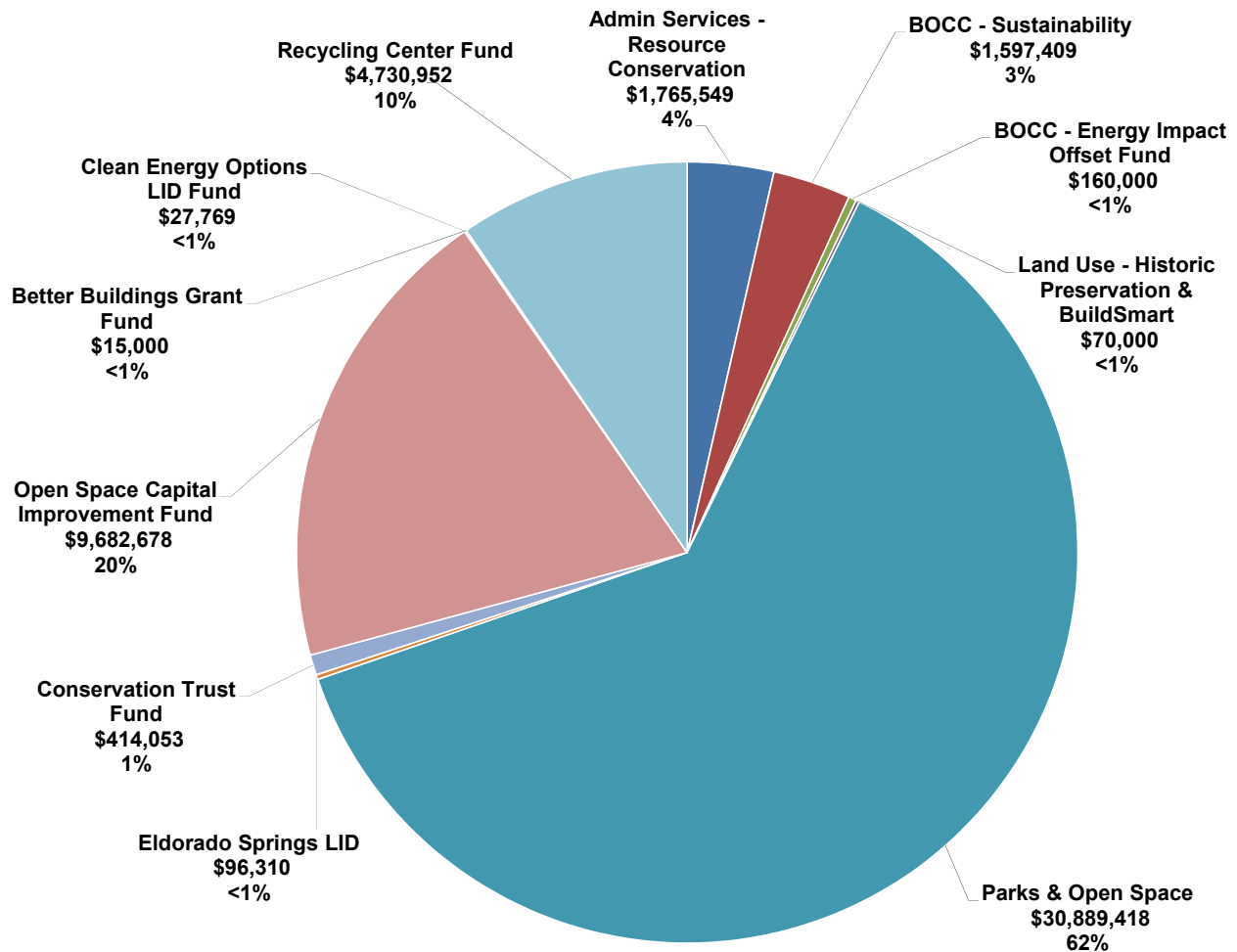
Eldora, CO



Historical view of the Eldora train outside of the Town of Nederland. Eldora is now the home of the Eldora Ski Resort which is a popular destination for downhill and cross county skiers alike.

CONSERVATION / SUSTAINABILITY

Includes all expenditures for the agencies whose purpose is to conserve and develop natural resources, which includes land, water, soil, and forests. Sanitation includes all activities involved in the removal and disposal of sewage and other types of waste. Services in this category are provided by Soil Conservation, Board of County Commissioners-Sustainability Programs, Land Use Historic Preservation Program, and the Parks & Open Space Department. Other funds in which expenditures in this category are recorded are the Conservation Trust Fund, the Open Space Fund, the Eldorado Springs Fund, and the Recycling Center Fund.



Conservation / Sustainability Total = \$49,449,138

Resource Conservation - Household Materials Management Program 1151

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 276,043	\$ 309,988	\$ 382,811
Supplies	\$ 14,149	\$ 54,555	\$ 54,555
Purchased Services	\$ 142,740	\$ 309,858	\$ 316,239
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 432,932	\$ 674,401	\$ 753,605
Full Time Equivalent Employees	4.75	5.25	6.25

Organization Functions

The Resource Conservation Division within the Administrative Services Department 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) and is funded by community IGA partners as well as revenue collected from business customers.

Goals & Objectives

Goal: To protect public health and prevent and reduce pollution by providing safe and environmentally-responsible recycling and disposal of household hazardous waste, and hazardous waste generated by businesses that are very small quantity generators (VSQGs).

Objectives:

- Operate a safe, convenient, and cost-effective, year-round collection facility for household hazardous wastes and VSQG business wastes serving Boulder County, City and County of Broomfield, and the Town of Erie inclusive of properties within Weld County.
- Assist partner IGA communities to offer safe and cost-effective local, annual collection events to serve their residents.
- Offer VSQG businesses hazardous waste drop-off by appointment, collection, or walk-in services as applicable.
- Conduct ongoing education and outreach on safe recycling or disposal of hazardous products and chemicals to county employees, residents, and VSQG businesses.

Resource Conservation - Transfer Stations

1152

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 82,721	\$ 99,378	\$ 98,287
Supplies	\$ 6,811	\$ 10,031	\$ 10,031
Purchased Services	\$ 111,687	\$ 93,441	\$ 93,441
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 201,219	\$ 202,850	\$ 201,759
Full Time Equivalent Employees	2.05	2.50	2.50

Organization Functions

The Resource Conservation Division within the Administrative Services Department operates two mountain zero 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) and is supported by revenue collected from waste disposal fees.

Goals & Objectives

Goal: to provide zero waste collection facilities in mountain areas of the county where other waste collection options are limited.

Objective: Staff and cost-effectively operate zero waste transfer stations/recycling drop-off centers at Allenspark and Nederland to offer self-haul zero waste disposal and diversion opportunities to mountain residents on a cost recovery basis and to encourage waste diversion through free single-stream recycling at these facilities.

Resource Conservation - Community Programs

1153

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 2,367	\$ 8,125	\$ 8,125
Supplies	\$ 13,863	\$ 1,250	\$ 1,250
Purchased Services	\$ 287,245	\$ 256,609	\$ 256,609
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 303,475	\$ 265,984	\$ 265,984
Full Time Equivalent Employees	1.00		

Organization Functions

The Resource Conservation Division within the Administrative Services Department operates three recycling drop-off centers serving plains and communities (Lyons, Niwot, and East Boulder), and administers many community programs including: licensing waste and recycling haulers, subsidizing residential yard waste drop-off, providing environmental education in BVSA and SVVSD schools, offering zero waste incentives to businesses, and organizing community spring cleanup and diversion events. These functions are separate from other division activities that are funded by the Recycling Center Fund (099).

Goals & Objectives

Goal: To reduce waste and conserve resources by offering a diverse range of facilities and services for the public, and to regulate waste and recycling haulers to promote public health and safety in order to require residential recycling and composting services to promote higher waste diversion.

Objectives:

- Contract for cost-effective services to operate recycling drop-off centers at Boulder, Niwot, and Lyons to encourage waste diversion through free recycling opportunities at these facilities.
- Administer the waste hauler licensing ordinance to annually license all haulers of waste and recyclables operating within Boulder County, to require annual reporting, and to require Pay-as-You-Throw recycling and composting services to be offered in specific areas of the unincorporated county.
- Provide the communities of Allenspark, Eldorado Springs, Gold Hill, Jamestown, Lyons, Nederland, Niwot, and Ward with resources and assistance to host annual one-day spring cleanup and diversion events in their communities.
- Contract for residential drop-off yard waste and wood waste collection and composting services.

Resource Conservation - In-House Services

1154

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 167,786	\$ 249,926	\$ 286,569
Supplies	\$ 8,586	\$ 5,900	\$ 5,900
Purchased Services	\$ 122,491	\$ 166,732	\$ 251,732
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 298,863	\$ 422,558	\$ 544,201
Full Time Equivalent Employees	2.00	4.00	4.00

Organization Functions

The Resource Conservation Division within the Administrative Services Department coordinates the county's in-house zero waste program, and contracts for recycling, composting, waste disposal, confidential paper, e-waste, textiles, hard-to-recycle, furniture, hazardous waste, and medical waste disposal and recycling services. These functions are separate from other division activities that are funded by the Recycling Center Fund (099).

Goals & Objectives

Goal: To reduce waste and conserve resources, and to model sustainable businesses practices, by providing county employees comprehensive opportunities to recycle and compost at work, and by offering county departments and offices services to properly handle other materials including e-waste and hazardous wastes.

Objectives:

- Conduct on-going annual training to educate county and other employees in all county-owned and leased buildings.
- Administer and contract for cost-effective recycling, composting, confidential paper, media shredding, e-waste recycling, medical waste recycling, furniture reuse and recycling, writing utensil upcycling, hard-to-recycle services, and hazardous waste services for county buildings.
- Implement additional collection services and projects to support waste diversion activities.

Board of County Commissioners - Sustainability

2010

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 415,371	\$ 515,339	\$ 544,109
Supplies	\$ 4,334	\$ 3,300	\$ 3,300
Purchased Services	\$ 836,161	\$ 908,671	\$ 900,000
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 123,455	\$ 150,000	\$ 150,000
Transfers	\$ 26,040	\$ 0	\$ 0
TOTAL	\$ 1,405,361	\$ 1,577,310	\$ 1,597,409
Full Time Equivalent Employees	7.00	7.00	6.00

Organization Functions

The Sustainability Division within the Commissioners' Office 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 Commissioners' 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 & Objectives

To provide professional, responsive service in the realm of sustainability; to act nimbly and effectively 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.

Energy Impact Offset Fund

2011

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	\$ 0	\$ 0	\$ 0
Purchased Services	\$ 26,202	\$ 30,000	\$ 160,000
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$26,202	\$ 30,000	\$ 160,000
Full Time Equivalent Employees			

Organization Functions

The Boulder County Energy Impact Offset Fund provides a means for licensed cannabis cultivation facilities to meet the Sustainability Requirements of the Marijuana Licensing Regulations. This program also provides participants with detailed energy consumption data and related education that will allow business operators to adjust their business practices to improve the energy efficiency of their facility. This fund will also be used for a variety of investments in activities that are intended to offset the carbon emissions from energy consumption.

This fund was previously budgeted and expensed in the Land Use appropriation and was moved to the Commissioner's appropriation in 2018.

Goals & Objectives

To support measures and actions that will reduce and offset carbon emissions from cannabis cultivation in Boulder County.

Land Use - Historic Preservation Rehabilitation Grant

2504

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	\$ 0	\$ 0	\$ 0
Purchased Services	\$ 40,990	\$ 176,821	\$ 50,000
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 40,990	\$ 176,821	\$ 50,000
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 & Objectives

To provide monetary support for the preservation of recognized historic structures in Boulder County.

Land Use - Sustainability

2506

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	\$ 372	\$ 0	\$ 0
Purchased Services	\$ 1,123	\$ 20,000	\$ 20,000
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 1,495	\$ 20,000	\$ 20,000
Full Time Equivalent Employees			

Organization Functions

The BuildSmart program supports 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 & Objectives

To promote sustainability through education, trainings and outreach with the public.

Parks & Open Space - Administration

G001

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 6,865,334	\$ 5,441,435	\$ 5,689,249
Supplies	\$ 1,139,081	\$ 955,236	\$ 946,877
Purchased Services	\$ 1,320,531	\$ 1,254,912	\$ 1,080,921
Capital Purchases/Fixed Assets	\$ 95,811	\$ 399,496	\$ 399,496
Other Expenditures	\$ 83,046	\$ 73,549	\$ 73,549
Transfers	\$ 76	\$ 0	\$ 22,020
TOTAL	\$ 9,503,879	\$ 8,124,628	\$ 8,212,112
Full Time Equivalent Employees	99.20	77.57	77.75

Organization Functions

The department's primary goals include preserving open space, protecting environmental resources (both natural and cultural), and developing a countywide trail system. As of 2018, Boulder County owns interest in and manages over 104,000 acres of open space property, including 39,000 acres of conservation easements, 25,000 acres of county-owned agricultural lands with associated water rights, and 121 miles of trails. The Parks & Open Space department also manages the Boulder County Youth Corps, the Boulder County Fairgrounds, and partners with CSU to provide funding for County Extension Services.

Mission: To conserve natural, cultural, and agricultural resources and provide public uses that reflect sound resource management and community values.

Goals & Objectives

- To preserve rural lands and buffers.
- To preserve and restore natural resources for the benefit of the environment and the public.
- To provide public outreach, partnerships, and volunteer opportunities to increase awareness and appreciation of Boulder County's open space.
- To protect, restore, and interpret cultural resources for the education and enjoyment of current and future generations.
- To provide quality recreational experiences while protecting open space resources.
- To promote and provide for sustainable agriculture in Boulder County for the natural, cultural, and economic values it provides.
- To develop human resources potential, employ sustainable and sound business practices, and pursue technological advancements.

Parks & Open Space - Fairgrounds

2715

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 426,178	\$ 452,116	\$ 506,355
Supplies	\$ 85,902	\$ 152,130	\$ 67,910
Purchased Services	\$ 26,860	\$ 48,648	\$ 48,648
Capital Purchases/Fixed Assets	\$ 1,424	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 540,364	\$ 652,894	\$ 622,913
Full Time Equivalent Employees	7.75	8.00	9.00

Organization Functions

The Boulder County Fairgrounds serves a multitude of year-round rural and urban uses—both casual and by reservation. The Fairgrounds was developed in its present location in the late 1970s and is an important community gathering place. Its facilities offer a connection to the rural character of Boulder County by supporting a variety of livestock and dog shows, equestrian related activities, 4-H programs, farmers markets, and the annual Boulder County Fair. In addition, the Fairgrounds offer facilities for picnicking, camping, meeting spaces and a variety of events and shows. The Fairgrounds site is also home to the Boulder County CSU Extension offices, a hiking trail circling the cattail pond (and the osprey camera), and serves as an emergency evacuation center for the county.

Parks & Open Space - Resource Planning

2718

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 0	\$ 729,222	\$ 773,410
Supplies	\$ 14,052	\$ 13,050	\$ 13,050
Purchased Services	\$ 9,026	\$ 22,300	\$ 22,300
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 28,285
TOTAL	\$ 23,078	\$ 764,572	\$ 837,045
Full Time Equivalent Employees		10.00	9.70

Organization Functions

This division guides the department's land management activities by developing plans and policies regarding the appropriate use of open space properties and natural resources through public involvement processes. Core components of the division manage and administer the department's cultural and historical resources, GIS and other databases, and the business functions and information technology that support the entire staff. Additionally, staff provides environmental review for county Land Use dockets and develop documentation and policies for the county's Comprehensive Plan.

Parks & Open Space - Extension Office

2750

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 374,071	\$ 436,833	\$ 446,909
Supplies	\$ 26,251	\$ 23,949	\$ 23,949
Purchased Services	\$ 221,821	\$ 244,419	\$ 248,854
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 622,143	\$ 705,201	\$ 719,712
Full Time Equivalent Employees	6.00	7.00	7.00

Organization Functions

The Boulder County/CSU Extension Office program areas include: 4-H, agriculture, family & consumer science, cottage food safety, horticulture, small acreage/range management and urban wildlife conflicts. The Extension Office provides CSU resources and research-based information to County residents individually and through the 4-H, Master Gardner, Native Plant Master and Wildlife Master volunteer programs. Staff and volunteers are available to answer a wide variety of questions on food safety, tree and lawn problems, gardening, and agricultural crops. Boulder County provides financial support for some staff and operations.

Goals & Objectives

CSU Cooperative Extension Office Mission Statement: To empower Coloradoans to address important and emerging community issues using dynamic, science-based educational resources.

Parks & Open Space - Extension Program Fees

2751

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	\$ 54,745	\$ 83,078	\$ 58,000
Purchased Services	\$ 44,393	\$ 0	\$ 0
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 99,138	\$ 83,078	\$ 58,000
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 & Open Space department to close an escrow account where funds were held and managed by the Treasurer's Office and moved into this cost center.

Parks & Open Space - Weed Control

2760

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	\$ 45,736	\$ 42,525	\$ 42,525
Purchased Services	\$ 17,226	\$ 22,075	\$ 47,075
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 2,000	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 64,962	\$ 64,600	\$ 89,600
Full Time Equivalent Employees			

Organization Functions

The Weed Management program is responsible for weed control on 25,000 acres of land designated as natural areas, 7,000 acres of agricultural leased land that serves as wildlife habitat, and 685 miles of county maintained road right-of-way. Staff utilizes an integrated pest management approach to controlling weeds that include mowing, hand pulling, insect bio-control, cultural control (tilling weeds and planting desirable vegetation), and herbicide application. Herbicides are only used in targeted areas.

Parks & Open Space - Trails

2770

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 0	\$ 430,052	\$ 450,320
Supplies	\$ 39,892	\$ 47,783	\$ 47,783
Purchased Services	\$ 14,827	\$ 19,350	\$ 19,350
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 2,000	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 56,719	\$ 497,185	\$ 517,453
Full Time Equivalent Employees		8.00	8.00

Organization Functions

The trails program is responsible for construction and maintenance of trails on county open space lands. The trails program manages over 110 trail miles on more than 20 open space properties.

Parks & Open Space - Land Acquisition

2780

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	\$ 57	\$ 0	\$ 0
Purchased Services	\$ 0	\$ 0	\$ 0
Capital Purchases/Fixed Assets	\$ 785,000	\$ 65,182	\$ 1,490,182
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 785,057	\$ 65,182	\$ 1,490,182
Full Time Equivalent Employees			

Organization Functions

The Real Estate division acquires and manages land and water rights to fulfill the open space conservation goals of the county's Comprehensive Plan as follows: Boulder County conserves the rural character of the unincorporated county by protecting and acquiring lands and waters embodying significant open space values and functions.

- Protection of Open Space Values and Functions. Boulder County acquires real property rights to protect open space values and functions.
- Acquisition Tools. Boulder County acquires real estate interests in land, water, and minerals through appropriate real estate methods such as fee title, conservation easements, and trail easements.
- Protect Real Estate Interests. Boulder County maintains and protects its real estate interests in open space properties to the maximum extent possible and works to prevent illegal uses and minimize impacts from legal third-party activities.

Parks & Open Space - Capital Projects

2794

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 126,800	\$ 188,489	\$ 150,000
Supplies	\$ 11,399	\$ 0	\$ 0
Purchased Services	\$ 163,518	\$ 0	\$ 17,750
Capital Purchases/Fixed Assets	\$ 1,021,155	\$ 12,506,275	\$ 16,920,250
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 333,050	\$ 0	\$ 0
TOTAL	\$ 1,655,922	\$ 12,694,764	\$ 17,088,000
Full Time Equivalent Employees	1.00	1.00	

Organization Functions

The Capital Improvement Project (CIP) categories include: Agriculture, Ecosystems, Forestry, Historic Preservation, Public Education, and Recreation and Facilities.

This cost center was created from a reappropriation 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.

Parks & Open Space - Youth Corps

2795

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 619,256	\$ 688,696	\$ 692,414
Supplies	\$ 19,156	\$ 21,400	\$ 21,400
Purchased Services	\$ 70,685	\$ 69,560	\$ 69,560
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 1,000	\$ 0	\$ 0
Transfers	\$ 1,115	\$ 0	\$ 0
TOTAL	\$ 711,212	\$ 779,656	\$ 783,374
Full Time Equivalent Employees	1.50	1.50	1.50

Organization Functions

The Youth Corps provides opportunities for Boulder County youth to develop a sense of community involvement through personal accomplishment, teamwork and service to the county. The Youth Corps delivers the most ambitious and highest quality entry-level work experience available to Boulder County youth. We provide an experience of excellence by recruiting and training a staff committed to accomplishment through hard work, respect for people and the environment, and belief in an ideal that work can be fun. We ensure the betterment of our community by providing work opportunities for youth that contribute to the legacy of Boulder County while providing a proving ground for young leaders that challenges them to inspire the youth entrusted to their guidance.

Parks & Open Space - Agricultural Resources/Water

2796

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 3,112	\$ 0	\$ 0
Supplies	\$ 13,273	\$ 5,000	\$ 5,000
Purchased Services	\$ 22,528	\$ 35,000	\$ 35,000
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 38,913	\$ 40,000	\$ 40,000
Full Time Equivalent Employees			

Organization Functions

The Water Resources program provides for the management, protection, and utilization of the county's water rights for the benefit of our agricultural, cultural, and natural resources.

Goals & Objectives

- Exercising, analyzing, and defending our current water rights assets as well as evaluating potential exchanges and acquisitions.
- Maintaining dams, ditches, and water use infrastructure in compliance with Colorado Water Law and State dam regulations.
- Consulting with legal and engineering experts in the defense, utilization, and optimization of our water rights assets and infrastructure.
- Monitoring water quality and managing associated permits or licenses.

Parks & Open Space - Real Estate Division

2797

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 0	\$ 450,270	\$ 421,027
Supplies	\$ 1,613	\$ 10,000	\$ 10,000
Purchased Services	\$ 6,020	\$ 0	\$ 0
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 7,633	\$ 460,270	\$ 431,027
Full Time Equivalent Employees		6.60	5.60

Organization Functions

The Real Estate division acquires and manages land and water rights to fulfill the open space conservation goals of the county's Comprehensive Plan as follows: Boulder County conserves the rural character of the unincorporated county by protecting and acquiring lands and waters embodying significant open space values and functions.

- Protection of Open Space Values and Functions. Boulder County acquires real property rights to protect open space values and functions.
- Acquisition Tools. Boulder County acquires real estate interests in land, water, and minerals through appropriate real estate methods such as fee title, conservation easements, and trail easements.
- Protect Real Estate Interests. Boulder County maintains and protects its real estate interests in open space properties to the maximum extent possible and works to prevent illegal uses and minimize impacts from legal third-party activities.

Eldorado Springs LID-Operations

5979

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	\$ 14,424	\$ 10,860	\$ 10,860
Purchased Services	\$ 91,256	\$ 85,450	\$ 85,450
Capital Purchases/Fixed Assets	\$ 61,101	\$ 19,108	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 166,781	\$ 115,418	\$ 96,310
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.

Conservation Trust Fund

6101

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	\$ 0	\$ 0	\$ 0
Purchased Services	\$ 0	\$ 0	\$ 0
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 414,053
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 0	\$ 0	\$ 414,053
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 shareback 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 authorizes the annual appropriation. Revenues collected in any year that are not expended remain in the fund balance and are available for appropriation.

Open Space, Series 2005 - Land Maintenance

6334

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 2,064,245	\$ 2,379,604	\$ 2,552,816
Supplies	\$ 0	\$ 0	\$ 0
Purchased Services	\$ 8,237	\$ 17,715	\$ 17,715
Capital Purchases/Fixed Assets	\$ 51,564	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 171,435	\$ 112,198	\$ 127,289
TOTAL	\$ 2,295,481	\$ 2,509,517	\$ 2,697,820
Full Time Equivalent Employees	19.10	21.63	22.38

Organization Functions

The Open Space Sales/Use Tax 2005 Land Maintenance Account was imposed by ballot language as approved by voters in 2005. The ballot initiative dictates that at least 10% of the revenue generated each year by the tax be used for land maintenance projects managed by the Parks and Open Space Department. Funding for the county's Wildfire Mitigation efforts in the Sheriff's Office is budgeted in this cost center.

Open Space, Series 2011 - Land Maintenance

6354

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 73,712	\$ 9,121	\$ 4,596
Supplies	\$ 165,247	\$ 0	\$ 0
Purchased Services	\$ 181,704	\$ 0	\$ 0
Capital Purchases/Fixed Assets	\$ 55,437	\$ 1,002,866	\$ 490,000
Other Expenditures	\$ 10,000	\$ 0	\$ 0
Transfers	\$ 205,402	\$ 0	\$ 0
TOTAL	\$ 691,502	\$ 1,011,987	\$ 494,596
Full Time Equivalent Employees			

Organization Functions

This Open Space Sales/Use Tax 2011 Land Maintenance Account was established after passage of a sales tax initiative in 2010. It 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.

Open Space, Series 2011 - Surplus

6355

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	\$ 0	\$ 0	\$ 0
Purchased Services	\$ 257,916	\$ 0	\$ 0
Capital Purchases/Fixed Assets	\$ 3,469,474	\$ 4,115,421	\$ 5,113,143
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 783,897	\$ 0	\$ 0
TOTAL	\$ 4,511,287	\$ 4,115,421	\$ 5,113,143
Full Time Equivalent Employees			

Organization Functions

This Open Space Sales/Use Tax 2011 Surplus Account was established after passage of a sales tax initiative in 2010. Tax revenues are allocated to this account only after debt service and budgeted land maintenance expenses in this appropriation are sufficiently covered by revenue as dictated by bond documents. Surplus funds are used toward land acquisitions and additional maintenance.

Open Space, Series 2011B - Project Account

6358

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	\$ 0	\$ 0	\$ 0
Purchased Services	\$ 0	\$ 0	\$ 0
Capital Purchases/Fixed Assets	\$ 1,095,087	\$ 0	\$ 590,505
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 1,095,087	\$ 0	\$ 590,505
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 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.

