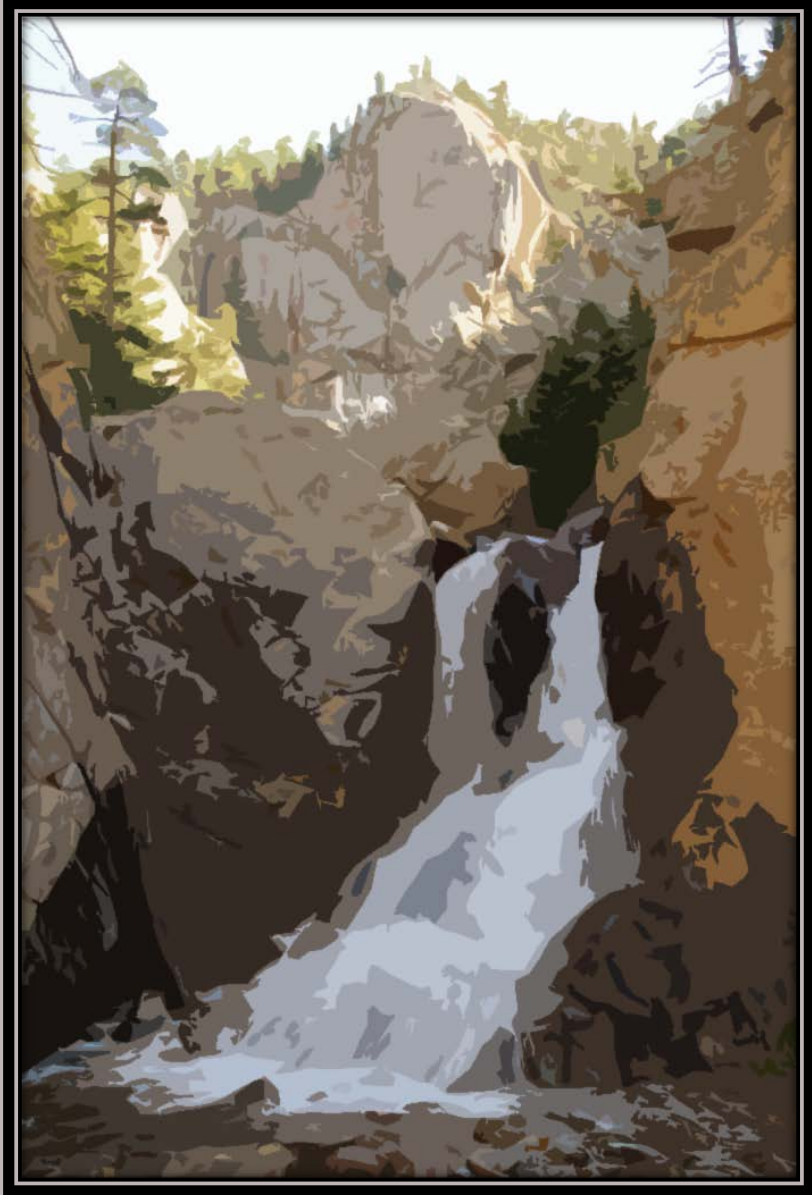


Boulder County



2020 BUDGET BOOK

Adopted December, 2019





Prepared by
Office of Financial Management

Ramona Farineau
Chief Financial Officer

Available online at
www.BoulderCounty.org



ACKNOWLEDGEMENTS

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

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GFOA DISTINGUISHED BUDGET PRESENTATION AWARD



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Boulder County
Colorado**

For the Fiscal Year Beginning

January 1, 2019

Christopher P. Morrill

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.



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INTRODUCTION



"Cabin and woods in the fall in Boulder, Colorado" by Owen Wassell CC0 / Public Domain



SECTION 1 – INTRODUCTION TO BOULDER COUNTY



**Matt Jones,
Commissioner**
Current Term Expires 2023

**Elise Jones,
Commissioner**
Current Term Expires 2021

**Deb Gardner,
Commissioner**
Current Term Expires 2021

ELECTED OFFICIALS

Assessor	Cynthia Braddock	Current Term Expires 2023
Clerk and Recorder	Molly Fitzpatrick	Current Term Expires 2023
Coroner	Emma Hall	Current Term Expires 2023
District Attorney	Michael Dougherty	Current Term Expires 2021
Sheriff	Joe Pelle	Current Term Expires 2023
Surveyor	Lee Stadele	Current Term Expires 2023
Treasurer	Paul Weissmann	Current Term Expires 2023

DEPARTMENT HEADS

Appointed annually by the Board of County Commissioners:

Administrative Services	Jana Petersen
Office of Financial Management	Ramona Farineau
Commissioners' Deputy	Michelle Krezek
Community Services	Robin Bohannan
County Attorney	Ben Pearlman
Housing and Human Services	Frank Alexander
Land Use	Dale Case
Parks and Open Space	Eric Lane
Transportation	Jeff Maxwell

Appointed annually by the Board of Health:

Public Health	Jeff Zayach
----------------------	-------------



COUNTY ORGANIZATION

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.

FUNCTIONS AND DUTIES OF GOVERNMENT

By statute, the county has the following powers:

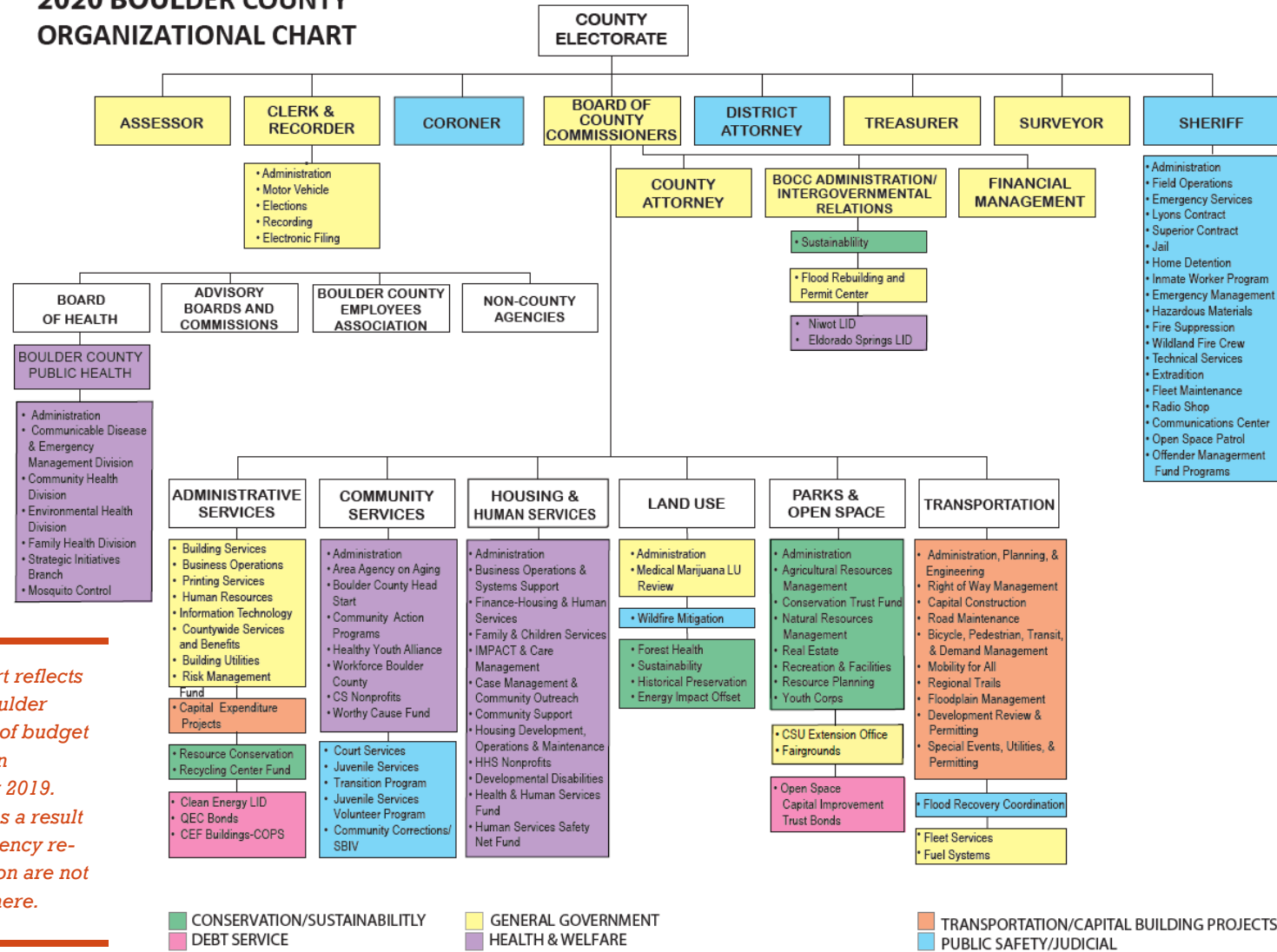
- To list and value all property.
- To operate community correctional facilities and programs.
- To determine the cause of all unattended deaths.
- To set and alter precinct boundaries.
- To issue licenses such as: liquor, marijuana, marriage, restaurants, body art (e.g., tattoo or body piercing) facilities 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.

This list is by no means all-inclusive but meant to be a summary of the functions and duties of county government.



Organizational Chart

2020 BOULDER COUNTY ORGANIZATIONAL CHART



Note: Chart reflects state of Boulder County as of budget adoption in December 2019. Changes as a result of 2020 agency re-organization are not reflected here.

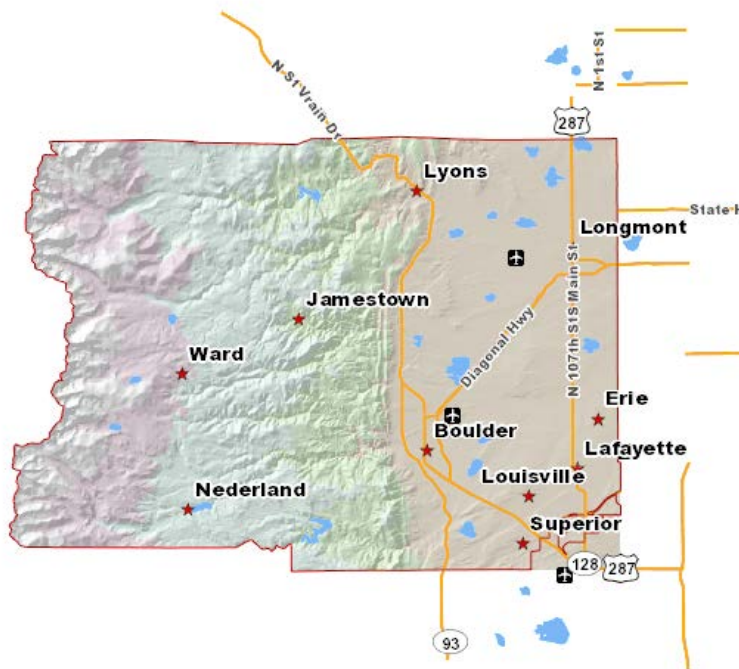


BOULDER COUNTY OVERVIEW

Boulder County is a 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.

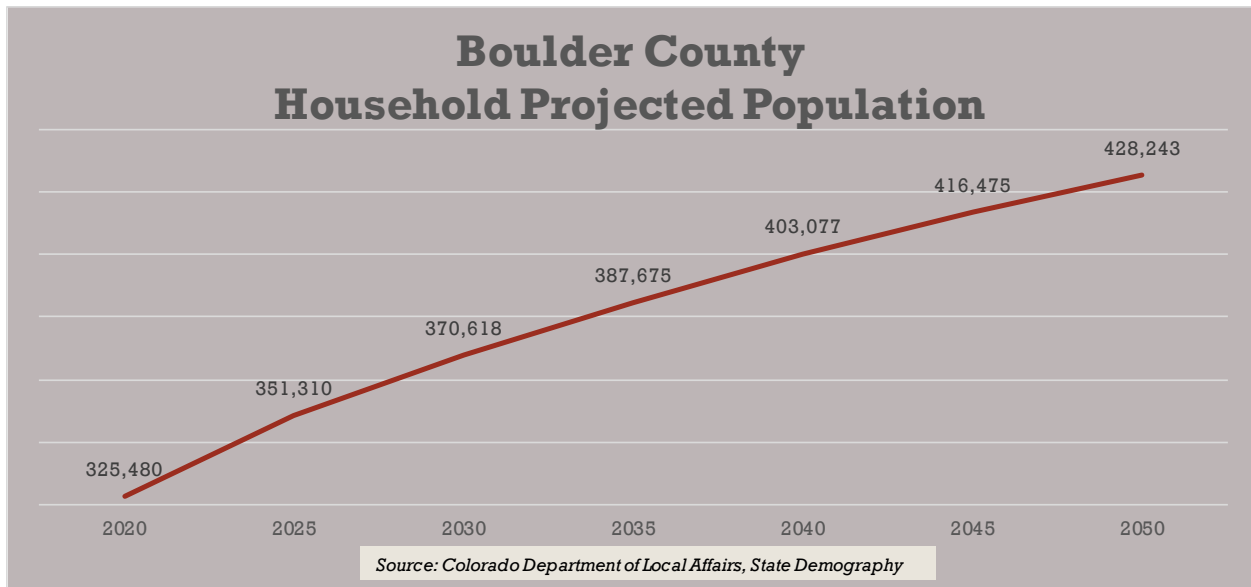
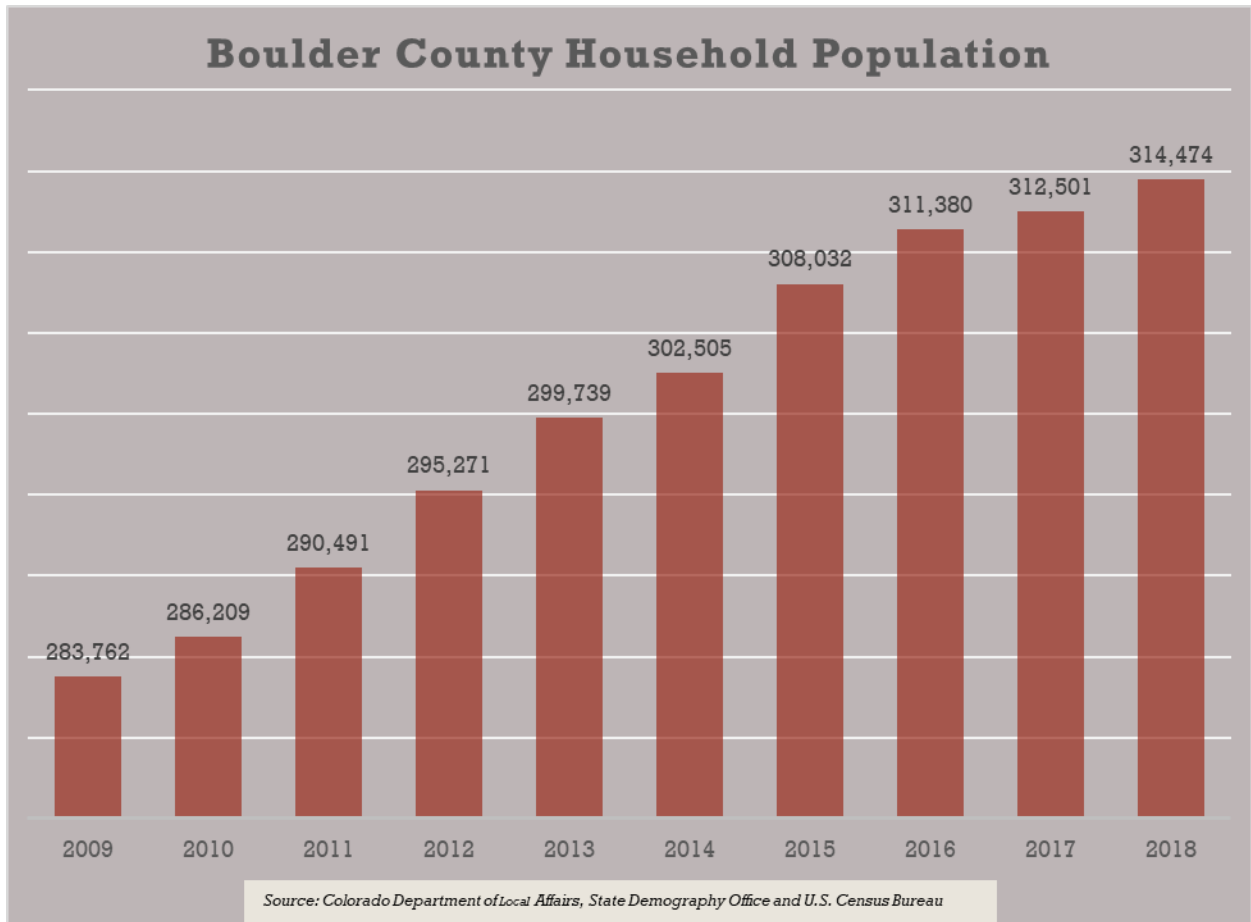
The area west of the Peak to Peak Highway is largely owned by the federal government and managed by the U.S. Forest Service and the National Park Service. This area extends to the Continental Divide, which forms the western boundary of the county. Boulder County also contains major portions of some of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

DEMOGRAPHY OF BOULDER COUNTY

Today, Boulder County remains diversified with both rural and urban settings. The University of Colorado at Boulder, four 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 City of Longmont, respectively, with the remainder dispersed throughout the County in the municipalities of Lafayette, Louisville, and in the smaller communities of Lyons, Nederland, Erie, Ward, Allenspark, Jamestown, Superior and unincorporated areas.

Demographic Overview	
Total Population	325,480
Households	135,968
Average Household Size	2.39
Median Age	38
<i>US Census Bureau, Colorado Division of Local Government</i>	





Municipal Population in Boulder County			
Municipality	2010	2020	% Change
Boulder	97,928	106,456	9%
Erie (Part)	8,409	11,251	34%
Jamestown	274	299	9%
Lafayette	24,553	28,950	18%
Longmont (Part)	86,409	95,993	11%
Louisville	18,412	21,182	15%
Lyons	2,038	2,066	1%
Nederland	1,447	1,552	7%
Superior (Part)	12,501	13,119	5%
Ward	150	165	10%
Unincorp. Area	43,484	44,447	2%
Grand Total	295,605	325,480	10%

Source: Colorado Division of Local Government, State Demography Office

Population by Race			
	Population	Percentage	
White	284,719	88.69%	
Asian	14,979	4.67%	
Two or More Races	9,907	3.09%	
Some Other Race	6,698	2.09%	
Black or African American	2,827	0.88%	
American Indian and Alaska Native	1,715	0.53%	
Native Hawaiian and Other Pacific Islander	185	0.06%	

Source: US Census 2018 ACS 5-Year Survey (Table B03002)

Population by Education Attained			
	Count	Percentage	
Less Than 9th Grade	4,160	1.98%	
9th to 12th Grade	6,220	2.96%	
High School Graduate	25,800	12.29%	
Some College	33,198	15.82%	
Associates Degree	12,906	6.15%	
Bachelors Degree	69,525	33.13%	
Graduate Degree	58,041	27.66%	

Source: US Census 2018 ACS 5-Year Survey (Table S1501)



ECONOMY OF BOULDER COUNTY

Economic Overview	
Total Labor Force	196,991
Unemployment Rate	2.40%
Per Capita Personal Income (2018)	73,394
<i>US Census Bureau, Colorado Division of Local Government</i>	

EMPLOYER PROFILE

Boulder County Leading Private Sector Employers		
Company	Product/Service	Local Employees
Medtronic PLC	Medical Devices & Products	2,470
Boulder Community Health	Healthcare	2,440
Ball Aerospace & Technologies Corporation	Aerospace, Technologies, & Services	1,680
IBM Corporation	Computer Systems & Services	1,670
Seagate Technology	Computer Hard Drives	1,440
Good Samaritan Medical Center	Healthcare	1,430
Google	Internet Services & Products	1,300
Centura Health: Longmont United & Avista Adventist Hospitals	Healthcare	1,280
Sierra Nevada Corporation	Aerospace Systems	750
Kaiser Permanente	Healthcare	750
<i>Note: Private Industry/Non-Retail Employers</i>		
<i>Source: Metro Denver Economic Development Corp., Development Research Partners, June 2019.</i>		

TAXPAYER PROFILE

Boulder County Principal Taxpayers			
As of December 31, 2019			
Taxpayer	Type of Business	2019 Assessed Valuation	Total Assessed Valuation
Xcel Energy Inc.	Energy Utility	111,825,100	1.42%
IBM Corporation	Software Development and Computer Systems	49,630,889	0.63%
GPIF Flatiron Business Park LLC	Property Management & Development	44,886,509	0.57%
Ball Corporation	Research & Development	35,536,379	0.45%
Charlotte Ball Seymour Children's Trust	Property Management & Development	30,981,616	0.39%
Qwest Corporation	Telecommunications Research & Development	26,512,400	0.34%
Tebo, Stephen D	Property Management & Development	26,434,295	0.34%
Ten Eleven Pearl LLC	Property Management & Development	24,574,093	0.31%
Western Office Portfolio Property Owner	Property Management & Development	24,363,480	0.31%
Macerich Twenty Ninth Street, LLC	Property Management & Development	23,752,085	0.30%
<i>Source: Boulder County Assessor</i>			



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.



This art by John Frederick Kensett is licensed under [CC BY-NC-ND](https://creativecommons.org/licenses/by-nc-nd/4.0/)

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.

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 indigenous people. Much credit for the initial peaceful coexistence of the local inhabitants 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

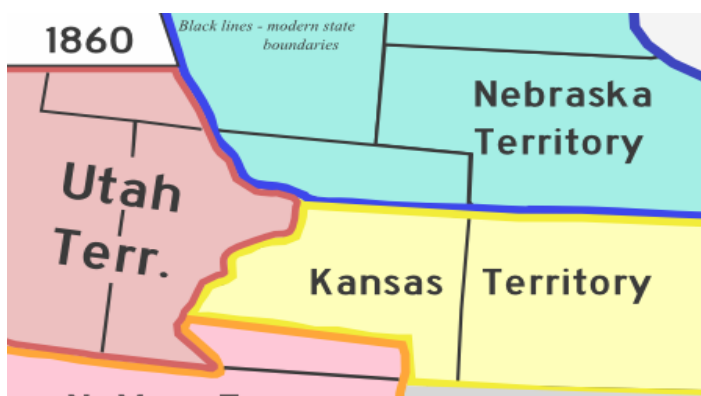
In 1861, the Colorado Territory was established by Congress, replacing the powerless Jefferson Territory. The federal government also signed a new Indian treaty, pushing the tribes into the arid, barren land between the Arkansas River (which flows through present-day Cañon City and Pueblo) and Sand Creek. As military troops were removed from Colorado Territory to join the Union effort in the Civil War, 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 native peoples.

During the 1860's, in part as a result of the relocation of the indigenous 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. Amid all this local activity, Colorado became a state in 1876.



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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.



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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 several its own Open Space taxes. Today Boulder County has conserved for future generations over 100,000 acres in agricultural and recreational land and 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 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 2018 stood at only 2.5%. As young families continue to move to the area, population growth continues to be a challenge.

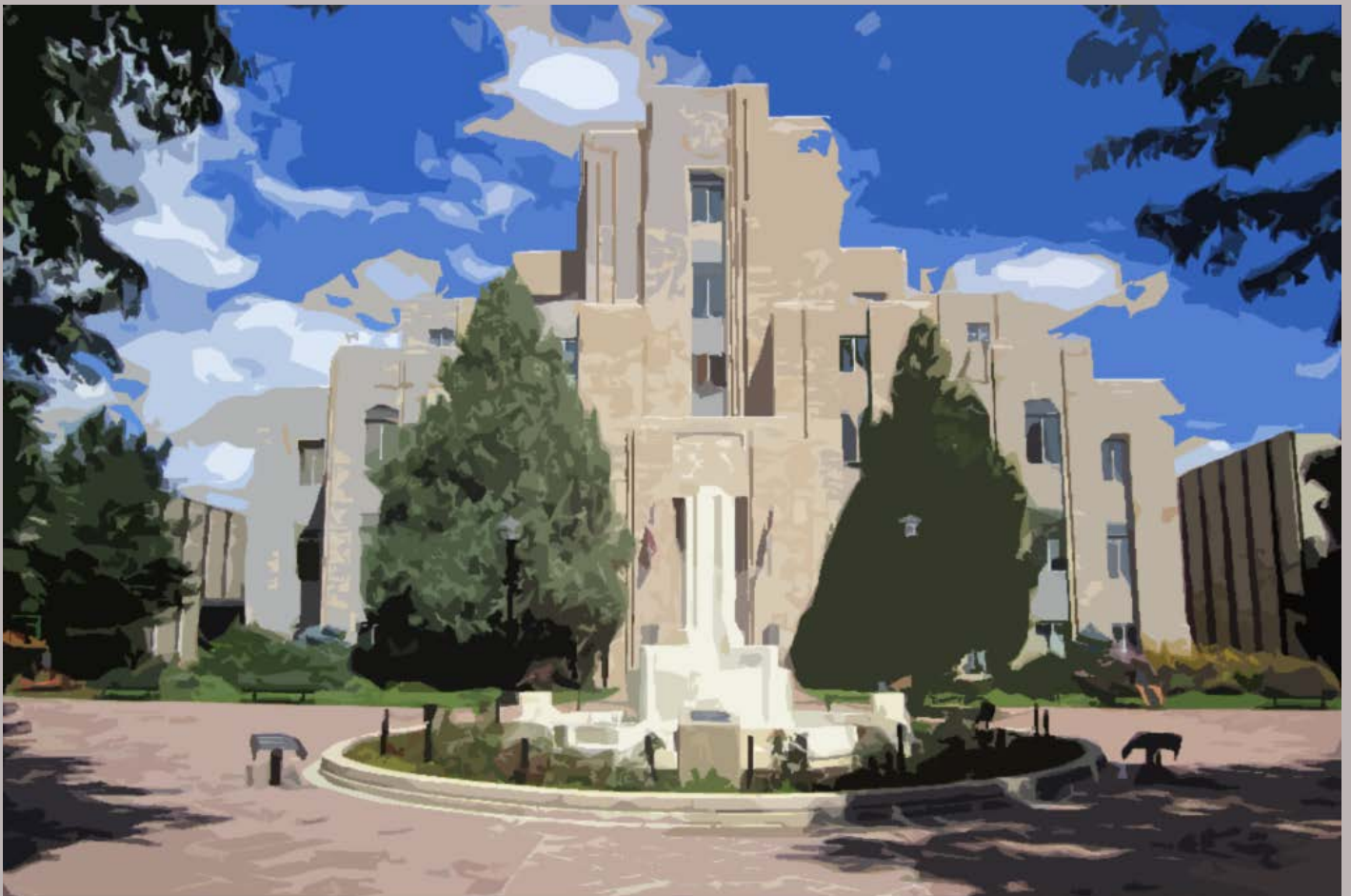
Colorado weather is known for its erratic behavior. The 2012 drought was followed by a devastating flood in September of 2013. Boulder County experienced an unprecedented rainfall



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 destroyed. Tragically, four residents lost their lives. Roughly 30 miles of county roads were 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 continues today.

Although the population has grown, urbanization has not eradicated all the signs of Boulder County's early history. Boulder County has active agricultural and mining preservation projects. Landmark preservation efforts are evident in every community, and local historical and archaeological societies help perpetuate a sense of the past. The human energy, entrepreneurial spirit, and optimism, which arrived with the first settlers to Boulder County, continue to be the driving force of human activity in the County.

BUDGET MESSAGE



"Colorado - Boulder: Boulder County Courthouse and Fountain" by Wally Gobetz CC BY-NC-ND



SECTION 2 – BUDGET MESSAGE

OVERVIEW

In December 2019, the Board of County Commissioners (BOCC) adopted a \$439.9 million balanced budget for fiscal year 2020. The budget was developed in accordance with Colorado state statutes governing budget law and the county's own fiscal and budgetary policies. The 2020 budget represents a 2% increase over the 2019 budget of \$432.5 million. The BOCC approved a revenue budget of \$458.7 for 2020 and certified a mill levy of 23.473 mills in comparison to a 2019 levy of 24.026 mills. The county utilized a temporary levy credit of 1.408 mills and remains in compliance with the statutory 5.5% property tax limit. Sales and use tax revenues were budgeted at a 11% increase over 2019 for a total of \$64.8M in budgeted revenue.

BUDGET GOALS

The Board of Boulder County Commissioners set the following 2020 budgeting goals:

- Rebuild our unassigned General Fund balance to an optimal level of \$40 million. Prior to the 2013 flood, our unassigned fund balance was over \$60 million. Our 2018 audited unassigned fund balance stood at \$35 million. A \$40 million balance would allow the county to withstand an economic downturn or an unforeseen disaster. We aim to meet this reserve level goal by 2025;
- Recognize our employees as our most important asset and to continue to provide a total compensation package that is in line with the market and balanced with other budget needs;
- Provide the best in public service by funding services that effectively meet the needs of our community;
- Continuation and close out of flood recovery projects and the work necessary to receive reimbursement for this work.

KEY FACTORS

2013 FLOOD RECOVERY

Boulder County's 2020 budget development was impacted again by the lagging FEMA reimbursements for the 2013 flood recovery work funded by the county, largely from the Road and Bridge Fund. Reimbursement revenues received from FEMA are recorded in our General Fund each year and transferred at year end to the Road and Bridge Fund to make that fund whole. The most recent 2018 audited financial statements reflect a negative fund balance of \$29.2 million in the Road and Bridge Fund as a result of delayed reimbursements. Estimated 2019 figures for the Road and Bridge Fund indicate a negative fund balance of \$48.7 million. This scenario reflects expected



lengthy reimbursement times, but the county continues to negotiate with FEMA over flood reimbursable costs. Based on current models, the county could see a potential denial of reimbursements of approximately \$42 million. We continue to monitor this estimate closely. As the General Fund must ultimately cover any residual negative fund balance, it is important to consider the health of our Road and Bridge Fund. Boulder County has planned budgeted transfers from the General Fund to the Road and Bridge fund in the amount of \$10 million for 2020.

INTEGRATING A NEW ENTERPRISE RESOURCE SYSTEM FOR BOULDER COUNTY

In May of 2019, Boulder County went live with its new Enterprise Resource Planning and Budget software system (Oracle). The BC Swift transition project to Oracle took more than two years and the county continues to adapt to the new financial and project management program. As noted in the Budget Summary, there were substantial fund and appropriation changes across the county that are reflected for the first time in the 2020 budget. The following sections note some of the reporting implications of these changes for external audiences.

The county's financial chart of accounts was at the heart of the new financial system, and as the foundational component in which the county transacts, the new ERP focused on the need to redesign and consolidate that structure for better reporting and transparency purposes. A conscious effort was put into rolling individual revenue and expense categories up to a higher grouping level which reduced the total number of account values. Similarly, there was an opportunity to consolidate the county's historical chart of account funds structure to new groupings of funds with like responsibilities. One example is our Dedicated Resource Fund which consolidated previous individual funds that had local, state, and federal grant activities. The following table presents key examples of the new accounting segment structure.

New Fund	Description	Fund Combinations
101	General Fund	001 General Fund and 022 Retirement Fund
117	Dedicated Resources Fund	017 Grants Fund, 018 Workforce Fund, 031 Better Buildings Grant Fund, 010 Disaster Recovery Grants Fund
120	Health and Human Services	020 Health and Human Services Fund, 015 Development Disabilities Fund, 032 Human Services Safety Net Fund, 025 Worthy Cause Fund
126	Parks and Open Space	023 Conservation Trust Fund, 026 Open Space Capital Improvement Fund
129	Debt Service Fund	029 Clean Energy Options LID Fund, 030 Qualified Energy Conservation Fund



REVENUE OUTLOOK

The 2020 budgeted revenue for Boulder County is \$458.7 million and represents a \$14 million increase from 2019 estimated revenue. County revenue is comprised of many different sources and categorized into the major groups of property taxes, intergovernmental revenues, sales and use taxes, 2013 flood recovery reimbursements and all other revenue sources.

PROPERTY TAXES

Total budgeted property tax revenue for the county is \$201,862,874 for 2020. Budgets are aligned with the property tax revenue projections. The General Fund receives \$167 million in property tax revenues. In addition to the General Fund, several other funds receive property tax revenue and these funds have a mill levy set in the respective approved ballot issues and are not a part of the budget amount that is limited by the "5.5% rule". The remainder of property tax revenue is subject to the "5.5% rule" and available to support budgets in the General Fund, Road & Bridge Fund, Social Services Fund and Capital Expenditure Fund.

The total assessed value for the county in 2020 is \$8,686,582,326. Boulder County retains only 25% of total annual property tax collected by the Treasurer's Office. The remaining 75% is distributed to other taxing entities including school districts and municipalities, as depicted in the following chart.