Open Space, Series 2008 - Surplus

6415

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 494,657	\$ 302,736	\$ 236,614
Supplies	\$ 2,033	\$ 0	\$ 0
Purchased Services	\$ 222,367	\$ 550,000	\$ 550,000
Capital Purchases/Fixed Assets	\$ 2,675,490	\$ 5,173,593	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 96,000	\$ 0	\$ 0
TOTAL	\$ 3,490,547	\$ 6,026,329	\$ 786,614
Full Time Equivalent Employees	2.50		

Organization Functions

This Open Space Sales/Use Tax 2008 Surplus Account was established after passage of a sales tax initiative in 2008. Tax revenues are allocated to this account only after debt service is sufficiently covered by revenue as dictated by bond documents. Surplus funds are used toward land acquisitions and additional maintenance.

Better Buildings Grant Fund

6801

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	\$ 0	\$ 0	\$ 0
Purchased Services	\$ 258,215	\$ 236,865	\$ 0
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 15,000	\$ 15,000	\$ 15,000
Transfers	\$ 0	\$ 250,000	\$ 0
TOTAL	\$ 273,215	\$ 501,865	\$ 15,000
Full Time Equivalent Employees			

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 have also been involved in this grant to pilot and deliver similar, convenient retrofit services to residents and businesses in other parts of the state.

Goals & Objectives

With this funding, Boulder County has delivered energy efficiency programs through, EnergySmart, to residents and businesses. The EnergySmart program was built on the partnership's experience in energy efficiency and renewable energy, bringing large scale energy upgrades across entire communities and commercial districts.

ClimateSmart Residential Project Accounts

G017

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 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	\$ 0	\$ 0	\$ 27,769
TOTAL	\$ 0	\$ 0	\$ 27,769
Full Time Equivalent Employees			

Organization Functions

The ClimateSmart Residential Project Accounts were established in 2009 after the county closed on four bond issues to support Energy Efficiency Improvements for county residents. The bonds are supported by revenue generated by assessments through opt in Local Improvement Districts. This cost center budgets the expenditure of remaining bond proceeds.

Recycling Center - Operations

9551

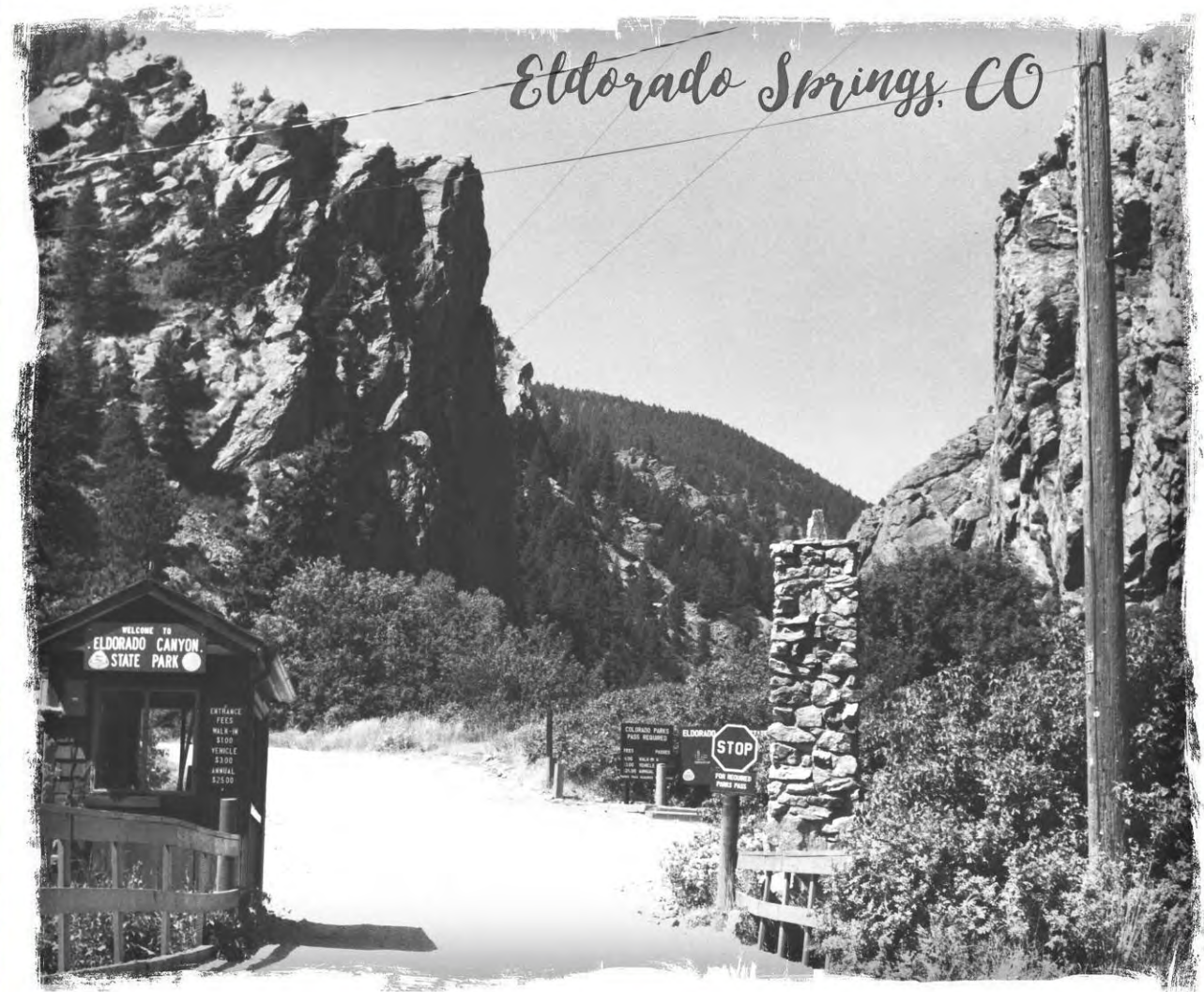
Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 387,532	\$ 214,304	\$ 308,202
Supplies	\$ 397,131	\$ 493,700	\$ 493,700
Purchased Services	\$ 3,841,844	\$ 3,953,050	\$ 3,929,050
Capital Purchases/Fixed Assets	\$ 988,462	\$ 0	\$ 0
Other Expenditures	\$ 31,525	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 5,646,494	\$ 4,661,054	\$ 4,730,952
Full Time Equivalent Employees	2.00	2.50	2.50

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 community and educational outreach, composting development and waste diversion infrastructure development, education and research, as well as zero waste funding for waste diversion activities, funding the zero waste activities at the county fair, and the Green Star Schools program.

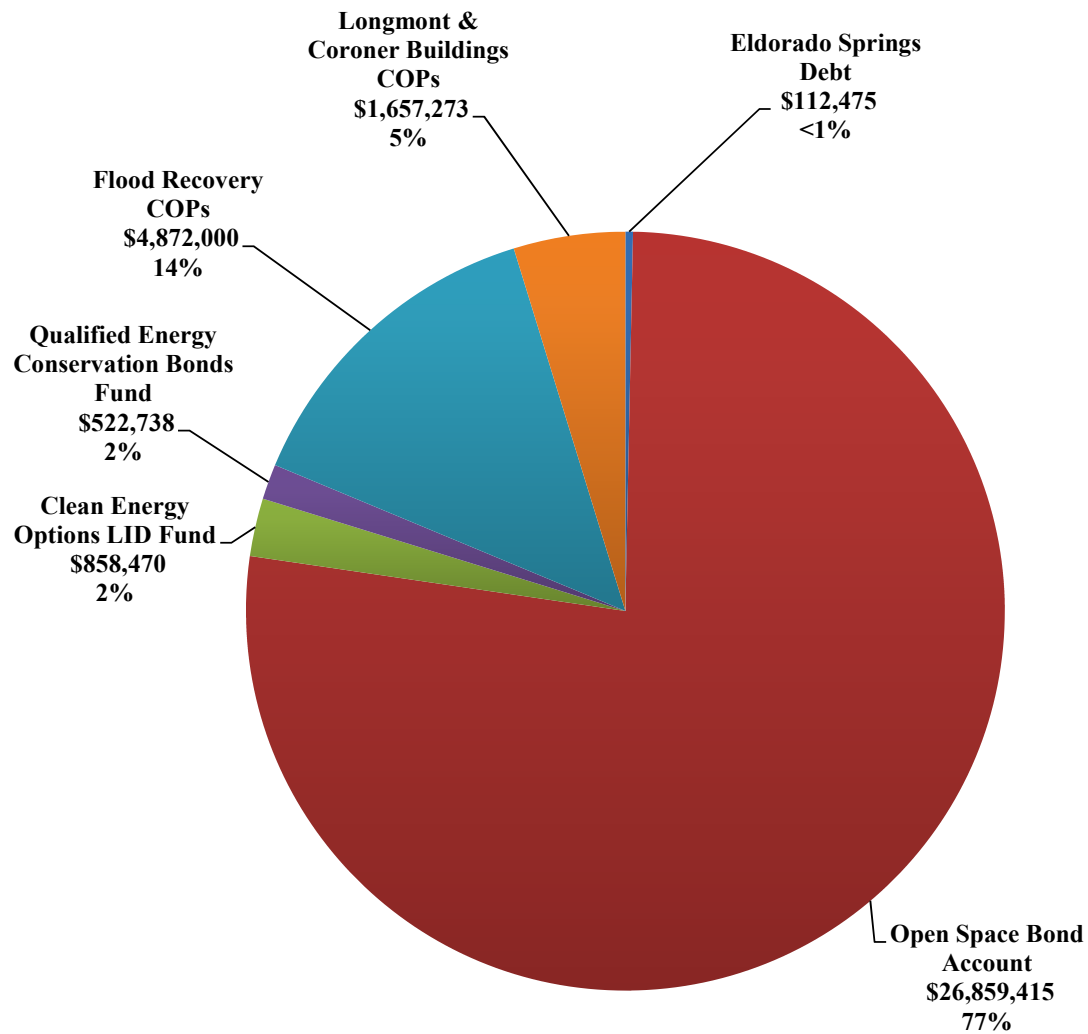
Being an Enterprise Fund, revenues from the sale of materials support operational as well as salary and benefits costs.



An early view of the Eldorado Canyon State Park entrance gate located in Eldorado Springs. The Park just South of Boulder remains a popular destination for picnickers, hikers and climbers.

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 the Capital Expenditure Fund, the Eldorado Springs LID Fund, the Clean Energy Options LID Fund, the Flood Recovery Sales & Use Tax Fund and the Open Space Funds.



Debt Service Total = \$34,882,621

Debt Service

The debt service budgets are included in the Open Space Capital Improvement Trust Funds, the Capital Expenditure Fund, the Clean Energy Options LID Fund, the Qualified Energy Conservation Bond Fund, the Flood Recovery Sales Tax 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 3.0 percent of the actual value, as determined by the Assessor, of the taxable property in the county. (CRS 30-26-301(3)). The current debt capacity is \$2,240,139,146 which is 3.0 percent of the actual value of \$74,671,304,869.

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.

2019 Debt for Boulder County Government

The total 2019 debt obligation listed in the table to follow is \$34,760,843. The total for 2019 budgeted debt service is \$34,882,621. The difference between budget and debt obligation is the budgeted bank fees. These fees vary slightly from year to year. Following legal budget adoption for 2019, the county received an updated debt service schedule for the Clean Energy Options Local Improvement District, Special Assessment Bonds, Series 2009D. We have recorded the new corrected figures in the table below for accuracy. This accounts for the greater variance this year between the adopted budget and the table below. Budgeted debt service comprises 8.06% of the total county budget of \$432,547,691.

Boulder County Debt Service

<u>Description</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Open Space Capital Improvement Trust Fund Bonds, Refunding Series 2009	\$6,115,000	\$291,575	\$6,406,575
Open Space Capital Improvement Trust Fund Bonds, Refunding Series 2010	\$3,545,000	\$141,800	\$3,686,800
Energy Conservation Capital Improvement Trust Fund Bonds - Taxable Qualified Energy Conservation Bonds (QECB), Series 2010A	\$340,000	\$182,438	\$522,438
Open Space Capital Improvement Trust Fund Bonds, Refunding Series 2011A	\$1,265,000	\$138,200	\$1,403,200
Open Space Capital Improvement Trust Fund Bonds, Refunding Series 2011B	\$1,490,000	\$210,150	\$1,700,150
Open Space Capital Improvement Trust Fund Bonds, Refunding Series 2011C	\$3,775,000	\$666,339	\$4,441,339
Open Space Sales and Use Tax Revenue Refunding Bonds, Series 2013	\$4,555,000	\$227,750	\$4,782,750
Open Space Sales and Use Tax Revenue Refunding Bonds, Series 2015	\$1,855,000	\$1,169,150	\$3,024,150
Open Space Sales and Use Tax Revenue Refunding Bonds, Series 2016A	\$0	\$393,500	\$393,500
Open Space Sales and Use Tax Revenue Refunding Bonds, Series 2016B	\$0	\$1,017,950	\$1,017,950
Health and Human Services Facilities Certificates of Participation, Series 2012	\$1,140,000	\$514,773	\$1,654,773
Flood Reconstruction Projects Certificates of Participation, Series 2015	\$3,460,000	\$1,409,500	\$4,869,500
Clean Energy Options Local Improvement District, Special Assessment Bonds Series 2009A	\$50,000	\$27,875	\$77,875
Clean Energy Options Local Improvement District, Special Assessment Bonds Series 2009B	\$185,000	\$90,575	\$275,575
Clean Energy Options Local Improvement District, Special Assessment Bonds Series 2009c	\$45,000	\$24,606	\$69,606
Clean Energy Options Local Improvement District, Special Assessment Bonds Series 2009D	\$110,000	\$33,725	\$143,725
Clean Energy Options Local Improvement District, Special Assessment Bonds, Taxable Qualified Energy Conservation (QECB), Series 2010B	\$160,000	\$18,463	\$178,463
Eldorado Springs Local Improvement Fund Revolving Loan, 2006	\$88,404	\$24,070	\$112,474
2019 Totals	\$28,178,404	\$6,582,439	\$34,760,843

Debt by Fund

<u>Description</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Open Space Capital Improvement Fund Debt	\$22,600,000	\$4,256,414	\$26,856,414
Capital Projects Fund Debt	\$ 1,140,000	\$ 514,773	\$ 1,654,773
Flood Recovery Sales Tax Fund	\$ 3,460,000	\$1,409,500	\$ 4,869,500
Clean Energy Option LID Fund Debt	\$ 550,000	\$ 195,244	\$ 745,244
Qualified Energy Conservation Bond Fund Debt	\$ 340,000	\$ 182,438	\$ 522,438
Eldorado Springs Local Improvement Fund Debt	\$ 88,404	\$ 24,070	\$ 112,474
2019 Totals	\$28,178,404	\$6,582,439	\$34,760,843

Summary of Annual Debt Service Requirements to Maturity

<u>Year Ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2019	\$ 28,178,404	\$ 6,582,439	\$ 34,760,843
2020	\$ 14,511,498	\$ 5,388,511	\$ 19,900,009
2021	\$ 14,869,700	\$ 4,808,386	\$ 19,678,086
2022	\$ 15,543,015	\$ 4,226,364	\$ 19,769,379
2023	\$ 16,141,445	\$ 3,571,801	\$ 19,713,246
2024-2028	\$ 59,458,666	\$ 8,446,009	\$ 67,904,675
2029-2032	\$ 18,260,000	\$ 845,656	\$ 19,105,656
Total	\$ 166,962,728	\$ 33,869,166	\$ 200,831,894

2019 DEBT DESCRIPTIONS

Open Space Capital Improvement Trust Fund Refunding Bonds, Series 2016A (\$393,500)

The Series 2011A Open Space Capital Improvement Trust Fund Bonds were partially refunded in August 2016. The resulting 2016A Refunding Bonds in the amount of \$7,870,000 are secured by the pledged revenue generated by .10% sales and use tax approved by county voters in November 2004. \$6,340,000 remained outstanding on the 2011A bonds at that time. Payments on the new debt are made semi-annually on the 15th of January and the 15th of July. The first interest payment was made on January 15, 2017 and the final payment will be made on July 15, 2026.

The bonds were upgraded in 2018 to AA+ by Standard & Poor's. The average coupon rate is 5.000000%. Net interest cost is 1.519330% and the yield for arbitrage rebate purposes is 1.664407%. The average life is 8.121 years.

The \$7,870,000 in bond proceeds was utilized as follows:

Deposit to Refunding Escrow	\$10,004,380
Cost of Issuance	\$ 90,265
Premium Generated	<u>(\$2,224,645)</u>
Total	\$ 7,870,000

Open Space Capital Improvement Trust Fund Refunding Bonds, Series 2016B (\$1,017,950)

The Series 2011B Open Space Capital Improvement Trust Fund Bonds were partially refunded in August 2016. The resulting 2016B Refunding Bonds in the amount of \$27,585,000 are secured by the pledged revenue generated by .10% sales and use tax approved by county voters in November 2004. \$7,480,000 remained outstanding on the 2011B bonds at that time. Payments on the new debt are made semi-annually on the 15th of January and the 15th of July. The first interest payment was made on January 15, 2017 and the final payment will be made on July 15, 2030.

The bonds were upgraded in 2018 to AA+ by Standard & Poor's. The average coupon rate is 3.434844%. Net interest cost is 1.974843% and the yield for arbitrage rebate purposes is 1.664407%. The average life is 10.817 years.

The \$27,585,000 in bond proceeds was utilized as follows:

Deposit to Refunding Escrow	\$31,626,361
Cost of Issuance	\$ 315,038
Premium Generated	<u>(\$ 4,356,399)</u>
Total	\$27,585,000

Open Space Capital Improvement Trust Fund Refunding Bonds, Series 2015 (\$3,024,150)

The Series 2008 Open Space Capital Improvement Trust Fund Bonds were partially refunded in November 2015. The resulting 2015 Refunding Bonds in the amount of \$26,100,000 are secured by the pledged revenue generated by .10% sales and use tax approved by county voters in November 2004. \$5,905,000 remained outstanding on the 2008 bonds at that time. Payments on the new debt are made semi-annually on the 15th of June and the 15th of December. The first interest payment was made on June 15, 2016 and the final payment will be made on December 15, 2029.

The bonds were upgraded in 2018 to AA+ by Standard & Poor's. The average coupon rate is 4.337066%. Net interest cost is 2.599410% and the yield for arbitrage rebate purposes is 2.312509%. The average life is 9.523 years.

The \$26,100,000 in bond proceeds was utilized as follows:

Deposit to Refunding Escrow	\$30,195,612
Cost of Issuance	\$ 223,462
Premium Generated	<u>(\$4,319,074)</u>
Total	\$26,100,000

Open Space Sales and Use Tax Revenue Refunding Bonds, Series 2013 (\$4,782,750)

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	<u>(\$2,980,257)</u>
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 (\$1,403,200)

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% sales and use tax and used 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 was to be made July 15, 2026. The final payment was to be made July 15, 2026. In 2016, however, the bonds were partially refunded. The remaining outstanding principal balance at that time was \$6,340,000. Final payment on that balance will be made on July 15, 2021.

The bonds were upgraded in 2018 to 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.

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 (\$1,700,150)

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. The final payment was to be made July 15, 2030. In 2016, however, the bonds were partially refunded. The remaining outstanding principal balance at that time was \$7,480,000. Final payment on that balance will be made on July 15, 2021.

The bonds were upgraded in 2018 to 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 (\$4,441,339)

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 .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 were upgraded in 2018 to 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 (\$3,686,800)

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 .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 were upgraded in 2018 to 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 (\$522,438)

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 Justice Center and Sheriff's Administration building. 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 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.

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 were rated AA+ by Standard & Poor's on October 25, 2018 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 (\$6,406,575)

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 were upgraded in 2018 to 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

Flood Reconstruction Projects Certificates of Participation, Series 2015 (\$4,869,500)

The county issued Certificates of Participation in March of 2015 in the amount of \$39,555,000. 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 Sheriff's Headquarters facility, the County Clerk and Recorder facility, the County Parks and Open Space Administration facility, the County Sheriff's Fire Management facility, and the County Transportation Vehicle Storage facility. The budgeting of the lease payments is made in the Flood Recovery Sales Tax Fund.

The proceeds are being used to finance reconstruction projects in response to the 2013 Flood.

The bonds were upgraded in 2018 to AA+ by Standard & Poor's. The average coupon rate is 5.000000%. Net interest cost is 2.678813% and the yield for arbitrage rebate purposes is 1.697738%. The average life is 6.282 years. Payments on the debt are made semi-annually with the final payment due on December 1, 2025.

The \$39,555,000 in certificate proceeds is being utilized as follows:

Flood Related Projects	\$ 45,000,000
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Legal, Financial & Cost of Issuance Fees	\$ 322,451
Premium Generated	<u>(\$ 5,767,451)</u>
Total	\$ 39,555,000

Health and Human Services Facilities Certificates of Participation, Series 2012 (\$1,654,773)

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 were used primarily for the 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 was 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

Clean Energy Options Local Improvement District Special Assessment Bonds, Taxable Qualified Energy Conservation (QECB) Series 2010B (\$178,463)

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.

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 (\$77,875)

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 (\$275,575)

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 (\$69,606)

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 (\$143,725)

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 (\$112,474)

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.

Eldorado Springs LID

5990

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	\$ 0	\$ 0	\$ 0
Purchased Services	\$ 32,660	\$ 122,658	\$ 112,475
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 32,660	\$ 122,658	\$ 112,475
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.

Open Space, Series 2009

6319

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	\$ 0	\$ 0	\$ 0
Purchased Services	\$ 6,402,400	\$ 6,398,400	\$ 6,406,775
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 6,402,400	\$ 6,398,400	\$ 6,406,775
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 revenue equal to the amount of the bond payments due each year is also budgeted here.

Open Space, Series 2010

6321

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	\$ 0	\$ 0	\$ 0
Purchased Services	\$ 3,700,200	\$ 3,693,600	\$ 3,687,000
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 3,700,200	\$ 3,693,600	\$ 3,687,000
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 revenue equal to the amount of the bond payments due each year is also budgeted here.

Open Space, Series 2013

6323

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	\$ 0	\$ 0	\$ 0
Purchased Services	\$ 4,792,300	\$ 4,790,900	\$ 4,783,650
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 4,792,300	\$ 4,790,900	\$ 4,783,650
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 revenue equal to the amount of the bond payments due each year is also budgeted here.

Open Space, Series 2011A

6351

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	\$ 0	\$ 0	\$ 0
Purchased Services	\$ 1,403,012	\$ 1,400,150	\$ 1,403,400
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 1,403,012	\$ 1,400,150	\$ 1,403,400
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. These bonds were partially refunded in 2016. Final payment on the remaining un-refunded bonds will be made on 07/15/2021. Sales tax revenue equal to the amount of the bond payments due each year is also budgeted here.

Open Space, Series 2011B

6356

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	\$ 0	\$ 0	\$ 0
Purchased Services	\$ 1,700,950	\$ 1,701,550	\$ 1,700,350
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 1,700,950	\$ 1,701,550	\$ 1,700,350
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. These bonds were partially refunded in 2016. Final payment on the remaining un-refunded bonds will be made on 07/15/2021. Sales tax revenue equal to the amount of the bond payments due each year is also budgeted here.

Open Space, Series 2011C

6359

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	\$ 0	\$ 0	\$ 0
Purchased Services	\$ 4,468,932	\$ 4,461,097	\$ 4,441,539
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 4,468,932	\$ 4,461,097	\$ 4,441,539
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 revenue equal to the amount of the bond payments due each year is also budgeted here.

Open Space, Series 2016A

6361

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	\$ 0	\$ 0	\$ 0
Purchased Services	\$ 352,364	\$ 393,501	\$ 393,901
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 352,364	\$ 393,501	\$ 393,901
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 2016A. The bonds will be fully retired in 2026. Sales tax revenue equal to the amount of the bond payments due each year is also budgeted here.

Open Space, Series 2016B

6362

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	\$ 0	\$ 0	\$ 0
Purchased Services	\$ 910,900	\$ 1,017,950	\$ 1,018,350
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 910,900	\$ 1,017,950	\$ 1,018,350
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 2016B. The bonds will be fully retired in 2030. Sales tax revenue equal to the amount of the bond payments due each year is also budgeted here.

Open Space, Series 2008

6411

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	\$ 0	\$ 0	\$ 0
Purchased Services	\$ 1,824,144	\$ 1,823,550	\$ 0
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 1,824,144	\$ 1,823,550	\$ 0
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 were partially refunded in 2015. Final payment on the remaining un-refunded bonds was made on 12/15/2018. Sales tax revenue equal to the amount of the bond payments due each year is also budgeted here.

Open Space, Series 2015

6420

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	\$ 0	\$ 0	\$ 0
Purchased Services	\$ 1,185,350	\$ 1,184,900	\$ 3,024,450
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 1,185,350	\$ 1,184,900	\$ 3,024,450
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 2015. The bonds will be fully retired in 2029. Sales tax revenue equal to the amount of the bond payments due each year is also budgeted here.

Qualified Energy Conservation Bonds, Series 2010A

6700

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	\$ 0	\$ 0	\$ 0
Purchased Services	\$ 547,912	\$ 535,455	\$ 522,738
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 547,912	\$ 535,455	\$ 522,738
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.

Highlights

Qualified Energy Conservation Bonds allow for a greater reduction of energy, job creation and the completion of projects in a shorter amount of time than if funded solely by available county funds. The projects include a biomass heating system, net zero energy building design, infrastructure improvements to roofs through increased insulation and heat reflective coatings, replacing air handlers with units that use evaporative cooling and heat recovery system as well as increasing the use of day lighting, efficient lighting technologies and solar. These projects were well developed and completed using additional financial mechanisms such as third party financing of solar PV, grant funding for bio-mass boiler, rebates from utilities and other county funds. The projects are expected to reduce energy consumption by a combined 34%.

Goals & Objectives

To promote creative solutions to reduce fossil fuel energy consumption, reducing greenhouse gas emissions and lowering energy costs in county owned buildings.

Flood Recovery COPs – Flood Recovery Sales & Use Tax

6845

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	\$ 0	\$ 0	\$ 0
Purchased Services	\$ 4,873,999	\$ 4,872,000	\$ 4,872,250
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 108,524	\$ 0	\$ 0
TOTAL	\$ 4,982,523	\$ 4,872,000	\$ 4,872,250
Full Time Equivalent Employees			

Organization Functions

In November of 2014, voters approved a .185% sales and use tax to be collected for a 5 year period through the end of 2019. This tax is collected for the purpose of paying for the recovery from the 2013 flood and allows the county to continue work on projects such as rebuilding and repairing damaged county roads and bridges, restoring areas washed out by the flooding, re-routing those rivers whose course was changed by the flood and assisting programs that rebuild residents' homes and businesses. The 2018 expenditure budget appropriates funding for the annual lease payment for the Flood Recovery COPs issued in 2015.

St. Vrain Community Hub and Coroner Facility COPs

7211

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	\$ 0	\$ 0	\$ 0
Purchased Services	\$ 1,657,573	\$ 1,654,573	\$ 1,657,273
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 1,657,573	\$ 1,654,573	\$ 1,657,273
Full Time Equivalent Employees			

Organization Functions

This cost center is used to budget the lease payments due on the Health and Human Services Facilities/Coroner Certificates of Participation, Series 2012. The COPs will be fully retired in 2032.

Climate Smart Commercial, Series 2010A & 2010B

G013

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	\$ 0	\$ 0	\$ 0
Purchased Services	\$ 191,758	\$ 187,953	\$ 178,863
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 191,758	\$ 187,953	\$ 178,863
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 were 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, Series 2009A, B, C & D

G014

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	\$ 0	\$ 0	\$ 0
Purchased Services	\$ 719,838	\$ 678,907	\$ 679,607
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 719,838	\$ 678,907	\$ 679,607
Full Time Equivalent Employees			

Organization Functions

These cost centers are used to primarily 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.

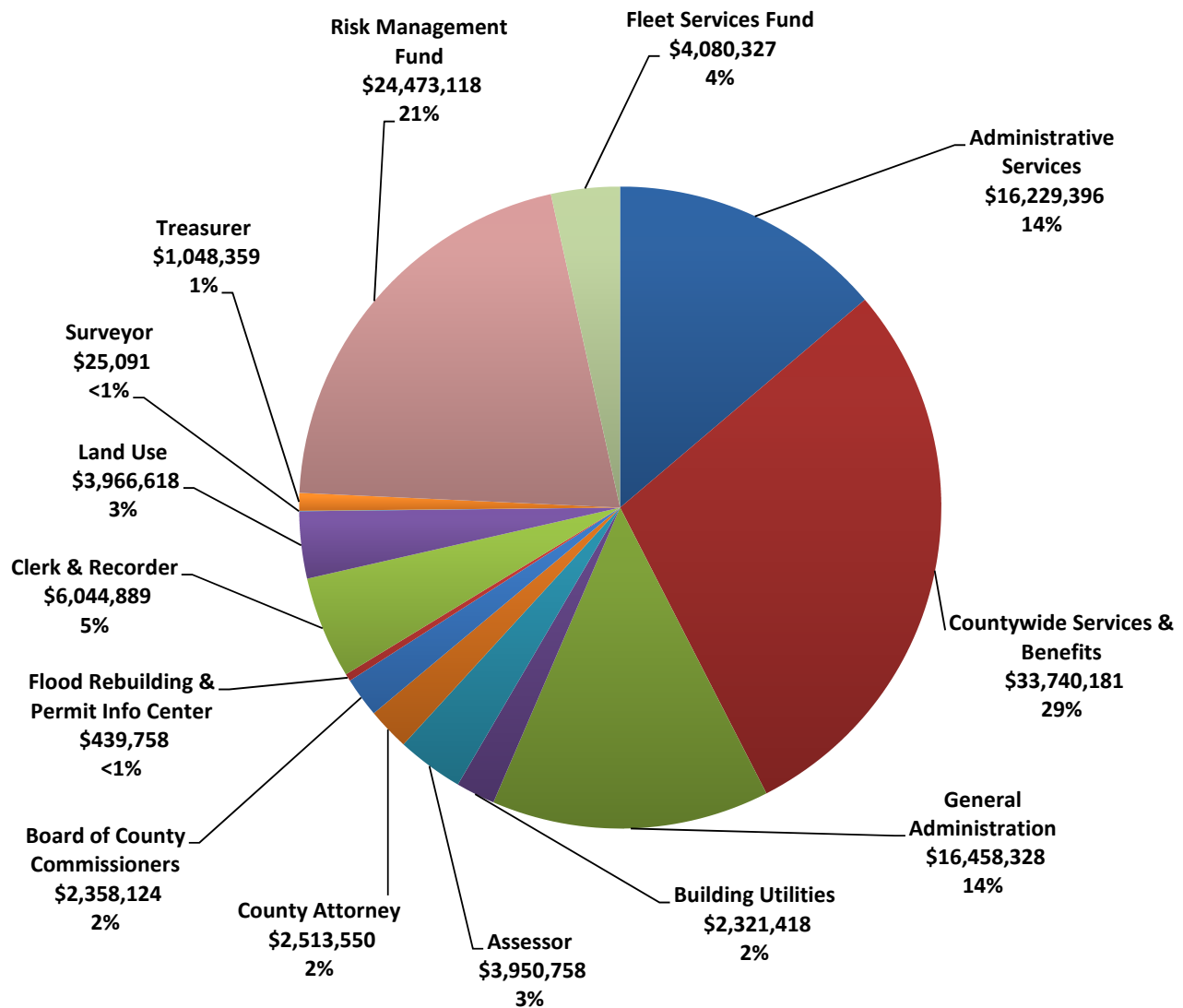
Gold Hill, CO



Estimated to have been taken between 1895-1910 this photo depicts the peaceful living that still exists in mountain settlement of Gold Hill just 10 miles northwest of Boulder. Gold Hill was the site of the first major discovery of gold during the 1859 Colorado Gold Rush. The Gold Hill School has been the oldest continuously operating public school in Colorado since 1873.

GENERAL GOVERNMENT

Includes all expenditures for the administrative branch of county government. Services in this category are provided by the Administrative Services Department, Countywide Services and Benefits, General Administration, Assessor, County Attorney, Board of County Commissioners, Clerk & Recorder, Land Use, Surveyor, the Treasurer and the Fleet Services Fund.



General Government Total = \$117,649,915

Administrative Services - Administrative Division

1001

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 888,310	\$ 890,418	\$ 1,099,713
Supplies	\$ 21,296	\$ 18,993	\$ 18,993
Purchased Services	\$ 35,087	\$ 35,877	\$ 35,877
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 944,693	\$ 945,288	\$ 1,154,583
Full Time Equivalent Employees	13.55	13.80	16.30

Organization Functions

Administrative Services consists of the following divisions:

- Boulder County Building Services (BCBS) - provides building design, construction and maintenance of all county buildings;
- Business Operations - supports the department administratively and provides the coordination of property valuation appeals, purchasing and marijuana / liquor licensing;
- Financial Services - oversees accounting transactions, financial reporting and Risk Management;
- Human Resources - supports compensation, benefits, payroll, recruitment, training and employee relations;
- Information Technology - responsible for IT infrastructure, applications and countywide services such as GIS, and printing and mailing;
- Resource Conservation - provides convenient, cost-effective facilities and programs to help Boulder County achieve its zero-waste goal.

Goals & Objectives

- To always deliver service to fellow employees and to the public consistent with Boulder County's Guiding Value;
- To consistently provide the highest quality services to those whose work we support;
- To provide support services in the most efficient, cost effective manner possible;
- To deliver service in a timely, responsive way;
- To produce an exceptional level of satisfaction in our employees and customer community;
- To anticipate service level needs of our "clients", generating innovative methods to address problems;
- To work collaboratively with departments and the public in communicative and cooperative ways to produce optimum outcomes;
- To provide a safe, comfortable and contemporary environment for all county employees and the public;
- To create a fun and enthusiastic working environment;
- To commit to a sense of purpose about work to best serve our customer needs.

Administrative Services - Printing Division

1013

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	\$ 38,803	\$ 23,584	\$ 23,584
Purchased Services	\$ 5,699	\$ 36,500	\$ 36,500
Capital Purchases/Fixed Assets	\$ 197,514	\$ 0	\$ 0
Other Expenditures	\$ 29	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 242,045	\$ 60,084	\$ 60,084
Full Time Equivalent Employees			

Organization Functions

The Printing section of the IT Division provides service to county departments and offices that include full color digital printing; offset printing; scanning services; variable data printing and full bindery services, including folding, inserting comb binding, and saddle stitch book binding.

Goals & Objectives

To provide cost-effective printing services to Boulder County departments and offices.

Administrative Services - External Printing Customers

1014

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	\$ 64,902	\$ 70,000	\$ 70,000
Purchased Services	\$ 0	\$ 0	\$ 0
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 64,902	\$ 70,000	\$ 70,000
Full Time Equivalent Employees			

Organization Functions

This cost center exists to capture expenses that correspond to revenue that is received for printing services provided to entities outside of the county.

Goals & Objectives

To ensure that printing services provided to outside clients is self-supported through revenue generation.

Administrative Services - Board of Equalization

1015

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 22,944	\$ 10,677	\$ 10,677
Supplies	\$ 4,130	\$ 3,775	\$ 3,775
Purchased Services	\$ 93,858	\$ 37,075	\$ 37,075
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 120,932	\$ 51,527	\$ 51,527
Full Time Equivalent Employees	1.00		

Organization Functions

By statutory requirement, the Board of County Commissioners (BOCC) acts as the Board of Equalization (BOE) and coordinates property valuation appeals. Support for this function is provided by Administrative Services. 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 Assessor's Office and acts as liaison to the Assessor, the County Attorney and the County Commissioners.

Goals & Objectives

Goal:

- To provide time-efficient hearing processes and to allow the taxpayer optimum access to the appeal process.

Objectives:

- To ensure 100% of abatements are decided and processed within the statutory time limit of six months from date of receipt;
- 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;
- To schedule 100% of required arbitration hearings within statutory time limits of sixty days from the date the taxpayer selects an arbitrator.

Administrative Services - Human Resources Division

1020

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 1,099,919	\$ 1,109,560	\$ 1,180,731
Supplies	\$ 27,519	\$ 30,755	\$ 30,755
Purchased Services	\$ 207,323	\$ 239,636	\$ 239,636
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 1,334,761	\$ 1,379,951	\$ 1,451,122
Full Time Equivalent Employees	14.00	14.00	14.50

Organization Functions

The Human Resources division 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 & Objectives

To provide quality human resources and payroll services to Boulder County managers, employees, the public and other agencies.

Administrative Services - Financial Services Division

1021

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 1,529,871	\$ 1,475,829	\$ 1,330,423
Supplies	\$ 22,270	\$ 25,409	\$ 25,409
Purchased Services	\$ 44,118	\$ 47,868	\$ 47,868
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 1	\$ 0	\$ 0
TOTAL	\$ 1,596,260	\$ 1,549,106	\$ 1,403,700
Full Time Equivalent Employees	21.00	21.50	18.00

Organization Functions

The Financial Services division provides county-wide services in the following areas: general ledger accounting and financial reporting, accounts payable and receivable, grant accounting; capital asset control, and finance related systems maintenance, training and development.

Goals & Objectives

To produce payments 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.

Administrative Services - Information Technology Division

1041

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 5,096,630	\$ 5,274,866	\$ 5,490,934
Supplies	\$ 83,380	\$ 117,191	\$ 117,191
Purchased Services	\$ 684,691	\$ 644,919	\$ 644,919
Capital Purchases/Fixed Assets	\$ 10,000	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 5,874,701	\$ 6,036,976	\$ 6,253,044
Full Time Equivalent Employees	56.00	56.50	56.50

Organization Functions

This cost center supports the IT division which provides county-wide computer, data, voice, electronic related support, training and project management.

Goals & Objectives

To assure Boulder County's current and future technology needs are strategically aligned and prioritized according to the county's objectives.

Building Services - Security

1051

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 280,517	\$ 306,095	\$ 307,922
Supplies	\$ 13,971	\$ 16,540	\$ 16,540
Purchased Services	\$ 3,676	\$ 6,470	\$ 6,470
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 1,000	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 299,164	\$ 329,105	\$ 330,932
Full Time Equivalent Employees	7.50	7.00	7.00

Organization Functions

This budget is for general operating, administrative activities, and supplies for the BCBS security staff.

Goals & Objectives

To provide efficient, dependable, customer service for security related needs.

Building Services - Facilities Administration

1061

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 523,722	\$ 524,685	\$ 543,467
Supplies	\$ 60,062	\$ 74,000	\$ 74,000
Purchased Services	\$ 50,531	\$ 49,369	\$ 49,369
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 1,680	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 635,995	\$ 648,054	\$ 666,836
Full Time Equivalent Employees	6.00	6.00	6.00

Organization Functions

This budget is for general operating, administrative activities, and supplies for the BCBS in-house and contracted maintenance staff.

Goals & Objectives

To provide efficient, dependable customer service for all facility-related needs.

Building Services - Custodial Services

1062

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 1,750,149	\$ 1,770,168	\$ 1,813,394
Supplies	\$ 191,317	\$ 187,726	\$ 197,726
Purchased Services	\$ 43,222	\$ 65,830	\$ 65,830
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 1,984,688	\$ 2,023,724	\$ 2,076,950
Full Time Equivalent Employees	43.50	43.50	44.50

Organization Functions

This section of the BCBS division is responsible for custodial services for county owned and leased buildings. Nightly cleaning services are provided by in-house and contracted staff.

Goals & Objectives

To promote a sanitary, secure, productive, and healthy environment for employees and the public while supporting Boulder County's zero waste initiative through recycling and composting services.

Building Services - Facilities Maintenance

1063

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 1,193,337	\$ 1,280,944	\$ 1,309,436
Supplies	\$ 450,886	\$ 611,891	\$ 583,332
Purchased Services	\$ 303,360	\$ 190,695	\$ 190,695
Capital Purchases/Fixed Assets	\$ 0	\$ 16,550	\$ 16,550
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 1,947,583	\$ 2,100,080	\$ 2,100,013
Full Time Equivalent Employees	24.00	24.00	24.00

Organization Functions

This section of the BCBS division is responsible for providing all building maintenance, landscape maintenance and related operations for county owned and leased 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 & 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 Automation Systems

1078

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 0	\$ 361,386	\$ 374,203
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
TOTAL	\$ 0	\$ 361,386	\$ 374,203
Full Time Equivalent Employees		5.00	5.00

Organization Functions

This section of the BCBS division is responsible for building automation systems in county owned and leased buildings in Boulder, Longmont, Louisville, Lafayette, and several outlying sites.

Goals & Objectives

To provide proactive, cost effective automation services in an efficient and professional manner.

Building Services - Leases

1096

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 78,378	\$ 79,054	\$ 82,216
Supplies	\$ 0	\$ 0	\$ 0
Purchased Services	\$ 118,237	\$ 132,622	\$ 154,186
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 196,615	\$ 211,676	\$ 236,402
Full Time Equivalent Employees	1.00	1.00	1.00

Organization Functions

The organizational function is responsible for all county related property leases and for the management of those properties, including oversight of all phases of maintenance, janitorial, and landscape services. This group is also responsible for acquisition, disposal, and maintenance of records for all county property.

Goals & Objectives

To provide proactive, cost effective property related services in an efficient and professional manner.

Countywide Services

1201

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	\$ 0	\$ 14,368	\$ 14,368
Purchased Services	\$ 1,037,825	\$ 1,340,627	\$ 1,338,627
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 25,526	\$ 12,000	\$ 12,000
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 1,063,351	\$ 1,366,995	\$ 1,364,995
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 tracks costs such as audit services, public parking, property casualty insurance costs and prior year receivables.

Goals & Objectives

The primary goal of this budget is to monitor yearly costs of administrative expenses, such as the audit and property and casualty insurance.

Countywide Benefits

1202

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 26,396,909	\$ 28,813,950	\$ 30,792,436
Supplies	\$ 0	\$ 0	\$ 0
Purchased Services	\$ 152,323	\$ 274,598	\$ 267,600
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 26,549,232	\$ 29,088,548	\$ 31,060,036
Full Time Equivalent Employees			

Organization Functions

This budget contains the county's portion for all General Fund employee benefits except for those cost centers whose activities are supported by outside revenues. Such cost centers budget for their own employer portion of benefits. 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 & Objectives

The primary goal of this cost center is to monitor yearly costs of employee benefits such as FICA, retirement, and health insurance for General Fund employees.

Countywide Human Resource Benefits

1204

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 40,000
Supplies	\$ 0	\$ 0	\$ 0
Purchased Services	\$ 64,576	\$ 120,000	\$ 120,000
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 64,576	\$ 120,000	\$ 160,000
Full Time Equivalent Employees			

Organization Functions

This cost center captures the cost of the county's Tuition Reimbursement Program. The program is offered to encourage and provide assistance to employees wanting to further their professional development outside their departments' job-related conference and workshop opportunities.

Goals & Objectives

To encourage and provide for job-related and professional development classes in order to recruit and maintain educated employees.

Wellness Program

1205

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	\$ 0	\$ 0	\$ 0
Purchased Services	\$ 344,873	\$ 361,140	\$ 389,640
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 344,873	\$ 361,140	\$ 389,640
Full Time Equivalent Employees			

Organization Functions

This cost center tracks the cost of the county's comprehensive wellness program.

Goals & Objectives

The wellness program is committed to helping employees reach optimal health. Our programming is diverse and offers on-site biometric screenings, lifestyle modification and wellness challenge programs, a round-the-clock nurse call line, and more.

Fleet Maintenance

1206

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	\$ 319,657	\$ 340,270	\$ 340,270
Purchased Services	\$ 286,909	\$ 425,240	\$ 425,240
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 606,566	\$ 765,510	\$ 765,510
Full Time Equivalent Employees			

Organization Functions

This cost center tracks the cost of vehicle maintenance within the General Fund.

Goals & Objectives

To track the cost of vehicle maintenance in order to make effective decisions to ensure the availability of good quality county-owned vehicles to employees.

General Administration

1311

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 39,489	\$ 114,002	\$ 102,650
Supplies	\$ 24,065	\$ 33,840	\$ 33,840
Purchased Services	\$ 409,086	\$ 958,426	\$ 916,426
Capital Purchases/Fixed Assets	\$ 145,675	\$ 0	\$ 0
Other Expenditures	\$ 268,034	\$ 224,707	\$ 224,707
Transfers	\$ 1,857,178	\$ 1,168,381	\$ 1,269,286
TOTAL	\$ 2,743,527	\$ 2,499,356	\$ 2,546,909
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, VALE and the Sheriff.

Goals & Objectives

To track and fund county-wide programs and services. This budget is managed by the Board of County Commissioners' Office.

General Administration - Employee Benefits

1313

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 1,536,832	\$ 2,791,741	\$ 3,355,300
Supplies	\$ 0	\$ 1,000	\$ 1,000
Purchased Services	\$ 3,522	\$ 0	\$ 0
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 1,540,354	\$ 2,792,741	\$ 3,356,300
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 within the General Fund 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:

- Medical and vacation accruals paid at termination;
- Annual pay for medical accrual over cap;
- Payroll accrual at year end (the working days between 12/26 and 12/31, usually 4 working days).

Goals & Objectives

The purpose of this cost center is to budget for and monitor county-wide personnel benefit policies. The cost center allows for efficient and consistent accounting.

Capital Outlay

1314

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 1,408	\$ 0	\$ 0
Supplies	\$ 1,478,999	\$ 201,002	\$ 62,727
Purchased Services	\$ 1,175,155	\$ 3,515,212	\$ 0
Capital Purchases/Fixed Assets	\$ 1,337,278	\$ 3,043,315	\$ 5,029,001
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 3,992,840	\$ 6,759,529	\$ 5,091,728
Full Time Equivalent Employees			

Organization Functions

This cost center houses the budget for all approved capital outlay expenditures in 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. Approved items are budgeted in this organization and administered by Business Operations, the Purchasing Agent and the Budget Director.

Goals & Objectives

The purpose of this cost center is to budget for and monitor county-wide capital outlay expenditures. The cost center allows for efficient and consistent accounting.

Software Services

1318

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	\$ 679,030	\$ 1,048,504	\$ 1,048,504
Purchased Services	\$ 2,488,911	\$ 3,551,218	\$ 4,309,887
Capital Purchases/Fixed Assets	\$ 133,696	\$ 60,000	\$ 60,000
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 3,301,637	\$ 4,659,722	\$ 5,418,391
Full Time Equivalent Employees			

Organization Functions

This cost center houses the budget for “software as a service” - SASS. The county purchases services whereby software and the associated data is hosted by the vendor or third party and is delivered via the internet and browser to the county customer.

Goals & Objectives

Less upfront cost and rapid deployment are the main reasons to use this alternative to purchasing software. Less infrastructure setup is involved and pricing is normally based on an annual subscription model rather than a perpetual license.

County Website

1327

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	\$ 1,679	\$ 0	\$ 0
Purchased Services	\$ 32,668	\$ 45,000	\$ 45,000
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 34,347	\$ 45,000	\$ 45,000
Full Time Equivalent Employees			

Organization Functions

This 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 & 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	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	\$ 1,533,053	\$ 1,891,864	\$ 1,891,864
Purchased Services	\$ 491,439	\$ 429,554	\$ 429,554
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 2,024,492	\$ 2,321,418	\$ 2,321,418
Full Time Equivalent Employees			

Organization Functions

This organization's budget 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 & 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	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 3,307,032	\$ 3,492,203	\$ 3,679,536
Supplies	\$ 178,782	\$ 112,693	\$ 112,693
Purchased Services	\$ 84,300	\$ 158,529	\$ 158,529
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 38	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 3,570,152	\$ 3,763,425	\$ 3,950,758
Full Time Equivalent Employees	46.50	50.80	52.80

Organization Functions

This organization lists and values all property in Boulder County which provides a stable tax base from property taxes, for the 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, GIS, 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, reviews with taxpayers any questions they may have about valuations, interacts with all taxing entities within the assessment jurisdiction, and establishes assessment standards. The office provides 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	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 1,993,684	\$ 2,176,249	\$ 2,285,001
Supplies	\$ 42,398	\$ 48,500	\$ 48,500
Purchased Services	\$ 119,694	\$ 180,049	\$ 180,049
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 2,155,776	\$ 2,404,798	\$ 2,513,550
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 & 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	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 1,471,937	\$ 1,517,380	\$ 1,593,080
Supplies	\$ 44,533	\$ 44,836	\$ 44,836
Purchased Services	\$ 130,557	\$ 171,436	\$ 171,436
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 6,500	\$ 7,500	\$ 7,500
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 1,653,527	\$ 1,741,152	\$ 1,816,852
Full Time Equivalent Employees	17.00	17.00	17.70

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 & Objectives

Goal: To provide professional, responsive service to the public; the commissioners and other departments; including proactive identification of needs and concerns.

Flood Rebuilding & Permit Information Center

2003

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 174,781	\$ 185,661	\$ 193,858
Supplies	\$ 19,572	\$ 13,020	\$ 13,020
Purchased Services	\$ 202,975	\$ 232,880	\$ 232,880
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 397,328	\$ 431,561	\$ 439,758
Full Time Equivalent Employees	2.00	2.00	2.00

Organization Functions

As part of the effort to assist unincorporated Boulder County property owners and residents impacted by the unprecedented 2013 Flood, Boulder County has set up a Flood Rebuilding & Permit Information Center. The Center is staffed by functional experts in onsite wastewater (septic) systems, floodplain regulations, transportation (private driveways, roads & bridges), planning and building codes.

Goals & Objectives

Boulder County continues to rebuild and restore the community while implementing measures to protect public safety and investments through hazard mitigation and avoidance. Staff is committed to understanding the needs and issues of residents who face complex issues to restore their homes, property and lives.

Cultural Responsiveness and Inclusion Advisory Committee

2004

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	\$ 0	\$ 0	\$ 0
Purchased Services	\$ 0	\$ 0	\$ 17,000
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 0	\$ 0	\$ 17,000
Full Time Equivalent Employees			

Organization Functions

The Cultural Responsiveness and Inclusion Advisory Committee (CRIAC) is a commissioners' appointed, internal 15-member board dedicated to leading the implementation of Boulder County's Cultural Responsiveness and Inclusion (CRI) Road Map. We work with Boulder County leadership and staff to help develop and promote a culturally responsive and inclusive environment for all.

Goals & Objectives

CRIAC is responsible for assisting the Boulder County Commissioners and staff in developing and implementing culturally responsive and inclusive practices, to achieve Boulder County's mission to create an environment that respects, values and serves all people.

Budget Office

2020

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 446,513	\$ 492,113	\$ 506,009
Supplies	\$ 6,229	\$ 3,650	\$ 3,650
Purchased Services	\$ 10,996	\$ 14,613	\$ 14,613
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 463,738	\$ 510,376	\$ 524,272
Full Time Equivalent Employees	5.25	5.00	6.00

Organization Functions

The Budget Office is responsible for the planning, coordination, implementation and monitoring of the county's 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.

Goals & 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: We believe in creating greater transparency around the budget process for the public and all county offices and departments. We strive to meet this objective with open communication and by preparing publications such as a yearly budget summary pamphlet and a comprehensive annual Budget Book.

Clerk & Recorder - Administrative Division

2101

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 450,538	\$ 465,361	\$ 530,408
Supplies	\$ 11,169	\$ 16,890	\$ 16,890
Purchased Services	\$ 80,371	\$ 76,312	\$ 76,312
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 542,078	\$ 558,563	\$ 623,610
Full Time Equivalent Employees	5.50	6.00	6.00

Organization Functions

The Administrative Division of the Clerk and Recorder's Office manages operations, personnel, budget, AP/AR, IT and strategic planning for the primary functions related to the Elections, Motor Vehicle and Recording Divisions. Additional responsibilities include ensuring statutory compliance, employee development and collaborating with the public, county offices, departments and various other agencies.