SALES AND USE TAX

The 2020 Boulder County sales and use tax rate is 0.985%. The sales and use taxes are comprised of individual, voter-approved county sales and use tax ballot measures adopted to support county programs. These revenues are dedicated to supporting the following funds and appropriations: Open Space, Worthy Cause, Offender Management, Sustainability, Transportation Projects in the Road and Bridge Fund, and Trails Projects in the Dedicated Resources Fund.

Based upon historical trends and current economic indicators, we forecasted an increase of 3% for sales and use taxes in 2020 over 2019 actuals. The total resulting estimated 2020 revenue from sales and use taxes is \$64.8 million and the revenue section provides historical sales and use tax collections.

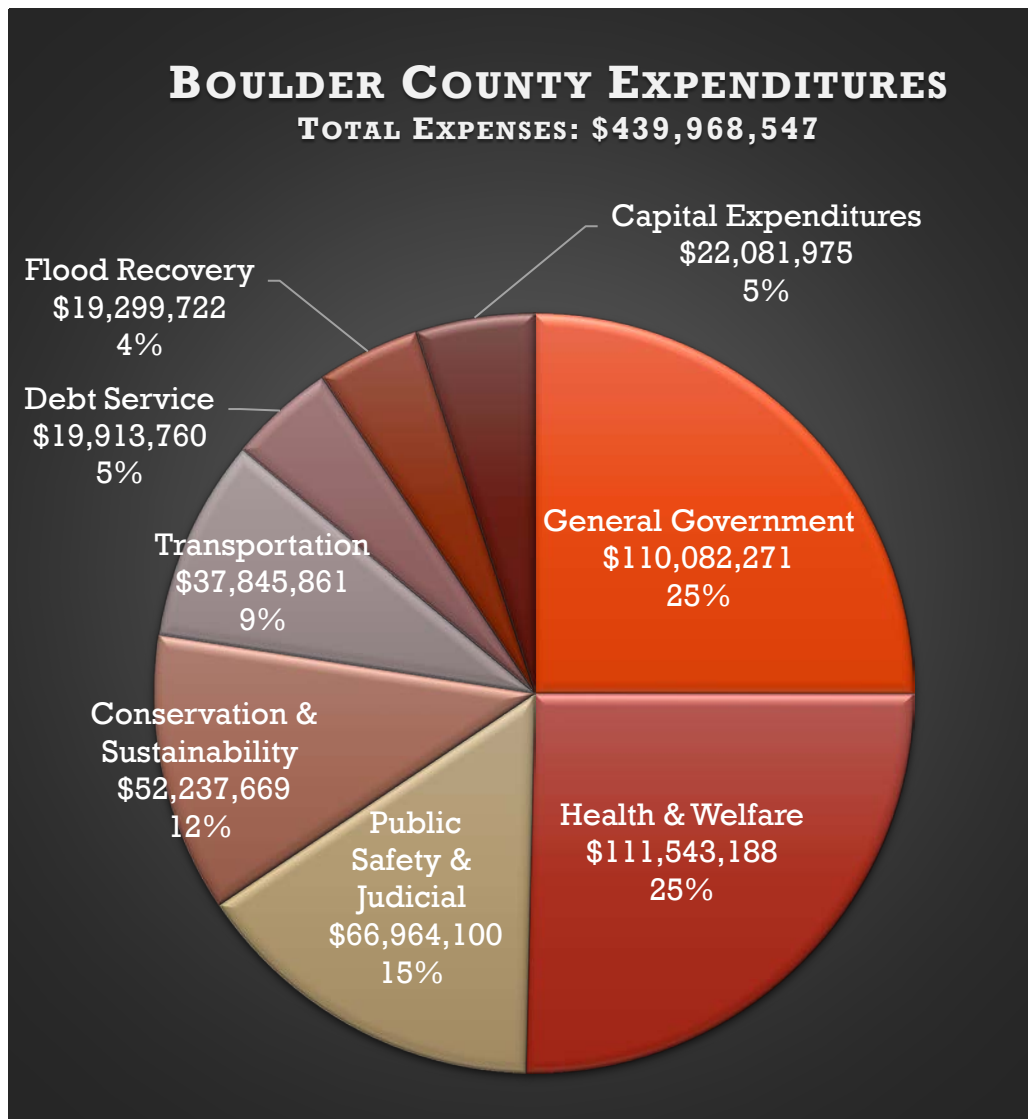
OTHER REVENUES

Besides property tax, and the sales and use taxes, the county's other revenue sources include Specific Ownership Taxes, fees for services, fines, licenses and permits, interest earned on investments and various intergovernmental revenues. These revenue sources are projected to remain stable for the 2020 budget.



EXPENDITURES

Boulder County’s 2020 budgeted expenditures are \$439.9 million. 2020 expenditures will increase by \$7.0 million or 2% over 2019 budgeted expenditures. The major increases are in the Sustainability Tax Fund (\$6.8 million). 2020 budget requests are consistent with the Boulder County Commissioners Budget Guidance surrounding the 2020 budget goals; these are highlighted below and further detailed on Boulder County’s website. The following table provides a summary of 2020 expenditures by government function.





COMPENSATION AND BENEFIT COSTS

As with most service organizations, public or private, personnel costs (wages and benefits) are the largest category of expenditures. Maintaining a competitive, market-based, pay-for performance total compensation package for employees is critical to recruit and retain a high performing workforce. The county follows fiscally conservative principles in designing our compensation and benefits strategy. Our aim is to offer compensation that is competitive in the market, provide internal equity, and is within fiscal feasibility of the county's budget.

The budget includes a 2% merit pool, market adjustments to 79 county funded classifications, and a 1.6% funded pay range movement to all county funded classifications. Medical premiums are increasing 7.4% or approximately \$1,660,000 countywide. This cost is being funded through the county contribution to medical premiums. The components of the adopted 2020 Boulder County compensation package total \$8,940,836.

STAFFING

Staffing changes for 2020 include the approval of 17 new positions countywide: 9 in the General Fund, 2 in the Parks and Open Space Fund, 3 in the Offender Management Fund, and 3 in the Sustainability Tax Fund. In 2019, there were a total of 19.45 new FTEs authorized in the adopted budget; 7 in Sheriff's Department (Boulder County Jail staff 5 and Communications Center 2); 3 in the District Attorney's Office; the remaining 9.45 are full and partial positions added across five other departments.



NEW REQUESTS

Countywide new budget requests total \$61.5 million; \$54.6 million in one-time requests, \$679 thousand for two to five-year term requests, and \$6.2 million in ongoing requests (*of which only \$655 thousand will be funded by the general fund.*) The following are key initiatives included in the 2020 budget.

TRANSPORTATION

- Road repair and maintenance, including continued asphalt, concrete and surface treatments to extend pavement life throughout Boulder County (\$9.9 million)
- Road/Transit Sales Tax Projects (\$10.9 million)
- 71st street shoulders and path (\$4.8 million)
- South Boulder Road Widening-Lafayette (\$4 million)
- Highway 42/Short Intersection (\$900k)
- Highway 42 Underpass-Louisville (\$500k)
- Transit Support/Planning & Design (\$1.7 million)
- Scheduled Road and Bridge Fund annual Fleet and Equipment replacements (\$1.8 million)

SUSTAINABILITY

- Clean Energy and Energy Efficiency (\$1.2 million)
 - EnergySmart (\$750k)
 - Low Income Energy Services (\$400k)
 - Climate Mitigation Efforts (\$90k)
- Food/Agriculture (\$305k)
 - Education, incentive, and infrastructure for farmers
- Sustainability Grants and Innovation Fund (\$799k)
 - Community Sustainability Grant (\$479k)
 - Innovation Fund (\$319k)
- Electric Vehicle Adoption and Charging Station (\$90k)

PUBLIC SAFETY

- **District Attorney's Office:** Programs to reduce recidivism and outreach to increase the community's trust in the justice system (\$494k)
 - Deputy District Attorney 2- Juvenile Court (\$138k)
 - Deputy District Attorney 3- District Court (\$116k)
 - Justice Center Capital Project- Justice Center Furnishings (\$206k)
- **Sheriff's Office** (\$4.5 million)
 - Traffic Unit Program Pilot with Staffing and Operating cost (\$433k)
 - Bomb Trailer Replacement with the City of Longmont (\$70k)
 - Sheriff's Operations Database System replacement (\$3.6 million)

COUNTY-WIDE

- 2020 Annual County Fleet Vehicle replacement (\$1.2 million)
- Boulder County Financial Transparency Portal (\$165k)
- Oracle ERP Supplier Portal and Mobile/Social Implementation (\$80k)



DEBT

Boulder County's most recent rating action occurred in March 2020 at which time Standard & Poor's increased its strong rating of AA+ to AAA. The rating report discusses the following as logic for the upgrade:

- A very strong economy
- Strong management
- Adequate budgetary performance
- Very strong budgetary flexibility
- Very strong liquidity
- Very strong debt and contingent liability profile
- Strong institutional framework

The 2020 bonded debt payments are currently budgeted the Open Space Fund and in the Debt Services Fund, which combined the Clean Energy Options Local Improvement Fund, and the Qualified Energy Conservation Bond Fund into one 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 Disaster Recovery. The county has no General Obligation Debt (G.O. Debt). The county issued \$30M open space bonds in March 2020.

BUDGET RESERVES

The county's fund balance policy outlines appropriate -fund balance levels necessary to conform with legal requirements. These levels also help to maintain a strong financial position. The county has met its TABOR requirements, which specify that 3% (\$5.9 million) of fiscal year spending must be reserved for emergencies. The county also abides by an internal policy of maintaining a general fund reserve equal to at least 2 months of the operating budget.

As the budget is developed, attention is focused on each fund's balance to ensure it can absorb the proposed recommendations. The guiding principles that prescribe the use of the county's fund balance are to:

- Seek opportunities to maximize impacts to our communities;
- Leverage funds by partnering;
- Cash fund versus incurring debt;
- Maintain adequate fund balance to withstand economic fluctuations; and
- Prepare for emergencies.



BASIS OF BUDGETARY ACCOUNTING

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.

OVERVIEW OF COUNTY FUNDS

The **GENERAL FUND** is a **General Use** fund where the majority of the county's core services are funded. The total expenditure budget is \$206,812,936. 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. The net mill levy is 19.429 mills which includes a Temporary Mill Levy Credit of 1.408 mills to remain in compliance with the Statutory 5.5% Limit, as well as an additional levy of 0.236 mills to recover taxes abated and refunded in prior years. The levy will generate \$167,078,835 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% sales and use tax, with use restrictions imposed by a ballot measure authorizing the tax. The total expenditure budget is \$29,921,649. The mill levy is 0.186 mills, which will generate \$1,599,547 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 \$58,610,779 with a mill levy of 0.954 mills which will generate \$8,210,415 in budgeted net property taxes.

The county maintains a **DEDICATED RESOURCES FUND** (Formerly the Disaster Recovery Grants Fund, Grants Fund, Workforce Fund, Better Buildings Grant Fund, Trails Sales Tax, Donations, Mosquito Control, Niwot LID, Jail Booking Fees, Clerk and Recorder E-Recording Fees, Energy Impact Offset Fees and Hazardous Materials Contributions) 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 Appropriation is budgeted at \$12,000,000, the Workforce Appropriation at \$6,000,000, and the Better Buildings Grant Appropriation at \$15,000. The fund also contains some county restricted fees; E-Recording are budgeted at \$70,793, Energy Impact Offset fees are budgeted at \$159,406, Jail booking fees are budgeted at \$187,216. The fund also contains the budgets for Disaster Recovery grants at \$832,829, Trails Sales tax at \$912,973, Mosquito Control District at \$397,151, Hazardous Materials Facility Contributions at \$432,311, Niwot Local Improvement district at \$133,000, and County Donations at \$395,916. The expenditure budget is \$21,536,595. This fund is a **Special Revenue** fund.

The **HEALTH & HUMAN SERVICES FUND** (Formerly the Health and Human Services Fund, Developmental Disabilities Fund, Worthy Cause Fund, Human Services Safety Net 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. The fund is budgeted for expenditures in 2020 of \$23,908,479, for which the funding source is primarily obtained from budgeted net property tax of \$21,568,090. The mill levy generating this revenue is 2.508 mills, of which 2.500 mills was approved by voters in several separate ballot issues.

- **Health and Human Services:** 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 2020 of \$4,902,808. The mill levy generating this revenue is 0.5 mills which was approved by voters in the November 2002 election and the county leverages and additional .108 mills to supplement this appropriation.
- **Worthy Cause:** 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 2020 expenditure budget is \$2,524,420. 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).
- **Developmental Disabilities:** Limited by Colorado Revised Statutes to funding services for developmentally disabled county residents, this budget of \$8,697,933 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. Funding is provided by budgeted net property tax revenues and 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.



- **Health and Human Safety Net:** The budget of \$7,783,257. 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 with a mill levy is 0.9 mills.

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 2020 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 **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 2020 budget is set at \$8,157,725. This fund is supported by sales and use tax (in perpetuity) of 0.05% approved by voters in 2003. In 2018 the voters approved a 5-year additional tax of 0.185% to start in 2020 to fund future jail capital projects and an alternative sentencing facility. There is no mill levy for this fund.

The **PARKS AND OPEN SPACE FUND** (*Formerly the Conservation Trust Fund and Open Space Capital Improvement Fund*) expenditure budget is set at \$33,194,906. 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. Conservation Trust: funding is provided by Colorado Lottery proceeds that are restricted to conservation programs. The 2020 expenditure budget is set at \$414,053. The fund type is **Special Revenue**.

The **DEBT SERVICE FUND** (*Formerly the Clean Energy Options LID Fund and Qualified Energy Conservation Fund*) expenditure budget is \$19,913,760. **Clean Energy Options and Qualified Energy Conservation:** 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 \$826,618 and \$509,756 respectively. No additional bonding is anticipated for either fund. There are no mill levies for these **Debt Service** type funds.

The **DISASTER RECOVERY FUND** expenditure budget is \$4,872,250. This is a **Special Revenue** fund. The fund is similar to the Dedicated Resources 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 Programs (HMGP), and the State of Colorado (HB14-1002).

The **SUSTAINABILITY SALES TAX FUND** is a **Special Revenue** fund created to provide for ongoing sustainability work in the county that is not covered by reimbursement from other agencies or general fund. Funding is provided from a fifteen year .0125% sales and use tax approved by the voters in November 2016. The 2020 budget is \$6,977,608.

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 0.396 mills will generate \$3,405,987 in budgeted net property taxes. The expenditure budget is \$7,607,620 and the fund type is **Capital**.

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 \$24,624,094. 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 \$4,159,287. 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 \$8,039,459 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 AND ACKNOWLEDGEMENTS

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 five strategic priorities. The 2020 budget process was guided by these priorities:

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



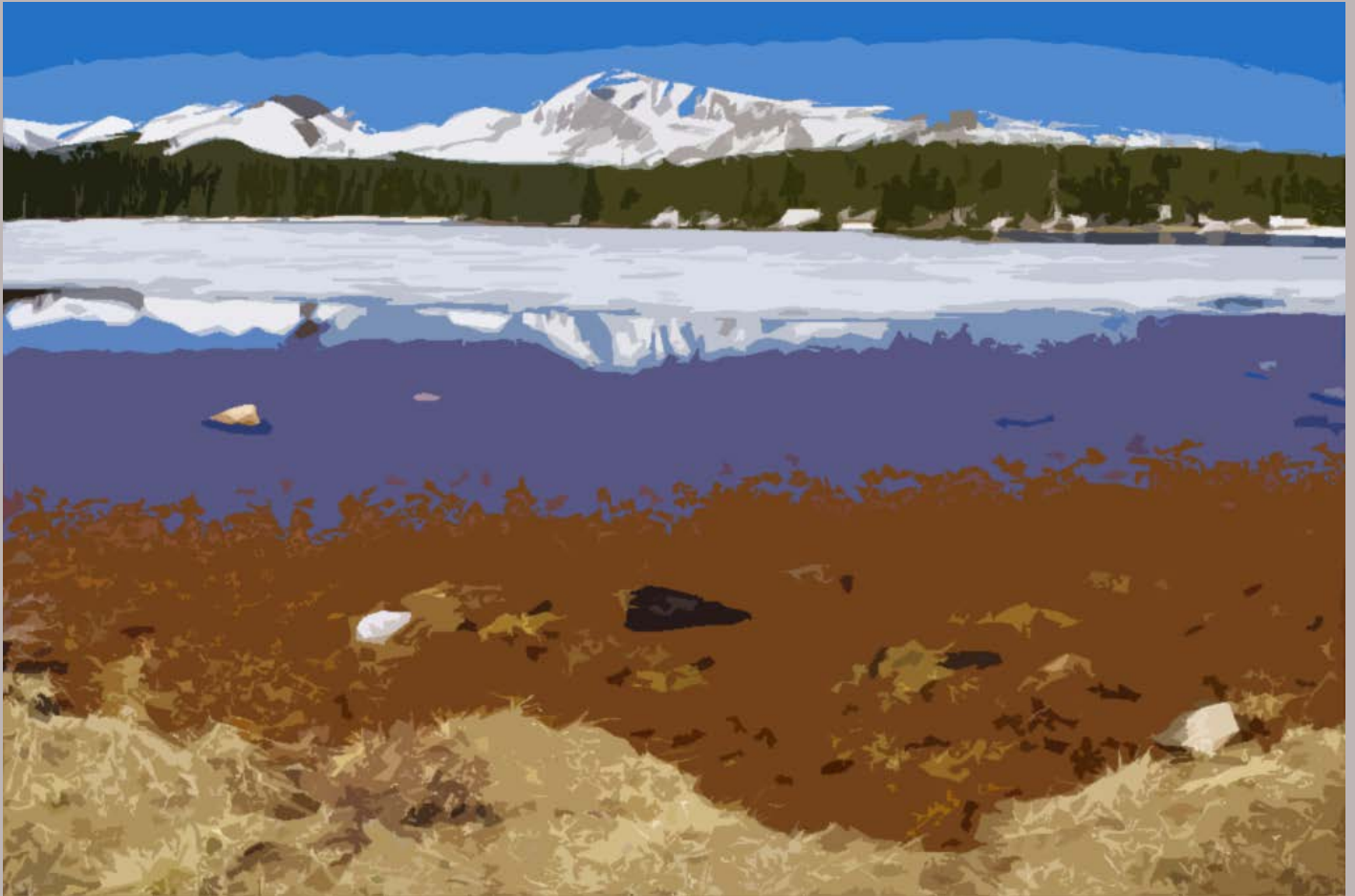
Boulder County's 2020 adopted budget is sound and was carefully built to allocate the necessary resources to maintain the county's current level of operations, to safeguard its reserves, and to provide investment in infrastructure, transportation and other capital items. The county is maintaining its 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,

A handwritten signature in blue ink, appearing to read "A. Pratt". The signature is stylized and fluid.

Aaron Pratt
Budget Officer

BUDGET SUMMARY



"Brainard Lake" by aspidoscelis CC0 1.0



SECTION 3 – BUDGET SUMMARY

CONSOLIDATED BUDGET SUMMARY

In order to provide a comprehensive look at county-wide financial resources for the 2020 Budget Book, we look at a three-year period when presenting a summary of revenues, expenditures and fund balances. The 2020 adopted budget is the primary focus of this book, and much of the material in the document relates specifically to the 2020 adopted budget, but the 2019 amended budget and the 2018 actuals are a basis for determining beginning fund balance resources.

The 2020 adopted budget is balanced and includes a net contribution to fund balances of more than \$18 million. The total budgeted expenditures decreased by 8% largely due to the completion of one-time capital purchases and projects. Compared to the 2019 adopted budget, 2020 total county revenues are budgeted to increase by 3% which allows the aggregate fund balance across the county to grow by 22%.

A consolidated view of the Boulder County budget includes the combined total expenditures, revenues and fund balances for all 14 of the county's funds.

CONSOLIDATED SUMMARY	Actual	Adopted	Amended	Adopted	%
	2018	2019	2019	2020	Change
Beginning Fund Balance	120,243,803	77,949,976	117,991,013	84,060,597	-29%
Revenues					
Property Tax	176,948,488	187,200,261	187,208,898	201,862,874	8%
Sales and Use Tax	59,554,631	58,715,697	58,715,697	64,996,707	11%
Intergovernmental Revenues	73,941,609	107,090,448	108,946,248	81,078,490	-26%
Other Revenues	77,243,803	68,970,494	69,741,279	71,523,086	3%
Other Financing Sources	52,146,667	20,083,299	19,983,299	39,222,585	96%
Total Revenues	439,835,198	442,060,199	444,595,421	458,683,742	3%
Expenditures					
Personnel	181,798,640	186,912,240	181,612,376	194,127,288	7%
Operating	204,596,455	230,858,685	272,512,250	211,767,640	-22%
Other Financing Uses	55,782,459	14,776,766	24,507,682	34,073,618	39%
Total Expenditures	442,177,554	432,547,691	478,632,308	439,968,546	-8%
Net Excess / (Deficiency) of Funds	(2,342,356)	9,512,508	(34,036,887)	18,715,196	-155%
Ending Fund Balance	117,901,447	87,462,484	83,954,126	102,775,793	22%



BOULDER COUNTY FUND OVERVIEW

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. The funds can be divided into three major categories: Governmental Funds, Proprietary Funds and Component Units. Of these three, only the first two are appropriated in the Boulder County budget.

Within the Governmental Fund group, funds are 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 matrix assigns each of the Boulder County funds to a specific fund group and further underlines the organizational connections to the funds across Boulder County. Narrative and associated budgetary fiscal information is presented for each fund in the following sections.

	Administrative Services	Assessor's Office	Board of County Commissioners	Clerk and Recorder's Office	Community Services	Coroner's Office	County Attorney	District Attorney's Office	Housing and Human Services*	Land Use	Public Health*	Parks and Open Space	Sheriff's Office	Surveyor's Office	Transportation	Treasurer's Office
General Fund																
Special Revenue Funds																
Road and Bridge																
Social Services																
Dedicated Resources																
Health and Human Services																
Offender Management																
Sustainability Tax																
Capital Projects/Debt Service Funds																
Open Space Capital Improvement																
Capital Expenditure																
Disaster Recovery																
Debt Service																
Internal Services Funds																
Risk Management																
Fleet Services																
Enterprise Funds																
Eldorado Springs LID																
Recycling Center																

*General Fund transfers are made to other funds and component units to support county programs and initiatives.



All fund budgets listed in this document are appropriated. The fund structure shown in this document is the same shown in the county's Comprehensive Audited Financial Report (CAFR), except for Component Units and Public Improvement Districts (PID) which are budgeted by separate entities and are not a part of the adopted 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.



GENERAL USE FUNDS

GENERAL FUND

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.

The General Fund receives all 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 more than 80% of the total revenue budget. The General Fund is a "general use fund" and revenues received into the fund are not usually restricted or designated by state statute or voter approval.

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 2020 budget for the General Fund reflects a \$1.6 million use of fund balance compared to the \$13 million contribution to fund balance anticipated in 2019. The \$30 million use of fund balance recognized in 2018 reflects the transfer of the remaining 2015 COPs to the Disaster Recovery Fund.

The 2020 adopted expenditure budget of \$206,812,936 is appropriated by spending agency (department or elected office) and account type (personnel and operating). Fiscal highlights for the General Fund 2020 Budget include:

- Flood recovery expenses in the General Fund budget of \$16 million include \$5.7 million for the repair of Boulder County Open Space property, infrastructure and trails and \$10 million in interfund transfers to the Road and Bridge Fund. This is partially funded by reimbursement revenues, related to eligible flood expenditures.
- The salary and benefit package (\$5.2 million) for General Fund employees in the 2020 budget included a 1.6 percent fully funded range movement, merit pool funded at 2.0 percent, market adjustments to salaries in selected job classifications and an increase in the PERA retirement benefit contributions.



- Capital outlay appropriations includes \$3.6 million of funding a replacement for the Tiburon computer system which manages many of the key operational functions for public safety agencies, and \$1.2 million for vehicle replacements.

Governmental Fund / General Use	GENERAL FUND (101)			
	Actual 2018	Adopted 2019	Amended 2019	Adopted 2020
Beginning Fund Balance	76,649,906	66,452,545	51,659,019	64,949,493
Revenues				
Property Tax	138,042,486	147,630,354	147,630,354	167,078,835
Sales and Use Tax	1,090,948	-	-	-
Intergovernmental Revenues	9,239,973	40,849,772	40,865,572	14,209,689
Other Revenues	23,036,273	21,707,480	22,386,902	23,612,731
Other Financing Sources	2,826,505	404,795	404,795	263,289
Total Revenues	174,236,185	210,592,401	211,287,623	205,164,544
Expenditures				
Personnel	115,225,288	129,849,512	123,540,022	132,044,966
Operating	45,485,122	65,386,208	65,238,094	55,548,936
Other Financing Uses	38,516,662	1,439,817	9,219,034	19,219,034
Total Expenditures	199,227,072	196,675,537	197,997,149	206,812,936
Net Excess / (Deficiency) of Funds	(24,990,887)	13,916,864	13,290,474	(1,648,392)
Ending Fund Balance	51,659,019	80,369,409	64,949,493	63,301,101
Mill Levy calculation				
Budgeted Property Tax (99% of Levy) *	138,042,486	147,630,354	147,630,354	167,078,835
Allowance for Uncollectables	1,279,721	1,491,215	1,491,215	1,692,773
Property Tax Levy	139,322,207	149,121,569	149,121,569	168,771,608
Assessed Valuation	7,858,435,737	7,870,458,089	7,870,458,089	8,686,582,326
Mill Levy	19.648	19.566	19.566	20.601
Temporary Mill Levy Credit	(2.117)	(0.734)	(0.734)	(1.408)
Abatement Mill Levy	0.198	0.115	0.115	0.236
Net General Fund Mill Levy	17.729	18.947	18.947	19.429

**Fund consolidation occurred in 2019 in conjunction with the implementation of a new ERP system. 2018 actuals and 2019 adopted budget have been restated to reflect Boulder County's current fund structure.*



SPECIAL REVENUE FUNDS

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 resources are accounted for correctly. The expenditures must be appropriated to activities specified by law, voter intent, or administrative action and unexpended budgets are usually carried over and appropriated in subsequent years.

ROAD AND BRIDGE FUND

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. This fund is managed by the Transportation Department and some of the primary revenue sources include Specific Ownership Tax, Highway User Tax Fund (HUTF) revenues, and sales and use taxes.

The Road and Bridge Fund is projected to end up with a negative \$48 million fund balance for 2019, and a negative \$44 million fund balance in 2020. The current fund balance position is primarily an issue of delayed timing of federal and state reimbursements for flood recovery projects. As reimbursements are collected in the future, the deficit will be eliminated. If reimbursements are not enough to eliminate the deficits, transfers from the General Fund will be used to replenish these funds. A budgeted transfer of \$10 million for reimbursements related to transportation infrastructure projects is included in the 2020 revenue budget.

The 2020 adopted expenditure budget of \$29,921,649 includes the following appropriations:

- Transportation - Sales and Use Tax (\$5,289,756)
- Road and Bridge Projects and Maintenance (\$24,401,893)
- Architects' Projects (\$230,000)

Additional information about these appropriations is included in the Capital Expenditures section of this document.



Governmental Fund / Special Revenue	ROAD AND BRIDGE FUND (111)			
	Actual	Adopted	Amended	Adopted
	2018	2019	2019	2020
Beginning Fund Balance	(18,212,816)	(44,583,278)	(29,200,177)	(48,742,550)
Revenues				
Property Tax	1,448,208	1,449,266	1,449,266	1,599,547
Sales and Use Tax	5,125,260	5,052,452	5,052,452	5,595,759
Intergovernmental Revenues	8,955,831	7,815,543	9,140,543	6,623,740
Other Revenues	10,009,563	10,165,882	10,165,882	10,413,060
Other Financing Sources	10,000,000	31,883	31,883	10,037,241
Total Revenues	35,538,862	24,515,026	25,840,026	34,269,347
Expenditures				
Personnel	5,557,492	5,905,145	6,162,786	6,826,939
Operating	40,968,731	29,079,889	39,219,613	23,094,710
Other Financing Uses	-	-	-	-
Total Expenditures	46,526,223	34,985,034	45,382,399	29,921,649
Net Excess / (Deficiency) of Funds	(10,987,361)	(10,470,008)	(19,542,373)	4,347,698
Ending Fund Balance	(29,200,177)	(55,053,286)	(48,742,550)	(44,394,852)
Mill Levy calculation:				
<i>Budgeted Property Tax (99% of Levy) *</i>	<i>1,448,208</i>	<i>1,449,266</i>	<i>1,449,266</i>	<i>1,599,547</i>
<i>Allowance for Uncollectables</i>	<i>13,461</i>	<i>14,639</i>	<i>14,639</i>	<i>16,157</i>
<i>Property Tax Levy</i>	<i>1,461,669</i>	<i>1,463,905</i>	<i>1,463,905</i>	<i>1,615,704</i>
Assessed Valuation	7,858,435,737	7,870,458,089	7,870,458,089	8,686,582,326
Mill Levy	0.186	0.186	0.186	0.186



SOCIAL SERVICES FUND

This fund, in accordance with state and federal law, is managed by the Housing & Human Services (HHS) Department and supports programs such as Child Support, Temporary Assistance to Needy Families (TANF), Child Welfare, Integrated Managed Partnership for Adolescent and Child Community Treatment (IMPACT), support for non-profits agencies, and other human services programs. The Boulder County Commissioners sit as a separate board for HHS and review financial information monthly with HHS staff.

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. 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. The balance of the expenditures not funded by the intergovernmental revenues is called the “County Share” and funded by property tax and interfund transfers from the General Fund and the Health and Human Services Fund. The 2020 adopted expenditure budget of \$58,610,779 includes the following appropriations:

- Housing and Human Services (\$54,966,246)
- IMPACT (\$3,644,533)



Governmental Fund / Special Revenue	SOCIAL SERVICES FUND (112)			
	Actual 2018	Adopted 2019	Amended 2019	Adopted 2020
Beginning Fund Balance	12,136,074	9,110,480	14,838,657	12,368,013
Revenues				
Property Tax	7,372,712	7,774,197	7,782,834	8,210,415
Sales and Use Tax	-	-	-	-
Intergovernmental Revenues	29,327,623	27,092,735	27,092,735	28,912,663
Other Revenues	1,260,424	1,066,683	1,058,046	27,837,910
Other Financing Sources	19,183,914	19,087,136	19,087,136	1,991,506
Total Revenues	57,144,673	55,020,751	55,020,751	66,952,494
Expenditures				
Personnel	32,074,901	34,060,327	34,252,970	35,162,192
Operating	19,376,703	21,439,562	21,246,919	21,457,081
Other Financing Uses	2,990,486	1,991,506	1,991,506	1,991,506
Total Expenditures	54,442,090	57,491,395	57,491,395	58,610,779
Net Excess / (Deficiency) of Funds	2,702,583	(2,470,644)	(2,470,644)	8,341,715
Ending Fund Balance	14,838,657	6,639,836	12,368,013	20,709,728
Mill Levy calculation:				
<i>Budgeted Property Tax (99% of Levy) *</i>	<i>7,372,712</i>	<i>7,774,197</i>	<i>7,782,834</i>	<i>8,210,415</i>
<i>Allowance for Uncollectables</i>	<i>69,227</i>	<i>80,520</i>	<i>71,883</i>	<i>76,585</i>
<i>Property Tax Levy</i>	<i>7,441,939</i>	<i>7,854,717</i>	<i>7,854,717</i>	<i>8,287,000</i>
Assessed Valuation	7,858,435,737	7,870,458,089	7,870,458,089	8,686,582,326
Mill Levy	0.947	0.998	0.998	0.954



DEDICATED RESOURCES FUND

This fund serves the purpose of accounting for a variety of county programs which are primarily funded by revenues from grantors (primarily the federal and state governments) and other dedicated streams with legal restrictions placed on them. Examples include the Head Start program, which is funded primarily from a federal grant and Workforce Boulder County (WFBC) which supplies labor exchange, support services and training under the Wagner-Peyser and Workforce Investment Act programs.

For budgeting purposes expenditures equal revenues in most appropriations within the Dedicated Resources Fund. However, a deficit balance of \$8.3 million existed in the Disaster Recovery Grants appropriation as of year-end 2018. Contributions to fund balance in 2020 are the result of projected reimbursement revenues for this appropriation which are projected to eliminate any remaining deficit balance.