Highlights

The Office of the Clerk and Recorder is staffed by 74 FTEs. To support a successful election we hire an additional 125 to 400 temporary staff depending on the election. The Administrative division provides leadership and strategic planning in the following areas:

- 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.
- Communicate 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.
- Coach and develop capacity in the Clerk and Recorder staff.

Goals & Objectives

- Support the goals of the Elections, Recording and Motor Vehicle divisions.
- Staff training Certifications and Development programs are in place.
- Decisions are made by considering time, budget and environment.
- Our Core values are apparent in our office.
- Our Objective Accountability program is integrated and self-sustaining.
- Continuous improvement process is in place.

Clerk & Recorder - Motor Vehicle Division

2102

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 2,067,233	\$ 2,153,023	\$ 2,194,098
Supplies	\$ 168,277	\$ 179,937	\$ 179,937
Purchased Services	\$ 51,703	\$ 117,812	\$ 117,812
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 2,287,213	\$ 2,450,772	\$ 2,491,847
Full Time Equivalent Employees	45.50	45.50	45.50

Organization Functions

The Motor Vehicle Division performs all statutory requirements in titling and licensing motor vehicles and managing records for over 251,000 registered vehicles in Boulder County. Each month our three branches in Boulder, Longmont and Lafayette assist an average of 17,697 members of the public. The Bookkeeping Division is responsible for collecting an average of \$7.35 million in revenue per month and disbursing the funds in accordance with Colorado law.

Highlights

- Provides the best in public service by accurately titling and registering vehicles for the citizens of Boulder County, while following legal requirements established in Colorado Revised Statutes;
- Enforces vehicle emission and insurance requirements;
- Maintains an extensive training program to ensure staff is current on all new policies and procedures;
- Accurately collects, deposits, reports and disburses all funds entrusted to the Clerk & Recorder while following standard accounting practices and Colorado statutes;
- Recently launched a cross-country renewal feature for self-service renewal kiosks. This allows public members to renew their registration in all counties participating in the self-service Kiosk program, instead of solely in their county of residence;
- Recently launched online appointment feature for all 3 offices: Boulder, Longmont and Lafayette.

Goals & Objectives

- Ensure stability of the State MV Registration system - CO DRIVES program.
- Increase mail-in and online vehicle renewals.
- Identify ways to reduce repeat visits to our offices.
- Increase use of our self-service Kiosk in the Boulder branch. The kiosk is a resource the public can utilize to renew their vehicle in just a few minutes without waiting to speak to a clerk.
- Influence policy recommendations and legislative changes at the state level.

Clerk & Recorder - Elections Division

2103

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 924,772	\$ 1,850,262	\$ 1,187,755
Supplies	\$ 141,420	\$ 325,081	\$ 268,008
Purchased Services	\$ 455,526	\$ 1,264,332	\$ 871,943
Capital Purchases/Fixed Assets	\$ 0	\$ 74,000	\$ 11,968
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 1,521,718	\$ 3,513,675	\$ 2,339,674
Full Time Equivalent Employees	13.00	13.00	13.00

Organization Functions

The Elections Division is responsible for conducting accurate and efficient federal, state and local jurisdiction elections. The Division uses the statewide voter registration system to register voters and maintain Boulder County voter registration records, plans and conducts elections, and ensures that all election processes follow the Colorado Revised Statutes and Colorado Secretary of State rules.

Highlights

- Created and implemented a plan for three elections in 2020 including a presidential primary.
- Enhanced election management applications developed by Boulder County IT and developed requirements for two new applications.
- Upgrades to the Fluence (formerly Bell & Howell) mail sorter equipment include; server, hardware, software, mechanical belts and electrical system. The upgrade will keep this technology platform current and vendor supported.
- Continue with voter outreach and communication messaging that highlights service and process improvements such as early ballot return, unaffiliated voter participation in primary elections, and additional drop-off locations.
- Set-up and staff voter service and polling centers to increase convenience of voting and promote voter participation.
- Hired, trained and deployed over 475 temporary workers to serve as election judges to support three 2018 elections.

Goals & Objectives

- Continue to facilitate accurate, transparent and verifiable elections for Boulder County residents.
- Influence election policy recommendations and decisions at the state and national level.
- Create a model for other counties to leverage based upon best practices, collaboration and innovation.
- Evaluate and enhance the placement of 24-hour drop boxes and Voter Service and Polling Center locations for in-person registration and ballot access to voters close to where they live or work.
- Implement a robust voter outreach program to keep voters informed i.e., unaffiliated primary participation, new services, etc.
- Enhance support for Boulder County parties, political jurisdictions and candidates through the improvement of online maps and data and process improvements.

Clerk & Recorder - Recording Division

2104

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 409,746	\$ 486,546	\$ 415,076
Supplies	\$ 8,537	\$ 42,676	\$ 42,676
Purchased Services	\$ 52,996	\$ 61,213	\$ 61,213
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 471,279	\$ 590,435	\$ 518,965
Full Time Equivalent Employees	11.00	11.00	9.00

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. Most of these documents pertain to real estate properties in Boulder County. Other duties include the issuance of marriage and civil union licenses; maintaining Torrens records, filing public notices, monument records and brands, registering school bonds, and providing over 46,000 copies of records to members of the public as well as private and public entities each year.

Highlights

- Record an average of 70,000 documents (324,000 pages) per year.
- Issue copies of recorded documents such as deeds, and marriage and civil union licenses.
- Record 74% of the documents electronically.
- Added a second recording desk in the Longmont Motor Vehicle branch.
- Maintained a public station in the Lafayette Motor Vehicle branch.
- Continue to digitize all records for improved public access.

Goals & Objectives

- Ensure the accurate and timely recording, indexing, verifying and archiving of documents pursuant to Colorado law.
- Increase and promote electronic recording of documents to meet the needs of the public and other county offices/departments.
- Manage digitization of all archived records to increase public access to records.
- Provide copies in a timely manner and ensure perpetuity of records.
- Implement procedures and policies that are efficient, cost effective and sustainable.
- Ensure privacy policies are in place to address the balance between private and public records.

Clerk & Recorder - Electronic Filing

2105

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	\$ 0	\$ 15,000	\$ 15,000
Purchased Services	\$ 15,188	\$ 103,378	\$ 55,793
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 15,188	\$ 118,378	\$ 70,793
Full Time Equivalent Employees			

Organization Functions

This cost center functions under the Recording Division and is funded by a statutory technology improvement surcharge of three dollars on all recordings. This fund is used to increase e-recording, create digital preservation of records and increase public access to all records.

Highlights

- Digitized records from 1860 to 1997.
- Digitized Marriage Applications back to 1860.
- Digitized Articles of Incorporation documents, over 4,400 images.
- Maintained our recording system.

Goals & Objectives

- Digitize miscellaneous historical documents.
- Re-indexing of historical data to current standards.
- Enhancement of poor quality images.
- Support e-recording system for efficient storage and retrieval of records.
- Implement technology to reduce cost, increase ease and efficiency in the recording of documents and obtaining marriage licenses.

Land Use - Administration

2501

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 3,075,076	\$ 3,446,419	\$ 3,642,954
Supplies	\$ 63,158	\$ 83,344	\$ 91,844
Purchased Services	\$ 123,144	\$ 235,218	\$ 231,820
Capital Purchases/Fixed Assets	\$ 0	\$ 1,841	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 3,261,378	\$ 3,766,822	\$ 3,966,618
Full Time Equivalent Employees	49.50	49.50	50.50

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 as well as mapping and Geographical Information System services.

Goals & 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.

Surveyor

2601

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 5,489	\$ 5,500	\$ 7,591
Supplies	\$ 0	\$ 0	\$ 0
Purchased Services	\$ 17,500	\$ 17,500	\$ 17,500
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 22,989	\$ 23,000	\$ 25,091
Full Time Equivalent Employees	1.00	1.00	1.00

Organization Functions

Major tasks of this office include checking new subdivision plats for compliance with State Laws and redocumenting 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	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 744,956	\$ 782,062	\$ 838,867
Supplies	\$ 75,885	\$ 75,273	\$ 75,273
Purchased Services	\$ 33,691	\$ 134,219	\$ 134,219
Capital Purchases/Fixed Assets	\$ 10,316	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 20,000	\$ 0	\$ 0
TOTAL	\$ 884,848	\$ 991,554	\$ 1,048,359
Full Time Equivalent Employees	11.00	11.00	11.00

Organization Functions

The Treasurer's Office has four main functions, all done in accordance with law; bill property taxes, collect property taxes, invest money, and disburse property tax revenue to the authorities for which it collects. In 2019, the Treasurer's Office expects to collect over \$725 million from 144,000 properties. That money is disbursed to over 120 taxing authorities including school, fire, and library districts along with the several cities in the county and to the county itself. Investment interest in 2018 totaled over \$2.7 million. Additionally, the Treasurer's Office acts as the county bank, balancing funds daily.

Risk Management - Administration

9401

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 377,488	\$ 386,979	\$ 405,642
Supplies	\$ 7,647	\$ 6,265	\$ 7,229
Purchased Services	\$ 24,824	\$ 32,603	\$ 62,727
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 2,400,000	\$ 0
TOTAL	\$ 409,959	\$ 2,825,847	\$ 475,598
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, risk transfer and contract approval. Loss reduction activities include centralized information for life support systems, and effective claims handling. 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 & Objectives

The primary goals of this cost center are to use risk management tools to minimize losses to the county and to provide quality risk management services to its employees, the public and other agencies.

Property/Casualty Insurance Plan

9402

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	\$ 0	\$ 0	\$ 0
Purchased Services	\$ 364,182	\$ 444,667	\$ 433,402
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 352,735	\$ 27,960	\$ 100,000
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 716,917	\$ 472,627	\$ 533,402
Full Time Equivalent Employees			

Organization Functions

The county maintains an internal service fund which is used for self-insuring risks associated with property claims. The County assumes risk for the first \$100,000 for each property occurrence. Excess property coverage is purchased to protect the county for claims in excess of the above amount. Under the Governmental Immunity Act., payments for claims are generally limited to \$350,000 per claim and \$990,000 total per occurrence. The costs of paying claims and related administrative expenses are recovered by charges to benefiting county funds/departments. The Risk Manager projects the expenditures for this cost center, however Financial Services staff projects the revenues.

Goals & Objectives

The primary goal of this cost center is to manage property claims in an efficient and effective manner that is in the best interest of the county.

Health & Dental Plan

9403

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 126,166	\$ 0	\$ 0
Supplies	\$ 0	\$ 0	\$ 0
Purchased Services	\$ 19,458	\$ 2,288,414	\$ 2,288,414
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 20,198,656	\$ 19,252,890	\$ 19,633,207
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 20,344,280	\$ 21,541,304	\$ 21,921,621
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 \$450,000 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 & Objectives

The primary goal of this cost center is the budgeting and monitoring of the county's self-insured health and dental fund.

Workers' Compensation Administration Plan

9404

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	\$ 0	\$ 0	\$ 0
Purchased Services	\$ 242,765	\$ 170,492	\$ 150,564
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 297,645	\$ 445,804	\$ 776,898
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 540,410	\$ 616,296	\$ 927,462
Full Time Equivalent Employees			

Organization Functions

The county maintains an internal service fund which is used for self-insuring risks associated with workers' compensation. The county assumes risk for the first \$500,000 of each workers' compensation occurrence. Excess workers' compensation is purchased to protect the county for claims in excess of the above amount. 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 Financial Services staff projects the revenues.

Goals & Objectives

The primary goals of this cost center are to provide an active workers' compensation loss reduction program and manage claims efficiently.

County Vehicle Insurance Plan

9406

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	\$ 0	\$ 0	\$ 0
Purchased Services	\$ 11,021	\$ 33,275	\$ 42,070
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 74,651	\$ 37,200	\$ 40,000
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 85,672	\$ 70,475	\$ 82,070
Full Time Equivalent Employees			

Organization Functions

The county maintains an internal service fund which is used for self-insuring risks associated with auto liability claims with county owned autos. The county assumes risk for all auto physical damage claims. Under the Governmental Immunity Act., payments for claims are generally limited to \$350,000 per claim and \$990,000 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 safe driving courses. The Risk Manager projects the expenditures for this Cost Center, however Financial Services projects the revenues.

Goals & Objectives

The primary goals of this cost center are to provide loss reduction activities and manage county vehicle claims in an efficient manner to minimize disruption to departments and services.

Auto Liability Insurance Plan

9407

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	\$ 0	\$ 0	\$ 0
Purchased Services	\$ 1,115	\$ 156,954	\$ 0
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 69,321	\$ 23,663	\$ 26,000
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 70,436	\$ 180,617	\$ 26,000
Full Time Equivalent Employees			

Organization Functions

The county maintains an internal service fund which is used for self-insuring risks associated with auto liability claims against the county. The county assumes risk for the first \$250,000 for each occurrence. Excess auto liability coverage is purchased to protect the county for claims in excess of the above amount. Under the Governmental Immunity Act, payments for claims are generally limited to \$350,000 per claim and \$990,000 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 safe driving courses. The Risk Manager projects the expenditures for this Cost Center, however Financial Services staff projects the revenues.

Goals & Objectives

The primary goal of this cost center is to minimize auto losses and manage claims in a manner that provides the best service to our customers.

General Liability - EEOC Plan

9408

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	\$ 0	\$ 0	\$ 0
Purchased Services	\$ 1,083	\$ 0	\$ 0
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 54,288	\$ 60,000	\$ 33,243
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 55,371	\$ 60,000	\$ 33,243
Full Time Equivalent Employees			

Organization Functions

The county maintains an internal service fund which is used for self-insuring risks associated with Equal Employment Opportunity Commission (EEOC) claims. The County assumes risk for the first \$500,000 for each claim. Excess liability is purchased to protect the county for claims in excess of the above amount. The costs of paying claims and related administrative expenses are recovered by charges to benefiting county funds/departments. The Risk Manager projects the expenditures for this Cost Center, however Financial Services staff projects the revenues.

Goals & Objectives

The primary goal of this cost center is to manage EEOC claims in the county's best interest.

General Liability Insurance Plan

9409

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	\$ 0	\$ 0	\$ 0
Purchased Services	\$ 389,051	\$ 487,483	\$ 361,292
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 30,932	\$ 112,430	\$ 112,430
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 419,983	\$ 599,913	\$ 473,722
Full Time Equivalent Employees			

Organization Functions

The county maintains an internal service fund which is used for self-insuring risks associated with general liability claims. The county assumes risk for the first the first \$500,000 for each liability occurrence. Excess liability is purchased to protect the county for claims in excess of the above amount. Under the Governmental Immunity Act, payments for claims are generally limited to \$350,000 per claim and \$990,000 total per occurrence. The costs of paying claims and related administrative expenses are recovered by charges to benefiting county funds/departments. The Risk Manager projects the expenditures for this Cost Center, however Financial Services staff projects the revenues.

Goals & Objectives

The primary goals of this cost center are to provide loss reduction activities and manage liability claims.

Fleet Services

9421

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 1,148,976	\$ 1,238,832	\$ 1,278,088
Supplies	\$ 1,139,587	\$ 1,595,401	\$ 1,495,589
Purchased Services	\$ 75,545	\$ 119,992	\$ 119,992
Capital Purchases/Fixed Assets	\$ 172,807	\$ 247,777	\$ 86,798
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 2,536,915	\$ 3,202,002	\$ 2,980,467
Full Time Equivalent Employees	14.00	14.00	14.00

Organization Functions

The Fleet Services Division operates as an internal service fund. Fleet Services provides management of Boulder County's fleet of vehicles/equipment. We provide internal fleet support to all county departments. This account represents the expenditures necessary to maintain the County Fleet on an annual basis. Fleet Services functions include:

- Management and oversight of the Ten Year Fleet Replacement Planning including funding recommendations;
- Annual fleet replacement review;
- Selection, budgeting and presenting during annual budget hearings;
- Monitoring utilization;
- Working together with departments to develop specifications that meet customers' requirements that are economical and promote sustainability.

Highlights

Fleet Services provides and operates a full-service repair shop with highly skilled mechanical technicians and strives to ensure the fleet is right sized and well maintained in the most effective and efficient manner possible. All Fleet staff are continually learning to remain current with the fast-paced technological changes that reduce emissions, improve fuel economy, and offer superior service.

Goals & Objectives

Our goal is to manage the safest most reliable, sustainable, efficient, and cost-effective fleet for Boulder County Government.

Fuel Systems - Operating

9422

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	\$ 6,237	\$ 9,100	\$ 9,100
Purchased Services	\$ 42,183	\$ 38,900	\$ 38,900
Capital Purchases/Fixed Assets	\$ 0	\$ 12,000	\$ 12,000
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 48,420	\$ 60,000	\$ 60,000
Full Time Equivalent Employees			

Organization Functions

Fleet Services provides fuel for outside non-profit government agencies in addition to the Boulder County Fleet. Fuel is purchased as a direct pass through with a small percentage to help recover administrative and maintenance expenditures. The percentage in fuel markup helps maintain the seven fuel sites, provides funds for improvements to the fuel system equipment and maintain compliancy with state and federal regulations. This account represents revenue from outside non-profit organization fuel sales and the cost to operate and maintain the fuel sites.

Goals & Objectives

Fleet Services strives to provide our customers with the best in public service by providing effective up to date fueling sites for the Boulder County Fleet and outside non-profit agencies.

Fuel Systems - Inventory

9430

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	\$ 893,090	\$ 1,039,860	\$ 1,039,860
Purchased Services	\$ 0	\$ 0	\$ 0
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 893,090	\$ 1,039,860	\$ 1,039,860
Full Time Equivalent Employees			

Organization Functions

County vehicle and equipment fuel is managed by the Fleet Services Division. Fuel is purchased and supplied from this account. Fleet customers purchase fuel from the automated fuel sites and then are charged back on a monthly basis for their fuel consumption. Boulder County uses B20 Diesel for all diesel-powered fleet vehicles/equipment.

Goals & Objectives

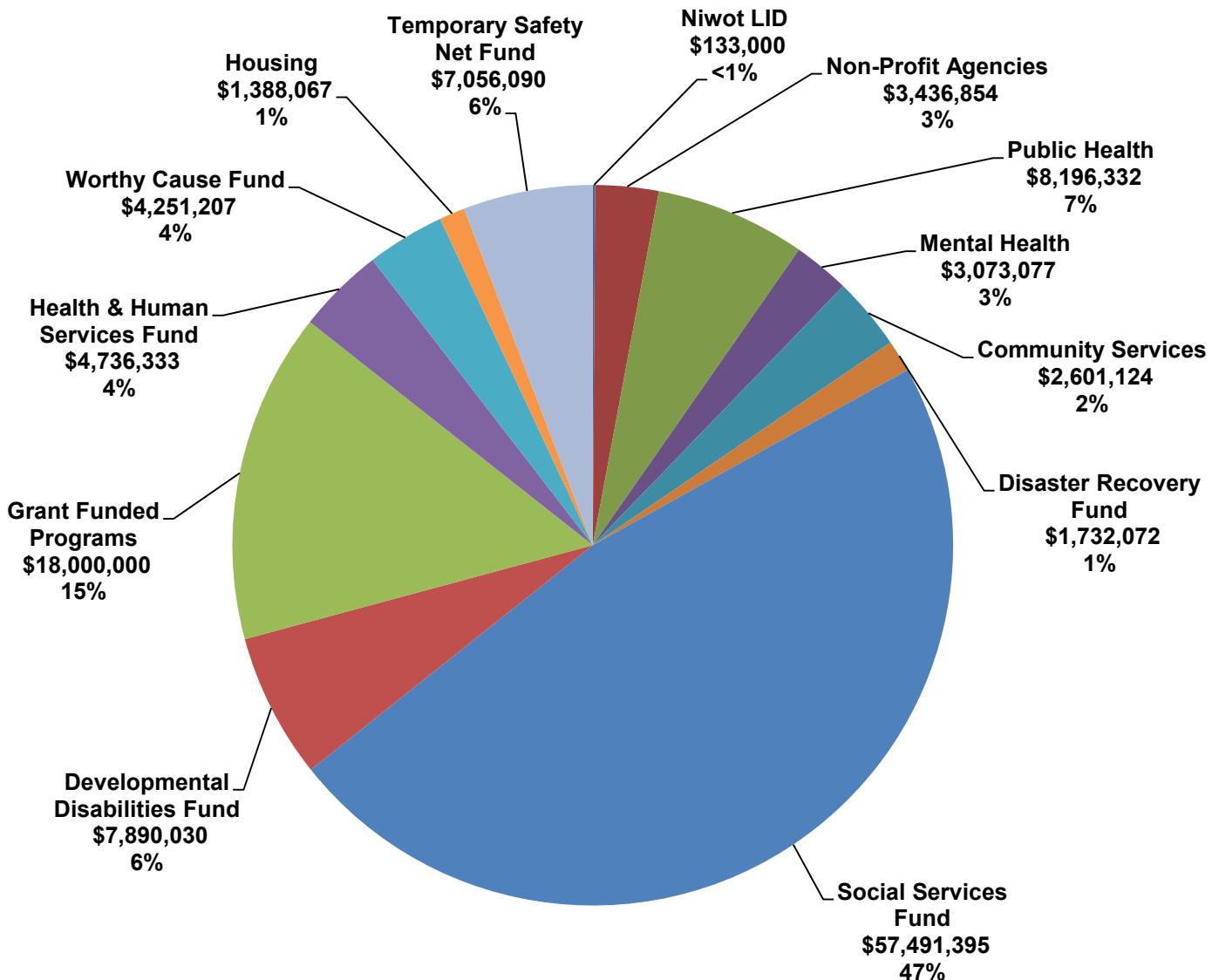
With volatility of fuel costs and understanding the impact those costs have on divisional operating budgets, Fleet Services is constantly searching for options that will help reduce fuel expenses. In support of Boulder County's "Environmental Sustainability Plan" Fleet Services aids user departments in the selection of EV (Electric Vehicles) PHEV (Plug in Hybrid Vehicles), Hybrid Vehicles, and alternative fueled vehicles.



A view of West Boulder looking up 11th Street, probably taken from the flour mill at 11th and Walnut. The very small frame building in the center front was Sturtevant's second studio, next to the rear of the Camera building. The first cross street is Pearl; the Trezise Undertaking sign, painted on the side of their building, is visible at 1047 Pearl Street. Mapleton School is in the distance at left. The 3 1/2 story house in the distance, on the corner of 11th and Pine, was built by Ivers Phillips in 1882.

HEALTH & WELFARE / ECONOMIC OPPORTUNITY

Includes all expenditures for the agencies whose purpose is to provide for the conservation and improvement of public health, to provide public assistance and institutional care for individuals economically unable to provide essential needs for themselves and to eliminate or ameliorate poverty and its causes. Services in this category are provided by Youth Corps, Mental Health Partners, Public Health, Non-Profit Agencies, Community Services, Housing Department/Family Self-Sufficiency, Social Services, Developmental Disabilities, various Grant-Funded Programs, Health & Human Services Fund, the Worthy Cause Fund, and the Niwot Local Improvement District.



Health & Welfare/ Economic Opportunity Total = \$121,334,320

Niwot LID Tax - Marketing

1207

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	\$ 11,395	\$ 19,300	\$ 19,300
Purchased Services	\$ 102,706	\$ 113,700	\$ 113,700
Capital Purchases/Fixed Assets	\$ 183,194	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 297,295	\$ 133,000	\$ 133,000
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. The initiative approved a sales tax within the district to fund street and drainage improvements through the issuance of a revenue bond. The bond was paid in full in 2003 by sales tax revenue. A 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:

- 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.
- The production and distribution of informational products and materials that benefit the NLID.

Highlights

The Niwot LID allocates its annual budget into four main categories, as follows:

- Infrastructure needs - 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/professional services related to these needs.
- Marketing/Advertising - These funds are used in two primary areas and involve the production and distribution of informational products relative to a variety of community events as well as to promote Old Town Niwot and Cottonwood Square as destinations for local business and services.
- Events – These funds will support community-based events within the district that promote the district and attract visitors.
- Economic Development - 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.

Housing & Human Services Non-Profit Grants

1401

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 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	\$ 3,245,864	\$ 3,340,648	\$ 3,436,854
TOTAL	\$ 3,245,864	\$ 3,340,648	\$ 3,436,854
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.

Highlights

Descriptions of the individual Non-Profit agencies can be found at the end of the Health & Welfare/Economic Development section.

Public Health

1402

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 0	\$ 6,284,518	\$ 6,757,942
Supplies	\$ 0	\$ 0	\$ 0
Purchased Services	\$ 0	\$ 0	\$ 0
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 7,138,593	\$ 732,597	\$ 883,373
TOTAL	\$ 7,138,593	\$ 7,017,115	\$ 7,641,315
Full Time Equivalent Employees			

Organization Functions

This independent organization receives county funds to provide environmental health services, maternal and child health care services, and substance abuse and disease prevention programs. This budget represents only the county portion. Budget documents relating to the Boulder County Public Health Department may be obtained directly from its offices.

Goals & 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	2017 Actual Expenses	2018 Estimated Expenses	2019 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	\$ 157,866	\$ 157,866	\$ 157,866
TOTAL	\$ 157,866	\$ 157,866	\$ 157,866
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 Boulder County Public Health.

Public Health-Mosquito Control

1404

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 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	\$ 397,151	\$ 397,151	\$ 397,151
TOTAL	\$ 397,151	\$ 397,151	\$ 397,151
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 per parcel fee, 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 administered by Boulder County Public Health.

Mental Health Partners

1405

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 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	\$ 3,073,077	\$ 3,073,077	\$ 3,073,077
TOTAL	\$ 3,073,077	\$ 3,073,077	\$ 3,073,077
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. Mental Health Partners 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	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 737,900	\$ 949,556	\$ 947,444
Supplies	\$ 43,075	\$ 17,950	\$ 17,950
Purchased Services	\$ 28,551	\$ 92,702	\$ 94,790
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 49,254
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 809,526	\$ 1,060,208	\$ 1,109,438
Full Time Equivalent Employees	9.90	12.92	13.00

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, 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 & 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 possible, and working to build capacity for community-based services.

Community Services - Veterans Office

2202

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 142,395	\$ 143,136	\$ 153,567
Supplies	\$ 5,902	\$ 6,652	\$ 6,885
Purchased Services	\$ 8,691	\$ 12,744	\$ 12,744
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 156,988	\$ 162,532	\$ 173,196
Full Time Equivalent Employees	2.00	2.00	2.00

Organization Functions

The Veterans Service office assists 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. Veterans Services became part of the Area Agency on Aging in 2016, facilitating access to services for older veterans that are offered by the AAA.

Goals & 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	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 31,247	\$ 31,497	\$ 23,829
Supplies	\$ 741	\$ 1,440	\$ 1,440
Purchased Services	\$ 1,274	\$ 4,224	\$ 4,340
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 33,262	\$ 37,161	\$ 29,609
Full Time Equivalent Employees	0.50	0.50	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 & 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	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 73,173	\$ 55,837	\$ 156
Supplies	\$ 773	\$ 3,720	\$ 3,720
Purchased Services	\$ 16,660	\$ 19,234	\$ 19,350
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 90,606	\$ 78,791	\$ 23,226
Full Time Equivalent Employees	0.80	0.80	

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 & Objectives

Provide opportunities to increase community engagement by enhancing volunteer experiences within Boulder County Government.

Community Services - 50 Plus

2208

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 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	\$ 0
Transfers	\$ 49,254	\$ 0	\$ 0
TOTAL	\$ 49,254	\$ 49,254	\$ 0
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 having trouble 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 & 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 with obtaining employment.

Community Services - Healthy Youth Alliance

2209

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 95,981	\$ 110,740	\$ 420,089
Supplies	\$ 75	\$ 1,767	\$ 2,000
Purchased Services	\$ 348	\$ 0	\$ 0
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 96,404	\$ 112,507	\$ 422,089
Full Time Equivalent Employees	1.00	1.00	5.40

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 & 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	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 777,620	\$ 800,982	\$ 717,264
Supplies	\$ 33,334	\$ 36,825	\$ 36,825
Purchased Services	\$ 88,516	\$ 76,106	\$ 79,477
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 1,055	\$ 10,000	\$ 10,000
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 900,525	\$ 923,913	\$ 843,566
Full Time Equivalent Employees	12.91	12.96	10.81

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 & 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.

Community Services Non-profit Grants

2271

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	\$ 1,038	\$ 0	\$ 0
Purchased Services	\$ 5,865	\$ 0	\$ 0
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 1,444,458	\$ 1,328,807	\$ 1,348,739
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 1,451,361	\$ 1,328,807	\$ 1,348,739
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.

Highlights

Descriptions of the individual Non-Profit agencies can be found at the end of the Health & Welfare/Economic Development section.

Human Services - Executive Director's Office

4550

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 434,862	\$ 530,555	\$ 747,378
Supplies	\$ 10,958	\$ 182,068	\$ 187,788
Purchased Services	\$ 124,347	\$ 0	\$ 0
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 570,167	\$ 712,623	\$ 935,166
Full Time Equivalent Employees	4.50	4.50	8.50

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.

Five to Ten Year Vision

We are building a healthy, connected community that empowers people and strengthens families by confronting the root causes of crisis and instability.

Goals & Objectives

- Integrated Services Model: Implementation of a department-wide agile, responsive, person-centered integrated human service delivery model of care that is designed to support families to achieve long-term self-sufficiency through integrated system utilization and optimized client access
- Institutional Services Utilization: Reduce institutionalization rate across specific areas of the community, including jail and criminal detention populations, out of home placement, and incarceration, and focusing on effective implementation of the Family First Prevention Services Act to greatly reduce child maltreatment.
- Wellness and Prevention: Achieve improved mental health, physical health, and substance use care coordination and outcomes that optimize wellness and prevention efforts for vulnerable populations, including reducing high-end utilization.
- Affordable Housing Capacity: Increase the diversity of options and capacity of affordable housing to promote family well-being and stability, including through finalization of planned affordable housing developments, enhancement of the homeless services continuum, and implementation of the Boulder County Regional Housing Plan.
- Financial Empowerment Pathways: Increase income development, financial empowerment, and employment pathways for unemployed or under-employed populations to help strengthen wage and income growth.
- Child Education and Development: Improve child education and development and readiness for school, including increasing Child Care Assistance Program slots and increasing access to high-quality child care.

Human Services - Administration

4555

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 3,937,339	\$ 4,450,742	\$ 3,079,263
Supplies	\$ 528,790	\$ 705,647	\$ 843,203
Purchased Services	\$ 691,636	\$ 0	\$ 0
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 203,071	\$ 124,068	\$ 141,506
TOTAL	\$ 5,360,836	\$ 5,280,457	\$ 4,063,972
Full Time Equivalent Employees	55.50	59.00	36.50

Organization Functions

Business Operations & Systems Support: 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 & Objectives

- Utilize a strong data structure that informs our practice: optimizing business workflows and processes; implementing new technology to improve operations and performance outcome for all programs;
- Develop a comprehensive, sustainable economic engine for DHHS and the Boulder County safety net;
- Provide budgetary and administrative oversight of office supply, equipment and computer related purchases for entire Human Services agency to support more thoughtful, efficient and fiscally sound purchasing practices.

Human Services - Finance

4560

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 1,723,795	\$ 1,747,301	\$ 1,840,910
Supplies	\$ 6,148	\$ 1,391,894	\$ 1,399,186
Purchased Services	\$ 1,186,269	\$ 0	\$ 0
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 29,936	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 2,946,148	\$ 3,139,195	\$ 3,240,096
Full Time Equivalent Employees	19.00	18.00	19.50

Organization Functions

Finance: Focuses on the finance, accounting, and other fiscal responsibility functions of the department, including payroll, reporting, budgeting, and mid to long range strategic forecasting and planning.

Goals & Objectives

- Oversee purchasing and contracting processes;
- Develop and guide budget processes and tools to further planning and forecasting efforts;
- Align program services and outcomes with detailed and improved budgetary and program data;
- Evaluate and improve current processes to ensure excellent customer services, accountability and common practices throughout the department.

Human Services - Housing

4565

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 863,493	\$ 980,911	\$ 1,026,778
Supplies	\$ 899	\$ 19,734	\$ 20,513
Purchased Services	\$ 30,807	\$ 16,909	\$ 36,643
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 417,653	\$ 350,000	\$ 350,000
TOTAL	\$ 1,312,852	\$ 1,367,554	\$ 1,433,934
Full Time Equivalent Employees	10.00	10.00	10.00

Organization Functions

Housing Administration: Focuses on alignment of Housing administrative and program support services to enhance the department's strategy of collaborative housing and human services program delivery.

Goals & Objectives

OPERATIONS:

- Build upon collaborative efforts and shared policies between Housing and Human Services where possible
- Streamline program and budget analysis to and systems to improve functionality.

Human Services - Family & Children Services

4570

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 11,687,632	\$ 11,756,646	\$ 11,267,119
Supplies	\$ 425,327	\$ 2,182,861	\$ 2,036,131
Purchased Services	\$ 1,080,999	\$ 0	\$ 0
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 884,515	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 14,078,473	\$ 13,939,507	\$ 13,303,250
Full Time Equivalent Employees	140.31	141.06	131.50

Organization Functions

Family & Children Services: Empowers families to achieve safety, permanence, and wellbeing for themselves and their children and vulnerable adults by providing services including:

- Safety: including investigating reports of neglect, abuse or exploitation of children and adults under the standards and requirements of Colorado law and referring families to appropriate treatment resources within the agency or with community partners;
- Placement – Reunification – Permanency: preventing out-of-home placement helping to stabilize the family. Placement of children out of the home when safety cannot be assured with the goal of reunification with family as soon as that is safely possible;
- Services: providing in-home, early intervention, prevention and family-driven services including Child Welfare, Foster Care & Adoption and Kinship Programs. Referrals to community agencies and providers as needed and appropriate.

Goals & Objectives

- Enhance in-home, early intervention, prevention and family-driven services;
- Advance our practice of Colorado's Differential Response Model including utilizing the Partnering for Safety approach.

Human Services - Care Management

4575

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 1,148,948	\$ 1,389,314	\$ 1,435,905
Supplies	\$ 36	\$ 11,764,282	\$ 11,859,066
Purchased Services	\$ 9,906,921	\$ 94,784	\$ 96,206
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 700,000	\$ 0	\$ 0
TOTAL	\$ 11,755,905	\$ 13,248,380	\$ 13,391,177
Full Time Equivalent Employees	15.00	16.50	17.00

Organization Functions

Assists in consistent case coordination and practices and manages services and resources for youth and families involved with IMPACT and other partner agencies.

Goals & Objectives

Provide quality assurance and utilization management for child, youth and family services in order to provide the most cost effective services that provide the best possible outcomes.

Human Services - Case Management & Community Outreach

4585

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 5,517,631	\$ 5,695,109	\$ 6,249,349
Supplies	\$ 115,215	\$ 1,595,052	\$ 1,643,052
Purchased Services	\$ 1,166,733	\$ 0	\$ 0
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 12,217	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 6,811,796	\$ 7,290,161	\$ 7,892,401
Full Time Equivalent Employees	75.50	72.50	77.50

Organization Functions

Case Management & Community Outreach – Assist residents in transitioning to self-sufficiency by providing:

- Integrated Case Management & Community Programming to ensure coordinated and streamlined case management, housing continuum efforts and stewardship of Human Services Safety Net funding throughout Boulder County;
- Resident services/case management for those housed through Boulder County Housing Authority, including Family Self Sufficiency, Tenant Based Rental Assistance Programs and Senior Services coordination;
- Child Support Services including establishment, genetic testing, 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;
- Housing and Financial Counseling for those who can benefit from 1:1 education and guidance on financial literacy, credit and debt analysis, homeownership, foreclosure prevention and rental education.
- PEAK Outreach Initiative providing statewide training and education on the PEAK on-line application tool for benefits, ensuring easeful access for consumers;
- Flood Recovery Case management to assist families impacted by the 2013 Floods with temporary rental assistance, home rehabilitation, and home access.

Goals & Objectives

Reinforce the pillars of program integration and self-sufficiency by providing:

- Coordinated Case Management – case coordination and service linkage with HHS program participants to assist with goal setting and achievement related to education, job readiness, employment, life skills, parenting, mental health, flood recovery and other areas of daily living to ensure continued progress towards self-sufficiency;
- Access to Health Coverage – affordable health care and insurance;
- Financial Counseling and Education – for an end goal of financial stability;
- Expanded Housing Continuum and Flood Recovery– access to safe and stable housing;
- Financial Literacy and stability.

Human Services - Community Support

4587

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 5,889,698	\$ 6,302,403	\$ 7,332,982
Supplies	\$ 115,974	\$ 3,704,020	\$ 2,604,684
Purchased Services	\$ 168,252	\$ 0	\$ 0
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 3,227,087	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 9,401,011	\$ 10,006,423	\$ 9,937,666
Full Time Equivalent Employees	88.55	88.55	104.55

Organization Functions

Administers benefits eligibility, renewals and oversight for the following basic needs programs:

- Medicaid
- Food Assistance
- Financial assistance
- Child Care Assistance Program (CCAP)
- Aid to the Needy Disabled (AND)
- Old Age Pension (OAP)
- 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 & Objectives

Nurture community integration and promote self-sufficiency by:

- Strengthening our community safety net;
- Integrating case management;
- Expanding and improving the quality of early childhood care for Boulder County.

Provide Program oversight by:

- Identifying program training needs;
- Promoting accountability through case reviews;
- Prevention, detection, prosecution and recovery of fraudulently obtained public assistance

Human Services - IMPACT Program

4590

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 860,836	\$ 1,009,909	\$ 1,080,643
Supplies	\$ 106,175	\$ 2,213,090	\$ 2,213,090
Purchased Services	\$ 1,590,490	\$ 0	\$ 0
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 2,557,501	\$ 3,222,999	\$ 3,293,733
Full Time Equivalent Employees	10.35	12.00	12.50

Organization Functions

Provides support and leadership to Boulder County IMPACT, a partnership of non-profit and government agencies serving youth and families involved with juvenile justice, child welfare and /or mental health agencies

Goals & Objectives

- Expand the assessment and case planning framework, including a strong emphasis on earlier identification of needs to prevent further systems involvement;
- Develop a sustainable process to incorporate research and shared philosophy into practice across partner agencies and disciplines;
- Implement an integrated data plan to develop and build program-specific outcome and fidelity measures across partnership programs.

Developmental Disabilities

4801

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 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	\$ 7,414,329	\$ 7,856,032	\$ 7,890,030
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 7,414,329	\$ 7,856,032	\$ 7,890,030
Full Time Equivalent Employees			

Organization Functions

This fund primarily provides funding for agencies assisting developmentally disabled persons. The property tax levy for this fund is 1.0 mills, which is the maximum allowed by state statute.

In 2018/2019, a community needs assessment was conducted around services for individuals with intellectual and developmental disabilities (I/DD). Findings from the assessment have been included in a report published at <https://bit.ly/bocoidd> and are being shared with the community toward identifying solutions for service gaps.

Grants Fund

5000

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	\$ 0	\$ 0	\$ 0
Purchased Services	\$ 0	\$ 12,000,000	\$ 12,000,000
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 0	\$ 12,000,000	\$ 12,000,000
Full Time Equivalent Employees			

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.

Workforce Boulder County Fund

5901

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 2,501,350	\$ 2,391,202	\$ 2,321,660
Supplies	\$ 782,069	\$ 3,100,791	\$ 3,170,333
Purchased Services	\$ 545,892	\$ 508,007	\$ 508,007
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 3,829,311	\$ 6,000,000	\$ 6,000,000
Full Time Equivalent Employees	42.60	42.48	39.75

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, and job placement assistance.

Goals & 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	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	(\$ 932)	\$ 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
TOTAL	(\$ 932)	\$ 2,000	\$ 2,000
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 because of decreased state funding. This cost center accounts for administration expenses.

Health & Human Services Fund - Mental Health Partners

5951

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 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	\$ 2,012,289	\$ 2,012,289	\$ 2,012,289
TOTAL	\$ 2,012,289	\$ 2,012,289	\$ 2,012,289
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 supports Mental Health Partners.

Health & Human Services Fund - Public Health

5952

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 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	\$ 229,735	\$ 359,735	\$ 229,735
TOTAL	\$ 229,735	\$ 359,735	\$ 229,735
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 supports Boulder County Public Health.

Health & Human Services - Social Services

5953

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 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	\$ 1,662,286	\$ 1,912,286	\$ 1,912,286
TOTAL	\$ 1,662,286	\$ 1,912,286	\$ 1,912,286
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 supports Social Services.

Health & Human Services Fund - Workforce

5954

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 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
TOTAL	\$ 29,468	\$ 29,468	\$ 29,468
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, occupational skills training, and work-based learning.

Goals & Objectives

Provide comprehensive employment, training and education services and supports to increase employability and self-sufficiency and assist individuals in obtaining employment.

Health & Human Services Fund - DA Juvenile Diversion

5965

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 141,066	\$ 137,337	\$ 164,794
Supplies	\$ 0	\$ 2,500	\$ 2,500
Purchased Services	\$ 2,304	\$ 0	\$ 0
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 143,370	\$ 139,837	\$ 167,294
Full Time Equivalent Employees	1.60	1.60	2.00

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 because of decreased state funding. This cost center supports the District Attorney's office for Juvenile Diversion.

Health & Human Services Fund- CJS Juvenile Diversion

5966

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 70,029	\$ 71,886	\$ 79,314
Supplies	\$ 73	\$ 0	\$ 0
Purchased Services	\$ 0	\$ 0	\$ 0
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 70,102	\$ 71,886	\$ 79,314
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 because of decreased state funding. This cost center supports Community Justice for Juvenile Diversion programs.

Health & Human Services Fund - Area Agency on Aging

5967

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 139,760	\$ 147,108	\$ 162,297
Supplies	\$ 3,151	\$ 10,350	\$ 10,350
Purchased Services	\$ 7,198	\$ 0	\$ 0
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 150,109	\$ 157,458	\$ 172,647
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 because of decreased state funding. This cost center supports Boulder County Aging Services.

Health & Human Services Fund - Via Mobility

5968

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 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	\$ 131,300	\$ 131,300
Transfers	\$ 125,783	\$ 0	\$ 0
TOTAL	\$ 125,783	\$ 131,300	\$ 131,300
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 because of decreased state funding. This cost center supports Community Services for related programs operated by Via Mobility.

Housing Department

G020

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 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	\$ 1,314,122	\$ 1,367,554	\$ 1,388,067
TOTAL	\$ 1,314,122	\$ 1,367,554	\$ 1,388,067
Full Time Equivalent Employees	10.00		

Organization Functions

The Boulder County Housing Department supports the availability of quality, environmentally-sustainable, affordable housing and related services for income-qualifying families, elderly and disabled persons throughout Boulder County.

Goals & Objectives

OPERATIONS

- Continue to build and improve on informational systems and implement efficiencies where needed.
- Continue to build collaborative efforts and shared policies between Housing and Human Services where possible.

DEVELOPMENT AND ACQUISITIONS

- Josephine Commons – 74 units of senior housing in Lafayette, CO
- Aspinwall Development @ Josephine Commons, 72 units of new construction in Lafayette, CO
- Aspinwall also included 95 units of renovation within BCHA's Lafayette portfolio
- Kestrel – 70 units of senior housing, 130 units of family housing in Louisville, CO
- Tungsten Village – 26 units of senior and family housing planned in Nederland, CO
- Willoughby Corner – Approximately 400 units of senior, family, and for-sale housing planned in Lafayette, CO
- Coffman Street – Approximately 73 units of family housing planned in downtown Longmont, CO

Human Services Safety Net Fund

G019

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 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	\$ 6,130,547	\$ 7,025,491	\$ 7,056,090
TOTAL	\$ 6,130,547	\$ 7,025,491	\$ 7,056,090
Full Time Equivalent Employees			

Organization Functions

With the passage of County Issue 1A in the November 2010 election, the Human Services Safety Net fund was set up. This tax expires 12/31/2033. 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.

2019 Human Services Safety Net Fund Non-Profit Awards	
Agency	Amount
Attention, Inc.	75,000
Boulder Shelter for the Homeless	365,365
Bridge House	30,000
City of Longmont	167,020
Emergency Family Assistance Association	393,500
OUR Center	413,500
Safe Shelter of St. Vrain Valley	145,940
Sister Carmen Community Center, Inc.	459,989
SPAN	45,000
Workforcer Boulder County	91,302
Total	2,186,616

Worthy Cause Tax

6220

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 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	\$ 1,775,000	\$ 4,515,212	\$ 4,172,787
Transfers	\$ 0	\$ 0	\$ 78,420
TOTAL	\$ 1,775,000	\$ 4,515,212	\$ 4,251,207
Full Time Equivalent Employees			

Organization Functions

Voters approved the Worthy Cause .05% sales tax through 2034. All 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.

2019 Worthy Cause Pool Fund Awards		
Agency	Amount	Purpose
Attention, Inc.	250,000	Capital funding - development of youth housing in
Boulder County Housing Authority	600,000	Remodel of apartment units in Louisville
Boulder Housing Partners	1,050,000	Acquisition of apartment units in Louisville
Boulder Shelter for the Homeless	20,000	Renovations and improvements to the Boulder Shelter
Community Cycles	110,000	Construction and renovations on Boulder facility
Growing Gardens	50,000	Construction of new clinic in Lafayette
Inn Between of Longmont	150,000	Installation of a solar PV system on Louisville facility
Lyons Regional Library District	175,000	Debt reduction on Longmont office building
Meals on Wheels Boulder	400,000	Design and construction of facility in Boulder
Safehouse Progressive Alliance for Nonviolence	25,000	Debt reduction on building in Allenspark
TLC Learning Center	100,000	Design and construction of facility in Boulder
Wild Plum Center	50,000	Renovations to outdoor water facilities at Longmont
Total	2,980,000	

*Additional amounts appropriated for 2019 include adopted carryover for the following prior year awards: \$150k for Agape Family Services, \$100k for Boulder Shelter for the Homeless, \$400k for Boulder County Housing Authority, \$50k for Wild Bear Center, \$100K for Intercambio de Comunidades, and \$1,044,187 for Permanently Supportive Housing.

2019 NON-PROFIT BUDGET			
Housing & Human Services Contracts			
Agency	2017 Actuals	2018 Budget	2019 Budget
Acorn School	25,000	-	
Agape Family Services	10,000	-	
Aspen Grove Preschool	10,000	-	
Attention, Inc	37,767	-	
Blue Sky Bridge	32,960	32,960	32,960
Boulder County Aids Project	61,800	61,800	61,800
Boulder Day Nursery Association	33,990	-	
Boulder Outreach for Homeless Overflow (BO)	10,000		
Boulder Shelter for the Homeless	231,810	400,000	400,000
Boulder Valley Women's Health	207,000	207,000	207,000
Children First of the Rockies	70,994	70,994	70,994
Children's House Preschool	12,500	-	
Clinica Family Health Services (formerlyClinic	587,860	587,860	587,860
Community Food Share	74,160	74,160	74,160
Dental Aid	186,574	186,574	186,574
Early Childhood Council of Boulder County (E	87,463	140,000	140,000
Emergency Family Assistance Association (E	142,254	-	
Homeless Outreach Providing Encouragemer	5,150	15,000	15,000
Inn Between of Longmont	75,000	75,000	75,000
Lyons Emergency Assistance Fund	10,000	10,000	10,000
Mental Health Partners	21,203		221,359
Mother House	10,000	10,000	10,000
OUR Center	165,009	-	
Safe Shelter of St. Vrain Valley	100,940	-	
Safehouse Progressive Alliance for Nonviolence	157,730	194,500	194,500
Salud Family Health Center	244,625	244,625	244,625
Sister Carmen Community Center	68,843	-	
TLC Learning Center	41,667	-	
Voices for Children (CASA)	31,930	31,930	31,930
Wild Plum Center	63,036	63,036	63,036
YWCA of Boulder County	128,308	159,650	159,650
Program Administration and Unallocated Amo	292,497	487,050	650,406
TOTAL NON-PROFITS (NON-COUNTY)	3,238,070	3,052,139	3,436,854

2019 Community Services Contracts			
Agency	2017 Actuals	2018 Budget	2019 Budget
Alternatives For Youth	68,355	42,000	35,000
Big Brothers Big Sisters of Colorado	9,699	-	
Boulder County RSVP Board, Inc. (Care Contr	73,613	73,613	50,000
Boulder Food Rescue	5,105	5,105	10,000
Boulder Pride (OUT Boulder)	15,315	15,315	25,000
Bridge to Justice	10,210	10,210	10,210
City of Boulder	5,164	-	-
City of Longmont	120,000	-	-
Coal Creek Meals on Wheels	17,867	17,867	17,867
Colorado Legal Services	56,154	56,154	56,154
Community Action Development Corp	10,210	10,210	10,210
El Centro Amistad	40,839	40,839	35,000
El Comite de Longmont	76,767	76,767	57,000
Community Cycles			14,250
Family Learning Center	43,510	43,510	28,000
FOCUS (Offender Re-Entry Mentoring Progra	26,290	26,290	26,290
Foothills United Way	85,762	85,762	85,762
Growing Gardens of Boulder County	10,210	10,210	20,000
I Have a Dream Foundation	31,140	31,140	31,140
Immigrant Legal Center of Boulder County	59,217	59,217	64,000
Intercambio Des Comunidades	63,097	63,097	67,897
Longmont Meals on Wheels	20,420	20,420	20,420
Lyons Emergency Assistance Fund (LEAF)	7,887	7,887	8,000
Mother House			5,000
Meals on Wheels Boulder	20,420	20,420	20,420
Nederland Area Seniors	7,754	7,754	10,500
Nederland Community Presbyterian Church			9,000
Nederland Food Pantry			20,420
Project YES	30,629	30,629	30,629
Reentry Initiative			14,000
Rocky Mountain Legal Center	10,210	10,210	10,210
Second Wind Fund			5,000
Teaching Peace			10,000
Teens, Inc.	46,059	46,059	50,000
Tru Community Care	26,290	26,293	35,000
Via Mobility Services	431,009	299,709	299,709
YMCA of Boulder Valley	20,420	20,420	25,210
Unallocated Amounts	64,512		
TOTAL NON-PROFITS (NON-COUNTY)	1,514,134	1,157,107	1,217,298

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 Community Services Department, Boulder County Housing and Human Services, Boulder County Public Health 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 old at risk of substance abuse.

ASPEN GROVE PRESCHOOL – P.O. Box 1743, Nederland, CO 80466

Provide year-round early childhood education and support to low-income, at-risk, and special needs families in Nederland.

ATTENTION, INC. – 1443 Spruce St., Boulder, CO 80302

Provides safe shelter and support services for youth.

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 RSVP BOARD, INC. (CARE CONNECT) – 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.

BOULDER DAY NURSERY ASSOCIATION - 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 FOOD RESCUE – P.O. Box 284, Boulder, CO 80306

Provides access to food “rescued” from local grocery stores and restaurants and provides these food products to Boulder County area safety net agencies.

BOULDER OUTREACH FOR HOMELESS OVERFLOW (BOHO) – 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.
- **TRANSITION PROGRAM** – Provides supportive services to homeless adults seeking employment and independent housing
- **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 TO JUSTICE – 1123 Spruce Street, Boulder, CO 80302
Provides civil legal services to low- and moderate-income residents who do not qualify for free legal aid.

CHILDREN FIRST OF THE ROCKIES (formerly St. Vrain Family Center) – P.O Box 2174, Longmont, CO 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.

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.

CLINICA CAMPESENA - 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.

COAL CREEK MEALS ON WHEELS – 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.