The 2020 adopted expenditure budget of \$21,536,595 includes the following appropriations:

- Grants and Special Projects (\$12,000,000)
- Workforce Boulder County (\$6,000,000)
- Trails Sales Tax (\$912,973)
- Disaster Recovery Grants (\$832,829)
- Hazardous Material Facility Contributions (\$432,311)
- Mosquito Control District (\$397,151)
- Donations (\$395,916)
- Jail Booking Fees (\$187,216)
- Energy Impact Offset Fees (159,406)
- Niwot Local Improvement District (\$133,000)
- E-Recording Fees (\$70,793)
- Better Buildings Grants (\$15,000)



Governmental Fund / Special Revenue	DEDICATED RESOURCES FUND (117)			
	Actual 2018	Adopted 2019	Amended 2019	Adopted 2020
Beginning Fund Balance	(12,753,161)	(8,184,385)	(5,507,614)	(9,445,754)
Revenues				
Property Tax	-	-	-	-
Sales and Use Tax	-	-	-	-
Intergovernmental Revenues	25,690,656	30,805,174	31,320,174	30,805,174
Other Revenues	2,410,081	1,873,352	1,873,352	1,969,123
Other Financing Sources	1,664,294	-	-	-
Total Revenues	29,765,031	32,678,526	33,193,526	32,774,297
Expenditures				
Personnel	8,242,259	7,929,147	8,478,259	7,960,526
Operating	13,921,146	13,672,971	28,653,406	13,576,069
Other Financing Uses	356,079	-	-	-
Total Expenditures	22,519,484	21,602,118	37,131,666	21,536,595
Net Excess / (Deficiency) of Funds	7,245,547	11,076,408	(3,938,140)	11,237,702
Ending Fund Balance	(5,507,614)	2,892,023	(9,445,754)	1,791,948



HEALTH AND HUMAN SERVICES FUND

The Health and Human Services includes dedicated tax streams that are all targeted towards funding county programs and non-profit agencies that serve to improve public health and provide economic assistance to human service programs. The 2020 adopted expenditure budget of \$23,908,479 consists of four appropriations to segregate each of the dedicated tax streams:

- Human Services Safety Net (\$7,783,257) - Voters passed a ballot measure to approve a mill levy increase by 0.900 mills. 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 and is then expended on the programs.
- Health and Human Services (\$4,902,808)- Approval from voters in November 2002 established a dedicated 0.5 mill levy to address state funding cuts to human services agencies. The county also levies an additional .108 mills to supplement this appropriation. Recipients of the funds are county departments that demonstrate to the commissioners that their programs are impacted by state funding cuts. \$4.1 million of the \$4.9 million budget is transferred to the Social Services Fund.
- Developmental Disabilities (\$8,697,993) This fund was established for expending amounts limited to the care and welfare of the developmentally disabled. In November of 2002 the Boulder County voters authorized a dedicated 1.0 mill levy (maximum allowable by state statute) for the fund. 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.
- Worthy Cause Sales and Use Tax (\$2,524,420)-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. In 2017 voters approved an extension of this tax through 2034 (Worthy Cause IV).



Governmental Fund / Special Revenue	HEALTH AND HUMAN SERVICES FUND (120)			
	Actual	Adopted	Amended	Adopted
	2018	2019	2019	2020
Beginning Fund Balance	4,281,172	2,535,690	4,011,130	2,540,632
Revenues				
Property Tax	19,527,390	19,541,718	19,541,718	21,568,090
Sales and Use Tax	3,012,525	2,970,516	2,970,516	3,289,073
Intergovernmental Revenues	870	511	511	511
Other Revenues	157,199	80,417	80,417	80,417
Other Financing Sources	25,128	-	-	-
Total Revenues	22,723,112	22,593,162	22,593,162	24,938,091
Expenditures				
Personnel	392,988	408,405	412,873	444,881
Operating	11,324,364	12,334,870	12,180,934	11,266,578
Other Financing Uses	11,275,802	11,190,385	11,469,853	12,197,020
Total Expenditures	22,993,154	23,933,660	24,063,660	23,908,479
Net Excess / (Deficiency) of Funds	(270,042)	(1,340,498)	(1,470,498)	1,029,612
Ending Fund Balance	4,011,130	1,195,192	2,540,632	3,570,244
Mill Levy calculation:				
<i>Budgeted Property Tax (99% of Levy) *</i>	<i>19,527,390</i>	<i>19,541,718</i>	<i>19,541,718</i>	<i>21,568,090</i>
<i>Allowance for Uncollectables</i>	<i>181,567</i>	<i>197,391</i>	<i>197,391</i>	<i>217,858</i>
<i>Property Tax Levy</i>	<i>19,708,957</i>	<i>19,739,109</i>	<i>19,739,109</i>	<i>21,785,948</i>
Assessed Valuation	7,858,435,737	7,870,458,089	7,870,458,089	8,686,582,326
Mill Levy	2.508	2.508	2.508	2.508



OFFENDER MANAGEMENT FUND

Funded primarily from a perpetual .05% sales and use tax revenue, this fund addresses needs in mitigating over population at the county jail. In addition to addressing capital needs at the jail, operating and personnel expenditures for the jail addition and other programs designed to intervene and prevent recidivism are also funded.

The 2020 budgeted ending fund balance is (\$1,303,011). The deficit fund balance is a direct result of new jail capital projects started in 2019. The funding for these projects was approved by voters in November 2018 through the passage of a temporary 0.185 percent sales tax. 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 intends to reimburse the Offender Management Fund through this tax to bring the fund balance back into a positive state in 2021 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.

The 2020 adopted expenditure budget of \$8,157,725 includes the following appropriations:

- Integrated Treatment Court (\$639,620)
- Offender Management Construction (\$5,339,005)
- Jail Expansion Operations (\$2,179,100)

Governmental Fund / Special Revenue	OFFENDER MANAGEMENT FUND (124)			
	Actual 2018	Adopted 2019	Amended 2019	Adopted 2020
Beginning Fund Balance	1,294,703	1,640,931	1,975,637	(8,863,515)
Revenues				
Property Tax	-	-	-	-
Sales and Use Tax	3,015,041	2,972,284	2,972,284	15,460,496
Intergovernmental Revenues	-	-	-	-
Other Revenues	22,523	257,733	257,733	257,733
Other Financing Sources	-	-	-	-
Total Revenues	3,037,564	3,230,017	3,230,017	15,718,229
Expenditures				
Personnel	1,049,997	1,426,499	1,514,679	1,768,164
Operating	1,306,633	7,007,310	12,554,490	6,389,561
Other Financing Uses	-	-	-	-
Total Expenditures	2,356,630	8,433,809	14,069,169	8,157,725
Net Excess / (Deficiency) of Funds	680,934	(5,203,792)	(10,839,152)	7,560,504
Ending Fund Balance	1,975,637	(3,562,861)	(8,863,515)	(1,303,011)



SUSTAINABILITY TAX FUND

In November 2016, voters approved the Sustainability Tax ballot initiative, to allocate a portion of sales and use tax revenue to fund countywide sustainability infrastructure and programs. The fund will be managed by the Sustainability Division of the Commissioners' Office, but resources have been allocated to multiple county departments and supports a variety of initiatives.

A multi-year analysis with the forecast of sales and use tax revenues has been undertaken, resulting in a fiscally sustainable position for this fund.

Governmental Fund / Special Revenue	SUSTAINABILITY SALES TAX FUND (136)			
	Actual 2018	Adopted 2019	Amended 2019	Adopted 2020
Beginning Fund Balance	-	-	-	-
Revenues				
Property Tax	-	-	-	-
Sales and Use Tax	-	-	-	8,228,994
Intergovernmental Revenues	-	-	-	-
Other Revenues	-	-	-	-
Other Financing Sources	-	-	-	-
Total Revenues	-	-	-	8,228,994
Expenditures				
Personnel	-	-	-	1,544,382
Operating	-	-	-	4,943,226
Other Financing Uses	-	-	-	490,000
Total Expenditures	-	-	-	6,977,608
Net Excess / (Deficiency) of Funds	-	-	-	1,251,386
Ending Fund Balance	-	-	-	1,251,386
Add Escrows				



CAPITAL AND DEBT SERVICE FUNDS

Capital and 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 the Parks and Open Space Fund and the Capital Expenditure Fund which provide funding for capital acquisitions and improvements. 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 Debt Service Fund and Disaster Recovery Fund are the county's Debt Service Funds.

PARKS AND OPEN SPACE FUND

This fund includes dedicated revenue streams that are all targeted towards funding county open space acquisitions and maintenance.

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 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.

The 2020 adopted expenditure budget of \$33,194,906 includes the following appropriations:

- Conservation Trust Funds (\$414,053)
- 1994 Open Space Sales and Use Tax (\$5,000,000)
- 2005 Open Space Sales and Use Tax (\$5,178,615)
- 2008 Open Space Sales and Use Tax (\$7,236,010)
- 2011 Open Space Sales and Use Tax (\$15,366,228)



Governmental Fund / Special Revenue	PARKS & OPEN SPACE FUND (126)			
	Actual	Adopted	Amended	Adopted
	2018	2019	2019	2020
Beginning Fund Balance	14,393,318	13,912,646	15,985,456	10,326,421
Revenues				
Property Tax	-	-	-	-
Sales and Use Tax	36,165,340	35,659,807	35,659,807	31,256,325
Intergovernmental Revenues	463,180	400,000	400,000	400,000
Other Revenues	4,986,304	340,716	340,716	340,716
Other Financing Sources	100,835	50,305	50,305	50,305
Total Revenues	41,715,659	36,450,828	36,450,828	32,047,346
Expenditures				
Personnel	2,625,726	2,794,026	2,835,291	3,660,656
Operating	37,267,078	34,034,831	39,147,283	29,406,961
Other Financing Uses	230,720	127,289	127,289	127,289
Total Expenditures	40,123,524	36,956,146	42,109,863	33,194,906
Net Excess / (Deficiency) of Funds	1,592,135	(505,318)	(5,659,035)	(1,147,560)
Ending Fund Balance	15,985,453	13,407,328	10,326,421	9,178,861



CAPITAL EXPENDITURE FUND

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.

Revenue for this fund comes primarily from property tax. The multi-year nature of capital projects can produce a significant variance in fund balances from one year to the next. The budgeted ending fund balance for 2020 reflects a deficit balance resulting from capital projects included in the amended 2019 budget which will now be funded through dedicated revenue streams. Unexpended funding for these budgets will be carried into 2020 and the deficit balance will be corrected in the 2020 amended budget.

The 2020 adopted expenditure budget of \$7,607,620 includes the following appropriations:

- General Reconstruction (\$5,088,187)
- Infrastructure (\$864,960)
- 2012 Coroner and HUB COPS (\$1,654,473)



Governmental Fund / Capital Projects	CAPITAL EXPENDITURE FUND (141)			
	Actual	Adopted	Amended	Adopted
	2018	2019	2019	2020
Beginning Fund Balance	8,505,612	1,008,524	8,844,432	404,934
Revenues				
Property Tax	10,557,692	10,804,726	10,804,726	3,405,987
Sales and Use Tax	-	-	-	-
Intergovernmental Revenues	120,516	-	-	-
Other Revenues	313,720	421,140	421,140	421,140
Other Financing Sources	-	-	-	-
Total Revenues	10,991,928	11,225,866	11,225,866	3,827,127
Expenditures				
Personnel	2,373,785	2,547,247	2,547,247	2,514,053
Operating	8,279,323	9,427,573	17,118,117	5,093,567
Other Financing Uses	-	-	-	-
Total Expenditures	10,653,108	11,974,820	19,665,364	7,607,620
Net Excess / (Deficiency) of Funds	338,820	(748,954)	(8,439,498)	(3,780,493)
Ending Fund Balance	8,844,432	259,570	404,934	(3,375,559)
Mill Levy calculation				
Budgeted Property Tax (99% of Levy) *	10,557,692	10,804,726	10,804,726	3,405,987
Allowance for Uncollectables	98,347	111,599	111,599	33,900
Property Tax Levy	10,656,039	10,916,325	10,916,325	3,439,887
Assessed Valuation	7,858,435,737	7,870,458,089	7,870,458,089	8,686,582,326
Mill Levy	1.356	1.387	1.387	0.396



DISASTER RECOVERY FUND

In November 2014 voters approved a 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 which expired at the end of 2019. 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 county also 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, but have since been transferred to the Disaster Recovery Fund

The 2020 expenditure budget appropriates funding for the annual lease payment for the Flood Recovery COPs.

Governmental Fund / Special Revenue	DISASTER RECOVERY FUND (135)			
	Actual 2018	Adopted 2019	Amended 2019	Adopted 2020
Beginning Fund Balance	16,348,323	22,309,346	40,887,773	47,144,001
Revenues				
Property Tax	-	-	-	-
Sales and Use Tax	11,145,517	10,990,349	10,990,349	-
Intergovernmental Revenues	-	-	-	-
Other Revenues	343,145	258,129	258,129	258,129
Other Financing Sources	17,935,498	-	-	-
Total Revenues	29,424,160	11,248,478	11,248,478	258,129
Expenditures				
Personnel	-	-	-	-
Operating	4,884,710	4,872,250	4,992,250	4,872,250
Other Financing Uses	-	-	-	-
Total Expenditures	4,884,710	4,872,250	4,992,250	4,872,250
Net Excess / (Deficiency) of Funds	24,539,450	6,376,228	6,256,228	(4,614,121)
Ending Fund Balance	40,887,773	28,685,574	47,144,001	42,529,880
Add Escrows				



DEBT SERVICE FUND

This fund is managed by the Office of Financial Management and includes appropriations dedicated to covering county debt service payments related to county energy efficiency programs. The 2020 adopted expenditure budget of \$1,336,374 includes the following appropriations:

- **ClimateSmart Commercial (\$1,336,374) and ClimateSmart Residential (\$651,844)** - In 2008 voters approved bonding authority for the county's Property Assessed Clean Energy (PACE) program which enabled residents and businesses to implement cost effective programs for reducing energy use and preventing climate change. The Clean Energy Options Local Improvement District budget includes debt service which is funded from assessments on the properties that participated in this program. The remaining unspent bond proceeds are being appropriated in 2020 to complete the approved projects.
- **Qualified Energy Conservation Bonds (\$509,756)**- 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. Debt service expenditures will end in 2027. The 2020 budget is partially offset by a \$409,180 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	DEBT SERVICE FUND(129)			
	Actual 2018	Adopted 2019	Amended 2019	Adopted 2020
Beginning Fund Balance	2,713,067	2,711,322	2,605,449	2,357,010
Revenues				
Property Tax	-	-	-	-
Sales and Use Tax	-	-	-	-
Intergovernmental Revenues	142,960	125,018	125,018	125,018
Other Revenues	955,076	626,340	626,340	626,340
Other Financing Sources	410,493	409,180	409,180	409,180
Total Revenues	1,508,529	1,160,538	1,160,538	1,160,538
Expenditures				
Personnel	-	-	-	-
Operating	1,616,147	1,381,208	1,381,208	1,308,605
Other Financing Uses	-	27,769	27,769	27,769
Total Expenditures	1,616,147	1,408,977	1,408,977	1,336,374
Net Excess / (Deficiency) of Funds	(107,618)	(248,439)	(248,439)	(175,836)
Ending Fund Balance	2,605,449	2,462,883	2,357,010	2,181,174
Add Escrows				



PROPRIETARY FUNDS

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

Enterprise Funds

Enterprise Funds are used to account for operations that are financed and operated like a private business, where the intent of the governing body is to recover all costs of operation through external user fees.



ELDORADO SPRINGS LOCAL IMPROVEMENT DISTRICT FUND

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.

The amount appropriated in 2020 represents the debt service, and the operating expenditures associated with the waste water treatment facility. The utility operational expenses in 2020 will be billed to the residents in the form of a quarterly fee.

Proprietary Fund / Enterprise	ELDORADO SPRINGS LID FUND (121)			
	Actual 2018	Adopted 2019	Amended 2019	Adopted 2020
Beginning Fund Balance	319,733	302,353	263,760	272,589
Revenues				
Property Tax	-	-	-	-
Sales and Use Tax	-	-	-	-
Intergovernmental Revenues	-	-	-	-
Other Revenues	132,479	217,614	217,614	217,614
Other Financing Sources	-	-	-	-
Total Revenues	132,479	217,614	217,614	217,614
Expenditures				
Personnel	-	-	-	-
Operating	250,043	208,785	208,785	208,785
Other Financing Uses	-	-	-	-
Total Expenditures	250,043	208,785	208,785	208,785
Net Excess / (Deficiency) of Funds	(117,564)	8,829	8,829	8,829
Ending Fund Balance	263,760	311,182	272,589	281,418

**Expenditures in 2018 are net of fixed assets, which are Balance Sheet items. 2018 Ending Spendable Fund Balance derived from Net Current Assets, adjusted to remove Inventory. Depreciation is shown in 2018 as an expense, not budgeted or shown in 2019/2020.*



RECYCLING CENTER FUND

This Enterprise Fund accounts for the operation of the Recycling Center. 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 \$8,039,459 adopted expenditure budget for 2020 includes \$2.5 million for capital equipment and improvements.

Proprietary Fund / Enterprise	RECYCLING CENTER FUND (199)			
	Actual 2018	Adopted 2019	Amended 2019	Adopted 2020
Beginning Fund Balance	5,805,720	5,047,934	6,088,805	5,762,128
Revenues				
Property Tax	-	-	-	-
Sales and Use Tax	-	-	-	-
Intergovernmental Revenues	-	-	-	-
Other Revenues	6,319,906	5,106,603	5,106,603	5,106,603
Other Financing Sources	-	-	-	-
Total Revenues	6,319,906	5,106,603	5,106,603	5,106,603
Expenditures				
Personnel	493,516	308,202	340,700	398,381
Operating	5,503,777	5,125,078	5,092,580	7,641,078
Other Financing Uses	-	-	-	-
Total Expenditures	5,997,293	5,433,280	5,433,280	8,039,459
Net Excess / (Deficiency) of Funds	322,613	(326,677)	(326,677)	(2,932,856)
Ending Fund Balance	6,088,805	4,721,257	5,762,128	2,829,272

**Expenditures in 2018 are net of fixed assets, which are Balance Sheet items. 2018 Ending Spendable Fund Balance derived from Net Current Assets, adjusted to remove Inventory. Depreciation is shown in 2018 as an expense, not budgeted or shown in 2019/2020.*



Internal Services Funds

Internal Service Funds are used to bill county services to internal clients (county offices and departments), on a cost reimbursement basis. Their function is like 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.



RISK MANAGEMENT FUND

This fund serves the purpose of accounting 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, employer share), and payroll deductions (employee share) for health and dental insurance.

Workers' compensation and property casualty insurance charge-backs to departments were calculated by the county's Office of Financial Management 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 2020 adopted expenditure budget of \$24,624,094 includes the following appropriations:

- Risk Management (\$2,702,473)
- Health and Dental Insurance (\$21,921,621)

Proprietary Fund / Internal Service	RISK MANAGEMENT FUND (174)			
	Actual 2018	Adopted 2019	Amended 2019	Adopted 2020
Beginning Fund Balance	6,910,048	4,057,377	3,639,418	2,779,156
Revenues				
Property Tax	-	-	-	-
Sales and Use Tax	-	-	-	-
Intergovernmental Revenues	-	-	-	-
Other Revenues	23,511,060	23,612,856	23,612,856	23,612,856
Other Financing Sources	-	-	-	-
Total Revenues	23,511,060	23,612,856	23,612,856	23,612,856
Expenditures				
Personnel	353,050	405,642	405,642	466,751
Operating	26,433,009	24,067,476	24,067,476	24,157,343
Other Financing Uses	-	-	-	-
Total Expenditures	26,786,059	24,473,118	24,473,118	24,624,094
Net Excess / (Deficiency) of Funds	(3,274,999)	(860,262)	(860,262)	(1,011,238)
Ending Fund Balance	3,639,418	3,197,115	2,779,156	1,767,918

**Expenditures in 2018 are net of fixed assets, which are Balance Sheet items. 2018 Ending Spendable Fund Balance derived from Net Current Assets, adjusted to remove Inventory. Depreciation is shown in 2018 as an expense, not budgeted or shown in 2019/2020.*



FLEET SERVICES FUND

This Internal Services Fund is used to account for the county's Fleet Maintenance Center and is managed by the Transportation Department. 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.

Proprietary Fund / Internal Service	FLEET SERVICES FUND (175)			
	Actual 2018	Adopted 2019	Amended 2019	Adopted 2020
Beginning Fund Balance	1,852,104	1,628,491	1,899,268	2,208,039
Revenues				
Property Tax	-	-	-	-
Sales and Use Tax	-	-	-	-
Intergovernmental Revenues	-	1,695	1,695	1,695
Other Revenues	3,786,050	4,305,838	4,305,838	4,305,838
Other Financing Sources	-	100,000	100,000	100,000
Total Revenues	3,786,050	4,407,533	4,407,533	4,407,533
Expenditures				
Personnel	1,181,716	1,278,088	1,278,088	1,336,048
Operating	2,590,537	2,820,674	2,820,674	2,802,239
Other Financing Uses	-	-	-	21,000
Total Expenditures	3,772,253	4,098,762	4,098,762	4,159,287
Net Excess / (Deficiency) of Funds	13,797	308,771	308,771	248,246
Ending Fund Balance	1,899,268	1,937,262	2,208,039	2,456,285

**Expenditures in 2018 are net of fixed assets, which are Balance Sheet items. 2018 Ending Spendable Fund Balance derived from Net Current Assets, adjusted to remove Inventory. Depreciation is shown in 2018 as an expense, not budgeted or shown in 2019/2020.*



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.

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.

The use of, or consumption of fund balances can become an important revenue source in the current budget year. 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.

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.

Additional Fund Balance Policies are found in the “Budget & Fiscal Policies & Procedures” section.

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 2020 budget year.

The 2020 total net contribution to fund balance for all funds is \$16,779,693. The most significant use of fund balance for 2020 comes from the Disaster Recovery Fund, Capital Expenditure Fund and Recycling Center Fund where debt service and one-time capital costs are incurred.

The most significant contribution to fund balances comes from the Social Services Fund. Additionally, significant contributions to fund balance have been budgeted in the Dedicated Resources Fund and Offender Management Fund in order to correct deficit fund balances from prior year(s) that resulted from the Jail Capital Projects expenditures incurred in 2019. The funding for the projects was approved by voters in November 2018 through the passage of the sales tax.



2020 Use of Fund Balance			
	2020 Beginning Fund Balance	2020 Ending Fund Balance	Fund Balance (Use)/Contribution
General Fund*	64,949,493	63,301,101	(1,648,392)
Special Revenue Funds			
Road and Bridge Fund	(48,742,550)	(44,394,852)	4,347,698
Social Services Fund	12,368,013	20,709,728	8,341,715
Dedicated Resources Fund	(9,445,754)	1,791,948	11,237,702
Health and Human Services Fund	2,540,632	3,570,244	1,029,612
Offender Management Fund	(8,863,515)	(1,303,011)	7,560,504
Sustainability Sales Tax Fund	-	1,251,386	1,251,386
Capital Projects/Debt Service Funds			
Open Space Capital Improvement Fund	10,326,421	9,178,861	(1,147,560)
Capital Expenditure Fund	404,934	(3,375,559)	(3,780,493)
Disaster Recovery Fund	47,144,001	42,529,880	(4,614,121)
Debt Service Fund	2,357,010	2,181,174	(175,836)
Internal Service Funds			
Risk Management Fund	2,779,156	1,767,918	(1,011,238)
Fleet Services Fund	2,208,039	2,456,285	248,246
Enterprise Funds			
Eldorado Springs LID Fund	272,589	281,418	8,829
Recycling Center Fund	5,762,128	2,829,272	(2,932,856)
Total	84,060,597	102,775,794	18,715,196
<p>* The General Fund has a minimum fund balance reserve requirement of two months of operating expenses. The minimum fund balance requirement for 2020 is \$34,468,823.</p>			



EXPENDITURES BY GOVERNMENT 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 2020 budget is organized into eight functional categories. This is done to make Boulder County budget data comparable to data from other governmental entities. A description of each function is provided below.

GENERAL GOVERNMENT – \$110,082,271: Includes all expenditures for the administrative branch and covers a range of core functions of county government. Services are provided by the Board of County Commissioners, Administrative Services, Assessor, Treasurer, County Attorney, Clerk & Recorder, Land Use and Surveyor.

HEALTH & WELFARE – \$111,543,188: 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 Public Health, Community Services, and Housing and Human Services departments.

PUBLIC SAFETY & JUDICIAL – \$66,964,100: 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 Sheriff, District Attorney, and Coroner.

CONSERVATION & SUSTAINABILITY - \$52,237,669: Includes all expenditures to conserve and manage natural resources such as land, water, soil, historical assets and energy as well as broader sustainability programs to improve environmental health, combat climate change and build resilience. Services are provided by the Office of Sustainability, Climate Action & Resilience, Resource Conservation Division, and Parks & Open Space Department.

TRANSPORTATION - \$37,845,861: Includes all expenditures for the construction and maintenance of roadways, walkways, transit, bikeways, bridges, and storm drainage. Includes intergovernmental expenditures for payments to cities for road improvements. Services are provided by the Transportation Department.

CAPITAL EXPENDITURES - \$22,081,975: Includes all expenditures for the construction and maintenance of public buildings, including new building projects and renovations. This category also includes capital investments in technology, as well as equipment and information systems that support county-wide operations.

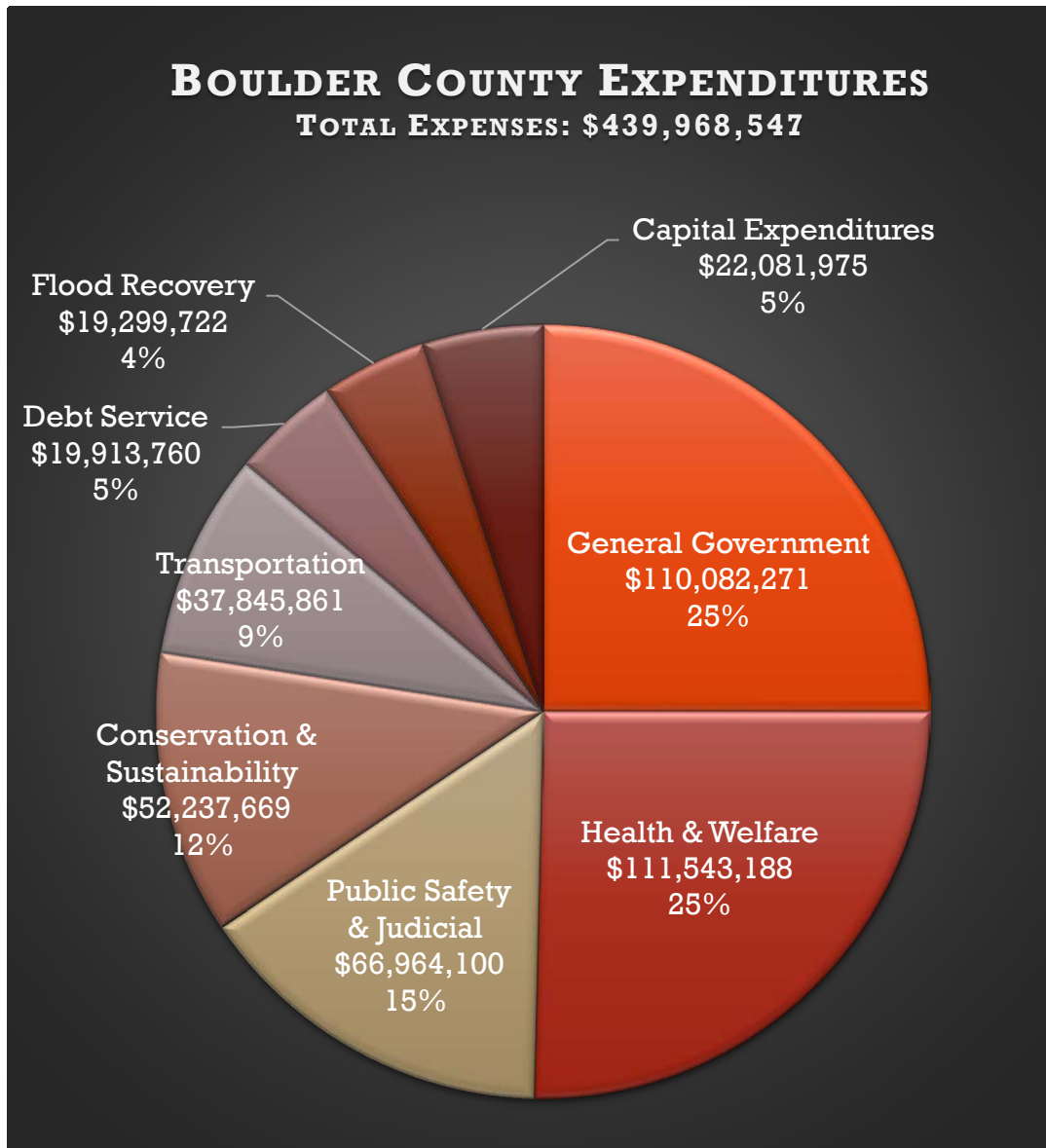
FLOOD RECOVERY – \$19,299,722: The flood recovery expenditures represent the continued work done to recover from the 2013 flood. Services are provided by a range of organizations including



the Board of County Commissioners, Transportation Department and Parks & Open Space Department.

DEBT SERVICE – \$19,913,760: 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 across several county funds.

The pie chart that follows provides a “big picture” view of the budget allocation by functional category. Detailed information regarding the expenditures for each spending agency, arranged by function follows.





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. 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.

The 2020 budget is comprised of the approved budget requests for debt service, open space acquisition, and maintenance. The county's sales and use taxes have steadily rebounded after having declined due to the 2008 recession and we anticipate that sales tax revenue for 2020 will continue to grow, but at a slower rate than the prior year. A conservative 3% accelerator has been used for 2020, a 2.5% accelerator is used starting in 2021 and 2022, and a 2.0% accelerator is used from 2023 through 2029. We believe that this is a conservative approach which will result in an adequate projection for multi-year planning for the Open Space programs.

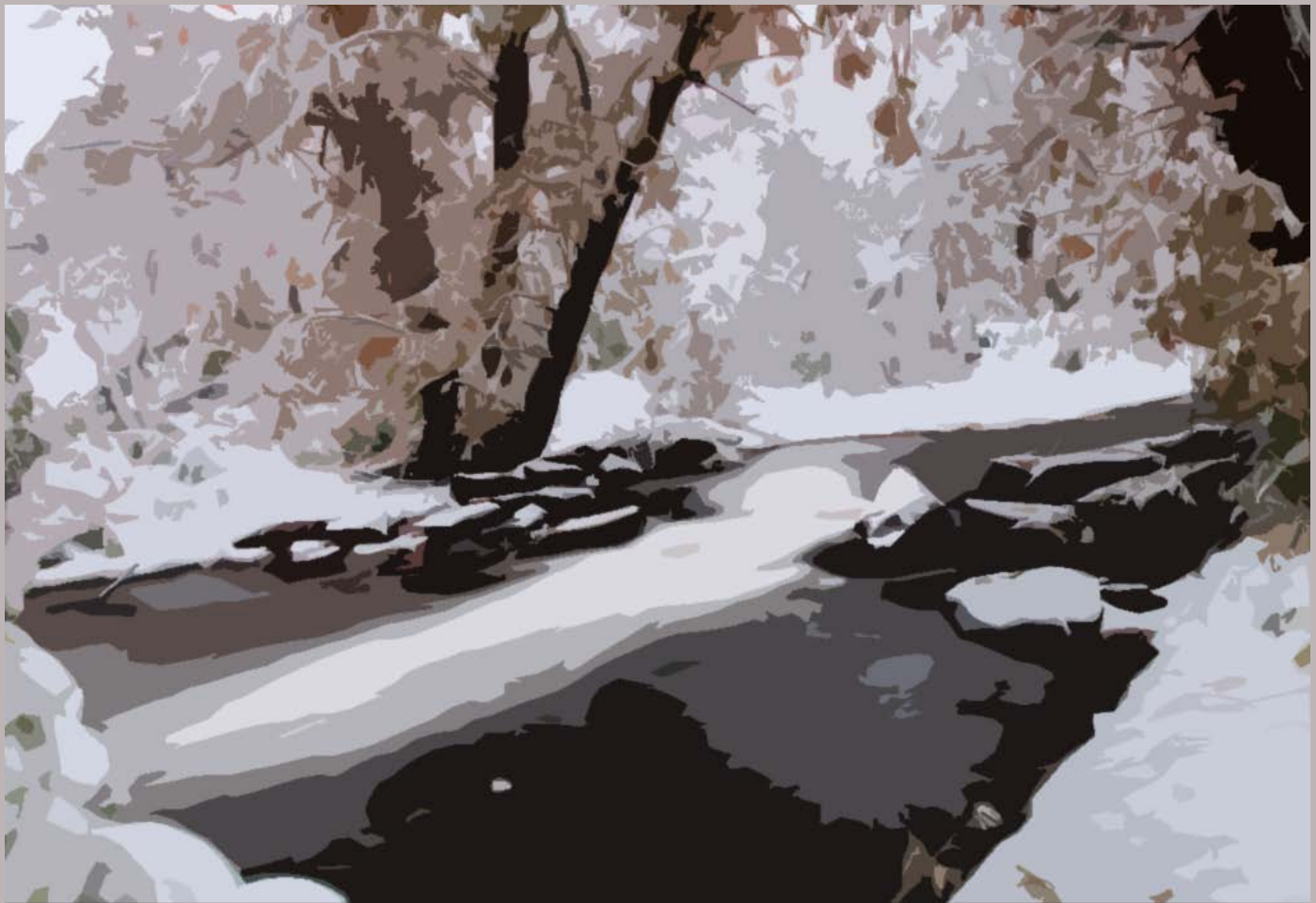
The time horizon for this multi-year funding analysis is ten years. Unlike land acquisitions, which can be delayed or scaled if revenues fall, debt service is an obligation that the county has through 2030. Most current sales and use tax revenues will expire in 2030 as well. Debt schedules are known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



Long Range Planning Example - Parks and Open Space Fund Multi-Year Planning Model

Revenue	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
Sales & Use Tax	35,659,807	31,256,325	32,037,733	32,838,676	33,495,450	34,165,359	31,178,721	31,802,296	32,438,341	33,087,108	33,748,850
Less Debt Service	(26,856,414)	(11,963,957)	(11,937,051)	(12,034,482)	(12,020,011)	(12,014,886)	(12,003,358)	(7,640,150)	(7,756,150)	(7,752,200)	(7,756,900)
Net Available	8,803,393	19,292,368	20,100,682	20,804,194	21,475,439	22,150,473	19,175,363	24,162,146	24,682,191	25,334,908	25,991,950
Interest	325,716	325,716	296,112	296,112	296,112	296,112	296,112	296,112	296,112	296,112	296,112
Other Revenue	415,000	415,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000
Bond Proceeds	-	-	-	-	-	-	-	-	-	-	-
Transfers In	50,305	50,305	-	-	-	-	-	-	-	-	-
Sale of Property	-	-	-	-	-	-	-	-	-	-	-
Revenue Total	9,594,414	20,083,389	20,796,794	21,500,306	22,171,551	22,846,585	19,871,475	24,858,258	25,378,303	26,031,020	26,688,062
Consolidated Expenditures	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
Personnel	3,006,258	3,660,657	3,752,173	3,845,978	3,300,315	3,382,823	3,467,394	3,554,079	3,642,931	3,734,004	3,827,354
Land Maintenance	476,147	872,825	775,005	775,005	775,005	775,005	775,005	775,005	775,005	775,005	775,005
Capital Projects	1,472,588	922,176	775,000	775,000	775,000	775,000	775,000	775,000	775,000	775,000	775,000
Land Acquisitions/Deal Costs	10,271,418	15,614,517	17,680,865	287,500	287,500	1,787,500	1,635,068	5,250,000	1,825,929		
Operating Other	17,715	31,483	276,626	276,626	172,626	172,626	172,626	172,626	172,626	172,626	172,626
Transfer Out	127,289	127,289	127,289	127,289	127,289	127,289	127,289	127,289	127,289	127,289	127,289
Bank Services & Fees	3,000	2,000	-	-	-	-	-	-	-	-	-
Expenditure Total	15,374,416	21,230,947	23,386,958	6,087,398	5,437,735	7,020,243	6,952,382	10,653,999	7,318,780	5,583,924	5,677,274
Fund Balance	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
Beginning Fund Balance	15,985,458	10,205,456	9,057,899	6,467,734	21,880,643	38,614,459	54,440,800	67,359,894	81,564,153	99,623,676	120,070,772
FB Contribution/(Use)	(5,780,002)	(1,147,558)	(2,590,164)	15,412,909	16,733,815	15,826,342	12,919,094	14,204,259	18,059,523	20,447,096	21,010,788
Fund 126 Fund Balance	10,205,456	9,057,899	6,467,734	21,880,643	38,614,459	54,440,800	67,359,894	81,564,153	99,623,676	120,070,772	141,081,560

GOALS & BUDGET PLANNING



"Winter Creek" by Max and Dee CC BY 2.0



SECTION 4 – GOALS AND BUDGET PLANNING

OVERVIEW

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 of 2018, the board adopted a set of five-year strategic priorities to guide the county in all aspects of public service. The identified priorities go above and beyond the core services and functions that we are proud to deliver in Boulder County.

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.

2020 UPDATE ON STRATEGIC PRIORITIES

As Boulder County moves into the second year of implementing its strategic priorities there will be increased focus on ensuring the overall structure of the county is best aligned to deliver effective outcomes. The county began significant reorganization that will continue in fiscal year 2020. Current examples include:

- Merging the Budget and Finance departments under the direction of the Chief Financial Officer and creating the Office of Financial Management;
- Transitioning to a County Administrator model of government;
- Creating the Community Planning and Permitting Department to consolidate the planning and permitting functions;



- Creating the Public Works Department to consolidate the operations of the county's public infrastructure and facilities teams in a manner that respects the environment and preserves the assets for future generations;
- Creating the Office of Sustainability, Climate Action, and Resilience to play an essential role in addressing the threat of climate change and ensure alignment on policy issues related to it throughout the organization.

These advancements facilitate broad organizational efficiency and help Boulder County to achieve strategic priorities. These changes will also allow for the County Commissioners to engage externally more to further the priorities.

BOARD OF COUNTY COMMISSIONERS STRATEGIC PRIORITIES PLAN

The following pages include the final report produced by the BOCC to communicate the Strategic Priorities.



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.



"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.



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.



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.

CLIMATE ACTION

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.

EQUITY & JUSTICE

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.

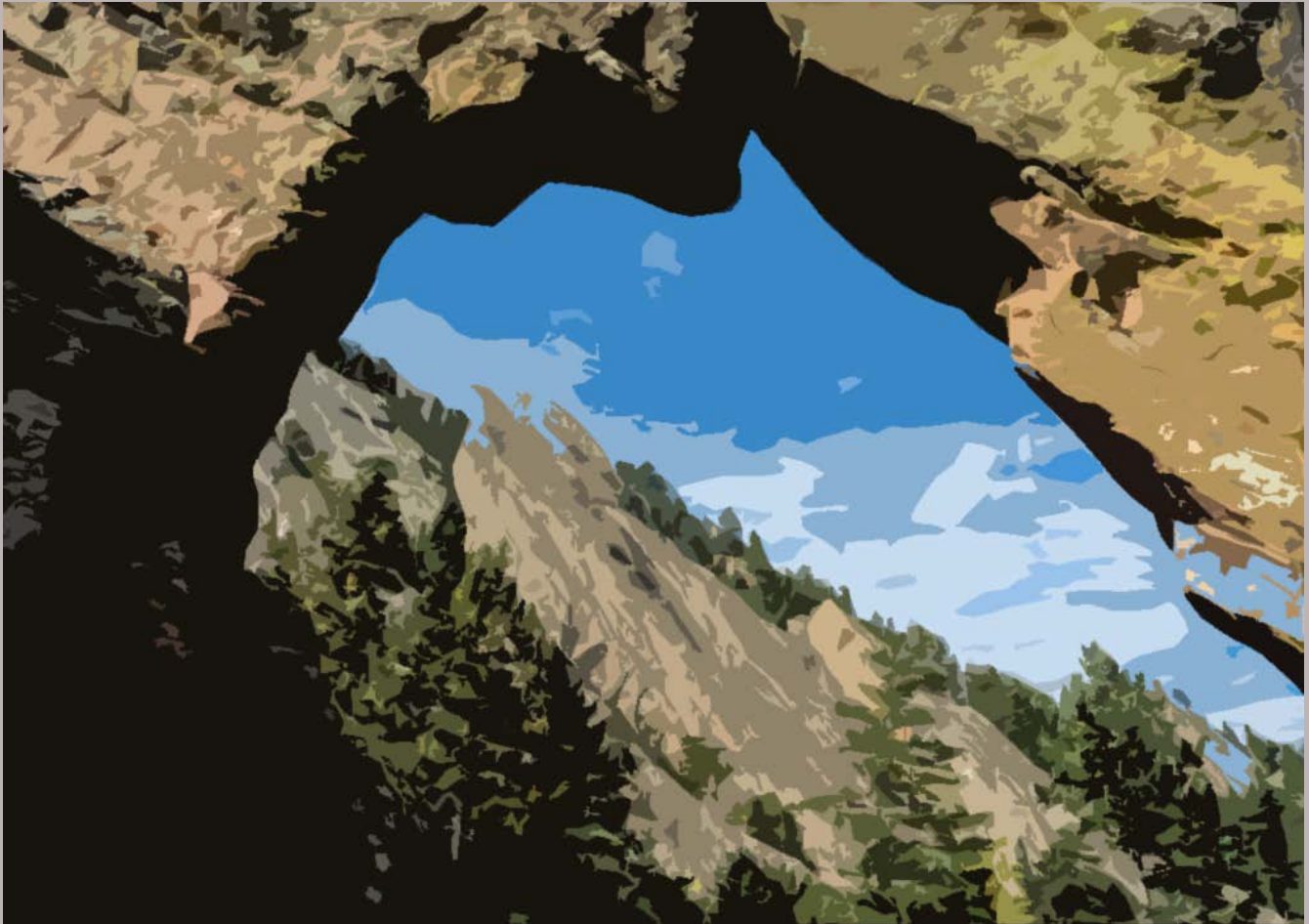
Objective 4b

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.

POLICIES & PROCEDURES



"eclectic prostate" by iAMhonka photos CC BY-NC-SA 2.0



SECTION 5 – POLICIES & PROCEDURES

OVERVIEW

The purpose of this section is to present Boulder County policies and procedures 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 BOCC.

The Comprehensive Annual Financial Report (CAFR) shows the status of the county's finances based on "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 its capital assets annually.

The Office of Financial Management (OFM) is responsible for enforcing the county's fiscal accounting, auditing, and financial reporting policies.

DEBT POLICIES

- The county will confine long-term borrowing to capital purchases and improvements. The payback 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 votes 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).
- The Office of Financial Management 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 minimum 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 available 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.

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, apart from 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 POLICY

POLICY: PERMANENT WAGES FUNDED AT 97% AND ACCESS TO 3% POOL

- It is the policy of the BOCC that 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 it 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) It can be demonstrated that the vacancy savings were not adequate to offset the 3% salary shortfall; 2) recruitment has been done in accordance with established written procedures, and pay has been established within county policy.

PROCEDURES: ANALYZING VACANCY SAVINGS AND ACCESSING THE 3% SALARY POOL

- If personnel appropriations are forecast to be over budget, the Office of Financial Management accounting staff will work 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 Director 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. All General Fund vacant positions are additionally reviewed by the Board of County Commissioner to verify if the position is essential to county operations and should be refilled prior to Human Resources review.

FUND ACCOUNTING

It is the policy of the BOCC that the accounts of Boulder County be organized by funds, 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.

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, except for accumulated unpaid vacation and medical pay and pre-paid expenses, which are recorded on the balance sheet and recognized in the applicable period.



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.*

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.

This table shows each fund type appropriated by the county, along with the relevant basis of accounting/financial reporting, and the basis of budgeting.

2020 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 many offices and departments, the Budget Office staff met with EODH in May of 2019 to discuss long term forecasts for the General Fund and trends for county revenues.

The Budget Office sent budget instructions to EODH in June of 2019. These budget instructions included budget goals for each office and department. The goals included directive to all departments to temper 2020 budget request for “new and ongoing” funding requests as the BOCC targeted a \$3 million dollar operating budget reduction over prior year’s adopted budget. This provided useful feedback mechanism to executive staff in anticipating what funding might be



approved. The commissioners encouraged 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.

In 2019, the Oracle 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, office or department.

This included 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 2020. This addressed issues such as market adjustments, range movements, and merit pool funding which have direct and quantifiable impacts on the budget.

The Recommended Budget was developed through early fall and delivered by the Budget Director to the Board of County Commissioners on October 10th, consistent with our statutory requirement to present a Recommended Budget on or before October 15th. The BOCC held a public hearing on October 22nd, and in the intervening period, had budget materials available to the public. After considering public input on the 2020 Budget, the board held their annual Budget Work Session on November 7th. 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 10, 2019. The final statutory date to adopt a budget in Colorado is December 15th. The Budget Office then filed the necessary documentation with the State of Colorado by January 31, 2020, 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 2020 budget was available for use on January 1, 2020.



2020 BUDGET CALENDAR

BOULDER COUNTY 2020 BUDGET PREPARATION SCHEDULE
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(DATES SUBJECT TO CHANGE)

DATE	ACTIVITY
March 20	Budget Calendar presented to EODH
April 2 nd -16 th	Process 2019 Amendments in Oracle
April 5	Technology Project requests due to Business Analyst Team (BAT)
April 8	All CEF requirements/requests submitted to Boulder County Building Services (BCBS)
May 1	Assessor mails Notices of Valuation
May 15	Multi-Year Revenue & Expense Projections/ Budget Instructions Presentation for EO/DH
June 3 - 14	Budget Office PBCS conversion validation, PBCS Open House Training, Base Budget Upload
June 17	Annual budget preparation begins
June 17	Term extension request spreadsheet due to Budget Office
July 18	Department planners must have all budgets approved and submitted to Budget via workflow
July 17	BCBS presents CEF Program to EO/DH for Prioritization
July 23	BAT presents Technology Project requests to the TRAC for Prioritization
July 29	Prior year revenue and expenditure projections / current year revenue projections due
July 30	Deadline for Purchasing and Building Services to complete review process
August 1 - Aug 31	Budget staff meets with Offices/Departments to discuss Decision Packages
August 12	Annual Benefits Workshop
August 12	HR Compensation PMI
August 25	Statutory deadline for Assessor to submit preliminary assessment valuations.
September 3	Capital Budget Presentation to the Commissioners
September 6,10,12	Department Budget Request Presentations to the Commissioners
October 10	Recommended budget to be submitted to the Commissioners (Statutory date is October 15th)
October 11 - Oct 22	Recommended budget available to the public for comment
October 22	Public Hearing on Recommended Budget
November 1	Budget Work Session PMI
November 5	Election Day
November 7	Budget Work Session Presentation
November 1 – Nov 21	Open Enrollment period for employee benefits
November 21	Budget Office distributes personnel reports to Human Resources
December 10	Statutory deadline for final adjustment to assessments by Assessor
December 10	BOCC approves resolutions to adopt Budget. (Statutory date is December 15th)
December 12	Alternate Adoption Day
December 19	Certification of Mill Levy Report for all taxing entities within Boulder County. Statutory date is December 22.



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.
- The Office of Financial Management (OFM) 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 OFM 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 OFM 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

Appropriation values act as a subset of Funds within the county's chart of accounts and form the basis for budgetary control (legal appropriations). Organization and Account values further delineate budgets for management tracking purposes and provide an additional level of fiscal control within the county's General Fund. 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. Financial system controls are in place to prevent any office/department from overspending its appropriation.

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 acting as needed.

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

REVENUE



"Hallett's Peak reflected in Lake Haiyaha at dawn in Rocky Mountain National Park" by National Park Service CC-SA



SECTION 6 – REVENUE BUDGET

OVERVIEW

Boulder County's public services and programs are made possible through a diverse and balanced revenue stream reflecting the dedication of the organization to sound financial planning that reflects the values of the community.

The predominant revenue source for Boulder County is **Property Tax**. Growth in this revenue source is limited by the Colorado Constitution and other state laws to 8% in 2020

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 2020 budget projects a 11.0% increase over the budgeted 2019 collections.

Intergovernmental Revenues consist of fees and grants from other governmental entities, including the federal and state governments. 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 decrease by 26% when compared to the 2019 budget due to fluctuations in state and federal flood recovery reimbursements.

Revenues other than property tax and intergovernmental are categorized as **Other Revenues**. This category of revenues consists of other taxes, fees, fines, benefit contributions, sales of fixed assets, and many others. Three predominant revenue sources in this broad category are **Specific Ownership Tax, Motor Vehicle Fees** and the **Sale of Recycled Materials**.

2020 Boulder County total revenues are budgeted at \$459 million, which reflects a 3% increase over 2019 revenue.

2020 Revenue Summary					
	Actual 2017	Actual 2018	Adopted 2019	Amended 2019	Adopted 2020
Revenues					
Property Tax	164,294,582	176,948,488	187,200,261	187,208,898	201,862,874
Sales and Use Tax	54,562,410	59,554,631	58,715,697	58,715,697	64,996,707
Intergovernmental Revenues	85,929,815	73,941,609	107,090,448	108,946,248	81,078,490
Other Revenues	71,331,804	77,243,803	68,970,494	69,741,279	71,523,086
Other Financing Sources	36,499,457	52,146,667	20,083,299	19,983,299	39,222,585
Total Revenues	412,618,068	439,835,198	442,060,199	444,595,421	458,683,742



REVENUE BUDGETING PROCESS

REVENUE ASSUMPTIONS

A fiscally conservative approach has been taken for 2020 revenue budgets. Data on prior year trends and assessed property values are the main drivers when determining available resources for the final adopted budget. Information on new legislation or new economic impacts are also considered when projecting revenues. At the time of this analysis (the fall of 2019), the state of the local economy showed signs of moderate growth year over year. Data on the assessed values in Boulder County also indicated continued growth in real property values. The effect of the retail market over the holiday period and its impact on sales and use tax revenues was still an unknown

REVENUE PROJECTION PROCESS

Office of Financial Management (OFM) staff is ultimately responsible for final revenue projections for both the current year and the coming budget year. Each county agency is required to submit to OFM its own revenue estimates and projections, along with its expenditure requests. Each revenue estimate is reviewed by OFM to determine its reliability. OFM regularly monitors revenue receipts and updates the year-end estimates as needed.

Assessment– Revenue budget preparation begins with the analysis of current revenue against projected estimates and is conducted in June and July. Organizations across the county provide revenue estimates for the current year and budgets for the following year, providing details of changes to projections and planned revenues.

Revenues not entered by specific users are those that span multiple funds and/or organizations, such as property tax, sales tax, interest on investments and specific ownership tax. These revenues are entered by the OFM staff during the latter part of budget cycle.

First Estimate – OFM staff prepare analysis of revenues by fund and organization looking at a year over year comparison of budgeted revenue and variances between year-end estimate and original budget. OFM staff discuss the basis of revenue plans and changes with organization leadership. Once all outstanding questions are addressed, the revenue projection is then presented to the Board of County Commissioners for consideration in budget decision making.

Second Estimate – Upon receipt of nine months current year revenue data, budgeted revenue projections are further refined. 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 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 is done to reconcile revenue accounts and perform maintenance. Because postings to incorrect accounts are one reason that actual revenue may have deviated from the budget or



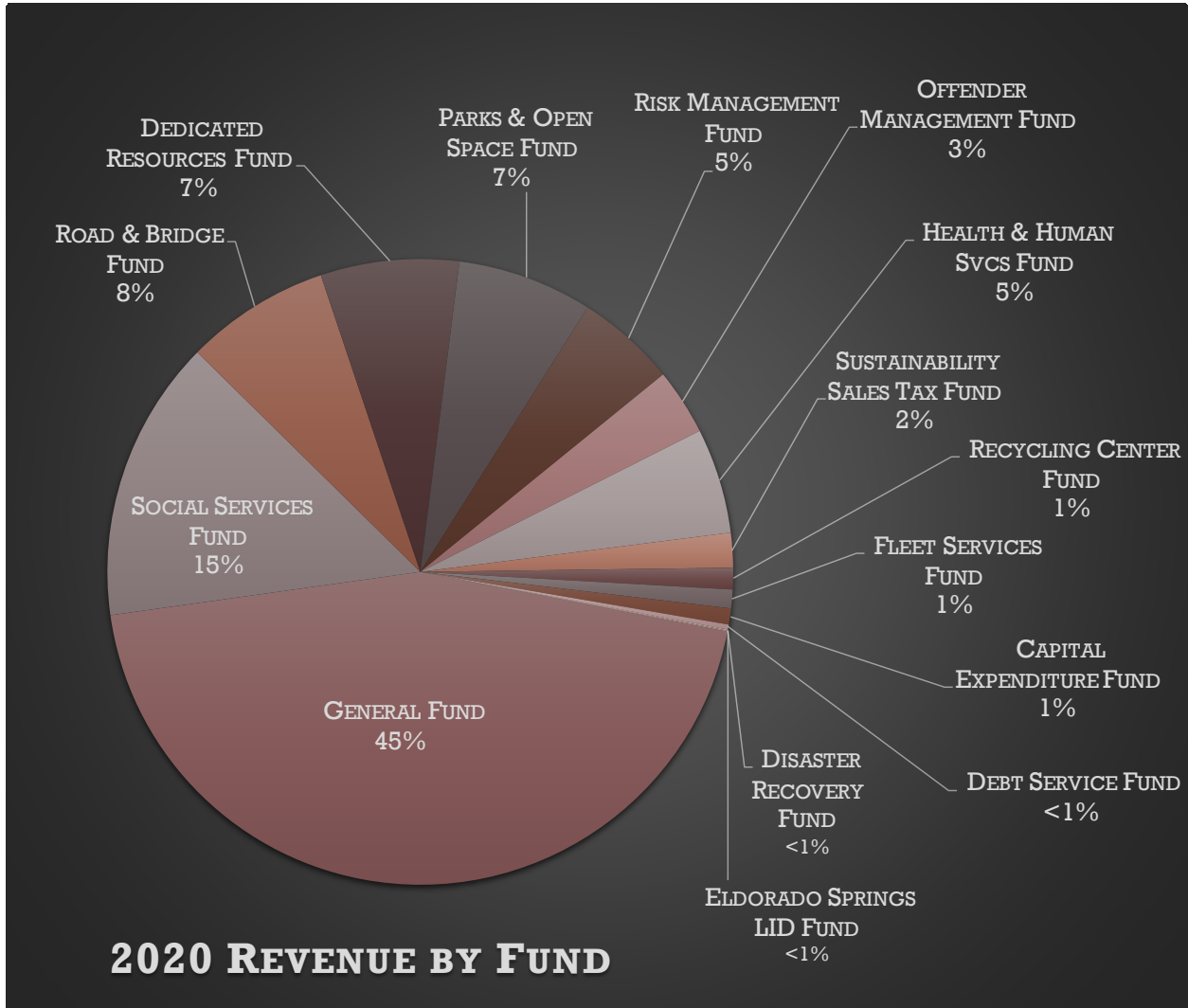
estimate, the above process also serves as a periodic review of actual data and results in periodic corrections. Finally, after year-end closing of the accounting system and prior to the external audit, a comparative worksheet is compiled by department and forwarded to the relevant users.

Final Projections – A final revenue budget is presented by staff to the commissioners by early November that estimates revenues and expenditures for the current year and the amount of fund balance available. Along with final adjustments to the revenue outlook, this is the time when OFM staff recommends projected ending fund balances. The board makes its spending decisions based on the available revenues and fund balances presented.



2020 REVENUE BY FUND

The chart below visualizes the revenue for each fund in 2020.





FUND REVENUE HISTORY

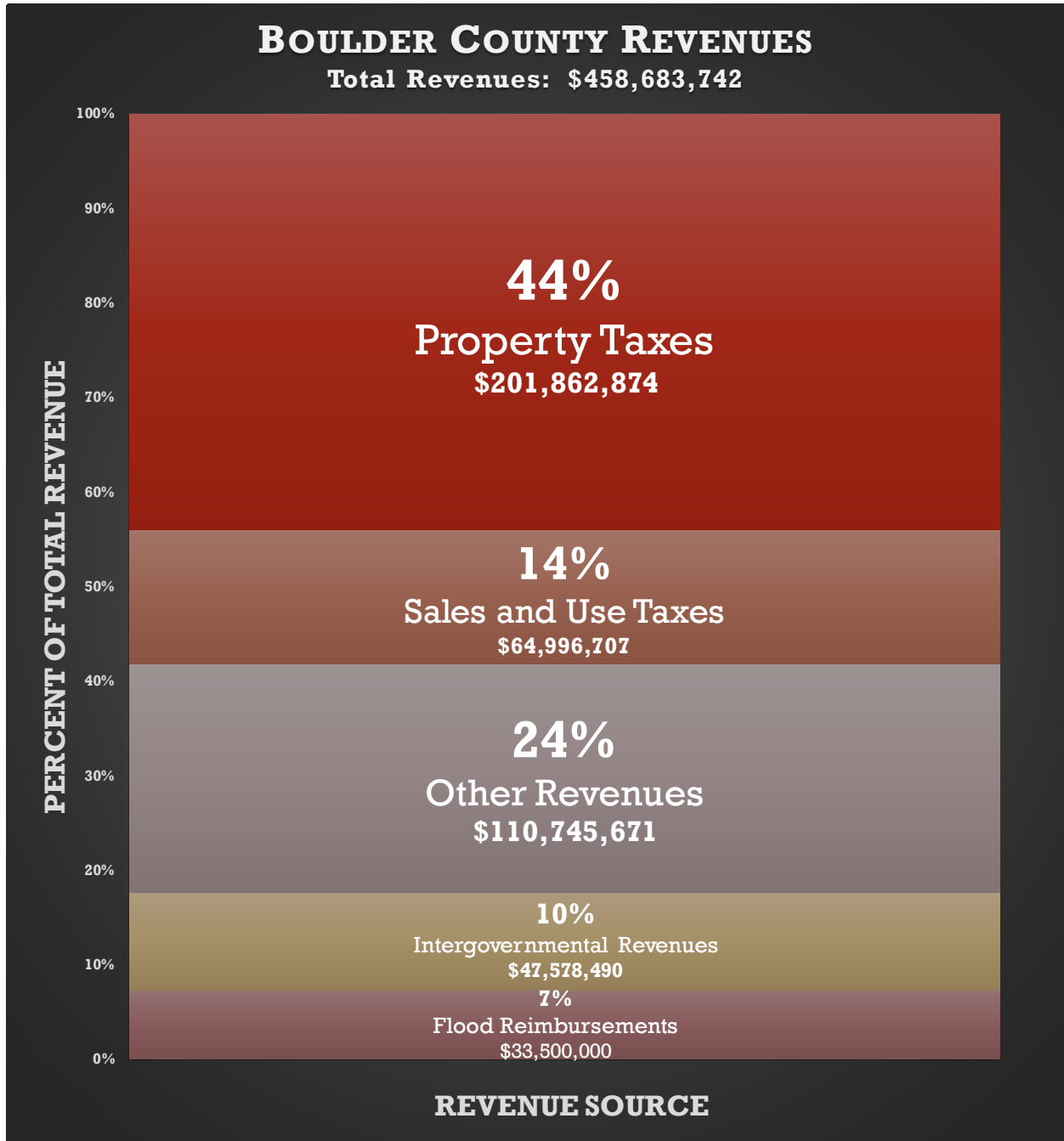
The following table includes total revenues by fund for the 2020 budget year, the 2019 amended budget, 2019 adopted and the 2018 prior year actuals.

Total Revenues by Fund				
Fund Name	2018 Actual	2019 Adopted	2019 Amended	2020 Adopted
General Fund	174,236,185	210,592,401	211,287,623	205,164,544
Social Services Fund	57,144,673	55,020,751	55,020,751	66,952,494
Road & Bridge Fund	35,538,862	24,515,026	25,840,026	34,269,347
Dedicated Resources Fund	29,765,031	32,678,526	33,193,526	32,774,297
Parks & Open Space Fund	41,715,659	36,450,828	36,450,828	32,047,346
Risk Management Fund	23,511,060	23,612,856	23,612,856	23,612,856
Offender Management Fund	3,037,564	3,230,017	3,230,017	15,718,229
Health & Human Svcs Fund	22,723,112	22,593,162	22,593,162	24,938,091
Sustainability Sales Tax Fund	-	-	-	8,228,994
Recycling Center Fund	6,319,906	5,106,603	5,106,603	5,106,603
Fleet Services Fund	3,786,050	4,407,533	4,407,533	4,407,533
Capital Expenditure Fund	10,991,928	11,225,866	11,225,866	3,827,127
Debt Service Fund	1,508,529	1,160,538	1,160,538	1,160,538
Disaster Recovery Fund	29,424,160	11,248,478	11,248,478	258,129
Eldorado Springs LID Fund	132,479	217,614	217,614	217,614
Total Revenues By Fund	439,835,198	442,060,199	444,595,421	458,683,742



MAJOR REVENUE TYPES

2020 revenue is categorized into three broad revenue types: Property Taxes, Intergovernmental Revenue and Other Revenues. The following chart provides additional detail on major sources within those categories.





PROPERTY TAX

Property tax revenues comprise 44% 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. Total property taxes are budgeted at \$201,862,874 which assumes 1% of the property tax levied will be uncollectible

Property tax calculations and limitations are discussed in more detail later in this section.

INTERGOVERNMENTAL REVENUE

Intergovernmental revenues comprise 17% of the total revenues for all appropriated funds, totaling \$81,078,490 across all funds. The following are major sources in this category:

- Flood Reimbursements – 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).
- Dedicated resources 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, Great Outdoors Colorado Program (GOCO) for example.

OTHER REVENUES

All other revenues comprise 31% of the total revenues or \$175,742,378 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 - Nearly \$65 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 – Ownership tax is paid during motor vehicle registration in lieu of personal property 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.
- 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 Office of Financial Management.

Other Major Revenue Sources				
Source	2018 Actual	2019 Adopted	2019 Amended	2020 Adopted
Sales & Use Tax	54,562,410	57,028,785	58,715,697	64,996,707
Specific Ownership Tax	9,479,731	9,452,269	9,924,882	10,172,060
Highway User's Tax	6,147,899	6,239,543	7,334,013	6,142,210
Motor Vehicle & Recording Fees	5,770,431	5,702,352	5,907,673	5,907,673



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 2020 budget is based on a total gross mill levy of 24.881 mills (including 0.236 mills for abatements); less a General Fund temporary mill levy tax credit of 1.408 mills, which produces a **total net mill levy of 23.473 mills**.

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. For the 2019 reassessment, property is appraised at the June 2018 level of actual value which resulted in an increase of 10% when compared to the 2018 valuation. The 2019 assessed valuation as of November 21st, 2019 is \$ 8,686,582,326.

The assessed valuation multiplied by the total net mill levy generates **\$203,895,543 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 \$201,862,874** which is further allocated to the appropriate funds.

Comparative Summary of Budgeted Property Tax Revenues						
Budget Year	2018		2019		2020	
Assessed Valuation	\$7,858,435,737		\$7,870,458,089		\$8,686,582,326	
FUNDS	AMOUNT	LEVY	AMOUNT	LEVY	AMOUNT	LEVY
General	137,928,985	19.648	147,630,354	19.566	167,078,835	20.601
Abatement Mill Levy		0.198		0.115		0.236
Temp. Mill Levy Credit		-2.117		-0.734		-1.408
Net General		17.729		18.947		19.429
Road and Bridge	1,447,052	0.186	1,449,266	0.186	1,599,547	0.186
Social Services	7,368,907	0.947	7,774,197	0.998	8,210,415	0.954
Developmental Disabilities	7,779,852	1.000	7,791,754	1.000	8,599,717	1.000
Health and Human Services	4,730,150	0.608	4,737,386	0.608	5,228,628	0.608
Human Services Safety Net	7,001,866	0.900	7,012,578	0.900	7,739,745	0.900
Capital Expenditures	10,516,737	1.356	10,804,726	1.387	3,405,987	0.396
Total Net Mill Levy	176,773,549	22.726	187,200,261	24.026	201,862,874	23.473

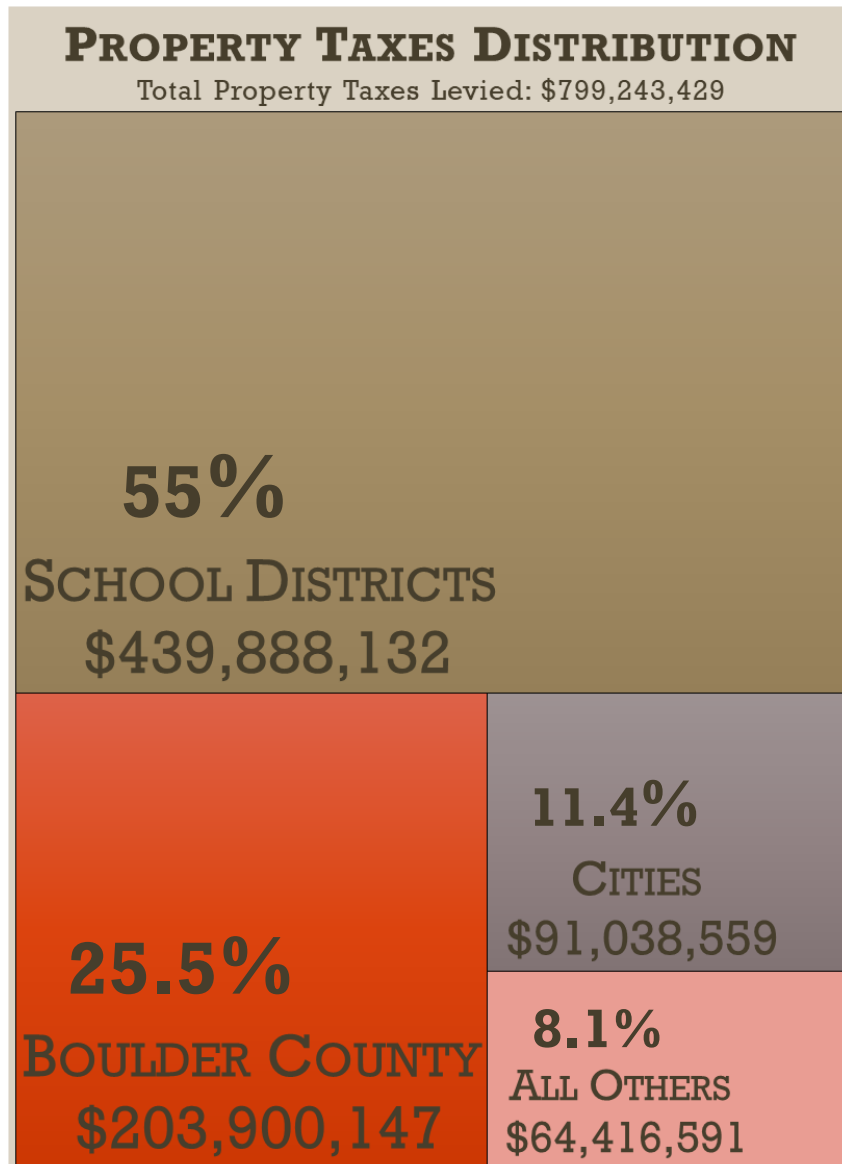
Note: Property tax amounts reflect budgeted property tax revenues that are the net property tax amounts. Net property tax amounts are equal to the gross property taxes levied less the 1% uncollectable estimate. Gross Mill Levy subject to the TABOR mill levy cap is 24.645 for all years.