COLORADO LEGAL SERVICES – 315 W. South Boulder Rd., Suite 205, Louisville, CO 80027
Provide meaningful access to high quality, civil legal services in the pursuit of justice for as many low-income persons and members of vulnerable populations as possible.

COMMUNITY ACTION DEVELOPMENT CORP. – P.O. Box 471, Boulder, CO 80306
Provides support for individuals and families moving toward self-sufficiency and engages people of color and low-income residents in community leadership positions.

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.

COMMUNITY CYCLES - 2601 Spruce Street, Unit B, Boulder CO, 80302

Facilitate positive community relations by providing bicycles, safety gear, and Community Cycle membership to Boulder County residents newly released from jail.

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 OF BOULDER COUNTY (ECCBC) – 1285 Cimarron Drive, Suite 201, Lafayette, CO 80026

Designing and implementing a system of early childhood programs which ensures kindergarten readiness.

EL CENTRO AMISTAD – 2222 14th 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 (EFAA) - 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.

GROWING GARDENS – P.O. Box 1066, Boulder, CO 80306

Increases food security and access to local, fresh, nutritious food through urban agriculture education and participation.

HOMELESS OUTREACH PROVIDING ENCOURAGEMENT (HOPE) – 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.

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 EMERGENCY UNIT - P.O. Box 1202, Longmont, CO 80501

Provides general rescue, extrication and fire fighting 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 EMERGENCY ASSISTANCE FUND – 350 Main Street, P.O. Box 44, Lyons, CO 80540

Assists Lyons residents in recovering from the flood and provides supplemental basic needs and homelessness prevention services.

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.

MENTAL HEALTH PARTNERS - Provides various mental health services such as: 24-hour emergency service; inpatient hospitalization; residential and outpatient treatment; family intervention; partially supervised housing for mentally ill adults; specialized services for drug abusers, elderly mentally ill and mentally ill homeless.

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.

NEDERLAND COMMUNITY PRESBYTERIAN CHURCH – PO Box 467/210 Jefferson St. Nederland, CO 80466

Work to help the vulnerable population of people experiencing homelessness who choose to camp on public lands, to connect to resources that will allow them better opportunities to live with more stability and independence.

NEDERLAND FOOD PANTRY - 750 Highway 72. Rm 106, Nederland CO 80466

Provide services to relieve hunger insecurity and provide access to basic need services for Boulder County residents.

NEDERLAND AREA SENIORS – P.O. Box 188, Nederland, CO 80466

Provides hot nutritious meals twice a week at a congregate meal site, delivers meals to those that are homebound and offers social and educational programs for seniors in the mountains of western Boulder County.

OUR 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 (BOULDER PRIDE) - 2132 14th Street, Boulder, CO 80302

Provides safe environments for self-expression and advocacy for social justice.

PROJECT YES – P.O. Box 93, Lafayette, CO 80026

Provides leadership opportunities for young people through the arts and service learning to Lafayette youth.

REENTRY INITIATIVE – P.O. Box 1992 Longmont, CO. 80502-1992

Provides transitional housing and case management for 15 Boulder County residents reentering the community from incarceration.

ROCKY MOUNTAIN LEGAL CENTER – 705 South Public Road, Lafayette, CO 80026

Provides free and low-cost civil legal representation for low-income families, single parents, seniors and people from every other walk of life.

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 (SPAN) - 835 North Street, Boulder, CO 80304.

Provides safe shelter and counseling to battered women and their children.

SALUD FAMILY HEALTH CENTERS - 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.

SECOND WIND FUND - 603 S. Public Rd. PO Box 846, Lafayette CO 80026

Works to decrease the incidence of suicide by removing financial and social barriers to treatment for at-risk youth by providing funded counseling services to youth under the age of 19.

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.

TEACHING PEACE - 528 Main Street, Longmont CO 80501

Will support and expand access to culturally appropriate services that advance social equity by providing restorative justice services to youth and adults in the St. Vrain Valley School District.

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.

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 (CASA) – 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

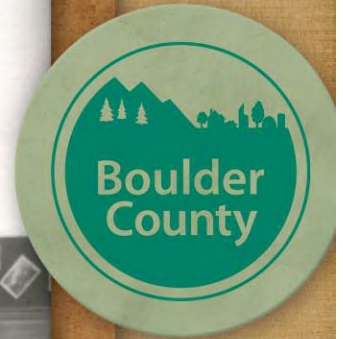
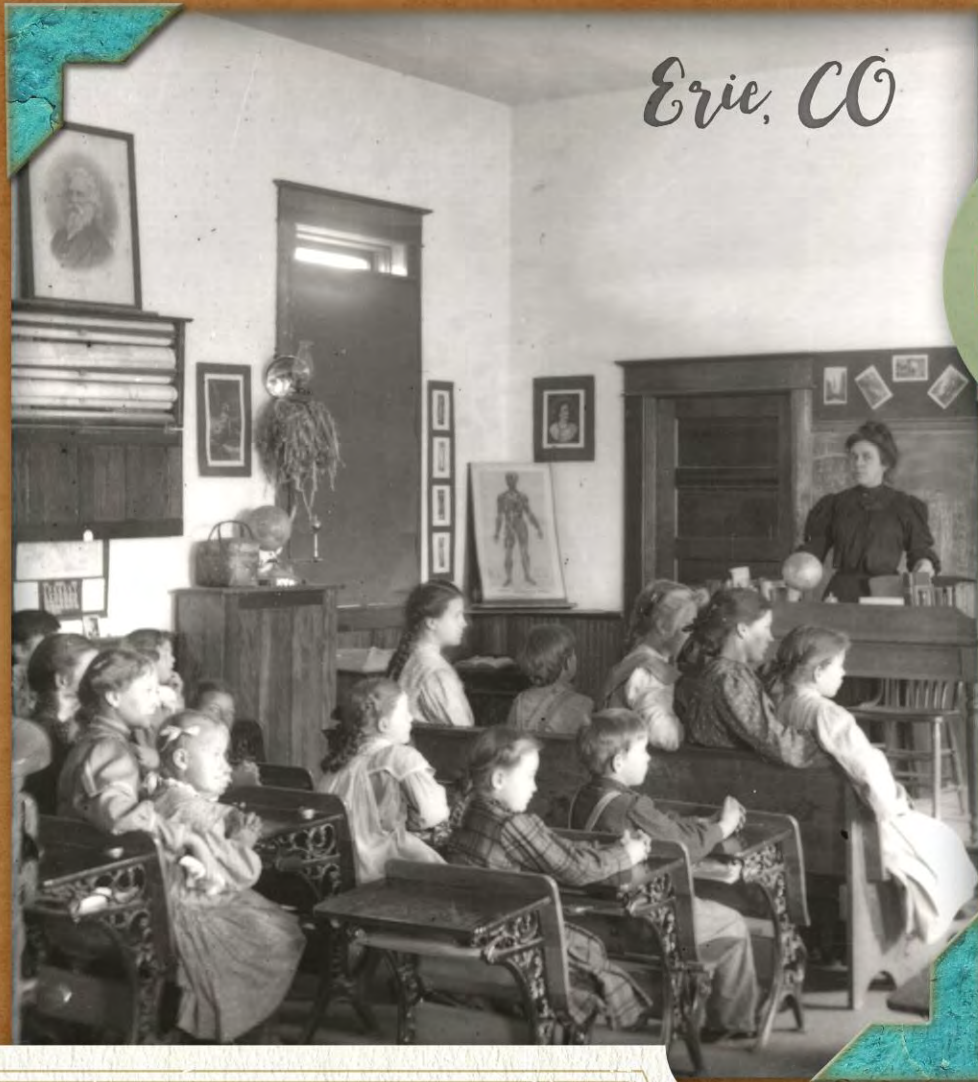
Provides educational and health related services to low-income children and their families living in the City of Longmont.

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.

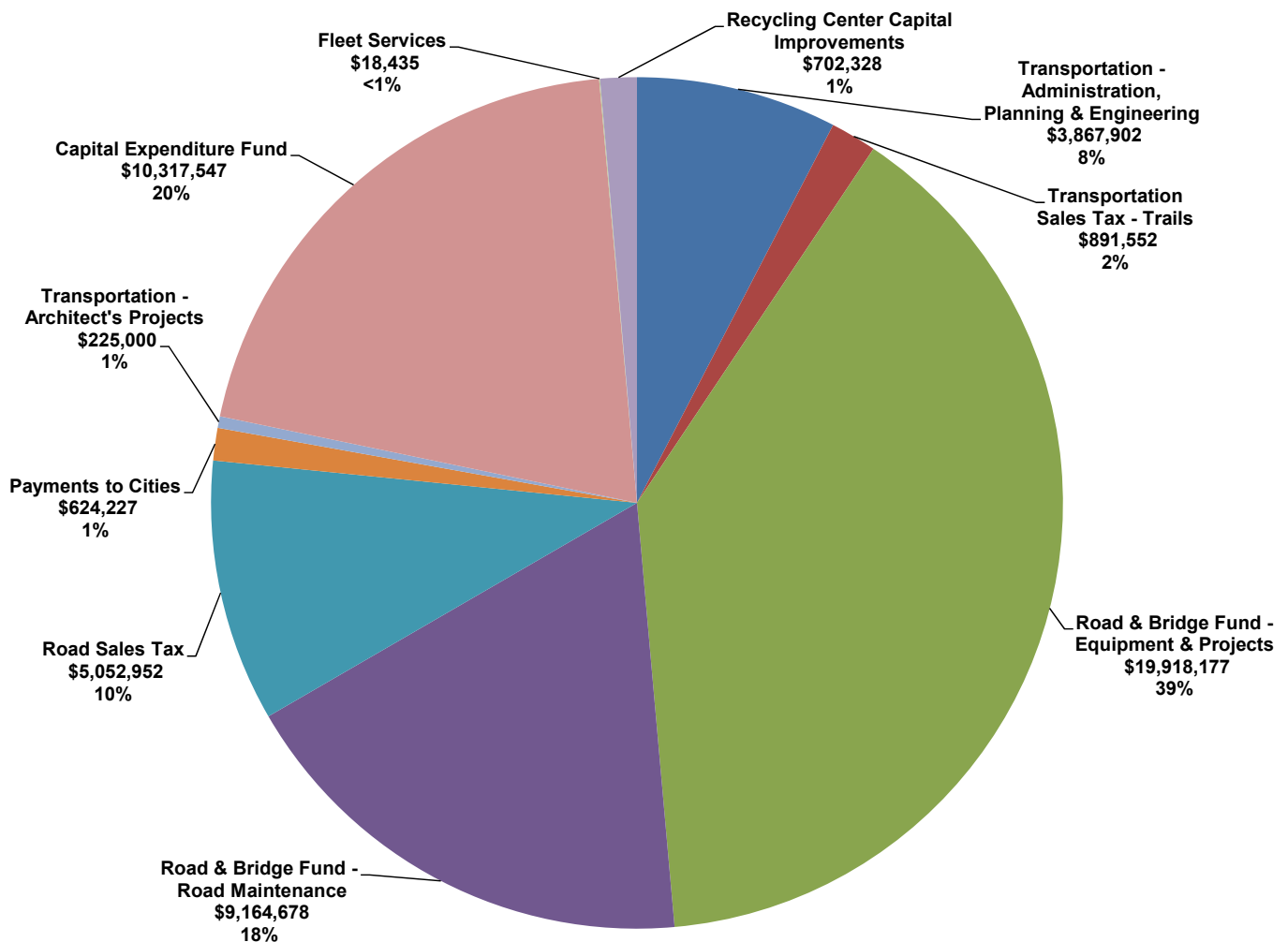
Provides women with counseling and networking services related to career and employment opportunities. Also, provides emergency child care services and assistance to minority and low-income female residents and dislocated workers, single female heads-of-household and women in transition in Boulder County.



Early days in a one room school house in Erie. Settled as a coal mining community, Erie is located on the Eastern edge of Boulder County. In 1871 the Union Pacific Railroad extended its lines and coal from Erie was soon being transported to markets in Denver and as far east as Kansas City.

TRANSPORTATION & CAPITAL BUILDING PROJECTS

Includes all expenditures for the agencies whose purpose is to provide for the construction and maintenance of public buildings, roadways, walkways, transit and bikeways, bridges and storm drainage. Services in this category are provided by the Transportation Department, Road and Bridge Fund, the County Architects Division, and the Transportation Sales Tax. Includes intergovernmental expenditures for payments to cities for road improvements.



**Transportation & Capital Building Projects Total =
\$50,782,798**

Transportation - Administration, Planning & Engineering G002

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 3,007,683	\$ 3,514,351	\$ 3,570,001
Supplies	\$ 28,346	\$ 16,950	\$ 16,950
Purchased Services	\$ 206,192	\$ 45,224	\$ 45,224
Capital Purchases/ Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 10,000	\$ 0	\$ 0
Transfers	\$ 5,222	\$ 0	\$ 0
TOTAL	\$ 3,257,443	\$ 3,576,525	\$ 3,632,175
Full Time Equivalent Employees	41.00	39.00	38.00

Organization Functions

Functions of the Transportation Administration, Engineering, Multimodal and Planning Divisions include planning, designing, constructing and maintaining a capital improvement plan, monitoring of traffic engineering, pavement markings, safety and signage, issuing and inspecting permits for utility construction, oversize/overweight and special events. Additional duties include developing road standards and policies, managing the floodplain and storm drainage criteria, reviewing land development plans and issuing permits for road access. Staff also oversees right-of-way for road and bridge projects, develops long range transportation plans and updates county maps. Monitoring and working with other partners and government agencies related to the multimodal transportation network and related services is also a priority.

Goals & Objectives

To provide the best in public service by planning and engineering high-quality transportation infrastructure and coordinating efforts with the public to ensure a safe and reliable transportation system.

Transportation - Alternative Modes

3121

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	\$ 5,538	\$ 1,600	\$ 15,600
Purchased Services	\$ 163,667	\$ 213,127	\$ 220,127
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 26,926	\$ 14,000	\$ 0
TOTAL	\$ 196,131	\$ 228,727	\$ 235,727
Full Time Equivalent Employees			

Organization Functions

The Alternative Modes/Multimodal Division oversees the planning, promotion, maintenance and outreach for alternative modes facilities and programs, including walking, cycling and transit. It funds four programs: the Regional Trails Program; the Regional Transit Plan; the Boulder County Bikeways Program, and Employee Transportation Coordination (ETC).

Goals & 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 and visitors about alternative modes available to them and to make everything accessible and easy to use and
3. Coordinate employee transportation for Boulder County employees to reduce the need for on-site parking, to mitigate and reduce harmful emissions from motor vehicles, to reduce wear on county roads; and to reduce single-occupancy vehicles traveling through the area.

Transportation - Sales Tax 2001 Trails

3141

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 82,695	\$ 87,180	\$ 90,131
Supplies	\$ 0	\$ 0	\$ 0
Purchased Services	\$ 1,828,226	\$ 760,665	\$ 801,421
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 8,291	\$ 0	\$ 0
TOTAL	\$ 1,919,212	\$ 847,845	\$ 891,552
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 approved by a 2007 ballot initiative.

Goals & Objectives

To 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 & Bridge - Road Projects

G010

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 519,274	\$ 389,347	\$ 368,928
Supplies	\$ 48,968	\$ 66,000	\$ 0
Purchased Services	\$ 96,249	\$ 584,166	\$ 19,549,249
Capital Purchases/Fixed Assets	\$ 1,334,500	\$ 1,800,000	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 1,998,991	\$ 2,839,513	\$ 19,918,177
Full Time Equivalent Employees	6.00	3.00	3.00

Organization Functions

To identify expenditures that are eligible for state-restricted expenditures on transportation infrastructure and equipment including those pedestrian facilities and transit services directly related to or adjacent to roads.

Expenditures are tracked within the following categories:

- Administration (staffing, studies, neighborhood traffic, contingencies);
- Bridges & structures;
- Traffic;
- Road repair & maintenance;
- Subdivision roads;
- Capital equipment; and,
- Grants and miscellaneous.

Goals & Objectives

To develop, design, and construct improvements to the county transportation system, in order to safely, efficiently, sustainably, and effectively move goods and persons within 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.

Road & Bridge - Subdivision Road Projects

4050

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	\$ 3,754	\$ 0	\$ 0
Purchased Services	\$ 420,015	\$ 1,220,159	\$ 0
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 423,769	\$ 1,220,159	\$ 0
Full Time Equivalent Employees			

Organization Functions

There are more than 150 miles of paved roads in more than 100 subdivisions in unincorporated Boulder County, serving approximately 10,600 properties. The county continues to look to work with homeowners to develop a program to address deteriorating conditions.

Road & Bridge - Subdivision Incentives

4052

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	\$ 5	\$ 0	\$ 0
Purchased Services	\$ 6,595	\$ 811,718	\$ 0
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 6,600	\$ 811,718	\$ 0
Full Time Equivalent Employees			

Organization Functions

No incentives were budgeted for subdivision paving for 2019 as a program has not yet been established.

Road Maintenance - Administration

4101

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 4,758,340	\$ 5,069,962	\$ 5,184,545
Supplies	\$ 2,460,530	\$ 2,648,357	\$ 2,718,357
Purchased Services	\$ 1,091,263	\$ 1,260,276	\$ 1,260,276
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 3,000	\$ 1,500	\$ 1,500
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 8,313,133	\$ 8,980,095	\$ 9,164,678
Full Time Equivalent Employees	63.00	63.00	63.00

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; and,
- Compliance with Federal Department of Transportation regulations concerning drivers and trucks.

Goals & Objectives

To provide the citizens of Boulder County with a consistent level of service through proficient and timely road maintenance for a safe and properly maintained roadway system.

Countywide Transportation Road Sales Tax

G003

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 325,889	\$ 273,804	\$ 348,672
Supplies	\$ 35,203	\$ 0	\$ 0
Purchased Services	\$ 5,211,909	\$ 8,821,996	\$ 4,704,280
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 521,221	\$ 0	\$ 0
Transfers	\$ 17,441	\$ 0	\$ 0
TOTAL	\$ 6,111,663	\$ 9,095,800	\$ 5,052,952
Full Time Equivalent Employees	3.00	3.00	4.00

Organization Functions

Expenditures for Road, Bridge, and Transit projects as approved by voters in November 2007. Project list and program status is reviewed by the Boulder & Broomfield Consortium of Cities Board and approved by the Board of County Commissioners on an annual basis.

Road & Bridge - Payments to Cities

4302

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 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	\$ 526,854	\$ 621,960	\$ 624,227
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 526,854	\$ 621,960	\$ 624,227
Full Time Equivalent Employees			

Organization Functions

In accordance with State Statute, the county shares back a percentage of the Road & Bridge Fund property taxes with cities and towns in the county.

Architect Projects - Transportation

4400

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 7,661	\$ 0	\$ 0
Supplies	\$ 8,214	\$ 30,939	\$ 225,000
Purchased Services	\$ 31,262	\$ 0	\$ 0
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 47,137	\$ 30,939	\$ 225,000
Full Time Equivalent Employees			

Organization Functions

The Boulder County Building Services Division manages capital improvement projects for transportation facilities. The 2018 budget includes adopted carryover of unspent funds for the Walden Ponds Road Maintenance Office and Breakroom project.

Capital Expenditure Fund

G012

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 2,464,492	\$ 2,148,272	\$ 2,362,762
Supplies	\$ 651,577	\$ 12,859,219	\$ 6,067,829
Purchased Services	\$ 1,554,565	\$ 41,672	\$ 39,296
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 2,000	\$ 1,000	\$ 1,000
Transfers	\$ 10,194	\$ 0	\$ 0
TOTAL	\$ 4,682,828	\$ 15,050,163	\$ 8,470,887
Full Time Equivalent Employees	35.00	29.00	29.00

Organization Functions

This fund oversees and implements major repair, renovation and construction projects. The budget within this fund is different than other county budgets, in that it includes one-time costs for projects inclusive of in-house labor. Wide fluctuations may occur in the Capital Expenditure Project Fund from year to year, dependent upon the projects that are approved by the BOCC and the phasing of these projects.

Goals & Objectives

To create functional, cost effective, safe, aesthetically pleasing, sustainable, and economical county facilities.

Building Services Infrastructure

7094

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 266,354	\$ 135,000	\$ 184,485
Supplies	\$ 221,073	\$ 1,459,720	\$ 1,038,766
Purchased Services	\$ 441,609	\$ 0	\$ 0
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 929,036	\$ 1,594,720	\$ 1,223,251
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. Infrastructure projects within this organization include fire and life safety improvements; building security improvements; and exterior building coatings and repairs.

St. Vrain Community Hub

7214

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	\$ 2,578	\$ 0	\$ 623,409
Purchased Services	\$ 0	\$ 0	\$ 0
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 2,578	\$ 0	\$ 623,409
Full Time Equivalent Employees			

Organization Functions

This cost center was established to account for proceeds received from the 2012 issuance of Certificates of Participation. The COPs were issued to fund the construction of a Health and Human Services Facility in Longmont and a Coroner Facility in Boulder. With both buildings having been completed, the remaining proceeds are being budgeted in 2019 for parking lot construction at the Longmont site.

Goals & Objectives

To create functional, cost effective, safe, aesthetically pleasing, sustainable, and economical county facilities.

Fleet Services - Architect Projects

9435

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	\$ 5,014	\$ 0	\$ 18,435
Purchased Services	\$ 0	\$ 0	\$ 0
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 21,756	\$ 32,460	\$ 0
TOTAL	\$ 26,770	\$ 32,460	\$ 18,435
Full Time Equivalent Employees			

Organization Functions

The Boulder County Building Services (BCBS) Architects Division manages capital improvement projects for the Fleet Services enterprise fund.

Goals & Objectives

Provide Electric Vehicle (EV) charging stations for county fleet, community and employees. Installed at various county facilities and campuses to support transition to the electric vehicle platform and achieve strategic goals of minimizing carbon impact and improving air quality.

Recycling Center - Capital Improvements

9553

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	\$ 49,981	\$ 500,000	\$ 354,000
Purchased Services	\$ 16,448	\$ 881,000	\$ 0
Capital Purchases/Fixed Assets	\$ 0	\$ 135,000	\$ 348,328
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 66,429	\$ 1,516,000	\$ 702,328
Full Time Equivalent Employees			

Organization Functions

This cost center accounts for capital improvements made to the Boulder County Recycling Center (BCRC) facility. The City of Boulder passed a Universal Zero Waste Ordinance which directs all single-stream material to the BCRC. In order to accommodate the additional tons of material coming to our facility, we began implementing capital improvement projects in 2016. Budgeting for these projects has continued through 2019.

Goals & Objectives

Proactively manage, maintain and upgrade the Boulder County Recycling Center to keep up with current global recycling market demands. Implement green building practices to help reduce negative environmental impacts. The focus is to reduce residue sent to the landfill, increase yield of recoverable materials, promote the use of alternative/renewable energy sources, and improve operational efficiencies.

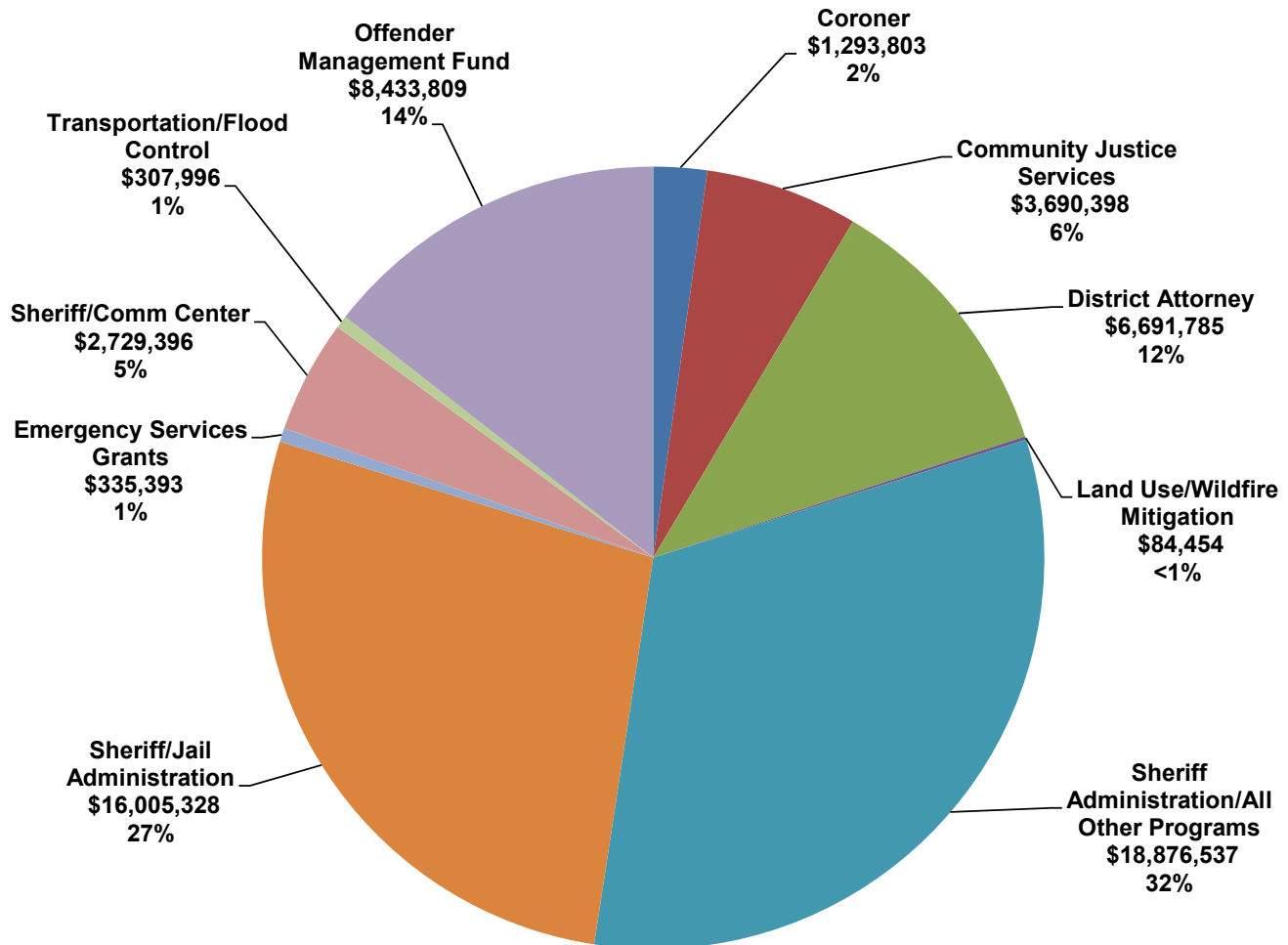
Boulder, CO



View of the Charles P. Waldron family posed in front of their house at 2950 Broadway, Boulder. The address at the time the photo was taken was 3351 12th Street.