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 chart. The 26% portion of the average property taxpayer'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





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 backfill 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.

PROPERTY TAX REVENUE

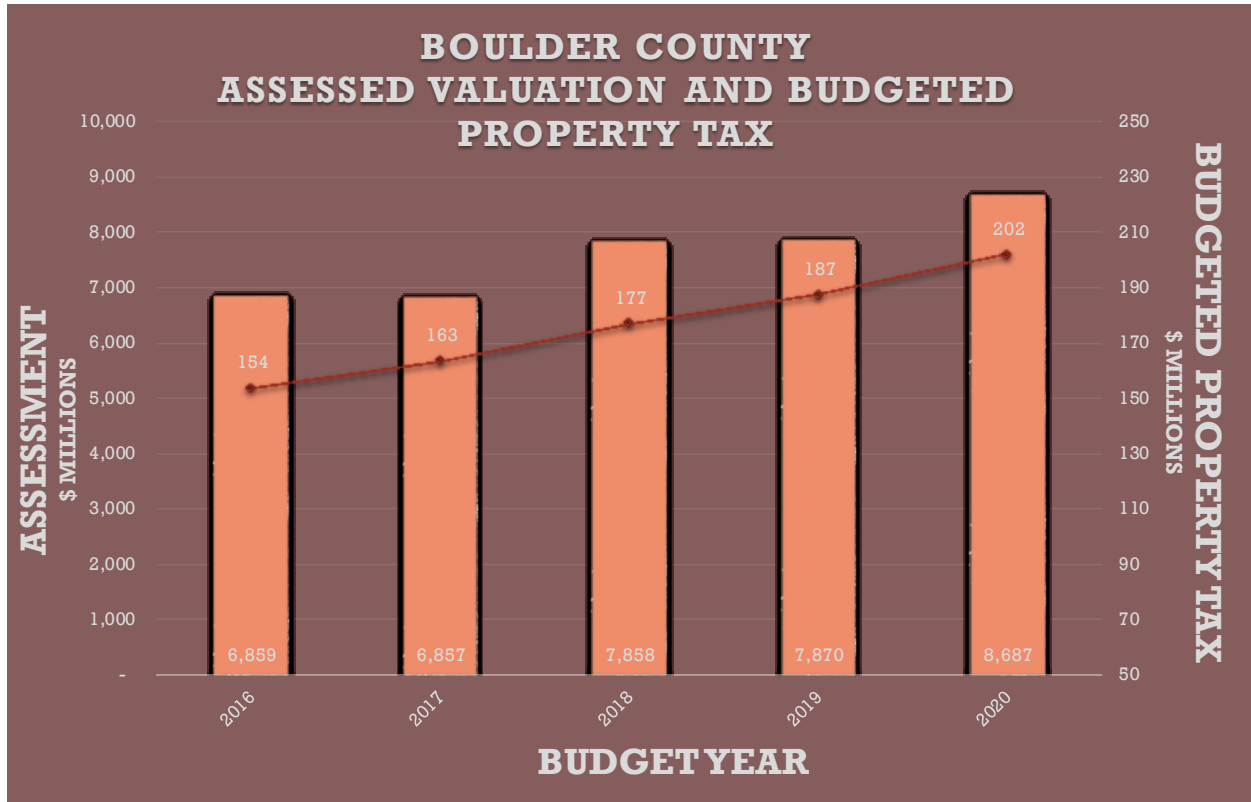
TABOR also includes tax and revenue limitation measures tied to the increase in the Consumer Price Index in the Denver/Boulder Metro area plus the increase in new construction. *Although usually the most restrictive, this is not a factor in the Boulder County budget due to the exemption from the TABOR revenue limit approved by voters in 2005.*

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.

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. The 2020 mill levy certification utilizes a temporary mill levy credit of 1.408 mills which decreases the mill levy for one year in order to comply with this statute



The following graph illustrates the relationship between increasing assessed values in Boulder County and the associated property tax revenues which comply with the limitations place upon tax increases.



PERSONNEL



"Snowy Trail through the Trees" by Max and Dee CC BY 2.0



SECTION 7 – PERSONNEL BUDGET

OVERVIEW

Boulder County's 2020 adopted budget funds 1,958.90 full-time equivalent (FTE) positions. Personnel costs make up the largest component of the 2020 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 (Public Employees Retirement Association), 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 FTE's 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.

Occasionally, new FTEs are added outside of the annual budget process. These are discussed by the elected official/department head with the board during a public meeting and may or may not require a supplemental appropriation. Usually, the reasons are unique, such as a new revenue source directly related to funding the new position. As in the normal budget process, final approval rests with the Board of County Commissioners (BOCC).

POSITION CONTROL

Approval by the BOCC is required for any increase in FTE count. The position control system in the BC Time payroll software is a major component of personnel budget control. This tool helps to monitor the Full Time Equivalents (FTE) count in each office or department.

In November, the budget office sends 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. Positions that have been added, deleted, or transferred throughout the year that are outside of the annual budget process but officially approved by the BOCC, are reflected in the FTE History table presented on the following pages.



2020 PERSONNEL COMPENSATION PACKAGE

The commissioners explained the importance of offering a competitive and robust compensation package that includes salaries, health, dental, and vision insurance, holiday and medical leave, floating holiday, paid caregiver leave, Social Security (FICA) and PERA, and tuition assistance, among many other benefits. The commissioners adopted the health insurance plan at an additional cost of \$1,660,000 for 2020. The components of the proposed \$8.9 million compensation package include:

- **Funded Pay Range Movement:** While the recommended base budget included a 1% increase, the commissioners decided to have all pay ranges increase 1.6%. This means that every county employee received a 1.6% increase to their pay effective in the January 2020 pay period. The commissioners recognized that employees face rising transportation, caregiver, and housing costs, which this funding is intended to support. The cost for the increase is \$2,488,000.
- **Merit Pool:** The commissioners funded a 2% merit pool for 2020. They referenced their strategic priority of organizational and financial stewardship to “**Ensure a thriving, effective, inclusive, and diverse county workforce to provide public services.**” The commissioners are committed to investing in employees by increasing compensation, while also acknowledging that distinguishing performance is challenging with limited merit dollars. All employees must participate in a review of their performance in 2020 to receive a merit increase. The cost of this merit pool is approximately \$3,110,000.
- **Market Adjustments:** Pay range is determined by market pay rates, established through market pay studies, for people doing similar work in similar industries in the same region of the country. All county positions are reviewed in the annual salary survey analysis to determine if salary ranges have fallen below the local market. Roughly 25.1% of county employees, or 502 individuals in 79 classifications, will receive market adjustment increases to their base pay beginning with the January 2020 pay period. Pay ranges for these adjusted classifications will be increased to accommodate the employee pay increases to bring them to market level. The cost of these adjustments is \$881,805.
- **Livable Wage Increase:** The commissioners reaffirmed their commitment to paying a livable wage to their employees. The county uses the Colorado Self Sufficiency Standard as well as Boulder Self Sufficiency Coalition recommendations to set the rate. For 2020, the updated livable wage is \$17.42 per hour. The hourly wage for any county employee that falls below this amount will be increased to \$17.42 beginning with the January 2020 pay period. The total amount for this increase is \$412,280.
- **PERA Retirement Funding:** Despite a successful legislative fix to avoid an increase to the Local Government District's Colorado PERA contributions in 2019, a new and separate provision in last year's PERA bill has been triggered which will lead to additional payroll contributions from both employees and employers beginning July 1, 2020. The total amount budgeted for the increase to employer contributions is \$387,500. PERA Member Contribution Rates are available online at COPERA.org. Boulder County contribution information is available at bouldercounty.org



Member Contribution Rates	Current Rates	Rate Change on July 1, 2020
Local Government Division (most county employees)	8.00%	8.50%
State Division (all District Attorney employees)	8.75%	10.00%
State Trooper Division (new deputies hired as of January 1, 2020)	10.75%	12.00%
County Contribution Rates	Current Rates	Rate Change on July 1, 2020
Local Government Division (most county employees)	13.70%	14.20%
State Division (all District Attorney employees)	20.40%	20.90%
State Trooper Division (new deputies hired as of January 1, 2020)	23.10%	23.60%



2020 PERSONNEL CHANGES

TERM EXTENSIONS

For the 2020 Budget, the Board of County Commissioners (BOCC) approved extensions for 17.95 existing FTEs with a fixed term of employment that was set to expire at the end of 2019.

Extensions for Incumbent Positions by Fund and Organization		
FUND / ORGANIZATION	DESCRIPTION	FTE
General Fund		
Administrative Services- Directors Office	Project Manager	1.00
Administrative Services- Resource Conservation	Sustainability Specialist	1.00
Community Services- Area Agency on Aging	Program Specialist II	0.40
Parks and Open Space- Agriculture	Administrative Technician	0.75
Parks and Open Space- Recreation and Facilities	Engineer II	1.00
Parks and Open Space- Resource Management	Resource Specialist	1.00
Parks and Open Space- Resource Management	Resource Specialist	1.00
Parks and Open Space- Resource Planning	Planner II	0.80
Parks and Open Space- Resource Planning	Planner II	1.00
Transportation- Disaster Recovery	Planner II	1.00
Transportation- Disaster Recovery	Project Manager	1.00
Transportation- Capital	GIS Specialist	1.00
Transportation- Capital	Project Manager	1.00
Transportation- Engineering	Planner II	1.00
Transportation- Multimodal	Planner II	1.00
Road and Bridge Fund		
Transportation-Administration	Project Manager	1.00
Transportation-Administration	Engineer II	1.00
Transportation-Multimodal	Planner II	1.00
Capital Expenditure Fund		
Administrative Services-Building Services	Electrician	1.00
GRAND TOTAL		17.95



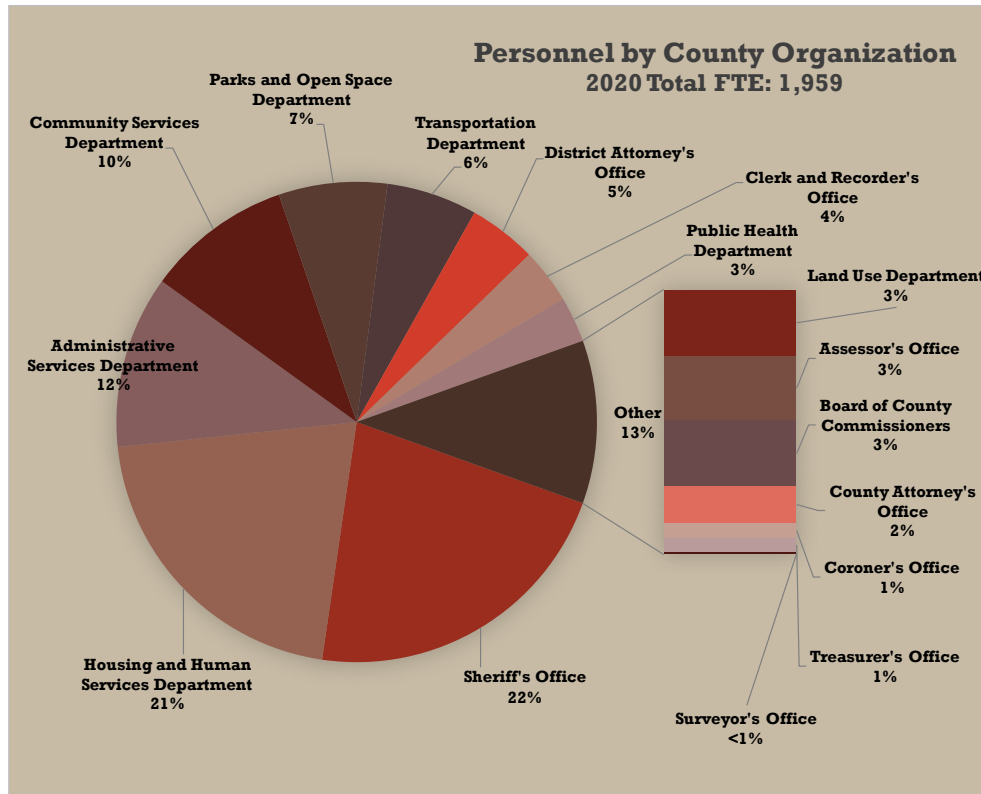
NEW POSITIONS

The overall personnel package for 2020 also included the addition of 17 new FTEs which are detailed in the following table.

New FTEs by Fund and Organization		
FUND / ORGANIZATION	DESCRIPTION	FTE
General Fund		
Office of Financial Management	Revenue Analyst	1.00
District Attorneys Office	District Attorney 2	1.00
District Attorneys Office	District Attorney 3	1.00
Land Use-Admin	Building Inspector	1.00
Sheriffs- OPS Patrol	Deputy I	1.00
Sheriffs- OPS Patrol	Deputy I	1.00
Sheriffs- OPS Patrol	Deputy I	1.00
Sheriffs- OPS Patrol	Deputy II	1.00
Treasurer-Administration	Administrative Specialist	1.00
Offender Management Fund		
Community Services-Community Justice	Planning Manager	1.00
Community Services-Community Justice	Implementation Manager	1.00
Community Services-Community Justice	Data Analyst	1.00
Sustainability Tax Fund		
Sustainability	Climate Analyst	1.00
Sustainability	Administrative Specialist	1.00
Land Use-Planning	Planner II	1.00
Parks and Open Space Fund		
Parks- Real Estate Admin	Land Officer	1.00
Parks- Real Estate Admin	Paralegal Specialist	1.00
GRAND TOTAL		17.00



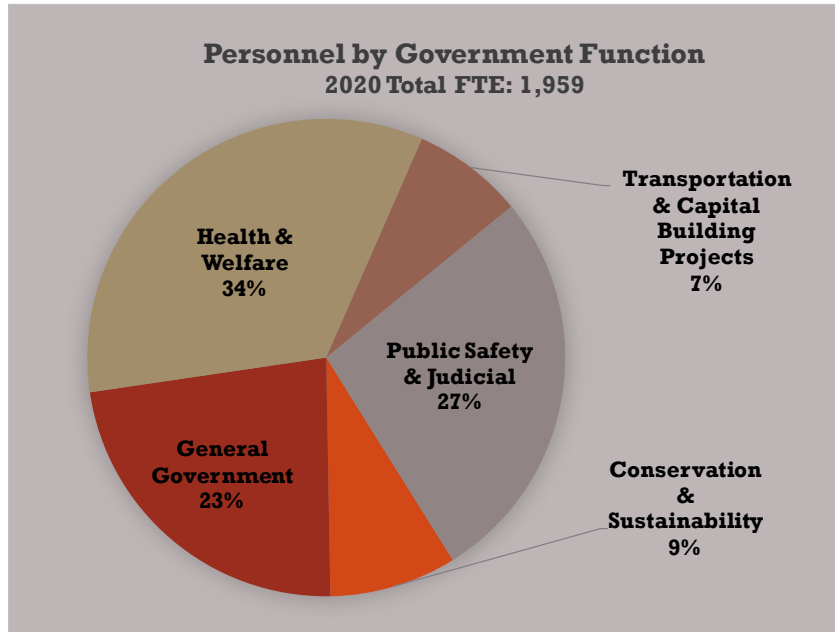
2020 PERSONNEL BY DEPARTMENT



Personnel by County Organization	
Sheriff's Office	427.30
Housing and Human Services Department	412.05
Administrative Services Department	227.75
Community Services Department	191.78
Parks and Open Space Department	142.98
Transportation Department	119.60
District Attorney's Office	89.74
Clerk and Recorder's Office	72.50
Public Health Department	60.15
Land Use Department	54.00
Assessor's Office	52.80
Board of County Commissioners	52.70
County Attorney's Office	30.55
Coroner's Office	12.00
Treasurer's Office	12.00
Surveyor's Office	1.00
Total	1,958.90



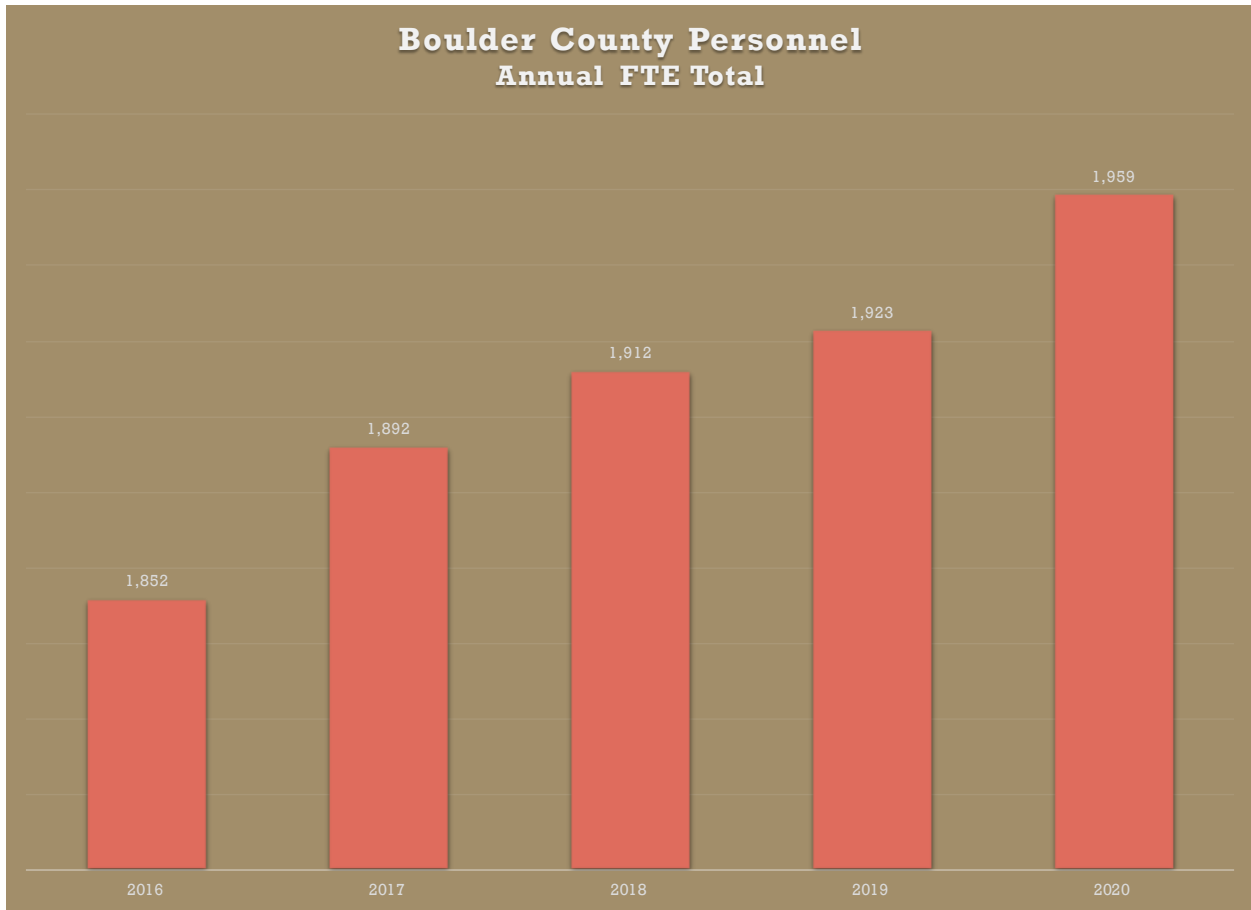
2020 PERSONNEL BY GOVERNMENT FUNCTION



Personnel Distribution by Government Function	
<i>(Positions shown are full time equivalents)</i>	
CONSERVATION & SUSTAINABILITY	
Office of Sustainability	9.00
Parks & Open Space	142.98
Resource Conservation	16.75
Conservation & Sustainability	168.73
GENERAL GOVERNMENT	
Administrative Services	183.00
Assessor	52.80
Board of County Commissioners	43.70
Clerk & Recorder	72.50
County Attorney	30.55
Land Use	54.00
Surveyor	1.00
Treasurer	12.00
General Government	449.55
HEALTH & WELFARE	
Community Services	191.78
Housing and Human Services	412.05
Public Health Department	60.15
Health & Welfare	663.98
TRANSPORTATION & CAPITAL BUILDING PROJECTS	
Building Services	28.00
Transportation	119.60
Transportation & Capital Building Projects	147.60
PUBLIC SAFETY & JUDICIAL	
Coroner	12.00
District Attorney	89.74
Sheriff	427.30
Public Safety & Judicial	529.04
GRAND TOTAL	1,958.90



PERSONNEL TRENDS





PERSONNEL HISTORY

BOULDER COUNTY FTE HISTORY					
2016-2020					
ORGANIZATION NAME	2016	2017	2018	2019	2020
<u>ADMINISTRATIVE SERVICES</u>					
Administration	12.00	13.55	13.80	16.30	17.50
Facilities	72.50	74.50	79.50	80.50	81.50
Finance	20.50	21.00	21.50	18.00	0.00
Human Resources	15.00	14.00	14.00	14.50	14.50
Information Services	55.00	56.00	56.50	56.50	58.50
Resource Conservation	9.50	9.80	11.75	12.75	12.75
Security	7.50	7.50	7.00	7.00	7.00
SUBTOTAL	192.00	196.35	204.05	205.55	191.75
<u>ASSESSOR</u>					
	45.50	46.50	50.80	52.80	52.80
<u>BOARD OF COUNTY COMMISSIONERS</u>					
Office of Financial Management	4.50	5.25	5.00	6.00	25.00
Commissioners' Office	18.00	19.00	19.00	19.70	19.70
Sustainability	7.00	7.00	7.00	6.00	0.00
SUBTOTAL	29.50	31.25	31.00	31.70	44.70
<u>CLERK & RECORDER</u>					
Administration	5.50	5.50	6.00	6.00	6.00
Elections	13.00	13.00	13.00	13.00	13.00
Motor Vehicle	43.50	45.50	45.50	45.50	44.50
Recording	12.00	11.00	11.00	9.00	9.00
SUBTOTAL	74.00	75.00	75.50	73.50	72.50
<u>COMMUNITY SERVICES</u>					
Administration	11.51	12.20	14.72	14.00	13.50
Aging Services	12.36	12.91	12.96	10.81	12.81
Child Protection	0.50	0.50	0.50	0.50	1.00
Community Justice - Adult Services	36.20	37.20	41.70	41.85	44.35
Community Justice - Juvenile Services	15.00	14.00	14.00	14.00	13.50
Healthy Youth Alliance	1.00	1.00	1.00	5.40	3.40
Veterans Office	2.00	2.00	2.00	2.00	0.00
SUBTOTAL	78.57	79.81	86.88	88.56	88.56



<i>General Fund FTE History Continued</i>					
ORGANIZATION NAME	2016	2017	2018	2019	2020
<u>CORONER</u>	11.00	12.00	12.00	12.00	12.00
<u>COUNTY ATTORNEY</u>	22.05	22.05	22.05	22.05	23.05
<u>DISTRICT ATTORNEY</u>	68.90	71.84	74.19	80.32	83.41
<u>HOUSING DEPARTMENT</u>	10.00	0.00	0.00	0.00	0.00
<u>LAND USE</u>	48.50	50.00	49.50	50.50	52.00
<u>PARKS & OPEN SPACE</u>					
Administration and Other Programs	111.60	109.45	112.67	111.55	111.85
Extension Office	5.75	6.00	7.00	7.00	7.00
SUBTOTAL	117.35	115.45	119.67	118.55	118.85
<u>SHERIFF</u>					
Administration	24.60	25.60	31.60	31.60	19.60
Support Services	35.00	35.00	35.00	37.00	60.00
Contract Labor	1.50	1.00	1.00	1.00	0.00
Emergency Management	12.50	11.75	11.75	11.75	10.75
Operations	128.40	127.90	125.50	127.50	123.00
Fleet Maintenance	3.00	3.00	3.00	3.00	3.00
Jail Alternative Sentencing	1.00	1.00	1.00	1.00	17.00
Inmate Workers Program	2.00	2.00	2.00	2.00	0.00
Jail	147.25	161.50	165.90	170.90	177.00
Technical Services	5.00	5.00	5.00	5.00	0.00
SUBTOTAL	360.25	373.75	381.75	390.75	410.35
<u>SURVEYOR</u>	1.00	1.00	1.00	1.00	1.00
<u>TRANSPORTATION DEPARTMENT</u>					
Administration	40.75	40.00	39.00	38.00	35.60
Transportation Sales Tax 2001 Trails	1.00	1.00	1.00	1.00	0.00
SUBTOTAL	41.75	41.00	40.00	39.00	35.60
<u>TREASURER</u>	11.00	11.00	11.00	11.00	12.00
GENERAL FUND TOTAL	1,111.37	1,127.00	1,159.39	1,177.28	1,198.57

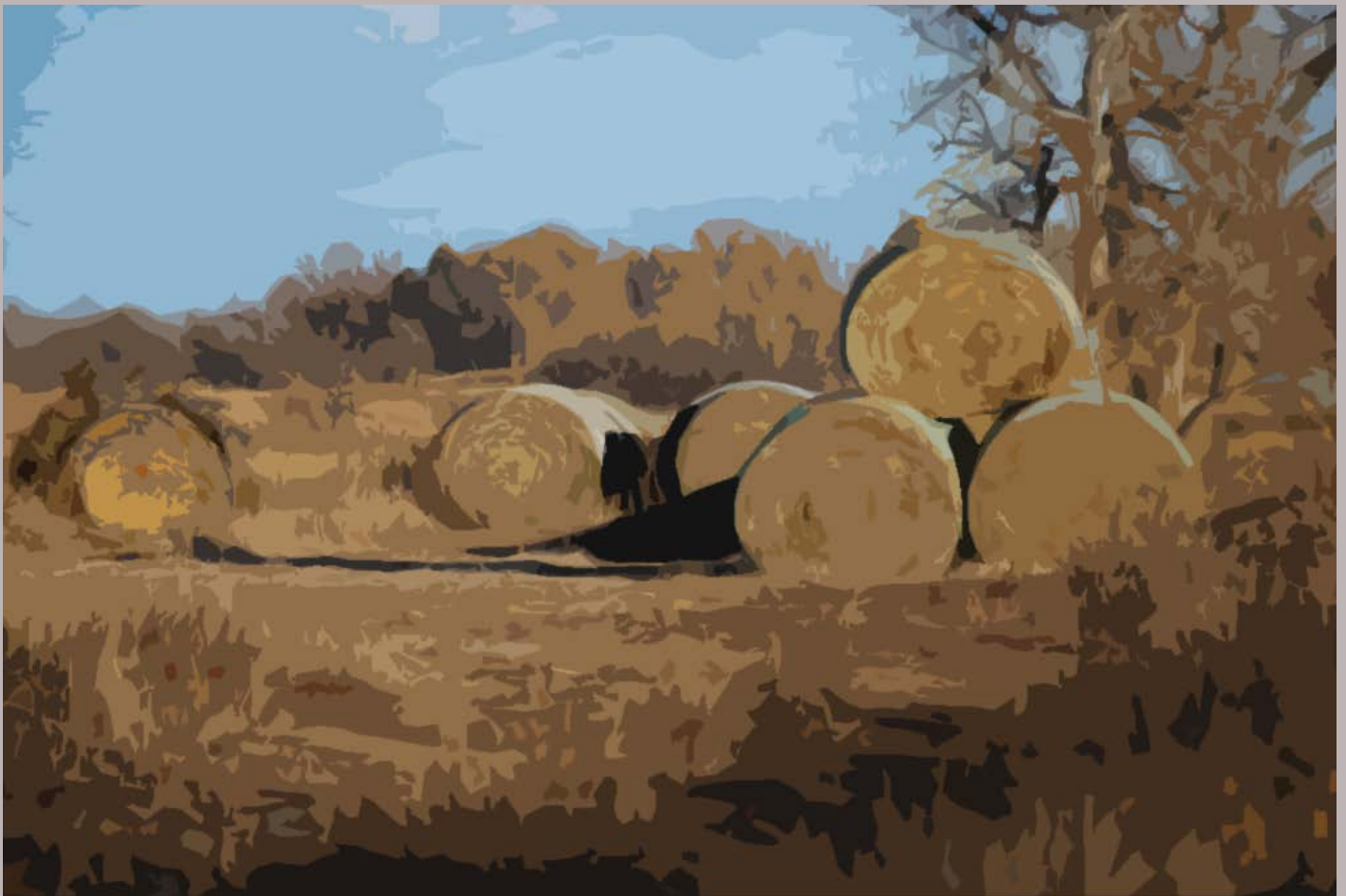


BOULDER COUNTY FTE HISTORY					
ORGANIZATION NAME	2016	2017	2018	2019	2020
BOULDER COUNTY PUBLIC HEALTH TOTAL*	56.16	57.56	59.10	60.15	60.15
CAPITAL EXPENDITURE FUND TOTAL	38.60	35.00	29.00	29.00	28.00
DISASTER RECOVERY FUND	16.75	11.57	5.50	4.50	0.00
FLEET MANAGEMENT FUND TOTAL	14.00	14.00	14.00	14.00	14.00
DEDICATED RESOURCES FUND TOTAL	68.97	72.12	68.48	66.45	75.30
<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
Consumer Protection - District Attorney	1.60	1.60	1.60	2.00	2.00
HHS Care Mgt					1.00
HEALTH AND HUMAN SERVICES FUND TOTAL	4.35	4.35	4.35	4.75	5.75
OFFENDER MANAGEMENT FUND TOTAL	11.75	11.00	10.60	10.60	13.70
SUSTAINABILITY TAX FUND TOTAL	-	-	-	-	9.00
PARKS AND OPEN SPACE FUND TOTAL	13.10	19.10	21.63	22.38	24.13
RECYCLING CENTER FUND TOTAL	3.00	3.00	2.50	2.50	4.00
RISK MANAGEMENT FUND TOTAL	4.00	4.00	4.00	4.00	4.00
<u>ROAD & BRIDGE FUND</u>					
Road Maintenance	67.00	69.00	66.00	66.00	66.00
Road Sales Tax	4.00	3.00	3.00	4.00	3.00
ROAD & BRIDGE FUND TOTAL	71.00	72.00	69.00	70.00	69.00
<u>SOCIAL SERVICES FUND</u>					
Executive Director's Office	5.50	4.50	4.50	8.50	6.50
Finance	19.00	19.00	18.00	19.50	28.50
Family and Children's Services	142.31	140.31	141.06	131.50	124.50
Business Operations and Support Services	60.50	55.50	59.00	36.50	37.50
Self Sufficiency and Community Support	153.05	189.05	187.55	209.05	202.55
IMPACT	10.35	10.35	12.00	12.50	19.00
SOCIAL SERVICES FUND TOTAL	390.71	418.71	422.11	417.55	418.55
WORKFORCE BOULDER COUNTY TOTAL	48.00	42.60	42.48	39.75	34.75
GRAND TOTAL	1,851.76	1,892.01	1,912.14	1,922.91	1,958.90

Note for 5 Year FTE History Table

*Boulder County Public Health figures reflected in this table include only those positions funded by Boulder County. The agency has budgeted a total of 150.85 FTE's, the remainder of which are funded by state, federal and other sources of revenue.

CAPITAL EXPENDITURES



"Horse Food" by Let Ideas Compete CC BY-NC-ND



SECTION 8 – CAPITAL EXPENDITURES

OVERVIEW

The 2020 Budget includes several capital expenditure projects supporting departments and the organization across the county in various funds and public service functions. This section provides details on of the different types of expenses and the funding sources as they pertain to the 2020 Budget. The capital expenditure budgets consist of the following:

2020 Capital Expenditures	
1. Capital Outlay Items – Computing, Equipment and Vehicles	\$ 8,323,616
2. Transportation Capital Improvement Projects	\$ 17,622,729
3. Open Space Land Acquisition & Capital Improvement Projects	\$ 23,435,914
4. Capital Expenditure Building & Infrastructure Projects	\$ 16,733,943
Total Capital Expenditures for 2020	\$ 66,116,202

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. 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.



CAPITAL OUTLAY ITEMS

This budget includes items such as vehicles, 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 Office of Financial Management's Budget Team 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. All the stakeholders are invited to participate and learn about other capital requests competing for funding. This also allows the BOCC to hear a comprehensive presentation of all capital which aids in their decision process.

IMPACTS ON OPERATING BUDGETS IN 2020 AND FUTURE YEARS

The Board of Commissioners recognizes the necessity to keep up with the rapidly changing pace of technology and by providing employees with the proper tools that empower them to be more productive and to enhance services to the public. The intent is to provide more technical solutions instead of increasing staff to keep up with the growing workload.

The 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.



2020 INFORMATION TECHNOLOGY PROJECTS

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. Staff in Purchasing and Information Technology act as the technical advisor to the county users involved and assist in pricing of all equipment requests.

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
Assessor's Office	GIS Updated Imagery	\$350,000
Board of County Commissioners' Office	Financial Transparency Portal	\$165,202
District Attorney's Office	Crime Victim Compensation Automation	\$30,800
Administrative Services Department	Oracle ERP Supplier Portal and Mobile Social	\$80,000
Sheriff's Office	Tiburon Replacement	\$3,600,000
Administrative Services Department	BCTime Upgrade and HRIS Discovery	\$65,000
Sheriff's Office	Justice Center security improvements	\$302,360
Administrative Services Department	IT Enterprise Monitoring and Logging Implementation	\$113,600
Clerk and Recorder's	Application Development 2020 Elections	\$0
Sheriff's Office	Jail Communication Replacement	\$0
Administrative Services Department	BOE Online Scheduling Phase 2	\$0
Community Services Department	Workshop Registration Phase 2	\$0
Land Use Department	Accela Enterprise Application	\$0
Public Health Department	Mobile Online Scheduling	\$0
Land Use Department	Audio and Video File Management	\$0
Total 2020 IT Capital Outlay Budget		\$ 4,706,962



2020 FLEET VEHICLE REPLACEMENT

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.

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 Office of Financial Management's Budget Team 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
Transportation Department*	Road Maintenance Vehicle/Equipment Replacements	\$1,878,638
Sheriff's Office	17 Replacement Vehicles	\$770,207
Administrative Services Department	3 Replacement Vehicles	\$256,900
Land Use Department	2 Replacement Vehicles	\$56,000
Community Services Department	2 Replacement Vehicles	\$52,718
Coroner's Office	1 Replacement Vehicle	\$34,362
Parks and Open Space Department	1 Replacement Vehicle	\$28,000
Total 2020 Fleet Replacement Budget		\$ 3,076,825

**Fleet vehicles and equipment used to maintain the county's transportation infrastructure are budgeted in the Road and Bridge Fund. All other fleet replacements are budgeted in the Capital Outlay appropriation of the General Fund.*



2020 NEW VEHICLES AND OTHER EQUIPMENT

Other capital expenditure items comprise 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
District Attorney's Office	Justice Center Capital Project - Infill Furnishings	\$206,031
Sherriff's Office	Traffic Unit Vehicle 1011	\$60,039
Sherriff's Office	Traffic Unit Vehicle 1012	\$60,039
Sherriff's Office	Town of Superior Contract Vehicle 1013	\$60,039
Housing and Human Services Department	1333 Iris Remodel Furnishings	\$75,000
Parks and Open Space Department*	2 Passenger vans for Youth Corp	\$78,680
Total 2019 Other Capital Items Budget		\$ 539,829

**Unlike most capital items, which are budgeted in the Capital Outlay appropriation of the General fund, the items identified above are budgeted in special revenue or capital funds and are offset by specific revenue sources.*



TRANSPORTATION CAPITAL IMPROVEMENT PROJECTS

Budgets for transportation infrastructure projects are presented at a high level during the budget hearings. Boulder County Transportation oversees development of road, trail, and transit plans, programs, and projects based on planning efforts both internal and with project partners and determines general amounts needed for each function. 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 Dedicated Resources Fund (0.15%).

IMPACTS ON OPERATING BUDGETS IN 2020 AND 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 existing infrastructure or provide new systems that require little maintenance in the near future.

A chart representing the analysis done on sectional performance representing the cost of a new overlay on a street versus the higher ongoing maintenance cost of not investing the capital expenditure is shown below. Transportation engineers are consistently doing these types of analyses to ensure that capital funds are invested in transportation infrastructure in the most effective and efficient way possible.

The Road and Bridge Fund budget includes funding for on-going maintenance and improvement of transportation infrastructure such as roadway striping, minor structure repair, concrete sidewalk repairs, etc.

PROJECT IDENTIFICATION PROCESS

The **TRANSPORTATION MASTER PLAN (TMP)** guides the development of and investment in Boulder County's multimodal transportation system. Multimodal Transportation Standards guide the design of transportation facilities and requirements for development within unincorporated Boulder County.



The Transportation Director and staff are directed by the commissioners to refine the scope of projects within the allocated budget amounts on an annual basis and there is opportunity for public comment on the projects. The commissioners give direction to the Transportation Department on which projects to proceed with and/or which projects need further refining.

2020 ROAD AND BRIDGE FUND PROJECTS

Total Budget: \$11,420,000

- [Annual asphalt road chip seal program](#)
- [Boulder Creek Path Extension Project – 2019/20 Construction](#)
- [Lee Hill Drive/Deer Trail Road Reconstruction](#)
- [Olde Stage Road Reconstruction – 2020/21 Construction](#)
- [Railroad Quiet Zones](#)
- [South Boulder Road Reconstruction \(Boulder to Louisville\)](#)
- [Speed mitigation](#)

2020 COUNTYWIDE TRANSPORTATION SALES TAX PROJECTS

Total Budget: \$5,289,756

TRANSIT-TRANSPORTATION DEMAND MANAGEMENT (TDM) PROJECTS

- [Arapahoe Road/CO 7 BRT & Mobility Studies \(CDOT, 2018\)](#)
- [Mountain Town Transit Feasibility Study](#)
- [Niwot Connectivity Study](#)

ROAD PROJECTS

- [71st Street Reconstruction \(Lookout Road to CO 52\)](#)
- [95th Street Reconstruction \(Lookout Road to Plateau Road\)](#)
- [US 287 & Isabelle Road Intersection Safety Improvements](#)

2020 REGIONAL TRAILS PROJECTS

Total Budget (\$912,973)

- [Regional Trails Program](#)
 - [Williams Fork/Twin Lakes Connection](#)
 - [Lyons-to-Boulder Trail \(proposed\)](#)
 - [RTD Rail Regional Trail](#)



OPEN SPACE AND TRAILS ACQUISITION PROJECTS

A high priority for Boulder County is the acquisition of open space. 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 more than 100,000 acres of open space and remains committed to advancing these goals in a manner that reflect sound resource management and community values. The commissioners and county staff look to the Boulder County Comprehensive Plan and goals in the department's annual strategic vision to help form the budget requests. **THE OPEN SPACE MANAGEMENT WEBSITE** provides many additional resources and information about the advisory boards, plans and policies that play a part in the county's investments in open space land acquisitions and maintenance.

OPEN SPACE ACQUISITIONS

Properties are acquired by purchase, lease agreements, subdivision and trail dedications, donations, conservation easements, and intergovernmental agreements. Funding for acquisition and management of these comes primarily from the Open Space Capital Improvement Fund which contains bond proceeds, and sales and use tax revenues. 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.

The county has limited funds to invest in new open space acquisitions and considers numerous factors and evaluates every potential property acquisition carefully before pursuing the opportunity. Boulder County has entered into the following option agreements to purchase open space properties at a future date. If annual payments are made until the end of the option, the county will then have the right to purchase the property and associated water rights.

	Cemex	Dowe Flats	Golden-Fredstrom	Zweck	Western Mobile
Total Acreage		766	147	210	168
Total Options		8,804,908	2,097,568	10,500,000	1,825,929
Options Exercised Through 12/31/2019		1,550,000	600,000	3,675,000	-
Remaining Options		7,254,908	1,497,568	6,825,000	1,825,929

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.



OPEN SPACE CAPITAL IMPROVEMENTS

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.

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. Priorities for many capital projects follow directly from [management plans and master plans](#) for each property.

2020 CAPITAL FUNDING- OPEN SPACE ACQUISITION AND MAINTENANCE APPROPRIATIONS

Appropriation	Acquisitions	Capital Improvements	Associated Land Maintenance and Operations
Conservation Trust Funds	\$414,053	\$0	\$0
1994 Open Space Sales and Use Tax	\$5,000,000	\$0	\$0
2005 Open Space Sales and Use Tax	\$0	\$284,450	\$4,894,165
2008 Open Space Sales and Use Tax	\$0	\$0	\$7,236,010
2011 Open Space Sales and Use Tax	\$10,200,464	\$650,176	\$4,515,588
Parks and Open Space - General Fund	\$65,182	\$6,821,589	\$14,308,212
Total	\$ 15,679,699	\$ 7,756,215	\$ 30,953,975



CAPITAL EXPENDITURE BUILDINGS AND INFRASTRUCTURE

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.

In 2018, the Boulder County Building Services (BCBS) Division created a [Facilities Master Plan](#) to be used as a guiding vision for short-term and future planning for Boulder County's buildings and facilities. The plan includes an assessment of current facilities, including a site's function and purpose within the county, the public service provided, and the location.

The BCBS division also looked to the future needs of Boulder County facilities over the course of the next ten years.

Here are a few of the more important recommendations:

- Facilities should focus on client services and adopt the public services hub model that was first created at the St. Vrain Community Hub in Longmont.
- Facilities should have a public zone where staff meets clients in a welcoming environment.
- Boulder County should consolidate services as much as possible and create flexible floor plans so departments can shrink and grow with minimal adjustments.
- Boulder County should aim to share resources like conference rooms, drop in spaces, and break rooms to be cost-effective with resources.

IMPACT ON FUTURE OPERATING BUDGETS

Many current budget decisions affect future budgets. 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 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.

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.

PROJECT IDENTIFICATION & PROCESS

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 2020 process by meeting with different departments and offices.

As various issues such as fire safety upgrades or structural upgrades are being explored, further cost analysis is done to determine the cost efficiency of a simultaneous remodel or renovation to accommodate long-term trends. 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. 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.



2020 CAPITAL BUILDING PROJECTS APPROPRIATIONS

2020 Building Services Projects	
	<u>2020 Budget</u>
<u>Capital Expenditure Fund Projects</u>	
ADA Compliance Plan and Implementation	300,000
Head Start-YMCA Location	485,000
Turtles for Houston Room	53,350
<u>Infrastructure</u>	
Facilities/Construction/Electrical Projects	864,960
<u>Ongoing/Operating</u>	
Division Operating and Work Orders	4,249,837
Total Capital Expenditure Fund	\$ 5,953,147
<u>General Fund</u>	
Solar buyout	480,000
<u>Road and Bridge Fund</u>	
Walden Ponds Road Maintenance Office and Breakroom	230,000
<u>Dedicated Resources Fund</u>	
Walden Ponds Volunteer Center Upgrades	380,916
HMMF Expansion	432,311
Total Dedicated Resources Fund	\$ 813,227
<u>Offender Management Fund</u>	
Jail Modernization Phase 2 - Prisoner Intake and Release	4,500,000
Justice Center - Inmate Holding Expansion	736,314
Total Offender Management Fund	\$ 5,236,314
<u>Sustainability Tax Fund</u>	
Compost Processing Design	718,460
Nederland Transfer Station Zero Waste Design	85,620
Allenspark Transfer Station Expansion	701,175
Total Sustainability Tax Fund	\$ 1,505,255
<u>Recycling Center Fund</u>	
Baler Replacement	2,035,000
Educational Displays	300,000
Conveyor Replacement	181,000
Total Recycling Center Fund	\$ 2,516,000



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. Capital assets are defined by the county as assets with an initial, individual cost of \$5,000 or more for equipment; \$50,000 or more for buildings, improvements, and infrastructure; \$100,000 or more for software either purchased or developed internally; and with an estimated useful life of more than one year.

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 Office of Financial Management 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.

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.

The county's investment in capital assets for its governmental and business-type activities as of December 31, 2018 amounted to \$960,388,594 (net of accumulated depreciation). This investment in capital assets includes land, buildings and systems, improvements, infrastructure, machinery and equipment, park facilities, roads, highways, and bridges. The county's capital asset balances increased by \$39,256,664 compared to the prior year.



Title	Land	Buildings	Equipment	Work in progress	Improvements	Infrastructure	Software	Total Assets
Admin Services	-	-	267,504	77,543	-	-	279,793	624,840
Architects	-	-	809,484	14,436,677	79,161	-	-	15,325,322
Assessor	-	-	174,662	-	-	-	583,415	758,077
BOCC	-	-	82,225	-	-	-	-	82,225
Clerk and Recorder	-	5,252,871	1,082,066	-	-	-	-	6,334,937
Communications	-	8,092,664	331,534	24,403	-	67,129	-	8,515,730
Community Justice	-	-	181,472	-	-	-	-	181,472
Coroner	-	3,949,902	356,635	-	-	-	-	4,306,537
County Attorney	-	-	13,862	-	-	-	-	13,862
District Attorney	-	-	243,112	28,739	-	-	-	271,851
Eldorado Springs LID	174,776	2,444,034	19,108	-	-	-	-	2,637,918
Extension	-	-	36,050	-	-	-	-	36,050
Facilities - Maintenance	-	-	2,266,797	60,424	-	12,966	-	2,340,187
Facilities-Custodial	-	-	118,142	-	-	-	-	118,142
Fairgrounds	756,142	5,816,345	45,805	-	1,048,641	141,125	-	7,808,058
Office of Financial Mgt	-	-	6,508	-	-	-	6,679,833	6,686,341
Fleet Services	-	5,802,221	632,381	-	-	377,311	-	6,811,913
General Government	20,001,871	87,537,300	-	48,383	866,130	-	-	108,453,684
Gunbarrel CID	1,116,027	-	-	-	-	-	-	1,116,027
Hazardous Materials Mgt	-	-	-	-	-	-	-	-
Head Start	-	827,630	19,390	1,005,401	-	-	-	1,852,421
Health Department	-	-	85,227	-	-	-	-	85,227
Highways and Streets	16,958,769	2,655,449	-	-	4,520,665	266,952,628	-	291,087,511
Human Resources	-	-	-	-	-	-	-	-
Information Technology	-	-	2,595,009	19,961	-	330,000	113,737	3,058,707
Land Use	-	-	213,102	-	-	-	-	213,102
Mailing and Printing	-	-	493,758	-	-	-	-	493,758
Parks & Open Space	579,150,357	8,684,207	5,338,806	2,375,399	6,765,643	1,170,835	153,458	603,638,705
Pool Vehicles	-	-	-	-	-	-	-	-
Public Safety	811,770	37,170,422	-	-	-	676,306	-	38,658,498
Recycling	882,782	11,072,790	12,097,843	224,088	-	54,186	-	24,331,689
Resource Conservation	-	2,452,794	210,312	103,522	-	-	-	2,766,628
Road Maintenance	-	3,122,488	17,525,947	-	-	139,130	-	20,787,565
Sheriff	-	13,966,738	7,162,217	933,603	98,396	190,994	181,227	22,533,175
Housing & Human Services	-	-	633,293	-	-	-	1,355,172	1,988,465
Telecommunications	-	-	-	-	-	-	-	-
Transportation	-	-	629,757	52,445,906	-	-	-	53,075,663
Treasurer	-	-	46,943	-	-	-	283,144	330,087
Workforce	-	-	-	63,460	-	-	-	63,460
Youth Corps	-	-	446,022	-	-	-	-	446,022
Total	619,852,494	198,847,855	54,164,973	71,847,509	13,378,636	270,112,610	9,629,779	1,237,833,856

DEBT SERVICE



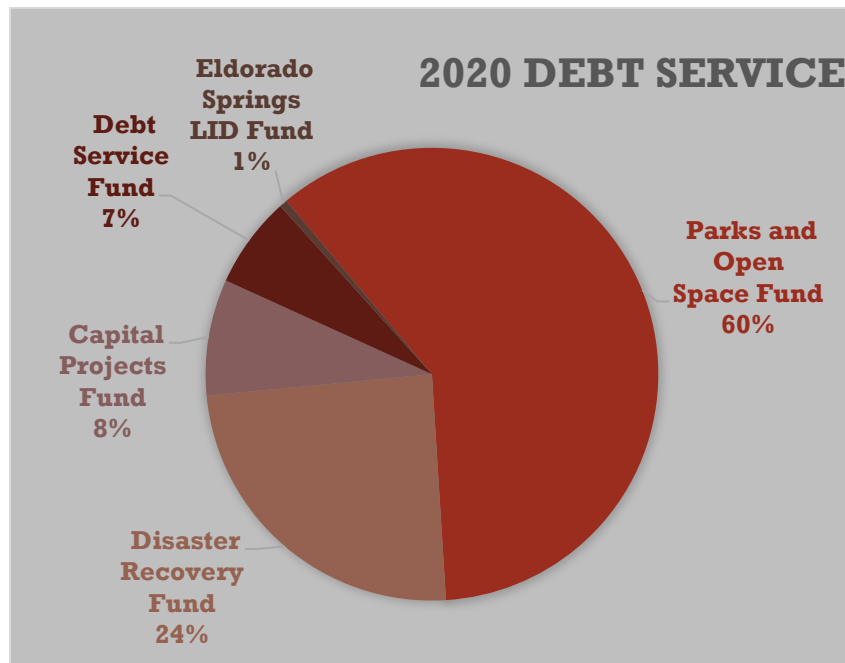
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SECTION 9 – DEBT SERVICE

OVERVIEW

The debt service budgets are included in the Parks and Open Space Fund, the Capital Expenditure Fund, the Debt Service Fund, the Disaster Recovery 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.





DEBT POLICIES AND 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.

The County will confine long-term borrowing to capital improvements. The payback period will not exceed the useful life of the project.

1. There will be no lease purchase without Board of County Commissioners approval.
2. Debt will not be used to fund current operating expenses.
3. New bond issues must be approved by a majority of voters. (This is a requirement of the State Constitution).
4. 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 \$2,459,187,115 which is 3.0 percent of the actual value of \$81,972,903,827.

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 #4.

2020 DEBT FOR BOULDER COUNTY GOVERNMENT

The total 2020 debt obligation listed in the table to follow is \$19,900,009. The total for 2020 budgeted debt service is \$19,913,760. The difference between budget and debt obligation is the budgeted bank fees. These fees vary slightly from year to year. Budgeted debt service comprises 4.53% of the total county budget of \$439,968,547.



2020 DEBT SERVICE SCHEDULE

Description	Principal	Interest	Total
Debt Service Fund			
Bonds - Taxable Qualified Energy Conservation			
Debt Service Fund	\$345,000	\$164,456	\$509,456
Parks and Open Space Fund Bonds, Refunding Series 2011A	\$1,305,000	\$97,088	\$1,402,088
Parks and Open Space Fund Bonds, Refunding Series 2011B	\$1,565,000	\$135,650	\$1,700,650
Parks and Open Space Fund Bonds, Refunding Series 2011C	\$3,855,000	\$569,819	\$4,424,819
Parks and Open Space Fund Open Space Sales and Use Tax Revenue Refunding Bonds, Series 2015	\$1,930,000	\$1,094,950	\$3,024,950
Parks and Open Space Fund Open Space Sales and Use Tax Revenue Refunding Bonds, Series 2016A	\$0	\$393,500	\$393,500
Parks and Open Space Fund 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	\$1,160,000	\$491,973	\$1,651,973
Flood Reconstruction Projects Certificates of Participation, Series 2015	\$3,635,000	\$1,236,500	\$4,871,500
Debt Service Fund Clean Energy Options Local Improvement District, Special Assessment Bonds Series 2009A	\$105,000	\$25,875	\$130,875
Debt Service Fund Clean Energy Options Local Improvement District, Special Assessment Bonds Series 2009B	\$250,000	\$80,400	\$330,400
Debt Service Fund Clean Energy Options Local Improvement District, Special Assessment Bonds Series 2009C	\$0	\$22,188	\$22,188
Debt Service Fund Clean Energy Options Local Improvement District, Special Assessment Bonds Series 2009D	\$105,000	\$27,812	\$132,812
Debt Service Fund Clean Energy Options Local Improvement District, Special Assessment Bonds, Taxable Qualified Energy Conservation (QECCB), Series 2010B	\$165,000	\$9,374	\$174,374
Eldorado Springs Local Improvement Fund Revolving Loan, 2006	\$91,498	\$20,976	\$112,474
2020 Totals	\$14,511,498	\$5,388,511	\$19,900,009



2020 DEBT BY FUND

Description	Principal	Interest	Total
Parks and Open Space Fund	\$ 8,655,000	\$ 3,308,957	\$ 11,963,957
Capital Projects Fund	\$ 1,160,000	\$ 491,973	\$ 1,651,973
Disaster Recovery Fund	\$ 3,635,000	\$ 1,236,500	\$ 4,871,500
Debt Service Fund	\$ 970,000	\$ 330,105	\$ 1,300,105
Eldorado Springs LID Fund	\$ 91,498	\$ 20,976	\$ 112,474
2020 Totals	\$ 14,511,498	\$ 5,388,511	\$ 19,900,009

SUMMARY OF ANNUAL DEBT SERVICE REQUIREMENTS TO MATURITY

Year	Principal	Interest	Total
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	\$ 16,999,996	\$ 2,890,213	\$ 19,890,208
2025-2029	\$ 51,408,671	\$ 6,015,697	\$ 57,424,367
2030-2032	\$ 9,310,000	\$ 385,756	\$ 9,695,756
Total	\$ 138,784,324	\$ 27,286,727	\$ 166,071,051



2020 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, 2018 and the final payment will be made on July 15, 2026.

The bonds were upgraded in 2020 to AAA 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, 2019 and the final payment will be made on July 15, 2030.

The bonds were upgraded in 2020 to AAA 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 (\$3,024,950)

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 2020 to AAA 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 CAPITAL IMPROVEMENT TRUST FUND BONDS, SERIES 2011A
(\$1,402,088)

Voters in the November 2010 election approved a total debt of \$60,000,000 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 2020 to AAA by Standard & Poor's. The average coupon rate is 4.391138%. Net interest cost is 3.774472% and the yield for arbitrage rebate purposes is 3.367600%. The average life is 8.976 years. The bonds were issued for the purpose of providing funds for capital improvements, including the acquisition of interests in open space real property and access thereto, water rights, improvements upon open space real property, and for the cost of issuance for the Series 2011A Bonds.

The \$20,595,000 in bond proceeds was utilized as follows:

Land Acquisition	\$21,603,849
Cost of Issuance	\$131,120
Premium Generated	<u>(\$1,139,969)</u>
Total	\$20,595,000



OPEN SPACE CAPITAL IMPROVEMENT TRUST FUND BONDS, SERIES 2011B
(\$1,700,650)

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 2020 to AAA 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 (\$4,424,819)**

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 2020 to AAA 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



**ENERGY CONSERVATION CAPITAL IMPROVEMENT TRUST FUND BONDS –
TAXABLE QUALIFIED ENERGY CONSERVATION (QECB) BONDS, SERIES 2010A
(\$509,456)**

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 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 upgraded to AAA in 2020 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



**FLOOD RECONSTRUCTION PROJECTS CERTIFICATES OF PARTICIPATION,
SERIES 2015 (\$4,871,500)**

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 2020 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
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 (\$1,651,973)**

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 were upgraded to AA+ in 2020 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 (QECCB) SERIES 2010B (\$174,374)

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 (QECCB'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 (\$130,875)

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.

CLEAN ENERGY OPTIONS LOCAL IMPROVEMENT DISTRICT, SPECIAL ASSESSMENT BONDS SERIES 2009B (\$330,400)

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.

CLEAN ENERGY OPTIONS LOCAL IMPROVEMENT DISTRICT, SPECIAL ASSESSMENT BONDS SERIES 2009C (\$22,188)

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

CLEAN ENERGY OPTIONS LOCAL IMPROVEMENT DISTRICT, SPECIAL ASSESSMENT BONDS SERIES 2009D (\$132,812)

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

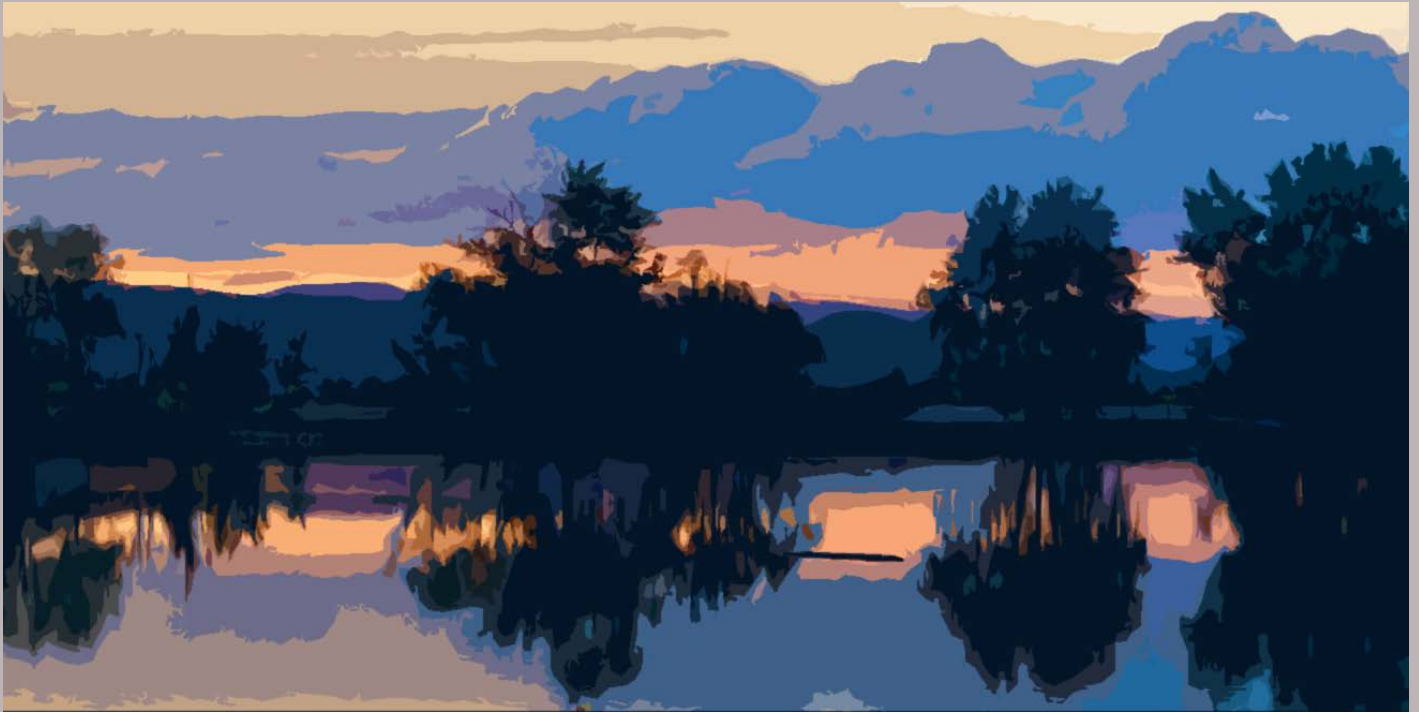


**ELDORADO SPRINGS LOCAL IMPROVEMENT FUND REVOLVING LOAN, LOAN
DATE: 2006 (\$112,474)**

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.

ORGANIZATIONAL PROFILES



"Twin Lakes at Sunset" by Boulder County staff Kelli Keith used with permission



SECTION 10 - ORGANIZATION PROFILES

OVERVIEW

The following section profiles the organizations and programs of Boulder County. While the proceeding pages covered the financial and budget information in depth, this section of the 2020 Budget Book lends more explanation to the people, resources and communities engaged in providing the best in public service.



ADMINISTRATIVE SERVICES

The Administrative Services Department serves the entire county organization and is instrumental in providing critical services in the area of general government. Administrative Services consists of the following divisions: Boulder County Building Services, which provides building design, construction, maintenance and custodial services for all county buildings; Business Operations, which supports the department administratively and provides the coordination of property valuation appeals, purchasing and marijuana and liquor licensing; Risk Management, which protects the county's assets and manages all insurance claims; Human Resources, which supports compensation, benefits, payroll, recruitment, training and employee relations; Information Technology, which is responsible for IT infrastructure, applications and countywide services such as GIS, along with printing and mailing; and Resource Conservation, which provides convenient, cost-effective facilities and programs to help Boulder County achieve our zero waste goal.

2020 BUDGET SUMMARY

Expenditures		
		2020
Expenditure Type	2019 Adopted	Adopted
Personnel Services	48,970,134	25,014,276
Operating Expenses	56,422,176	38,229,760
Other Financing Uses	0	0
Total	105,392,310	63,244,036

Staffing		
	2019	2020
Full Time Equivalents	241.05	227.75
Total	241.05	227.75

MISSION STATEMENT

The mission of **Building Services** is to be a professional, solution-focused, and responsive team dedicated to providing the best in public service by designing, building and maintaining Boulder



County facilities for the essential needs of our clients. We deliver functional and aesthetically pleasing environments in a sustainable manner.

The mission of **Business Operations** is to promote, create, and maintain processes that allow greater balance, consistency, and productivity throughout the organization

The mission of **Human Resources** is to be a solutions-focused team of dedicated human resources professionals who serve Boulder County's most valuable asset, our employees, by providing services to attract, develop, motivate and retain a diverse workforce.

The vision of **Information Technology** includes Innovation, Security and Technology. Their mission is to provide the best in public service by aligning this vision with Boulder County's Strategic Priorities.

The **Resource Conservation Division** mission is to provide convenient, cost-effective facilities and programs to help Boulder County reduce waste disposal, protect the environment, and conserve natural resources.

DESCRIPTION OF SERVICES

BUILDING SERVICES

DESIGN SERVICES – The Design staff are responsible for programming project needs, design of the improvements, coordination of civil, landscape, structural, mechanical and electrical consultants' work, bidding subcontracted trades and overall project management.

CONSTRUCTION – The Construction staff of 15 are responsible for overseeing the work on the jobsites and the actual performance of a number of skilled trades. The staff consists of a Construction Manager, several project superintendents, a staff of skilled journey carpenters, drywallers, and painters. The superintendents coordinate the activities of staff and subcontractors on site, material deliveries and ensuring the work meets inspection and permit requirements. The in-house trades include: moderate excavation and concrete foundations & slabs, all light steel or wood framing, drywall installation and finishing, millwork fabrication and installation, door, frame and hardware installation and painting. They also are skilled in the installation and modifications of the County's modular Herman Miller furniture system.

ELECTRICAL – The Electrical staff of 16 are responsible for installation of new electrical power and lighting, phone, data and building control systems in County facilities. They design and implement modifications and improvements to existing systems as departments' needs change and grow. The Electrical Section manages the Systems Group. They play a key role in maintaining existing electronic facility systems, including the environmental control systems, fire alarm systems, card access systems and audio/visual systems in most of the County buildings. The



County Master Electrician manages the Electrical Section. Projects are directed by Lead Electricians and supported by a staff of skilled electricians.

FACILITIES SERVICES – This includes security, maintenance, and custodial services. Security is responsible for building access control, patrol and crime prevention, consulting, coaching and training, and incident response and management for County security issues. Maintenance is responsible for ongoing operations and maintenance of our sites and facilities including landscaping and snow removal. Custodial is responsible for all custodial operations

INFRASTRUCTURE SERVICES – Manages and implements our facility infrastructure upgrades and replacements. These are typically funded through the Capital Expenditure Fund (CEF) infrastructure budget and include projects such as roof and HVAC replacements, Solar PV installations, BAS upgrades, etc.

REAL ESTATE – Responsible for the management of our real estate portfolio including leases, sales, purchases, and condo agreements

SIGNAGE & GRAPHICS – Responsible for design, fabrication, installation and maintenance of building and site signage at County facilities. Also included is coordination of subcontractor production and installation of large site signs. Also, a large variety of visual products, including budget book design, brochures, displays, plaques and other special graphic needs, are designed and produced by this function. A Graphic Designer performs the work.