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, Land Use/Wildfire Mitigation, Sheriff (includes the Jail and Communications Center), Offender Management (includes the Integrated Treatment Court), and Flood Control.



Public Safety & Judicial Total = \$58,448,899

Coroner's Office

1901

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 784,906	\$ 830,122	\$ 906,523
Supplies	\$ 47,836	\$ 29,639	\$ 29,639
Purchased Services	\$ 374,559	\$ 349,896	\$ 357,641
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 1,207,301	\$ 1,209,657	\$ 1,293,803
Full Time Equivalent Employees	12.00	12.00	12.00

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.

Community Justice Services - Administration

2231

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 652,367	\$ 669,688	\$ 688,052
Supplies	\$ 26,503	\$ 21,346	\$ 21,346
Purchased Services	\$ 14,664	\$ 31,669	\$ 39,807
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 1,506	\$ 10,500	\$ 10,500
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 695,040	\$ 733,203	\$ 759,705
Full Time Equivalent Employees	9.85	10.35	10.50

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 & 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	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 58,951	\$ 62,891	\$ 65,406
Supplies	\$ 199	\$ 1,420	\$ 1,420
Purchased Services	\$ 2,630	\$ 450	\$ 450
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 61,780	\$ 64,761	\$ 67,276
Full Time Equivalent Employees	1.50	1.00	1.00

Organization Functions

The Boulder County Justice System Volunteer Program (JSVP) recruits, screens and interviews volunteers and interns for partner criminal justice agencies, including the District Attorney's Office, program units within CJS and the Jail. An average of 100 volunteers provide 12,000 hours on an annual basis. The JSVP also provides volunteer resource management training for staff.

Goals & Objectives

Promote community participation and contributions of diverse communities by:

- Continuing to develop mechanisms for measuring program outcomes regarding 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	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 853,495	\$ 887,547	\$ 908,087
Supplies	\$ 13,053	\$ 19,090	\$ 19,090
Purchased Services	\$ 7,368	\$ 7,800	\$ 7,800
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 5,380	\$ 0	\$ 0
Transfers	\$ 301	\$ 0	\$ 0
TOTAL	\$ 879,597	\$ 914,437	\$ 934,977
Full Time Equivalent Employees	14.00	14.00	14.00

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 detention 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 strength based, prosocial activities. Additionally, Juvenile Services provides work crew and restitution opportunities for youth sentenced by the courts.

Goals & Objectives

Provide effective prevention and intervention strategies for juvenile justice involved youth to prevent or reduce further penetration into the system, incarceration and recidivism by:

- Fully implementing the Senate Bill 94 alternatives to incarceration program;
- Fully implementing integrated managed care in collaboration IMPACT;
- Screening and diverting all appropriate youth to the community or 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	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 295,608	\$ 219,565	\$ 226,647
Supplies	\$ 3,569	\$ 2,500	\$ 2,500
Purchased Services	\$ 2,064	\$ 3,750	\$ 3,750
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 301,241	\$ 225,815	\$ 232,897
Full Time Equivalent Employees	4.50	3.50	3.50

Organization Functions

ROC (Restoring Our Community) 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 that are participating in the DUI Integrated Treatment Court (DITC). Participants are provided with the tools to intervene with their substance abuse problems.

Goals & Objectives

Provide effective evidence based 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;
- Utilizing evidenced based, outcome driven, best practices with the target population.

Community Justice Services - Adult Services 2238

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 1,166,267	\$ 1,294,232	\$ 1,360,273
Supplies	\$ 6,466	\$ 12,200	\$ 12,200
Purchased Services	\$ 11,359	\$ 11,100	\$ 11,100
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 1,184,092	\$ 1,317,532	\$ 1,383,573
Full Time Equivalent Employees	20.85	22.85	22.85

Organization Functions

This unit operates the Bond Commissioner, Community Service and Pretrial Supervision operations within the division.

Goals & 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:

- Leading statewide efforts in bond reform practices;
- Continuing to ease jail crowding and facilitate smooth court case processing by means of interviewing arrestees for possible release on bond Boulder County Jail;
- 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 and connect with stabilizing services.

Community Justice Services - Jail Education & Transition Program 2239

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 231,391	\$ 294,465	\$ 302,752
Supplies	\$ 3,117	\$ 7,593	\$ 7,343
Purchased Services	\$ 4,844	\$ 1,875	\$ 1,875
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 239,352	\$ 303,933	\$ 311,970
Full Time Equivalent Employees	2.00	5.00	5.00

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 & Objectives

Provide effective evidence based 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 program's ability to offer case-management and target critical transition period for individuals preparing for re-entry.

District Attorney's Office

2401

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 5,480,379	\$ 5,802,686	\$ 6,333,140
Supplies	\$ 96,912	\$ 96,400	\$ 147,400
Purchased Services	\$ 191,851	\$ 171,245	\$ 211,245
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 5,769,142	\$ 6,070,331	\$ 6,691,785
Full Time Equivalent Employees	71.84	74.19	80.32

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. The mission of the District Attorney's Office is to do justice. The District Attorney's Office is committed to ensuring public safety and protecting the rights of all individuals while continuing to serve as a leader in criminal justice reform.

Goals & Objectives

In addition to an emphasis on jury trials for major felony cases, and collaboration with law enforcement and other community agencies focused on public safety and services for crime victims, the District Attorney's Office plans to prioritize the following areas:

1. Continue expanding the restorative justice and diversion programs for adult offenders, ages 18-25, that was initiated in 2016.
2. Use the resources and authority of our office to protect immigrant populations by enhancing training for office staff on handling cases affecting immigrants, increasing outreach and education efforts, enhancing the U-Visa program for crime victims and witnesses, and fighting against bias and hate crimes.
3. Expanding on the dedicated work of the office's Sex Assault Division with the newly-created Workplace Sexual Misconduct Task Force for Boulder County agencies, businesses and educational institutions.
4. Continue the office's efforts to ensure justice is achieved in unsolved homicide cases, a process that requires productive collaboration with the relevant law enforcement agencies.
5. Continue work on office initiatives to include Fresh Start Initiative, Bias and Hate Crime Initiative and Hotline, Moving on From Marijuana and the Conviction Integrity Unit.

Land Use - Wildfire Mitigation

2502

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	\$ 5,472	\$ 3,300	\$ 15,404
Purchased Services	\$ 42,122	\$ 44,750	\$ 67,250
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 1,800	\$ 1,800
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 47,594	\$ 49,850	\$ 84,454
Full Time Equivalent Employees			

Organization Functions

The Land Use Department's wildfire mitigation programs include Wildfire Partners and the regulatory requirements in the county land use and building codes. Wildfire Partners serves as a national, model program for preparing homeowners for future wildfires. In addition to county funding, Wildfire Partners has received state and federal grants to expand its scope. With more than 1,800 participants (1/2019) and more joining every year, Wildfire Partners is a large, comprehensive program that includes on-site assessments, phone advising, financial assistance, inspections, certification, chipping events, education, marketing, and much more. The program uses Salesforce, a customer relationship management platform, and other tools and technologies to help administer the program.

Goals & Objectives

The Land Use Wildfire Mitigation Program works to significantly reduce wildfire hazards to county homes and property. This objective is accomplished through the planning and development review process, the building permit review process, and the inspection process. The goal of this program is also to educate the public and to assist other county staff and agencies whose work includes mitigation and forest health.

Sheriff - Administration

2801

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 72,320	\$ 1,218,585	\$ 1,321,604
Supplies	\$ 318,721	\$ 412,254	\$ 474,584
Purchased Services	\$ 320,801	\$ 337,622	\$ 337,622
Capital Purchases/Fixed Assets	\$ 7,739	\$ 0	\$ 0
Other Expenditures	\$ 12,498	\$ 78,255	\$ 78,255
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 732,079	\$ 2,046,716	\$ 2,212,065
Full Time Equivalent Employees	9.60	14.60	14.60

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 & 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.

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 Chiefs 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 Fair Labor Standards Act (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	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 264,929	\$ 259,437	\$ 325,042
Supplies	\$ 9,634	\$ 11,068	\$ 11,068
Purchased Services	(\$ 706)	\$ 15,110	\$ 15,110
Capital Purchases/Fixed Assets	\$ 18,811	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 1,000	\$ 1,000
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 292,668	\$ 286,615	\$ 352,220
Full Time Equivalent Employees	3.00	3.00	3.00

Organization Functions

Emergency Services is responsible for planning the coordinated response to wildland fire, hazardous materials spills, search and rescue, emergency medical services, detection of floods and fire investigation.

Goals & 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	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 351,432	\$ 382,157	\$ 380,065
Supplies	\$ 28,953	\$ 27,950	\$ 27,950
Purchased Services	\$ 52,384	\$ 98,512	\$ 98,512
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 432,769	\$ 508,619	\$ 506,527
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 & 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	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	\$ 57,959	\$ 0	\$ 0
Purchased Services	\$ 26,243	\$ 0	\$ 0
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 115,964	\$ 117,751	\$ 117,751
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 200,166	\$ 117,751	\$ 117,751
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 & Objectives

To provide coordination of agencies mitigating wildfires in all properties within the county.

Sheriff - Hazardous Materials

2805

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 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	\$ 39,764	\$ 69,359	\$ 69,359
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 39,764	\$ 69,359	\$ 69,359
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, provides 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 & Objectives

Coordinate the County Hazmat team to respond to county calls.

Sheriff - Flood Control

2806

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	\$ 0	\$ 6,000	\$ 6,000
Purchased Services	\$ 45,131	\$ 74,432	\$ 74,432
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 45,131	\$ 80,432	\$ 80,432
Full Time Equivalent Employees			

Organization Functions

Flood Control is responsible for coordinating responses to emergency situations regarding flooding, particularly early warning of flooding.

Goals & 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	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 474,160	\$ 452,898	\$ 464,684
Supplies	\$ 27,360	\$ 15,398	\$ 15,398
Purchased Services	\$ 34,231	\$ 13,122	\$ 9,372
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 535,751	\$ 481,418	\$ 489,454
Full Time Equivalent Employees	3.75	3.75	3.75

Organization Functions

This organization plans for emergency situations and coordinates training and implementation of plans for all threats to Boulder County residents.

Goals & 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	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 30,973	\$ 31,200	\$ 31,200
Supplies	\$ 277,849	\$ 230,300	\$ 230,300
Purchased Services	\$ 192	\$ 0	\$ 0
Capital Purchases/Fixed Assets	\$ 7,323	\$ 0	\$ 0
Other Expenditures	\$ 2,500	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 318,837	\$ 261,500	\$ 261,500
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 68.1% of gross revenue and charges \$0.21 cents per minute with a 15 minute cap on the phone call (\$3.15 per 15 phone calls). 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 & Objectives

Provide inmate related items such as educational material, recreational supplies, program furnishings, etc. from Jail revenue rather than tax revenue.

Sheriff - Wildland Fire

2809

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 529,673	\$ 320,152	\$ 361,304
Supplies	\$ 34,881	\$ 28,150	\$ 28,150
Purchased Services	\$ 8,907	\$ 3,300	\$ 3,300
Capital Purchases/Fixed Assets	\$ 16,133	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 589,594	\$ 351,602	\$ 392,754
Full Time Equivalent Employees	5.00	5.00	5.00

Organization Functions

Wildland Fire assists in the initial and on-going stages of fire suppression, as well as fire mitigation efforts within the county.

Goals & Objectives

Wildland Fire, created in 2006, continues to perform fire mitigation projects on county acreage. Revenues generated from these projects provide partial funding for this fire crew. The fire crew also continues to serve as a multi-agency resource, responding to wild fires, search and rescue efforts, recovery efforts and general field support.

Sheriff - Incident Management Team

2810

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 5,397	\$ 0	\$ 0
Supplies	\$ 186	\$ 0	\$ 0
Purchased Services	\$ 380	\$ 15,000	\$ 15,000
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 5,963	\$ 15,000	\$ 15,000
Full Time Equivalent Employees			

Organization Functions

The Boulder Incident Management Team (IMT) is a partnership of professionals, trained and qualified in incident management. The team provides an organizational structure and competent management staff to support large-scale emergency responses in the City of Boulder and Boulder County when management requirements exceed the capability of local first responder agencies.

Goals & Objectives

The goal of the IMT is to seamlessly assume and maintain operational management of a disaster for up to 72 hours, or until which time the complexity and/or scope of a disaster decreases to the extent that the local authority having jurisdiction can successfully reassume operational responsibility for incident management.

Sheriff - Jail Administration

2851

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 11,615,325	\$ 11,533,484	\$ 12,676,798
Supplies	\$ 1,243,480	\$ 1,097,294	\$ 1,097,294
Purchased Services	\$ 1,627,363	\$ 1,450,914	\$ 1,450,914
Capital Purchases/Fixed Assets	\$ 6,442	\$ 0	\$ 0
Other Expenditures	\$ 21,990	\$ 21,990	\$ 21,990
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 14,514,600	\$ 14,103,682	\$ 15,246,996
Full Time Equivalent Employees	159.50	163.90	168.90

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.

Goals & Objectives

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	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 0	\$ 59,067	\$ 64,477
Supplies	\$ 0	\$ 1,156	\$ 1,156
Purchased Services	\$ 23,071	\$ 44,580	\$ 44,580
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 23,071	\$ 104,803	\$ 110,213
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.

Highlights

Through case management and close monitoring, Home Detention has maintained a 90% success rate and provides for successful reintegration into the community.

Goals & Objectives

This program effectively reduces jail overcrowding by providing an alternative to incarceration.

Sheriff - Jail Inmate Workers Program

2853

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 49,067	\$ 110,108	\$ 111,137
Supplies	\$ 1,926	\$ 5,356	\$ 5,356
Purchased Services	\$ 0	\$ 0	\$ 0
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 50,993	\$ 115,464	\$ 116,493
Full Time Equivalent Employees	2.00	2.00	2.00

Organization Functions

The Inmate Workers 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 on average 140 inmates per week working on various county projects seven days a week (weather permitting).

Highlights

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	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 45,310	\$ 49,747	\$ 100,715
Supplies	\$ 107	\$ 54,796	\$ 34,435
Purchased Services	\$ 23,737	\$ 34,848	\$ 27,200
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 30,000	\$ 34,848	\$ 27,200
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 99,154	\$ 174,239	\$ 189,550
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 & 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 - Crew Boss Labor Contracts

2855

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 78,615	\$ 51,983	\$ 55,576
Supplies	\$ 18,097	\$ 23,320	\$ 23,320
Purchased Services	\$ 0	\$ 1,680	\$ 1,680
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 96,712	\$ 76,983	\$ 80,576
Full Time Equivalent Employees	1.00	1.00	1.00

Organization Functions

The Boulder County Jail provides, under a contract with the City of Boulder, the Town of Lyons and Parks and Open Space, a work crew and crew boss for specific assignment to needed projects. These inmate labor programs have afforded many inmates training and the opportunity for gainful employment upon their release from jail.

Sheriff - Fleet Maintenance

2860

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 202,011	\$ 207,802	\$ 222,100
Supplies	\$ 123,889	\$ 114,087	\$ 114,087
Purchased Services	\$ 8,238	\$ 30,500	\$ 30,500
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 6,000	\$ 5,000	\$ 5,000
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 340,138	\$ 357,389	\$ 371,687
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 140 vehicles and trailers. The unit is part of the Operations Division and reports to a Commander.

Goals & 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	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 9,052,154	\$ 10,389,072	\$ 11,005,702
Supplies	\$ 251,561	\$ 264,297	\$ 412,234
Purchased Services	\$ 84,897	\$ 164,838	\$ 610,588
Capital Purchases/Fixed Assets	\$ 0	\$ 58,020	\$ 58,020
Other Expenditures	\$ 140,559	\$ 158,432	\$ 220,932
Transfers	\$ 7,370	\$ 0	\$ 0
TOTAL	\$ 9,536,541	\$ 11,034,659	\$ 12,307,476
Full Time Equivalent Employees	109.50	121.50	122.50

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 & Objectives

To provide efficient and effective public safety services to the citizens of Boulder County. Evaluate distribution of manpower and other resources and make adjustments as needed. Update procedures as needed. Maintain high quality in-service training.

Sheriff - Open Space Patrol

2864

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 312,240	\$ 304,452	\$ 325,190
Supplies	\$ 1,455	\$ 6,611	\$ 6,611
Purchased Services	\$ 3,303	\$ 1,500	\$ 1,500
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 316,998	\$ 312,563	\$ 333,301
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 & 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	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	\$ 49,118	\$ 89,700	\$ 132,950
Purchased Services	\$ 23,467	\$ 0	\$ 0
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 20,600	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 72,585	\$ 110,300	\$ 132,950
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 & 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.

Non-Profit Emergency Group

2867

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	\$ 0	\$ 0	\$ 0
Purchased Services	(\$ 36,221)	\$ 0	\$ 0
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 335,063	\$ 332,867	\$ 335,393
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 298,842	\$ 332,867	\$ 335,393
Full Time Equivalent Employees			

Organization Functions

The Sheriff's Office funds local non-profit emergency groups that provide general rescue, extrication, and firefighting assistance as requested by the Sheriff or local police and fire departments.

BOULDER COUNTY SHERIFF OFFICE			
Non- Profit Emergency Group Contracts			
Agency	2017 Actual	2018 Actual	2019 Budget
Boulder County Firefighter Association	10,000	10,000	12,000
Boulder Emergency Squad	144,885	163,385	163,385
Longmont Emergency Unit	74,676	79,176	79,176
Rocky Mountain Rescue Group	64,231	74,782	74,782
Front Range Rescue Dogs	5,050	5,524	6,050
Total	298,842	332,867	335,393

NON-PROFIT EMERGENCY GROUP DESCRIPTIONS

BOULDER COUNTY FIREFIGHTERS ASSOCIATION – P.O. Box 7187, Golden, CO 80403

Provides training for new and seasoned firefighters in Boulder County. Trainings are generally collaborative and involve both paid and rural volunteer fire departments, as well as county, state and federal firefighter agencies.

BOULDER EMERGENCY SQUAD - 3532 Diagonal Hwy, Boulder, CO 80301

An all-volunteer organization providing free, professional, technical rescue services to Boulder County citizens and agencies including extrication, evacuation and water rescue/recovery.

LONGMONT EMERGENCY UNIT - 663 17th Ave, Longmont, CO 80501

Provides general rescue, extrication and firefighting assistance as requested by the Sheriff or local police and fire departments.

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.

FRONT RANGE RESCUE DOGS – P.O. Box 18181, Boulder, CO 80308

Provides training and fielding of the highest quality search and rescue canine teams to assist Law Enforcement.

Sheriff - Records

2871

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 951,438	\$ 1,000,878	\$ 1,042,706
Supplies	\$ 20,880	\$ 19,350	\$ 19,350
Purchased Services	\$ 1,405	\$ 1,752	\$ 1,752
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 973,723	\$ 1,021,980	\$ 1,063,808
Full Time Equivalent Employees	16.00	17.00	17.00

Organization Functions

This section of employees provides for the secure storage and retrieval of all documents generated or received by the Sheriff's Office. 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 & 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, who 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	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	\$ 1,987	\$ 2,290	\$ 2,290
Purchased Services	\$ 76,948	\$ 51,500	\$ 51,500
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 78,935	\$ 53,790	\$ 53,790
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.

Highlights

Over the past three years, the Sheriff's Office has averaged approximately 63 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	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	\$ 10,739	\$ 41,200	\$ 41,200
Purchased Services	\$ 50,405	\$ 113,348	\$ 113,348
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 61,144	\$ 154,548	\$ 154,548
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 & 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	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 87,468	\$ 83,175	\$ 89,590
Supplies	\$ 28,154	\$ 21,499	\$ 21,499
Purchased Services	\$ 110,032	\$ 112,326	\$ 112,326
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 225,654	\$ 217,000	\$ 223,415
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 & 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	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 5,643,256	\$ 5,823,242	\$ 2,453,845
Supplies	\$ 89,648	\$ 83,480	\$ 41,740
Purchased Services	\$ 410,606	\$ 447,622	\$ 223,811
Capital Purchases/Fixed Assets	\$ 48,544	\$ 20,000	\$ 10,000
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 6,192,054	\$ 6,374,344	\$ 2,729,396
Full Time Equivalent Employees	35.00	35.00	37.00

Organization Functions

The Sheriff's Communications Center provides radio dispatch services to the Sheriff's Office, four police departments, and 25 area fire departments and rescue agencies as well as one 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 & 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	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 0	\$ 0	\$ 0
Supplies	\$ 306	\$ 1,300	\$ 1,300
Purchased Services	\$ 4,465	\$ 478,536	\$ 306,696
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 4,771	\$ 479,836	\$ 307,996
Full Time Equivalent Employees			

Organization Functions

This organization is responsible for drainage improvement projects and flood control administration.

Goals & Objectives

To provide the best in public service as related to flood control.

Jail Capital Projects

6132

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 40,884	\$ 0	\$ 355,094
Supplies	\$ 1,698	\$ 450,000	\$ 5,668,057
Purchased Services	\$ 171,707	\$ 0	\$ 0
Capital Purchases/Fixed Assets	\$ 0	\$ 0	\$ 0
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 214,289	\$ 450,000	\$ 6,023,151
Full Time Equivalent Employees			

Organization Functions

This account is in the Offender Management Fund accounts for capital projects. In 2003 voters approved the extension of a .05% sales and use tax in perpetuity to address the need to mitigate over population at the jail as well as to fund integrated treatment and diversion programs. In 2018, voters approved an additional five year 0.185 percent sales and use tax to specifically fund capital projects

Highlights

The increased revenue stream will fund Jail Modernization and the construction of a new Alternative Sentencing facility on the jail campus. Please see the Capital Expenditures Section for additional details on planned projects.

Jail Expansion

6150

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 Approved Budget
Personnel Services	\$ 959,437	\$ 1,018,526	\$ 1,071,405
Supplies	\$ 254,530	\$ 262,870	\$ 262,870
Purchased Services	\$ 42,786	\$ 39,778	\$ 39,778
Capital Purchases/Fixed Assets	\$ 0	\$ 2,253	\$ 2,253
Other Expenditures	\$ 0	\$ 0	\$ 0
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 1,256,753	\$ 1,323,427	\$ 1,376,306
Full Time Equivalent Employees	11.00	10.60	10.60

Organization Functions

A jail expansion of 32 cells containing 64 additional beds was completed in 2005. Since 2016, we have averaged 442 inmates per day.

Goals & Objectives

Utilize the expansion space in the most efficient manner possible.

PACE - Partnership for Active Community Engagement

6152

Expenditure Type	2017 Actual Expenses	2018 Estimated Expenses	2019 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	\$ 318,078	\$ 394,732	\$ 394,732
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 318,078	\$ 394,732	\$ 394,732
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 & 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	2017 Actual Expenses	2018 Estimated Expenses	2019 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	\$ 515,403	\$ 628,354	\$ 639,620
Transfers	\$ 0	\$ 0	\$ 0
TOTAL	\$ 515,403	\$ 628,354	\$ 639,620
Full Time Equivalent Employees			

Organization Functions

This program is administered by the 20th Judicial District including Probation. There are two Integrated Treatment Courts (ITC); Adult ITC and the Family ITC for those individuals active in family court. Mental Health Partners provides counseling for clients identified with mental health issues and addiction recovery services as more than 80% of the clients are multiple substance abusers. The community collaborative nature of this program has proven to be very successful in helping the clients to graduate from the program.

Goals & 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



Boulder, CO

View of the Monticello Hotel at
1302 Walnut Street, Boulder.

GLOSSARY

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.

Agency - A major department or office of the County government (Example: Administrative Services).

Agency Fund – a fiduciary fund 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, this amendment is known as the Taxpayers Bill Of Rights (TABOR). 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.

ARC – Addiction Recovery Center (Boulder County Mental Health Partners).

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.

BCPH – Boulder County Public Health.

BCBS - Boulder County Building Services.

BCPOS – Boulder County Parks and Open Space.

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.

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 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.

CDBG-DR - Community Development Block Grant – Disaster Recovery.

CDOT - Colorado Department of Transportation.

CDPHE – Colorado Department of Public Health and Environment.

CEF - Capital Expenditure Fund.

Charges For Services - A revenue category consisting of revenues collecting by County agencies for services such as Motor Vehicle Fees, Clerk Recording Fees, Telecommunications.

CIP - Capital Improvement Program. (ie: Open Space, Transportation)

CITF – Capital Improvement Trust Fund

CJS - Community Justice Services.

Colorado Local Government Budget Law - All 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.

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.

CPI-U - Consumer Price Index for All Urban Consumers.

CRS - Colorado Revised Statutes.

CSFS – Colorado State Forest Service

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 Ecopass.

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 Head - Appointed by the BOCC to manage a department and serves at the pleasure of the Board.

DHHS - Department of Housing and Human Services.

DOLA - Department of Local Affairs (Colorado).

DRCOG - Denver Regional Council of Governments.

DSFDA - Debt Service Forward Delivery Agreement.

EEOC – Equal Employment Opportunity Commission.

EFAA – Emergency Family Assistance Association.

Elected Official - Elected by citizens to manage a County office.

EODH – Elected Officials and Department Heads.

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.