BUSINESS OPERATIONS

BOARD OF EQUALIZATION – schedules and conducts property value appeal hearings for residents.

INFORMATION DESK – provides the public visiting the Old Courthouse with general information and provides County Departments purchasing assistance, employment application dispensation, pool car reservations and maintenance, and more.

CONTRACTS – Our contracts administrator drafts and reviews all contracts for Administrative Services, prepares and submits contracts for final approval signatures, and works with third-party electronic review and signature systems such as DocuSign.

PURCHASING – The Purchasing Team manages all aspects of the procurement process, including the competitive vendor selection process, purchase orders, and overall compliance with county purchasing policies and other regulations.

LICENSING – This position works with businesses that require licensure to produce and or sell marijuana products or provide liquor for sale or consumption in a public place.



HUMAN RESOURCES

CLASSIFICATION AND COMPENSATION – provide and maintain a program that reflects the importance of public service and attracts, retains, and rewards a qualified and diverse workforce. Within the boundaries of fiscal responsibility, compensation shall be externally competitive and internally equitable. The county adheres to non-discriminatory pay practices. The current compensation plan includes Funded Pay Range Movement, Merit Pool, Market Adjustments, Livable Wage Increase, Spot Bonus Pool, RTD Eco Pass Program, and PERA Retirement Funding.

EMPLOYEE BENEFITS – provide information and enrollment services for employee benefits including medical, dental, vision, pharmacy, illness, accident, & hospital insurance, short and long term disability, flexible spending and health savings accounts, family and medical leave, parenting resources, life insurance, PERA, and mental health.

PAYROLL – Process County employee payroll.

RECRUITMENT – make hiring employees easy, equitable, and enjoyable by assisting with job posting, interview prep, interviewing, hiring, and onboarding.

WELLNESS PROGRAMS – provide opportunities for employees and their families to develop and enhance their physical, social, career, financial and community health through behavior change programs, supportive policies, and educational opportunities in an effort to elevate the well-being of every Boulder County employee.

SUPERVISORY AND DEVELOPMENTAL TRAINING – provide employee development services through learning, certificate programs, tuition assistance programs, public service curriculum, and BC Mentors program.

INFORMATION TECHNOLOGY

APPLICATION SUPPORT – implementation, enhancement, on-going maintenance, and support of third party enterprise and departmental applications.

SERVICE DESK – problem and request management, including desktop hardware/software support and replacement, network printer/copier support and replacement program highlights

INFRASTRUCTURE – Enterprise Application Hosting Service, Internet & Intranet Connectivity Network, Computer & Data Security, Network Services, Remote Access, Storage & Backup Services, Voice & Electronic messaging, Video Surveillance Services.

PROJECT MANAGEMENT – technology project portfolio management and enterprise software training.



GIS PROGRAM – provide GIS solutions, including custom data, maps, tools, and analysis. This can also include online mapping, spatial data management, and support for disaster planning, response, and recovery.

PRINTING & MAILING – Printing of Business Cards, Forms, Brochures, Flyers, and other materials and pick-up and delivery of mail.

APPLICATION DEVELOPMENT – provide evaluation of custom-built software solutions or off-the-shelf software solutions. This includes support and maintenance of in-house developed applications and

ORACLE PROGRAM OFFICE (OPO) – The Oracle Program Office was created in 2018 upon go live of the County's new Oracle Financial System. This office provides ongoing technological support and training as well as project management and upgrade implementation and support.

RESOURCES CONSERVATION

ZERO WASTE – provide recycling and composting bins and services to County offices to ensure Boulder county reaches its goal of Zero Waste or darn near by 2025. This includes signage resources to assist with proper sorting. In additional all county events and meetings must be zero waste.

EDUCATION & OUTREACH – resources and activities to help with zero waste, such as classes and trainings, and providing recycling center tours.

E-WASTE - manage waste electronic equipment in accordance with Colorado's Hazardous Waste Regulations, Universal Waste Rule. E-waste cannot be sent to the landfill but instead must be either recycled or disposed of as hazardous waste.

HAZARDOUS WASTE – schedule appointments for County departments and offices to dispose of small quantities of hazardous wastes, including acids and bases, flammable liquids and solids, pesticides and poisons, and oil-based paints. Universal wastes, recyclable and non-hazardous wastes are also accepted including: aerosol cans, fluorescent tubes and lamps (CFLs), applicable pesticides, auto batteries and other batteries, antifreeze, latex paints, and non-hazardous liquids, at the Hazardous Materials Management Facility.

SHREDDING - coordinates confidential paper shredding services for Boulder County offices.

TRASH & HAULING – provide public program of trash and hauling, including managing Allenspark and Nederland Transfer Station and Recycling Centers. This also includes hauler licensing.



SURPLUS - serves as a way for county offices to reuse materials and keep them out of the landfill as is required for offices/departments to attempt to find a home for their functional and/or usable items with a value of less than \$5,000 by following the county's surplus procedure

SPRING CLEAN-UP - Building Services and Resource Conservation host this annual event that provides free collection of office furniture and miscellaneous office items from county offices, and we try to divert as much material as possible from the landfill through donation (reuse) and recycling.

PROGRAM HIGHLIGHTS

VAPEAWARE: BRINGING AWARENESS OF SAFE STORAGE AND PROPER DISPOSAL OF VAPING DEVICES

You've seen it in the news and heard it on the radio, youth vaping is prevalent across the nation and in Boulder County. Vaping devices contain batteries, that, if not disposed of correctly, can be a dangerous environmental hazard. They also contain nicotine, a chemical that is harmful to health and our environment. In 2019, the Hazardous Materials Management Facility (HMMF) expanded proper vaping device disposal efforts to youth and schools. HMMF worked in partnership with a variety of community partners to create environmental impact messaging geared towards youth and to implement a disposal protocol for schools who have tobacco- and nicotine-related waste. This shift to expanded services was a result of an identified community need. As vaping devices were being used or confiscated on school property, we heard that waste would often pile up in a box under the principal's desk, fill a desk drawer in the nurse's office, be found littered on school property, or become an overflowing nuisance for the School Resource Officer.

Together, the Resource Conservation Division's HMMF staff, Boulder County Public Health's Tobacco Education and Prevention Partnership (TEPP), and representatives from the Environmental Services and the student health staff from Boulder Valley School District (BVSD) informed, created, and implemented a disposal protocol for tobacco and nicotine waste.

The goals of this project were to:

- Increase disposal access to Boulder County residents,
- Increase knowledge of safe storage and handling practice,
- Increase disposal access and create disposal guidelines for Boulder County school districts,
- Increase support of tobacco-free schools policy implementation and enforcement, and;
- Increase awareness of environmental impacts from tobacco and nicotine products.

Our collaborated efforts led to:

- Creating safe storage and handling guidelines for schools,
- Implementing school disposal guidelines in BVSD,



- Providing 29 disposal bins to BVSD middle and high schools and two transportation depots with funding supported by BVSD, TEPP, and the HMMF,
- Designing two new educational resources for students and teachers in English and Spanish, which were shared with all middle and high schools,
- Disseminating these resources and a vaping toolkit with BVSD, Colorado Department of Public Health and Environment (CDPHE), and various school districts in Colorado, and;
- Building a tracking method for materials disposed of at the HMMF.

In 2019, we shipped over 2,500 vaping devices (103 pounds) and 161 e-liquid containers (16 pounds) from businesses and residents at a combined cost of \$2,711 (paid for by businesses and HMMF).

This project also inspired other communities and statewide partners to replicate similar partnerships and explore the implications of these devices from a regulatory perspective. Our efforts to address this nationwide concern also garnered attention from Colorado Public Radio (CPR) and National Public Radio (NPR). As a result, we've received inquiries from folks around the nation for advice as others build their own disposal guidelines. The story ran on CPR, which has a listenership of 480,000 per week, and NPR Morning Edition, which has a listenership of 13 million listeners daily.

By collecting vaping products and batteries, we are diverting materials from the landfill, keeping them out of reach from children and pets, and educating students and administrative staff on proper disposal and storage practices. This fits into the county's sustainability goal by addressing the hazards of vaping to our health and environment. This project was innovative as it was the first of its kind in Colorado. Collaboration between departments has developed a non-regulatory partnership and resource for the school district and has inspired change within the community.

BOARD OF EQUALIZATION ONLINE APPEAL PROCESS

Business Operations had a goal to make the Board of Equalization appeals process more efficient for members of the public and BOE staff. The BOE created an online petitioning and appeals process, allowing taxpayers to appeal and schedule their appeal hearing. In 2019, 55% (912) appeals were processed online. This resulted in decreased traffic, labor, phone calls, and significant complaints to the Commissioners' Office to less than 4! Out of the 55% that appealed online, 23% also scheduled online and receive an automatic confirmation email. This is the first year that was an option.

The BOE online appeals process is accessed through a self-service website with user-friendly automated scheduling and an easy video tutorial published on the BOE website. Homeowners can complete the process of appealing and scheduling at home – something beneficial for our elderly residents, residents with mobility difficulties, and property owners with a limited schedule. The



petition is automatically entered into our system reducing data entry labor needs. The amount of errors decreased because the petitioner is responsible for their own data.

Through 2017, all appeals handled by the BOE, including abatement and arbitration were submitted on paper. Hearing schedules were created by the BOE Coordinator working with appraiser and hearing officer schedules. Correspondence with the property owner was by mail with little notice of a scheduled hearing (and therefore a very frustrated taxpayer). In 2019, an automatic email is sent to petitioners once the hearing is scheduled giving them additional time to prepare. The BOE would often have to hire temporary employees for a role that only lasts a little over two months a year – a role hard to fill as most people prefer consistent employment. The significant reduction of phone calls, traffic, and communication via postal mail with the online appeal process eliminates this need.

ZERO WASTE INITIATIVE AT THE 2019 BOULDER COUNTY FAIR

The Zero Waste (ZW) Initiative at the Boulder County Fair represents the most substantial ZW effort conducted by the county. The fair is the largest event held on county property, bringing in over 150,000 attendees throughout the 10-day event. The Resource Conservation Division (RCD) leads the ZW Initiative, which focuses on three key objectives to attain the greatest rate of waste diversion: education and outreach, requiring food vendors to serve ZW certified food service ware, and installing effective ZW infrastructure throughout the Fairgrounds.

RCD set a goal to exceed the 2018 diversion rate at the fair by 10% in 2019. In doing so, we increased education and outreach efforts, updated existing infrastructure, implemented new infrastructure, refined vendor and volunteer training materials, and increased volunteer recruitment and participation. As a result, the ZW Initiative at the 2019 fair far exceeded our goal by attaining an overall diversion rate of 49% -- a 16% increase from 2018. The 2019 diversion rate amounts to 16,461 pounds of material saved from a wasted fate in a landfill. This diversion achievement saved approximately 470 gallons of gasoline, 48 trees, 19,950 gallons of water, 1,083 gallons of oil, 3,591 miles driven, and 11,685 Kilowatt hours of electricity from being used. In addition, another 144,980 pounds was diverted by reusing manure and animal bedding used at the fair.

Since 2006, the Boulder County Fair has been managed as a ZW event to gain public participation in the county's goal to achieve "Zero Waste – or darn near – by 2025." In 2019, the ZW Initiative at the fair achieved a record breaking 49% diversion rate – 16% greater than the year prior. This strongly supports the Commissioners' Sustainability goals specific to ZW. Additionally, the initiative reflects a strong commitment to the county's vision of Sustainability through impressive resource reuse and reduction achievements, ZW education and outreach efforts, and an ongoing commitment to build community partnerships. As a ZW community, this program highlights the county's continuous efforts to divert resources from landfills, and in return, allows valuable materials to be reused, recycled, or composted. By doing so, we're conserving resources which



reduces greenhouse gas emissions, energy and water usage, and the costs associated with unsustainable consumption. In addition, the program invites county employees, community groups, and residents to volunteer and participate in our ZW efforts at the fair. Based on feedback from some of the 79 total volunteers, participation in the program greatly increased one's knowledge related to ZW and allowed them to partake in a meaningful activity that positively impacts their community.



ASSESSOR

The Assessor's Office establishes values every two years for more than 120,000 properties within Boulder County, worth nearly \$50 billion in market value, using tools such as geographic information systems (GIS) and mass appraisal techniques to perform the appraisal analysis.

This organization lists and values all property in Boulder County which provides a table tax base from property taxes, for the provision of services by local government entities, including school districts, the county, municipalities, water, fire and other various special districts. The office performs residential, commercial and business 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, the staff defends property values at the State Board of Assessment appeals and various court levels

The Assessor's Computer Assisted Mass Appraisal system contains descriptive elements for all real and business personal property. This database is continually updated by members of the, GIS, administrative and appraisal staff.

2020 BUDGET SUMMARY

Expenditures		
	2019	2020
Expenditure Type	Adopted	Adopted
Personnel Services	3,679,536	5,321,476
Operating Expenses	271,222	271,222
Other Financing Uses	0	0
Total	3,950,758	5,592,698

Staffing		
	2019	2020
Full Time Equivalent	52.80	52.80
Total	52.80	52.80



DESCRIPTION OF SERVICES

Assessment & Valuation - State law requires that all real property (land and buildings) in a county be revalued (reappraised) every odd-numbered year. The goal is to equalize property values so taxes are distributed fairly and equitably between all property owners. After properties have been appraised, the values are analyzed to ensure the assessments are accurate and equitable, and meet state-mandated uniformity standards. The Assessor's Office evaluates data from actual sales in the marketplace, uses state-of-the-art modeling software and advanced mass property appraisal tools to compare properties of similar characteristics and location, and incorporates information from property appeals to determine a property's value. Property assessment is the basis for generating tax revenues that are collected by the Treasurer to pay for schools, roads, fire protection, police protection, and other local services. Every August and November the Assessor certifies the total assessed value of all properties within the boundaries of each local taxing authority. All property tax revenues are distributed to taxing entities within Boulder County and do not support any state services.

Appeals & Abatements - Real property valuation appeals are accepted and processed in this office during the month of May. If you disagree with the Assessor's determination, you can file a written appeal to the Board of Equalization (BOE). The abatement process enables taxpayers to contest the property taxes billed by the county and is an official reduction of an assessed valuation after the initial assessment.

Business Personal Property - establishes values for business personal property (the assets owned by businesses) for ad valorem property tax purposes.

Property Search - Boulder County has provided the information in this application as a public service using GIS data. Property information will be shown when an account is selected after searching based on data.

Senior Tax Exemption - The Colorado Constitution establishes a property tax exemption for qualifying senior citizens, surviving spouses of senior citizens who previously qualified, and for Disabled Veterans. Applications are filed and processed in the Assessor's Office.

PROGRAM HIGHLIGHTS

PUBLIC EDUCATION AND OUTREACH

The Assessor's Office – in conjunction with the Treasurer's Office – initiated public education and outreach events regarding property types, property taxes and programs to assist property owners in Boulder County. The first of these efforts was a series of open houses for property owners qualifying for senior tax assistance programs. Another component of the program was private sector education around Business Personal Property tax, which is tax on business equipment. The



Assessor's Office worked with businesses responsible for the tax to help them understand the process to declare taxable items. The newest piece of this public service campaign is broader public engagement and education to help citizens understand their tax bill.



BOARD OF COMMISSIONERS

The Board of County Commissioners consists of three individuals elected to serve four-year terms as leaders of the Boulder County government. All three commissioners are elected at-large by the voters of Boulder County and represent the county as a whole.

The Board of County Commissioners direct county programs and approve the County Budgets and policies. The Deputy to the Board coordinates and is responsible for the Commissioners' Office staff who conduct the daily business of the Board of County Commissioners. This includes public information and media relations, crafting the county's policy and legislative agendas, and management of the county's finance and budget organization. The records and administration teams handle the board's Public Meetings, Hearings, Records & Video Archives. Our office also manages the county's Citizen Advisory Boards & Commissions.

2020 BUDGET SUMMARY

Expenditures		
	2019	2020
Expenditure Type	Adopted	Adopted
Personnel Services	13,052,948	9,703,333
Operating Expenses	48,317,037	61,008,951
Other Financing Uses	27,769	22,251,029
Total	61,397,754	92,963,313

Staffing		
	2019	2020
Full Time Equivalents	34.20	52.70
Total	34.20	52.70



DESCRIPTION OF SERVICES

RECORDS & ADMINISTRATION

The Commissioners' Records Team handles all issues related to records retention and BOCC hearings including but not limited to: maintaining and providing IT support for live streaming hearings to the public, coordinating with various Boulder County departments for scheduling and providing proper notice for BOCC hearings, maintaining the Commissioners' agenda, retaining records of all hearing items, and processing records requests as needed for members of the public.

The Administrative Team oversees the daily operational needs of the Commissioners' Office, including but not limited to: coordinating the Commissioners' schedules, assisting constituents with general inquiries, processing accounts payables and receivables, budgetary tracking, office supplies inventory and ordering, and events coordination. The team is also responsible for Advisory Boards and Commissions management. The division also coordinates the Diversity, Equity, and Inclusion program which works on behalf of all Boulder County employees to promote racial equity and justice within the organization and with the community at-large.

PUBLIC AND MEDIA RELATIONS

The Public Information Office (PIO) is responsible for creating and maintaining the public interface of the County Commissioners' Office and communicating on behalf of the County Commissioners. The PIO team is also responsible for external and internal (employee) communications and provides communications support to other elected offices and departments under the full organizational structure. Other duties include media relations, website content, social media, community engagement, recruitment for advisory boards and volunteers, and emergency communications (including PIO support to the Office of Emergency Management).

POLICY AND LEGISLATIVE AFFAIRS

The Commissioners' Policy Team works to advance and support key public policy and intergovernmental relations goals for the County Commissioners, engaging with local, regional, state, and federal governmental entities, including the Colorado General Assembly and the U.S. Congress.

FINANCIAL MANAGEMENT

The Office of Financial Management maintains an open, accurate, and accountable record of all of Boulder County's financial practices.

Through a judicious annual budgeting process, and the diligent daily efforts of finance staff, OFM's primary responsibility is the wise-use and stewardship of the public's hard-earned tax dollars.



CLERK & RECORDER

The Clerk & Recorder oversees the divisions of Elections, Motor Vehicle, and Recording. In compliance with Colorado Revised Statutes and Election Rules, the Elections Division is responsible for planning and conducting accurate and efficient federal, state and local jurisdiction elections. The Elections Division also uses the statewide voter registration system to register new voters and maintain voter registration records. The Motor Vehicle Division 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. 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. Other duties include the issuance of marriage and civil union licenses.

2020 BUDGET SUMMARY

Expenditures		
	2019	2020
Expenditure Type	Adopted	Adopted
Personnel Services	4,327,337	7,160,420
Operating Expenses	1,717,552	3,140,963
Other Financing Uses	0	0
Total	6,044,889	10,301,383

Staffing		
	2019	2020
Full Time Equivalents	73.50	72.50
Total	73.50	72.50

DESCRIPTION OF SERVICES

Voter Registration and Information – Provide residents with current registration information or help register to vote. Also provides Colorado registration requirements and other registration resources.

Elections - Continue to facilitate accurate, transparent and verifiable elections for Boulder County residents. In compliance with Colorado Revised Statutes and Election Rules, the Elections Division



is responsible for planning and conducting accurate and efficient federal, state and local jurisdiction elections. The Division also uses the statewide voter registration system to register new voters and maintain voter registration records.

Motor Vehicle - Performs all statutory requirements in titling and licensing motor vehicles and managing records for over 251,000 registered vehicles in Boulder County. Services provided include auto registration, emissions, license plates/placards, and collecting fees and taxes. 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.

Recorded Documents & Data - Records real estate documents, such as deeds, deeds of trust, liens, and subdivision plats for public notice and provides copies of recorded documents.

Marriage & Civil Union Licenses – issuance of marriage and civil union licenses, along with maintaining and issuing copies.

PROGRAM HIGHLIGHTS

VOTER OUTREACH PROGRAM

The Elections Division implemented another successful 2019 Coordinated Election with over 50% turnout (fantastic for a Coordinated election) and had many accomplishments outside of the election as well. This included providing substantial feedback on multiple pieces of elections legislation and then quickly incorporating those changes into our workflows and processes. This included the addition of a new Voter Service Center and two new 24-hour Dropboxes. The Elections Division also ramped up the Cybersecurity Program to implement projects that improve our cybersecurity posture. Lastly, the Elections Team conducted extensive community outreach – including community outreach presentations that garnered substantial interest and attendance from community members, naturalization ceremonies to register new citizens, and a robust education campaign to inform voters about the new changes to elections (including the ability of 17-year old's to participate in primary elections). It was also a busy year preparing for 2020, in which the team will conduct 3 back-to-back elections.

MOTOR VEHICLE SELF-SERVICE RENEWAL KIOSK AT LONGMONT KING SOOPERS

Boulder County residents can now renew their vehicle registration at a self-service kiosk at the King Soopers in Longmont, available during store hours. 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, and is the second MV Express Kiosk installed in the county. Resembling an ATM machine, the bright yellow and blue self-serve kiosk is simple and fast to use. Using the touch screen residents simply type in



their license plate number and VIN number (or bring renewal postcard), follow the instructions on the screen, and renew the license plates. The kiosk collects all taxes and fees and accepts checks, credit, or debit cards. Fees include a \$0.50 charge for checks or a 2.25% charge for credit/debit cards and a MV Express fee of \$3.00 per transaction at this location. The kiosk dispenses a receipt along with the vehicle registration and plate tab on the spot. The entire transaction can be completed in less than two minutes. The kiosk can be used the month before your plates expire, the month your plates expire, or up to 12 months after your plates expire. Residents may also use the kiosk directly after getting an emissions test if the renewal required updated emissions (typically stated on the renewal postcard). One of our goals is to increase use of our self-service Kiosk in the Boulder branch and the new Kiosk at the Longmont King Soopers at 17th and Pace.



CORONER

The Coroner's Office investigates all sudden and/or unattended deaths throughout the county. Through an investigation, a determination will be made as to the cause and the manner of death. The Coroner's Office is responsible for:

- Identification of the deceased
- Notification of a death to the legal next of kin
- Performing autopsies
- Signing death certificates
- Working with mortuaries to facilitate final arrangements
- Testifying in civil and criminal proceedings
- Distributing accurate and timely information to other investigating agencies and the District Attorney's Office, the legal next of kin, health care professionals, insurance companies, and the public

The Boulder County Coroner's Office plays an important role in the community in working with grieving families, friends, and next-of-kin in the event of a sudden, unattended, or unexpected death. The Coroner's Office is acutely aware of the sensitivity in working with individuals and families during this difficult time. The staff are committed to working in a compassionate, fair, and honest manner with anyone who comes in contact with the office for whatever length of time is needed.

2020 BUDGET SUMMARY

Expenditures		
	2019	2020
Expenditure Type	Adopted	Adopted
Personnel Services	916,523	1,264,637
Operating Expenses	387,280	387,280
Other Financing Uses	0	0
Total	1,303,803	1,651,917

Staffing		
	2019	2020
Full Time Equivalent	12.00	12.00
Total	12.00	12.00



MISSION STATEMENT

The mission of the Boulder County Coroner's Office is to conduct thorough and fair investigations into deaths falling under its jurisdiction with professionalism and integrity to determine the manner and cause of death, in a timely manner. The core values of the office are integrity, excellence and compassion; the office is committed to maintaining the integrity of the investigations it conducts by setting high standards of accountability and preserving confidentiality, the office is committed to serving with excellence by establishing and preserving community trust through professional conduct, the office is committed to providing compassion, dignity and respect for the deceased and their families.

DESCRIPTION OF SERVICES

Function of the Office – The Office of the Coroner is a creation of the Colorado Constitution and the Colorado Revised Statutes §30-10-601 through §30-10-612. Under these statutes the Coroner is required to make all proper inquiries regarding the cause and manner of death of any person under their jurisdiction. The cause of death may be defined as the disease or injury that resulted in the death of an individual. The manner of death is a medico-legal term that describes the circumstances of an individual's death, and is an opinion based on the "preponderance of evidence". The five manners of death include natural, accident, suicide, homicide and undetermined. The manner of death is classified primarily to aid survivors in understanding the events surrounding an individual's death and for statistical purposes.

Investigations Department – The Investigations Department handles all scene and phone investigations. This is the front line of the office staffed by highly dedicated individuals. They work directly with the District Attorney's Office, local law enforcement agencies, and medical professionals to gather all necessary information to aid in the investigation process. They then compile all this information for the Coroner and Forensic Pathologist in order to assist them in determining cause and manner of death. They will also work directly with the families of the deceased in the hope to answer as many questions as possible, and to make the process as easy as possible for them and all involved.

Pathology Department – The Pathology Department handles all autopsy examinations. Not all deaths require an autopsy, and autopsies are not performed in every investigation. The decision to perform an autopsy is made by the Coroner in accordance with Colorado State Statute and national guidelines and standards for forensic pathologists. The circumstances of the death and other associated factors contribute to the decision as to whether or not to perform an autopsy. Forensic autopsies are performed by a certified forensic pathologist.

Administrative Department – The administrative department of the office handles accounting, grants, timecards, operational processes, certifications, trainings, etc. They become the familiar



face or voice the public either see or hear first. They assist the staff in the office in the day to day administrative functions. This includes answering phones, assisting mortuaries and any outside agencies with administrative items and questions. Additionally, they assist families throughout the process with information wherever possible or to guide them to the appropriate person who hopefully can.

PROGRAM HIGHLIGHTS

CHILD FATALITY PREVENTION

This project serves to support the Child Fatality Prevention Act (Article 20.5 of Title 25, Colorado Revised Statutes), which is a statewide, multi-agency effort to prevent child deaths. Pursuant to C.R.S. § 25-20.5-404-405, local public health agencies, or agencies designated by local public health agencies, are required to establish and coordinate local, multidisciplinary child fatality prevention review teams. The purpose of local child fatality prevention review teams to conduct systematic, comprehensive, multidisciplinary reviews of child deaths to better understand how and why children die. The child fatality review process uses a public health approach to identify trends and patterns, to take action, to improve systems, and to implement strategies that may prevent future deaths from occurring. The goal is to reduce the number of child deaths in Colorado due to the following causes: undetermined, unintentional injury, violence, motor vehicle incidents, child abuse and neglect, sudden unexpected infant deaths, and suicide. The coroner's office serves as the coordinator in holding these meetings.

HISTORICAL COMMITTEE

This is a committee compiled of highly dedicated volunteers who assist the office in preserving historical information from legacy cases in the Coroner's Office. This group meets regularly at the office where they review all documents, items, or photos associated with legacy cases to document, scan, and ensure the preservation electronically. A further goal is to accomplish a way to display and share some of the found history of Boulder County.

INTERNSHIPS

The Coroner's Office offers several areas of interest for internships. These range between the different departments. These departments consist of the Administration Department, the Investigations Department, and the Pathology Department. The overall goal is to provide a professional learning experience that offers meaningful, practical work related to a student's field of study or career interest in some or all the areas of the office.

COVDRS

The Colorado Violent Death Reporting System (CoVDRS) collects information on violent deaths that have occurred in Colorado from a variety of data sources, including death certificates, coroner/medical examiner reports, and law enforcement investigations. The purpose of the data is to provide a more complete understanding of when, where, and how violent deaths occur. CoVDRS



captures enhanced information on suicides, homicides, unintentional firearm related deaths, where there has been legal intervention, and undetermined deaths that may be violent in nature.

The Colorado Violent Death Reporting System is part of the larger National Violent Death Reporting System (NVDRS), which is funded through the U.S. Centers for Disease Control and Prevention (CDC). There are currently 42 states and territories, funded to collect data for the NVDRS. Boulder County Coroner's Office actively participates in providing data to CoVDRS for the county.



COMMUNITY SERVICES

The Boulder County Community Services Department (CSD) provides services, in partnership with the community, that enhance quality of life, support and protect our county's community of adults, children, families and elders, and promotes economic independence and self-sufficiency.

CSD provides evidence-based services to enhance the quality of life and support our diverse community. Understanding the trends in our programming allows us to better serve the community. By being data-informed, we pay attention to the whole while striving to find improvements that can have the largest impact on the lives of our clients. Below you will find information and data on many of our programs and services.

2020 BUDGET SUMMARY

Expenditures		
	2019	2020
Expenditure Type	Adopted	Adopted
Personnel Services	11,811,226	15,638,659
Operating Expenses	13,626,822	11,392,794
Other Financing Uses	78,420	209,720
Total	25,516,468	27,241,173

Staffing		
	2019	2020
Full Time Equivalents	188.33	191.78
Total	188.33	191.78

PROGRAMS

AREA AGENCY ON AGING

Boulder County Area Agency on Aging (BCAAA) plans, develops, coordinates, funds, advocates for and evaluates a wide range of services for older adults and their families/caregivers.



“Our mission is to deliver, fund and advocate for services that promote well-being, independence, and dignity for older adults, people with disabilities, family caregivers, and veterans in Boulder County”.

Services include local resources, advocacy, assistance for caregivers, elder rights, LGBT outreach, long-term care ombudsman, Medicare counseling healthy aging, respite care and veterans’ services.

COMMUNITY ACTION PROGRAMS

CAP is an advocacy organization and offers People Engaged in Raising Leaders, Creating Connections, Circles Campaign, Multicultural Awards Banquet, and Personal Investment Enterprise.

Boulder County Community Action Programs (CAP) began in 1965 as part of President Lyndon Johnson’s “War on Poverty.” Today, CAP continues to advocate for and help organize programs that foster self-sufficiency for individuals, families, and people of color with low income. Boulder County Community Action Programs focuses on community organizing and advocacy on low-income issues.

COMMUNITY JUSTICE SERVICES

The Community Justice Services Division provides bond assessments, pretrial supervision and preventative programs to youths and adults who are involved with the courts. Division personnel also provide specialized services to incarcerated individuals. The division coordinates and monitors services provided by vendors to the court involved population.

The mission of Boulder County Community Justice Services is to provide humane and constructive community-based interventions, education, alternatives to incarceration, and reparation to the community for criminal behavior Our commitment is to assist individuals in functioning lawfully and constructively in the community while ensuring public safety.

BOULDER COUNTY HEAD START

Head Start is a comprehensive child development program for low-income families and children with disabilities, designed to meet the individual needs of children through a partnership between teachers and parents.

Head Start Vision Statement: “We provide the best in public service for children and families of Boulder County through an integrated approach to School Readiness.”

Boulder County Head Start promotes school readiness for children, ages birth to five, in families with low income by offering educational, nutritional, health, social, and other services. Head Start programs enhance the social and cognitive development of children and actively engage families in their children’s learning so that children will be successful in kindergarten.



The Head Start program began in 1965 during the Johnson administration as a summer program for children in poverty entering kindergarten. The Boulder County program began offering services that first year and has been helping families since.

HEALTHY YOUTH ALLIANCE

Healthy Youth Alliance (HYA) is a coalition of community partnerships and County wide agencies which promotes healthy decision making in youth and families. HYA receives funding from the Colorado Division of Behavioral Health.

The organization's current focus is to provide tools and resources for parents and caregivers to "keep talking" to their kids about tough topics because even though they may act like they aren't listening, they are.

WORKFORCE BOULDER COUNTY

Workforce Boulder County is a comprehensive one stop career center providing employment and training services for all job seekers and employers through a variety of programs.

WfBC's Mission: To drive employment and education opportunities that enrich individual growth, economic health, and community connection.

WfBC's Vision: A flourishing community where everyone has abundant opportunity for meaningful employment and businesses are connected to a diverse talent pool.



COUNTY ATTORNEY

Appointed by the Board of County Commissioners, County Attorney advises and represents Boulder County elected officials and county departments. The County Attorney also represents the People of the State of Colorado in mental health proceedings and in alcohol/drug abuse treatment commitments, as required by state statutes.

2020 BUDGET SUMMARY

Expenditures		
	2019	2020
Expenditure Type	Adopted	Adopted
Personnel Services	2,285,001	3,405,912
Operating Expenses	228,549	258,549
Other Financing Uses	0	0
Total	2,513,550	3,664,461

Staffing		
	2019	2020
Full Time Equivalents	22.05	30.55
Total	22.05	30.55

MISSION STATEMENT

To provide quality and professional legal representation to County Commissioners, Elected Officials and County Departments, 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.

VISION

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.



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.

DESCRIPTION OF SERVICES

Open Records Requests - the public has the right to access the public documents of a governmental entity. Boulder County EO/DH are the custodians of records maintained within their respective offices and departments.

Mental Health and Alcohol/Drug Abuse Treatment Commitments - Limited public advice is provided for mental health and alcohol commitment issues, such as 72-hour holds for the mentally ill, dangerous or gravely disabled people; medication hearings for in-patients and Commitments for Alcohol treatment.