Expenditure - An actual payment made by the County for goods or services.

FASTER Initiative (Funding Advancements for Surface Transportation 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.

FEMA - Federal Emergency Management Agency.

FHWA - Federal Highway Administration.

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 \$5,000 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).

FTE - 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 Projects, Health & Human Services/Economic Development, Conservation/Sustainability, and Debt Service.

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.

GAAP - Generally Accepted Accounting Principles. Uniform minimum standards and guidelines for financial accounting and reporting, and encompasses the conventions, rules, and procedures necessary to define accepted accounting practices.

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 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 Debt - Bonds for the payment of which the full faith and credit of the issuing government are pledged.

GFOA - Government Finance Officers Association. 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.

GIS - Geographic Information System. 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 is a grant for trails and recreational facilities funded from Colorado lottery proceeds.

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.

HB14-1002 – Colorado House Bill for the Water Infrastructure Natural Disaster Grant Fund.

HHS - Housing and Human Services (Department of).

HMGP - Hazard Mitigation Grant Program (FEMA).

HMMF – Hazardous Materials Management Facility

HUD - Housing & Urban Development (U.S.).

HUTF - Highway Users Tax. Revenue derived from the state gasoline tax. This revenue can only be used for Road and Bridge activities.

IGA - Intergovernmental Agreement.

ILA/Chafee – Foster care independence program.

IMPACT – Integrated Management Partnership for Adolescent and Child Community Treatment. Boulder County IMPACT is a partnership of 11 non-profit and government agencies serving the needs of youth and families who are involved with juvenile justice, child welfare and/or mental health agencies.

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 20th Judicial District, Social Services, and the Mental Health Partners. 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 (20th Judicial District of Colorado).

LEED - Leadership in Energy and Environmental Design certification program.

LEAP – Low-income Energy Assistance Program.

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.

Merit Pool - A pool for all General Fund employees' merit, centrally administered by Human Resources. This replaces merit accounts in specific cost centers.

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.

NRCS - National Resource Conservation Service.

Office - Unit of County government that is administered by an Elected Official (Example: Sheriff).

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 appropriation for each agency is separated into the two groupings of personal services and operating.

Organizational Administration - General Administration functions administered by Finance, usually related to employee benefits and self-insurance.

OSTC – Open Space & Transportation Complex

PACE – Partnership for Active Community Engagement (Offender Management - Jail).

PERA - Public Employees' Retirement Association (Colorado). Boulder County is a participating member.

Personnel Budget - That grouping of wages and benefits of permanent and hourly employees. (See Operating Budget above.)

PAN – Personnel Adjustment Notice

POS - Parks and Open Space (Department).

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.

Proprietary Funds - are used to account for activities that are similar to businesses in the private sector. These funds are considered self-supporting in that the services rendered by them are generally financed through user charges or on a cost reimbursement basis. There are two types of proprietary funds such as Enterprise Funds and Internal Services Funds.

PSSF – Promoting Safe and Stable Families Program

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.

QECB - Qualified Energy Conservation Bonds. 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.

RCD – Resource Conservation Division

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.

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.

RTD - Regional Transportation District.

SNAP – Supplemental Nutrition Assistance 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 Request - 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.

SVVSD – St. Vrain Valley School District.

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.

TIF - Taxing Increment Finance District. Tax increment financing is a public financing method that is used as a subsidy for redevelopment, infrastructure, and other community-improvement projects.

Transfers - The transfer of dollars from one fund to another. Transfers are treated as an "other" financing source in the receiving fund and as an "other" financing use in the originating fund.

Transportation Demand Management (TDM) 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.

Unincorporated County - Those portions of the county that are not part of a legal entity such as a city or town.

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 nonprofit agencies contracted with the County for human services.

[illegible]

Known far and wide! Signs in Juneau, Alaska tell early residents that Boulder is a mere 2,578 miles away.



Board of County Commissioners

Boulder County Courthouse • 1325 Pearl Street • Boulder, Colorado 80302 • Tel: 303.441.3500 • Fax: 303.441.4525
Mailing Address: P.O. Box 471 • Boulder, Colorado 80306 • www.bouldercounty.org • commissioners@bouldercounty.org

To: Elected Officials and Department Directors
From: Board of County Commissioners
Date: June 1, 2018
Subject: 2019 Budget Guidelines

2019 Budget Process Introduction

Thank you all for your engagement at our May 16th Elected Officials and Department Head meeting dedicated to the 2019 budget process. Your input around the General Fund Multi-Year model was greatly appreciated. This first look at the current financial state of the General Fund sets the tone as we kick off the budget season. As we move toward budget adoption, the Budget Office will continually monitor and update this model in order to help facilitate decision making. To further help you (the EODH) determine its 2019 budget requests, please make note of the following sections of this memo which include our 2019 Budget Goals, Revenue Trends, Expense Commitments, and the Budget Calendar.

2019 Budget Goals

- Recognizing our employees are our most important asset and continuing to provide a total compensation package that is in line with the market as far as other competing requests for the budget allow us to;
- Providing the best in public service by funding priority programs throughout the county organization;
- Continuation of flood recovery projects and the work necessary to receive reimbursement for this work;
- Rebuilding our fund balance to an optimal level in consideration of the other competing requests on funding.

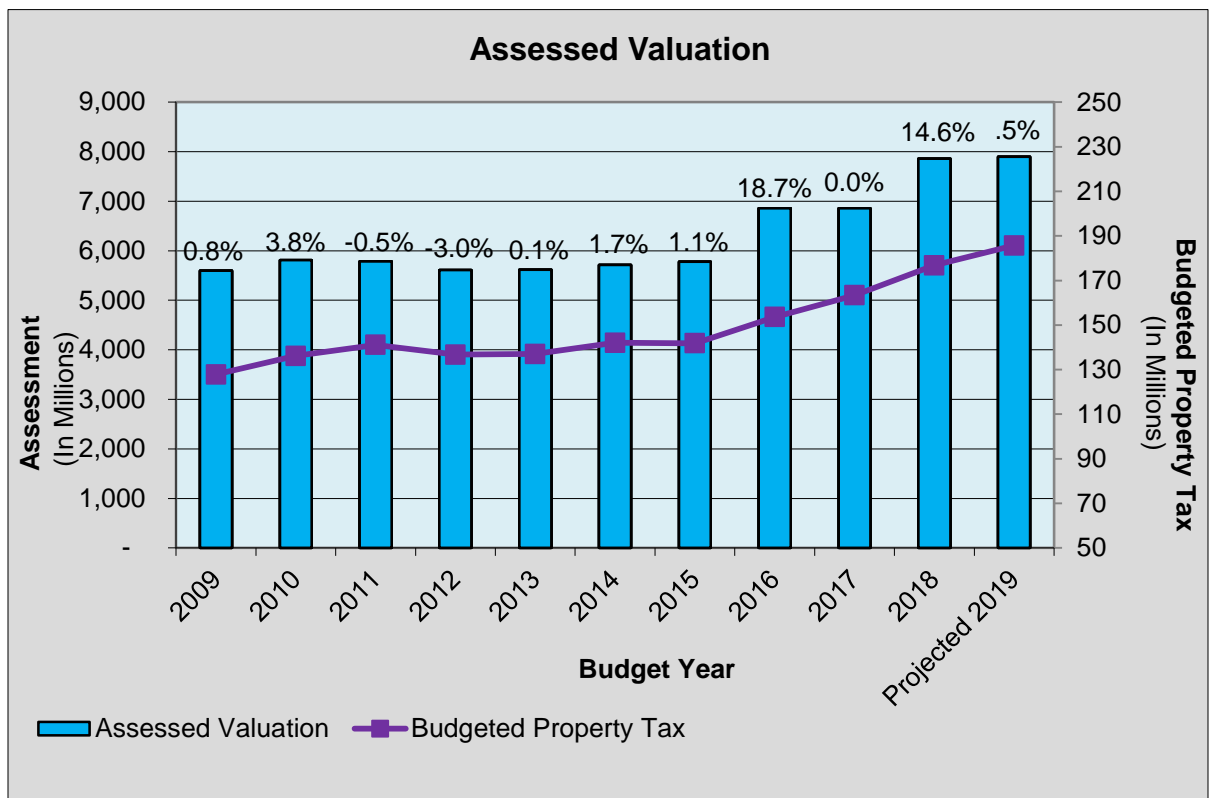
Revenue Trends

Property Tax Revenues

Colorado statute (C.R.S.29-1-301) limits the increase in property tax generated revenues for “General Operations” to no greater than 5.5%. In 2018 assessed values rose by over 14% but due to this statute, the County was limited to 5.5% of this increase. In 2019 the County will be able to collect another 5.5% of this increase. This being a non-reappraisal year, assessed value will only grow by the amount of new construction which is currently estimated by the Assessor to be 0.5%. This will result in an estimated increase of 6% in property tax revenues in 2019. The Assessor will send out a preliminary valuation in August and final certification will occur by December. The multi-year model will be updated to reflect these revised valuations prior to budget request decision making.

The Developmental Disability Fund, Health and Human Services Fund, and the Human Services Safety Net Fund have a mill levy set in the respective approved ballot issues, and are not a part of the amount that is limited by the “5.5% rule”. The remainder (limited by the “5.5% rule”) is available to support budgets in the General Fund, Road & Bridge Fund, Social Services Fund and Capital Expenditure Fund.

The following chart shows the pattern of the recent changes in Boulder County assessed valuation and property tax budgets.

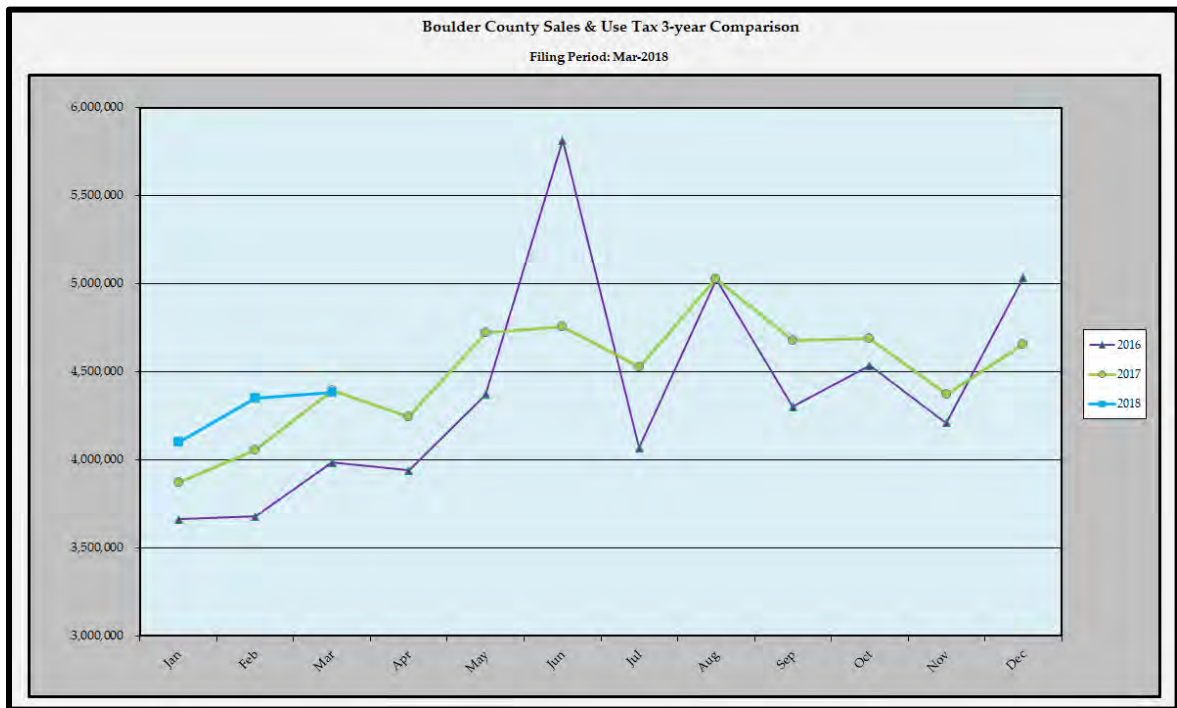


Sales and Use Tax Revenues

Sales and use tax revenues are restricted to the purposes stated in the approved ballot measures. These revenues are dedicated to supporting the following funds: Flood Recovery, Open Space, Worthy Cause, Offender Management, Transportation Projects in the Road and Bridge Fund, and Trails Projects in the General Fund.

2017 sales tax revenues increased by 5.7% over 2016 which is indicative of our strong economy. The county has not suffered a sales tax downturn as has the City of Boulder primarily due to a redistribution of sales tax generation across county municipalities. The budget office however continually monitors these sales trends across our cities and towns. Use taxes decreased in 2017 by 7.0%, but this was due to a large \$1.1M payment received from a county municipality in 2016 which corrected several years of building permit tax collection errors. This one time spike in 2016 skews the 2017 collections which held steady. Combined sales and use tax collections were up in 2017 over 2016 by 3.3%. Normalizing our data by removing the use tax spike results in an overall increase in these combined taxes of 4.2% over 2016.

Due to a two month remittance turnaround time from the Colorado Department of Revenue, we have receipted sales and use taxes through first quarter 2018. As shown in the chart below, these taxes are trending upward and are currently up over 2017 by 4.2%. Due to the fact that sales taxes can be a volatile revenue source, the budget office will wait until second quarter revenues are confirmed in August to estimate a 2019 budget based upon economic trends.



Besides property tax, and sales and use tax revenues, the county's other various revenue sources are expected to be stable within the 2019 budget. Examples of these revenues include Specific Ownership Taxes, fees for services, fines, licenses and permits, interest earned on investments and various intergovernmental revenues. These will be analyzed in August of this year when we have a sample of current year revenues that can be used for analytics.

Although there are many indications that the economy is growing and revenues remain robust, we continue to monitor any changes in the economic environment that could impact the county's budget. After all county revenue projections are refined with data collected during 2018, funding for next year will be determined prior to the statutorily required October Recommended Budget presentation and for Budget Adoption.

Expense Commitments

The multi-year analysis model as presented to the EODH in May again reflects the impact of our continued 2013 flood recovery efforts. The pre-flood general fund balance stood above \$60M. Our pre-audit 2017 year end fund balance stands at approximately \$48M with our minimum fund balance estimated as required by policy at \$30M. Although we have grown our fund balance reserve over the last year, we face many new uncertainties including challenges from FEMA around codes and standards and ineligible costs. These potentially very significant denials of reimbursement requests from this federal agency make this another challenging budget year.

Compensation remains the single largest expense in our county budget. We are modeling various compensation assumptions in the multi-year model. Under separate cover you will also find new procedures that we are implementing related to off season personnel requests. These new guidelines are meant to help us all manage budget issues around the growth of government such as position vacancies and the use of salary savings. Please note that the guidelines address the impact of off cycle personnel budget requests on a department's operating target amount which is discussed later in this document.

Infrastructure, Fleet Capital Replacement and Computer Capital project requests as currently known are also built into the model.

In order to continue providing the important programs and services expected from the county organization, each office and department is being given a target to help guide budget requests for 2019. The target will be a 1.5% increase in funding for each General Fund agency. The Budget Office will be sending out the dollar value of the 1.5% limit to all agencies. All FTE requests will be burdened an additional 38% of salary to reflect the costs of benefits and an additional 21% of total salary and benefits cost to reflect the continued additional cost of the new employee over time. All FTE requests should also be discussed with the Commissioners prior to making the request in budget prep. This target will be used to develop the Recommended 2019 Budget. As the target amount could change late in the budget process, it is important to prioritize all of your requests.

Budget Calendar

Under separate cover please find our budget calendar in detail. Please reach out to the Budget Office with any questions. Below are discussions around several of these upcoming deadlines.

Agency Meetings with Budget Office

The Budget Office will continue to meet with offices and departments to review Decision Packages. In addition, we will review revenue projections and forecasts for 2019. It is critical that revenue projections be input into the system as this allows us to create robust and viable models. Meetings have been scheduled throughout the month of August.

Agency Budget Presentations

Each Office and Department will have the opportunity to present their requests to the BOCC at a public meeting during the month of September. In order to facilitate decision making, the BOCC is requesting that this year's presentations be limited to discussion around 2019 budget requests only. If an agency wishes to present 2017 operating results or 2018 updates, a separate public meeting can be scheduled.

The 2019 Recommended Budget

Colorado Budget Law requires the county to develop a recommended budget on or before Oct. 15th. In order to meet this requirement, we have scheduled the presentation of the Recommended Budget by the Budget Office to the BOCC on October 11th.

Please remember that the Budget Office is not a decision making office. The recommended budget provides a starting point for the board. It includes only base budgets, non-discretionary requests such as contractual items and debt payments, as well as the requests that fall within the given target. All other requests will be considered by the board and decisions will be made in November at the budget work session presentation.

We look forward to working with you all during the upcoming budget season. The Budget Office is always available to help so never hesitate to reach out with questions. Happy Budgeting!

RESOLUTION 2018-121

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 2019 BUDGET YEAR.

WHEREAS, the Board of Commissioners has adopted the annual budget in accordance with the Local Government Budget Law, on December 11, 2018; 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 2019.

<u>AGENCY</u>	<u>BUDGET</u> <u>APPROPRIATION</u>
GENERAL FUND	
Administrative Services	
Personnel Services	\$14,318,908
Operating	\$3,676,037
Countywide Services and Benefits	\$33,873,181
General Administration	\$16,458,328
Non-Profit Agencies	\$14,706,263
Building Utilities	\$2,321,418
Assessor	
Personnel Services	\$3,679,536
Operating	\$271,222
County Attorney	
Personnel Services	\$2,285,001
Operating	\$228,549
Coroner	
Personnel Services	\$906,523
Operating	\$387,280
Commissioners' Office	
Personnel Services	\$2,837,056
Operating	\$1,718,235
Clerk & Recorder	
Personnel Services	\$4,327,337
Operating	\$1,717,552
Community Services	
Personnel Services	\$5,813,566

Operating	\$477,956
Community Services' Non-Profit Grants	\$1,348,739
District Attorney	
Personnel Services	\$6,333,140
Operating	\$358,645
Housing	
Operating	\$1,388,067
Land Use	
Personnel Services	\$3,642,954
Operating	\$478,118
Parks	
Personnel Services	\$9,129,684
Operating	\$21,759,734
Sheriff	
Personnel Services	\$31,031,735
Operating	\$6,914,919
Surveyor	
Personnel Services	\$7,591
Operating	\$17,500
Transportation	
Personnel Services	\$3,570,001
Operating	\$605,897
Transportation Sales Tax - Trails	\$891,552
Treasurer	
Personnel Services	\$838,867
Operating	\$209,492
TOTAL GENERAL FUND	\$198,530,583
DISASTER RECOVERY FUND	\$1,732,072
ROAD AND BRIDGE FUND	
Road & Bridge Architect Projects	\$225,000
Payments to Cities	\$624,227
Road Sales Tax	\$5,052,952
Projects and Maintenance	\$29,082,855
TOTAL ROAD AND BRIDGE FUND	\$34,985,034
SOCIAL SERVICES FUND	
Human Services	\$54,197,662
IMPACT	\$3,293,733
TOTAL SOCIAL SERVICES FUND	\$57,491,395
DEVELOPMENTAL DISABILITIES FUND	\$7,890,030
GRANTS FUND	\$12,000,000
WORKFORCE BOULDER COUNTY FUND	\$6,000,000
HEALTH AND HUMAN SERVICES FUND	\$4,736,333

ELDORADO SPRINGS LID FUND	
Administration and Operating	\$96,310
Debt	\$112,475
TOTAL ELDORADO SPRINGS LID FUND	\$208,785
CONSERVATION TRUST FUND	\$414,053
OFFENDER MANAGEMENT FUND	
Integrated Treatment Courts	\$639,620
Jail Expansion	\$1,376,306
Alternative Programs	\$394,732
Construction	\$6,023,151
TOTAL OFFENDER MANAGEMENT FUND	\$8,433,809
WORTHY CAUSE FUND	\$4,251,207
OPEN SPACE CAPITAL IMPROVEMENTS FUND	
1994 Sales Tax	\$14,877,425
2005 Sales Tax	\$7,139,359
2011 Sales Tax	\$10,714,245
2008 Bond Series	\$3,811,064
TOTAL OPEN SPACE CAPITAL IMPROVEMENTS FUND	\$36,542,093
CLEAN ENERGY OPTIONS LID FUND	
Climate Smart Commercial	\$178,863
Climate Smart Residential	\$707,376
TOTAL CLEAN ENERGY OPTIONS LID FUND	\$886,239
QUALIFIED ENERGY CONSERVATION BONDS FUND	\$522,738
BETTER BUILDINGS GRANT FUND	\$15,000
HUMAN SERVICES SAFETY NET FUND	\$7,056,090
FLOOD RECOVERY SALES TAX FUND	\$4,872,250
CAPITAL EXPENDITURE FUND	
General Reconstruction	\$8,470,887
Infrastructure	\$1,223,251
Human Services & Coroner Buildings	\$2,280,682
TOTAL CAPITAL EXPENDITURE FUND	\$11,974,820
RISK MANAGEMENT FUND	
Property, Casualty, Workers' Comp	\$2,551,497
Health & Dental Insurance	\$21,921,621
TOTAL RISK MANAGEMENT FUND	\$24,473,118
FLEET SERVICES FUND	
Fleet Services' Architect Projects	\$18,435
Fleet Services	\$3,040,467
Fuel Systems	\$1,039,860
TOTAL FLEET SERVICES FUND	\$4,098,762
RECYCLING CENTER FUND	\$5,433,280
TOTAL BOULDER COUNTY	\$432,547,691

ADOPTED this 11th day of December, 2018, A.D.



ATTEST:

Cecilia S. Lacey
Clerk to the Board

BOARD OF COUNTY COMMISSIONERS
OF BOULDER COUNTY

Cindy Domenico
Cindy Domenico, Chair

Elise Jones
Elise Jones, Vice-Chair

Deb Gardner
Deb Gardner, Commissioner

RESOLUTION 2018-122

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2018 TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE COUNTY OF BOULDER, COLORADO, FOR THE 2019 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 11, 2018; and

WHEREAS, the amount of money necessary to balance the budget for general operating expenses is as follows:

General Fund	\$149,121,569
Road & Bridge Fund	\$1,463,905
Social Services Fund	\$7,854,717
Developmental Disabilities Fund	\$7,870,458
Health and Human Services Fund	\$4,785,239
Human Services Safety Net Fund	\$7,083,412
Capital Expenditure Fund	\$10,916,325
TOTAL FOR COUNTY OPERATIONS	\$189,095,625

WHEREAS, the 2018 valuation for assessment for the County of Boulder, as certified by the County Assessor is \$7,870,458,089; and

WHEREAS, after reviewing the requirements for anticipated expenditures as well as anticipated revenues from other sources for 2019, the Board of County Commissioners has determined that for the year of 2018 valuations, the proper mill levy, which shall be collected in 2019 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 24.760 mills, less a temporary mill levy credit of 0.734 mills, for a total of 24.026 mills.

The mill levy shall be distributed as follows:

General Fund	
Includes 0.115 mills for abatements	19.681
Road & Bridge Fund	0.186
Social Services Fund	0.998
Developmental Disabilities Fund	1.000
Health and Human Services Fund	0.608
Human Services Safety Net Fund	0.900
Capital Expenditure Fund	1.387
TOTAL GROSS MILL LEVY	24.760
Less: Temporary General Fund mill levy	(0.734)
credit	
TOTAL NET MILL LEVY	24.026
(General Fund net levy = 18.947 mills)	

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 2019 budget year, there is hereby levied a tax of 24.760 mills, less a temporary mill levy credit of 0.734 mills, upon each dollar of the total valuation for assessment of all taxable property within the County for the year 2018.

ADOPTED this 11th day of December, 2018, A.D.


**BOARD OF COUNTY COMMISSIONERS
OF BOULDER COUNTY**



ATTEST:


Clerk to the Board


Cindy Domenico, Chair


Elise Jones, Vice-Chair


Deb Gardner, Commissioner

RESOLUTION 2018-123

A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND ADOPTING A BUDGET FOR THE COUNTY OF BOULDER, COLORADO, FOR THE CALENDAR YEAR BEGINNING THE 1ST DAY OF JANUARY, 2019, AND ENDING THE LAST DAY OF DECEMBER, 2019.

WHEREAS, the Board of County Commissioners of the County of Boulder has appointed Ramona Farineau, 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; a public hearing was held on October 25, 2018, 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	\$198,530,583
Disaster Recovery	\$1,732,072
Road and Bridge Fund	\$34,985,034
Social Services Fund	\$57,491,395
Developmental Disabilities Fund	\$7,890,030
Grants Fund	\$12,000,000
Workforce Boulder County Fund	\$6,000,000
Health & Human Services Fund	\$4,736,333
Eldorado Springs LID Fund	\$208,785
Conservation Trust Fund	\$414,053
Offender Management CIT Fund	\$8,433,809
Worthy Cause Fund	\$4,251,207
Open Space CIF	\$36,542,093
Clean Energy Options LID Fund	\$886,239
Qualified Energy Conservation Bonds Fund	\$522,738
Better Buildings Grant Fund	\$15,000
Human Services Safety Net Fund	\$7,056,090
Flood Recovery Sales Tax Fund	\$4,872,250
Capital Expenditure Fund	\$11,974,820
Risk Management Fund	\$24,473,118
Fleet Services Fund	\$4,098,762
Recycling Center Fund	\$5,433,280
Total Expenditures:	\$432,547,691


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.

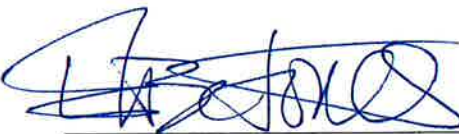
ADOPTED this 11th day of December 2018.


BOARD OF COUNTY COMMISSIONERS
OF BOULDER COUNTY



ATTEST:


Cindy Domenico, Chair


Elise Jones, Vice-Chair


Clerk to the Board


Deb Gardner, Commissioner