DISTRICT ATTORNEY

The Office of the District Attorney has jurisdiction, or authority, over violations of state criminal laws and is responsible for upholding the Colorado and United States Constitutions. The District Attorney serves as the public prosecutor for felony, misdemeanor, traffic, and juvenile offenses in the County and District Courts. Additionally, the District Attorney's Office provides assistance and education in the community on a variety of public safety issues, including crime prevention and crime survivor resources, consumer and immigrant protection, elder fraud and abuse, diversion and restorative justice practices, sexual abuse and workplace misconduct, domestic violence, bias and hate crimes, mental health, and substance abuse.

In Colorado, District Attorneys are elected to four-year terms by voters in each Judicial District. Boulder County represents the 20th Judicial District of the State of Colorado. The District Attorney serves an Executive Branch function, which means it is responsible for enforcing Colorado state criminal laws as created by the Legislature. The District Attorney's Office does not have jurisdiction over City Code or Ordinance violations or regulatory codes.

Boulder County is represented by District Attorney Michael Dougherty. The Boulder County DA's Office has a staff of more than 80, which includes two Assistant DAs, as well as Chief Trial Deputies, Deputy DAs, Victim Advocates, Investigators, and several other professional support staff. The office handles more than 2,500 felonies and 15,000 misdemeanor and traffic cases each year. Boulder County DA's Office is a recognized leader in the areas of:

- Sex Assault & Domestic Violence Prosecution
- Community Protection Initiatives & Outreach
- Restorative Justice & Diversion



2020 BUDGET SUMMARY

Expenditures		
	2019	2020
Expenditure Type	Adopted	Adopted
Personnel Services	6,713,140	10,084,433
Operating Expenses	518,645	727,176
Other Financing Uses	0	0
Total	7,231,785	10,811,609

Staffing		
	2019	2020
Full Time Equivalents		
Total	87.75	89.74

MISSION STATEMENT

To maintain public safety while seeking justice in every case, and to enhance the legacy of the Boulder District Attorney's Office as a leader in public safety, progressive prosecution, and criminal justice reform.

DESCRIPTION OF SERVICES

District Court - Has original jurisdiction over all felony cases in the 20th Judicial District. The District Attorney's Office first becomes involved in a criminal action on the day after a person is arrested for a felony crime or when the police refer a case to the DA's office for a filing decision on felony charges. Our District Court team handles major felonies, including homicides, sexual assaults, child abuse, and felony domestic violence cases.

County Court - The County Court has original jurisdiction over all Colorado state misdemeanor and traffic cases. One Deputy District Attorney is assigned to each of the Boulder court divisions. In the Longmont courts, two Deputy District Attorneys are assigned to prosecute the Longmont caseload. The most common cases in County Court consist of traffic charges and Domestic Violence matters.

Juvenile Prosecution - The Boulder District Attorney's Juvenile Prosecution Division seeks timely and effective interventions and consequences for children who have committed delinquent (illegal) acts. Juveniles are not treated as adults in the criminal court system. The juvenile justice system



focuses on treatment and rehabilitation more than punishment. The Colorado Children's Code mandates that the juvenile justice system secure for each "delinquent youth" such care and guidance, preferably in his own home, as will best serve the young person's welfare and the interests of society. Not all kids who get in trouble need the same consequences. The Juvenile Prosecutors collaborate with community partners to evaluate the best interest of the youth, victim needs, and community safety risk and works to hold juveniles accountable while also providing supportive services to prevent future crime. The Boulder DA's Office evaluates juvenile delinquency cases for diversion and restorative justice and currently diverts more than half of the juvenile cases referred to the office.

Community Protection - The Community Protection Division (CPD) serves the people of Boulder County in three ways: (1) Works to resolve disputes between individual consumers and businesses; (2) Investigates complaints and prosecutes cases involving abuse or exploitation of elder and vulnerable members of our community; and (3) Engages community members through outreach and education, arming them with tools necessary to protect themselves and to prevent them from becoming victims of crime.

Investigations - The Investigations Unit of the 20th Judicial District Attorney's Office provides investigative assistance, trial preparation, technical support, and training to the prosecuting attorneys and law enforcement agencies of Boulder County. The unit is staffed by state certified peace officers. All are involved in collateral duties such as: Hate/Bias Crime Task Force, Witness Protection, Cold Case Homicide Review Team, Workplace Sexual Misconduct Task Force, Critical Incident Team investigating officer-related fatalities, and the Conviction Integrity Unit. One investigator is assigned to the Boulder County Computer Forensic Laboratory. The unit also has one technical support person who is responsible for court room trial support, creating demonstrative evidence and exhibits, completing A/V redactions, obtaining certified copies of criminal reports and convictions, and tracking cases and subpoenas.

Center for Preventive and Restorative Justice (CPRJ) - delivers a high-quality diversion model that emphasizes accountability and prevention, applies restorative justice practices and principles, matches services to needs, and effectively achieves community safety by decreasing risk of recidivism. The Center for Prevention and Restorative Justice's in-house restorative justice program, DARJ, provides high-quality restorative services including: Community group conferencing; Victim offender dialogue; and RJ processes for drug or alcohol-related violations. Diversion is offered as an alternative to traditional prosecution and centers meaningful accountability and crime survivor voice and choice, while allowing defendants an opportunity to repair the harms of the crime and avoid the collateral consequences that may accompany a criminal conviction. CPRJ has diverted more than 1,800 cases between 2016 and 2019, and is recognized as a national leader in the field. Additionally, this Unit was a Pinnacle finalist in 2018 and NACO Award winner in 2019.

Conviction Integrity Unit (CIU) - The overarching goal of the Boulder District Attorney's Office is to seek justice in every case. In pursuit of that goal, the Boulder District Attorney's Office established



the CIU in 2018 to investigate wrongful conviction claims. Upon request, the CIU will review each claim in order to identify and rectify cases in which an individual was wrongfully convicted. The mission of the CIU is to review legitimate claims of actual innocence. The CIU is composed of members representing the University of Colorado Law School, Alternative Defense Counsel, and the Boulder District Attorney's Office. This collaborative approach seeks to ensure a fair review of all claims by a group of attorneys and investigators with differing perspectives from within the criminal justice system. The CIU process is completely independent of any previously filed or ongoing post-conviction litigation or appellate filings, and seeks to further the interest of justice by ensuring that every claim of actual innocence is being diligently reviewed and investigated. This Unit is the first of its kind in the State of Colorado.

Crime Victim Assistance - The mission of the Victim/Witness Assistance Program is to ensure that victims of crime are treated with fairness, respect, and dignity. The DA's Office's committed Victim Services Team provides comprehensive assistance and services to crime victims and witnesses throughout the criminal justice process to lessen the impact of crime on them, provide resources, explain their rights and the process, and to support the prosecution in successfully seeking justice in criminal cases.

Critical Incident Response Team - Pursuant to statute and protocol, Boulder County has designated a Critical Incident Response Team (CIRT) to respond to every officer-involved shooting or incident that results in injury or death. This team is comprised of dedicated and experienced multi-agency law enforcement personnel to ensure an objective and thorough investigation is completed in these cases. The District Attorney's Office plays an active role in assisting the CIRT. The law enforcement agency involved does not play an active role in the investigation. Once the investigation is complete, the CIRT presents their findings to the District Attorney.

Discovery/Records Unit - In criminal proceedings, defendants or their defense attorney have the right to obtain "Discovery" which means the reports, records, and evidence in the DA's possession relating to the case. With the Discovery information, the defendant can test the prosecution's evidence and prepare their defense. In Colorado criminal cases, the right to Discovery is governed by Rule 16 of the Colorado Rules of Criminal Procedure. Any other requests for discovery or information contained in a criminal case must be submitted through an Open Records Request.

Restitution Unit - investigates all adult felony, misdemeanor, and traffic cases to determine and document the financial losses of crime victims so that the amount can be assessed against the defendant for repayment to the victim as part of their sentence. Restitution figures are prepared for prosecutor, defense, and court review. The collection of restitution is supervised by the State of Colorado.

Volunteers and Interns - Community volunteers in the Boulder District Attorney's Office contribute in several areas: Victim/Witness Unit; Community Protection Division; County Court Division; and Restorative Justice. The Office also offers a limited number of competitive law clerk positions each semester for law school students, and internships for undergraduate students. Pre-Law internship



application submittal for this fall is closed. Our volunteers were recently recognized with an award from the Boulder County Commissioners.

PROGRAM HIGHLIGHTS

FRESH START

The Fresh Start program is an innovative program, believed to be the first of its type and design in Colorado, designed to give defendants who have active warrants on lower-level, non-violent offenses, an opportunity to come to the courthouse to either resolve their case or get it back on track, without the detrimental impact of an arrest. The goals of the program are to alleviate the stresses and barriers that warrants create for defendants, as well as the risks that contacting individuals with warrants have for law enforcement officers, and to ensure the fair and efficient administration of Justice by resolving outstanding cases. The program opens the Boulder Justice Center or the Longmont Courthouse on designated Saturdays twice per year; the courthouses are fully staffed with Judges, court staff, defense attorneys, immigration attorneys, interpreters, prosecutors and security personnel.

The Boulder event includes collaboration with the Boulder Municipal Court as well. As a result of the program (which was inaugurated in April 2019, with a second event in November of 2019) has resulted in the clearing of approximately 60 warrants, saving the County costs associated with the arrest and incarceration of those individuals and preventing the unnecessary arrest and detention of individuals whose cases can fairly and appropriately be addressed in a non-custodial setting this benefits the defendant, their families, their victims, and the community as a whole.

The program is also designed to give members of the immigrant community an opportunity to appear and resolve cases on a day when federal immigration officers (ICE) won't have foreknowledge of their presence, thus allowing better access to the justice system for all residents of Boulder County. This supports community safety and promotes justice by increasing the number of cases reaching resolution rather than sitting open or pending because of fear of immigration by defendants, victims, or witnesses.

Fresh Start requires a high level of collaboration with various stakeholders in the community both inside and outside the justice system. The success of the program is reliant on strong partnerships with and the willingness of our partners to provide staffing and support for weekend hours including: the Sheriff's office to provide security, the state judicial system (judges and clerks), defense and immigration attorneys, translation services, and the probation department. Additionally, community partners and volunteers assist to administer the program and to advertise the program to ensure the word gets out to the broad community and reaches our most vulnerable community members.



MENTAL HEALTH DIVERSION PROGRAM (MHDP)

The Mental Health Pre-File Diversion Program is designed to identify individuals who are accused of low-level criminal offenses and are struggling with mental health issues, and to divert them out of the criminal justice system. It is not uncommon for individuals facing mental health problems to get arrested on misdemeanor and petty offense charges such as trespassing, theft, criminal mischief or disorderly conduct. The goal of the new Mental Health Pre-File Diversion program is to keep these offenders out of jail, and instead connect them with the appropriate mental health and social service resources, which should also reduce future contact with the justice system. Defendants with eligible offenses are screened for mental health issues at the jail and if the case is referred to the MHDP Navigator for further assessment, evaluation, and care coordination for up to twelve months in lieu of prosecution.

OTHER BEHAVIORAL HEALTH PROGRAMS AND ACTIVITIES

The Boulder DA's Office actively partners and collaborates with other county agencies including Boulder County Community Justice Services (CJS), the Boulder County Jail, law enforcement, and Boulder County Public Health to help people suffering from mental health issues and substance use disorders to stay out jail, to connect them with appropriate care and interventions, and to improve outcomes of the criminal justice system by addressing underlying needs and reducing rates of re-offense. Early intervention and diversion programs, specialized supervision and re-entry tracks, and coordinated system care allow the jail and prosecution resources to be reserved for violent and high-risk offenses and defendants.

Members of the DA's Office work closely with law enforcement and other partners to support our efforts to expand co-responder and law enforcement diversion programs. The Boulder DA's Office is an active member of the Substance Use Advisory Group and many steering committees working towards a county "hub" model to centralize behavioral health screening, referral, and service navigation county-wide.

OUR COMMITMENT TO DIVERSITY, EQUITY, AND INCLUSIVITY

Our office is committed to ensuring that the justice system is fair and equal for all, and this commitment expands across all aspects, roles, and staffing decisions of our Office. As part of that effort, we are committed to the recruitment, hiring, retention, and promotion of a diverse staff. We strive to create an inclusive environment that provides all employees an opportunity to advance their careers successfully. Our staff should reflect the community we serve, which results in a better office -- one that pursues and projects fair-mindedness to all those encountering the criminal justice system. With that goal in mind, our office launched several programs. More information: <https://assets.bouldercounty.org/wp-content/uploads/2019/09/Our-Commitment.pdf>.



HOUSING AND HUMAN SERVICES

Boulder County Department of Housing and Human Services is committed to building a healthy, connected community that empowers people and strengthens families by confronting the root causes of crisis and instability. We believe in strengthening multiple generations through prevention-based integrated services: getting the right mix of supports– as early as possible– to each person who needs them. These efforts are guided by the Social Determinants of Health framework, which demonstrates the connectedness between the conditions in which people live, work, and play and their health risks and other outcomes.

BCDHHS is focused on investing in early childhood well-being and education, greatly expanding access to affordable and decent housing in our community and integrating data systems so we have a full picture of the needs of every neighbor who seeks our help. These priorities focus on prevention and early investment in community well-being, which are best achieved through strong collaboration with a diverse array of primary and behavioral healthcare agencies, safety net organizations and non-profits. Our 500-person integrated services delivery organization that is focused on supporting whole families and individuals through a Two-Generation, Social Determinants of Health approach. Over an average 12 months during typical times, BCDHHS serves more than 90,000 distinct clients with a wide range of wrap-around services, including food, housing, health coverage, childcare, safety, education and skill building, parenting supports and more.

2020 BUDGET SUMMARY

Expenditures		
	2019	2020
Expenditure Type	Adopted	Adopted
Personnel Services	34,060,327	35,162,192
Operating Expenses	29,329,592	29,875,074
Other Financing Uses	10,435,663	11,412,830
Total	73,825,582	76,450,096

Staffing		
	2019	2020
Full Time Equivalent	417.55	412.05
Total	417.55	412.05



MISSION STATEMENT

We are dedicated to supporting and sustaining healthy communities that strengthen individuals and families while promoting human dignity and hope for the future.

HHS DIVISIONS

COMMUNITY SUPPORT DIVISION

The Community Support Division administers benefits eligibility and renewals for basic needs programs including:

- Health First Colorado (Colorado's Medicaid Programs)
- Food Assistance & (SNAP)
- Financial Assistance
- Child Care Assistance Program (CCAP)
- Old Age Pension
- Long Term Care
- Colorado Works (Temporary Assistance for Needy Families, or TANF, and Work Supports)
- Investigations and Recovery
- Program Integrity (quality assurance and training)

FAMILY & CHILDREN SERVICES DIVISION

The goal of the Family and Children Services division is to enhance in-home, early intervention, prevention and family-driven services including:

- Child Welfare
- Foster Care & Adoption
- Kinship Support Services

HOUSING DIVISION

The Housing Division (Boulder County Housing Authority) provides quality, affordable housing for income qualifying families, the elderly and disabled throughout Boulder County. The division also includes the development and acquisition of properties for future affordable and below-market rate communities.



CASE MANAGEMENT & COMMUNITY OUTREACH DIVISION

The Case Management and Community Outreach Division helps Boulder County residents access public services that improve health, well-being, and self-sufficiency, including:

- Family Housing Services
- Family Self Sufficiency
- Housing and Community Education
- Child Support Services
- Resident Services (including education, case management, and supportive services to assist Boulder County residents on their path toward financial stability and self-sufficiency)
- Community outreach and enrollment in benefit programs (including Healthy Communities and the Connect for Health Colorado Assistance Site)
- PEAK statewide benefits eligibility and enrollment system
- Integrated Case Management & Community Partnerships

FINANCE DIVISION

The Finance Division focuses on the finance, accounting, and fiscal responsibility functions of the Boulder County Housing and Human Services Department. Goals for this division include:

- Overseeing purchasing and contracting processes
- Developing and guiding budget processes
- Aligning program services and outcomes with detailed and improved budgetary and program data
- Evaluating current processes to ensure excellent customer service and common practices throughout the organization

BUSINESS OPERATIONS AND SYSTEMS SUPPORT DIVISION

The Business Operations and Systems Support (BOSS) Division provides strategic business and operations leadership for Housing and Human Services and throughout the Boulder County community through the following activities:

- Implementing new technology to enable interoperability, promoting and supporting service delivery coordination for residents and providers across programs, agencies, geographies and domains
- Assisting the department and the community with analysis, technology, and operations support to optimize business workflows and processes
- Building interactive reporting tools that integrate program, financial, and outcomes data used for service planning, business optimization, and quality improvement
- Enhancing the department's capacity for content management



IMPACT CARE MANAGEMENT DIVISION

The IMPACT Care Management Division serves as the care management entity for the Boulder County Housing and Human Services Continuum of Human Services. This continuum spans prevention and early intervention supports to intensive clinical services and is focused on improving the quality, outcomes, and costs of services for individuals and families. IMPACT delivers strategic direction for the continuum by aligning with long-term, county-wide strategic visioning and initiatives, and by designing and implementing strategic processes for program development and implementation, utilization management, and performance-based contracting



SERVICES

HEALTH COVERAGE

Health insurance assistance is available to help clients get free or lower-cost health insurance. The Boulder County Assistance Site has health coverage guides to help residents get health insurance through the Connect for Health Colorado marketplace.

Healthy Kids and Adults helps families, children, and pregnant women enroll in Medicaid and CHP.

Medicare Savings Program (MSP) may help pay for Medicare Part A or Part B premiums. It can also help cover deductible, coinsurance, and copayments for people who have Medicare Part A, meet certain income limits, and who have limited resources.

FOOD ASSISTANCE

The Supplemental Nutrition Assistance Program (SNAP) helps individuals and families buy food that is healthy and nutritious. The program uses an EBT Edge card (similar to a debit or ATM card) which is accepted at most grocery stores and other food suppliers, and some farmers markets. With the card, individuals and families can purchase foods such as vegetables, fruits, bread, cereals, meat, dairy products, and more. Benefit amounts depend on family size, income, and certain living expenses.

FAMILY & CHILDREN SERVICES

Financial stress and child abuse and neglect are closely linked. One of the most important jobs our community has is to help alleviate those stresses and help create the conditions for strong families and communities where children are healthy, valued and thriving. Our Child Support Services team works with parents (both custodial and non-custodial) and guardians to help make sure children have money and medical supports from both parents. We offer wrap around supports to children and families that help prevent child abuse and neglect, reduce the need for foster care, and bring more stability to our community.

HOUSING

Access to a safe and stable home is always crucial for all of us , and it is one of the most important supports a person or family can have. Stable housing can help improve health, success in school, and the strength of our community. In the communities in which we work, the Boulder County Housing Authority is a long-term partner. We are committed to transparency and public process in all we do, and we work to ensure our affordable housing developments are high quality and reflective of the communities in which they are built.

FINANCIAL ASSISTANCE

For many people, an illness, an accident, or a job loss is all it takes to push them over a cliff into crisis. With the right help, families and individuals can find their own footing and create their own



paths to a stable future. BCDHHS Financial Assistance programs can help clients pay bills and get back on their feet. Our financial assistance programs include:

- Colorado Works (Temporary Aid to Needy Families): the Temporary Assistance for Needy Families (TANF) program helps people become self-sufficient by strengthening the economic and social stability of families. This includes monthly cash benefits, help with emergency household costs and/or services such as counseling and job training.
- Child Care Assistance Program (CCAP): CCAP provides financial assistance to eligible low-income families who need child care to support their efforts toward self-sufficiency. CCAP provides benefits for children from birth to age 12.
- Health First Colorado (Colorado's Medicaid Program): Health First Colorado provides health and dental coverage for low-income families including children, adults, pregnant women, people who are blind or disabled, and the elderly.

EDUCATION AND SKILLS BUILDING

The Housing & Human Services Team's mission is to provide our community with innovative (and fun!) educational opportunities to grow individuals and families toward a brighter future. Through free individual counseling and group workshops, we aim to help you build your skills, knowledge base, and confidence level to achieve the life you want, specifically in the areas of money management, housing and employment.

- Personal Finance Appointments: During hard times, paying a mortgage can be challenging and stressful. We can help clients make a plan to get back on track. A HUD-approved Housing & Financial Counselor will work with clients to develop a realistic spending plan to help them decide next steps.
- Workforce Boulder County Workshops: Workshops are available on a variety of subjects, grouped under three topics: Personal Finance, Home Ownership Training and Career Development.

SERVICES FOR OLDER ADULTS

Services for older adults are focused on helping people live independently and securely within their communities. Nearly 34,000 people in Boulder County are over the age of 65. We offer elders help with health coverage, long-term care, financial assistance, and many other stabilizing services. And we offer protective services for adults of all ages.



LAND USE

The Boulder County Land Use Department actively promotes the preservation of the integrity of our landscape, conservation of natural resources for a sustainable future, and provision of safety and well-being of the citizens of Boulder County through the best in service, public policy, and process.

The Department provides development review, comprehensive planning, building permits, building inspections, mapping services, zoning enforcement, forest health and wildfire protection planning, and monitors legislative activity for unincorporated Boulder County.

2020 BUDGET SUMMARY

Expenditures		
	2019	2020
Expenditure Type	Adopted	Adopted
Personnel Services	3,816,554	5,276,494
Operating Expenses	631,118	717,698
Other Financing Uses	0	0
Total	4,447,672	5,994,192

Staffing		
	2019	2020
Full Time Equivalents	50.50	54.00
Total	50.50	54.00

MISSION STATEMENT

We are committed to preservation of the integrity of our landscape, conservation of natural resources for a sustainable future, and provision of safety and well-being of the citizens of Boulder County through the best in service, public policy, and process.

DESCRIPTION OF SERVICES

Building Safety & Inspection - Adoption and administration of the Boulder County Building Code including the issuing of Building Permits and providing building inspections. We work with 23



independent Fire Protection Districts to assist with the adoption and administration of their Fire Codes. We assist with the administration of a wide variety of permits and processes of other County Agencies such as Public Health, Transportation, Floodplain, Zoning, and Wildfire Partners. We work to provide leadership both locally and nationally for sustainable and energy efficient construction practices. We strive to provide the best in public service while protecting the safety, health, and general welfare of the community within the built environment.

Code Compliance and Public Information - works with property owners in Boulder County to provide guidance to landowners and residents regarding the Boulder County Land Use Code. The work group meets with customers to clarify the Land Use Code, reviews building permits for compliance with the Code, and addresses complaints regarding violations of the Code. We support the implementation of the Boulder County Land Use Code through education, outreach, and compliance review for the residents of Boulder County.

Development Review - reviews the impacts of development proposals (single-family residences, additions, outbuildings, etc.) and uses in unincorporated Boulder County. The team meets with property owners and agents to educate them on Boulder County policies and outline the process, explain the review criteria, and then conducts the evaluation of each proposal. The team works with the Building Division to ultimately issue permits for approved projects. We support thoughtful and sensitive development in unincorporated Boulder County.

Long Range Planning and Policy - responsible for maintaining, implementing and assisting with interpretation of the Boulder County Comprehensive Plan (BCCP) and Land Use Code. The Team partners with municipalities on community-specific comprehensive plans and intergovernmental agreements aimed managing growth and development in the county and provides input and analytic support related to annexations and proposed development throughout the county. The Team collaborates with staff from other departments on projects related to resiliency, hazard mitigation and other topics, and represents Boulder County in the Denver Regional Council on Governments' (DRCOG) activities related to regional growth management. The Wildfire Partners Program, the Historic Preservation Program and Transferrable Development Rights (TDR) Program are also part of the Team's scope of activities. 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.

Systems - serves the needs of the Land Use Department, County, and the public by providing specialized expertise in spatial information and technology; developing innovative and creative processes; creating and maintaining accessible records; and supporting informed land use decision making.

Wildfire Mitigation -includes 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. To promote forest sustainability through education and outreach with private landowners in the forested areas of Boulder County.

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. To provide monetary support for the preservation of recognized historic structures in Boulder County

PROGRAM HIGHLIGHTS

FOREST HEALTH / COUNTY CHIPPING PROGRAM

Boulder County's Forest Health program promotes forest sustainability through outreach and education with private landowners. We believe working with individuals and communities to encourage healthy forests is important to making a positive impact on our natural ecosystems and helping landowners achieve their specific land management goals.

Boulder County is proud to announce its 27th year of financial assistance for community chipping events. For 2019, we have made significant changes to the program. Over the last five years, grant funding for Wildfire Partners allowed us to approve almost all the chipping applications that we received. Community organizations, homeowner associations, fire protection districts, towns, non-profit organizations, and individual community leaders in the mountains and foothills (unincorporated Boulder County and Jamestown, Lyons, Nederland and Ward) are eligible to apply.

BOULDER COUNTY COMPREHENSIVE PLAN

The Boulder County Comprehensive Plan (BCCP) was developed to respond to the widely accepted principle that the myriad of future land use decisions affecting the county's lands should be made in a coordinated and responsible manner. The Boulder County Comprehensive Plan philosophy is that:

- Growth should be channeled to municipalities.
- Agricultural lands should be protected.



- Preservation of our environmental and natural resources should be a high priority in making land use decisions.

WILDFIRE MITIGATION MILESTONE ACHIEVEMENT

Wildfire Partners performed its 2000th wildfire mitigation assessment in Boulder County on Tuesday, August 20, 2019. Started in 2014, the Boulder County government program educates homeowners on how to protect their home and property against the threat of wildfire. The 2000th assessment occurred in Peaceful Valley, a rural foothills community along the Peak to Peak Highway in northern Boulder County. Residents of Boulder County living in the wildfire zone are eligible to apply for the program. Homeowners accepted into the program receive an on-site mitigation assessment with a wildfire mitigation specialist. The assessment covers everything from evaluating the exterior of a home to marking trees and vegetation for defensible space creation. This past spring, Wildfire Partners received a \$1.2 million grant from the Federal Emergency Management Agency (FEMA), allowing the program to offer financial assistance for forestry work for 500 properties new to the program. Wildfire Partners has become a model program for the western U.S. and frequently gets requests from other communities for advice on starting similar programs.

AGRICULTURE OUTREACH

The Board of County Commissioners authorized staff to pursue text amendments to the Boulder County Land Use Code related to agricultural uses and definitions on May 10, 2018. Primary areas of focus for the amendments included farm events, farm sales, structures to extend the growing season, and potential changes to Land Use review processes for producing farms. On Dec. 13, 2018, the Board of County Commissioners approved the amendments to the Land Use Code in docket DC-18-0003, effective Feb. 1, 2019. View the DC-18-0003 webpage for more information on the changes. The agricultural community has expressed to the county that they face a variety of significant challenges. Staff is working with the community to identify and address potential issues that will better position farmers and growers to succeed and thrive in Boulder County. In late 2017 a team of staff from Boulder County Land Use, Public Health, and Parks & Open Space departments and CSU Extension launched the Agricultural Outreach Project to identify topics and prioritize for updates to the Land Use Code and related regulations and programs. While staff accepted comments on a variety of issues specific to agricultural operations in Boulder County, the intent of the project was to identify current priorities for Land Use Code updates and related regulations and programs.



PUBLIC HEALTH

The Boulder County Public Health vision is that Boulder County is a socially just, inclusive community where physical and mental health, social well-being, and the environment are valued, supported, and accessible to all. Under the direction of the Boulder County Board of Health, public health staff, volunteers, and interns provide services in several divisions housed within three municipalities to address the diverse public health needs of our community. The following principles guide the organization's actions to make significant and sustainable improvements to health in Boulder County:

- Use data and community input to identify factors that significantly impact equity, health, and quality of life. Employ evidence-based strategies and evaluation to inform decisions, assure quality, and demonstrate outcomes in policies and programs.
- Initiate, enhance, and promote efforts to address the social determinants of health to ensure health equity for people in Boulder County. Support community capacity in leadership and organizing that demonstrates collective power to affect change and influence public health programming, policy, and systems change efforts.
- Promote primary prevention and a population-based approach to maximize health impact at the broadest possible level, while intentionally targeting prevention resources toward populations that are experiencing inequities.
- Collaborate across sectors to initiate and strengthen partnerships toward making a collective impact to ensure common goals, shared measurement, coordination of activities, and reduced duplication.
- Clarify appropriate roles of Boulder County Public Health and our partners in the public health system.
- Ensure that people in Boulder County are empowered and equipped to make informed decisions for adopting healthy behaviors.
- Educate and influence policy makers so they can set policies that protect and enhance the health of individuals, families, communities, and the environment.
- Implement strategies in a culturally and linguistically appropriate manner.

2020 BUDGET SUMMARY

BCPH was segregated as a component unit of the county by resolution of the Boulder County Board of Commissioners and remains a legally separate entity. According to state statute, the Commissioners appoint the five-member BCPH governing board. In addition, the county appropriates significant operating funds to BCPH resulting in BCPH being fiscally dependent on the county and creating a financial benefit or burden relationship. Accordingly, BCPH is a discrete component unit within the county's financial reporting entity. All county funding for BCPH is included in the Board of County Commissioners' adopted budget and managed by the Office of Financial Management.



MISSION STATEMENT

The mission of the public health department is to address social, economic, and environmental conditions in Boulder County to ensure that all people have the opportunity for a healthy life.

DESCRIPTION OF SERVICES

Monitor the health status of the population and the environment and identify and respond to community health problems.

Communicable Disease and Emergency Management - prevent and control the spread of communicable disease. Staff works with medical providers, hospitals, and laboratories to detect and report cases of significant infectious disease, investigate the circumstances of each case, provide pertinent information to families and communities, recommend and implement measures to control the spread of disease, and provide infection-control training to community agencies and organizations. The Emergency Management Program protects Boulder County residents from adverse consequences of both unintentional (flood, wildfire) and intentional (bioterrorism) events.

Community Health - promote positive health behaviors and mobilize community partnerships to solve identified health problems. The division promotes preventive services, assures access, and provides linkages to personal health services related to reducing and preventing substance abuse, promoting healthy parenting practices among teen parent families, increasing healthy behaviors and decreasing risky behaviors among lesbian, gay, bisexual, transgender, intersex, and questioning (LGBTIQ) youth through support, advocacy, and education, and reducing tobacco use by youth and adults.

Environmental Health - promote positive environmental practices. The division provides services to help ensure a safe, clean, and healthy environment including monitoring air quality; inspecting body art facilities; ensuring business sustainability, food safety, vector control, and water quality. The division also develops policies and enforces laws and regulations that protect the health of the public and the environment.

Family Health - promote the healthy development of children within stable and nurturing families. This includes working actively with local health care providers and human service agencies to assure that children and families have access to health care and needed social support.

PROGRAM HIGHLIGHTS



ORAL CULTURE LEARNER PROJECT

The Boulder County Public Health Food Safety Program was awarded a five-year \$350,000 grant to help reduce foodborne illness risks in retail food establishments by creating a culturally and linguistically appropriate training for Spanish-speaking staff to help restaurant staff reduce foodborne illness risks. Staff explored the idea of different learning styles and learned that people who learn through an oral culture need to have a more hands-on training experience taught by someone they trust. In response, Boulder County Public Health developed a hands-on training using images and video rather than words, delivered by culturally competent staff at the restaurants. Staff then recruited 19 facilities to participate in the training and tracked their progress over the next four years. The program evaluation focused on employee knowledge retention and inspection performance. The average pre-training test score was 64% correct whereas the average post-training test score was 94% correct. Inspection scores were also measured – a score of zero means no violations were observed. The average pre-training inspection score was 78. The average score six months after training was 29; 24 after 12-18 months; 13 after 24-36 months; and 13 after 36-48 months post-training.

The oral culture learner project has been inclusive of our community, specifically related to the ethnic and culture needs with our restaurant community. The trainings have been very well received and appreciated by the restaurant staff; they feel valued and the training has highlighted how important their jobs are to help prevent disease. Trainings have since been developed and presented in English, Spanish, and Chinese. The target audience is often people with low incomes and inadequate health benefits who rarely receive medical leave from their employers which can lead to people coming to work sick. Our project has helped us engage with facilities that have performed poorly and helped them achieve success rather than regulating them into compliance. These efforts are groundbreaking, and details have been sought by public health peers to replicate.

PUBLIC HEALTH COUNTY ACCELA DATABASE PROJECT

In 2019, the Boulder County Public Health Water Quality program developed and implemented an Accela database for tracking all onsite wastewater treatment systems (OWTS – aka: septic) in Boulder County. The project was initiated to create better collaboration with Land Use and Transportation (now known as Community Planning and Development) departments when working on simultaneous or reliant processes. The system improves data tracking and permitting operations and moves toward a paperless approach to permitting with online applications – eliminating almost 700 vehicle trips to the Public Health office! Additionally, the program creates a better experience for residents through the online portal to easily track permits or research history of OWTS on a property. The product is now being shared statewide – and likely to be shared across the country – as more environmental health programs adopt Accela as their database platform.



PARKS & OPEN SPACE

The idea of county open space was initiated in the mid-1960s by Boulder County citizens who were interested in parks and recreation needs of the unincorporated area and in “preserving open space land in the face of rapid county development.” In 1968, the Board of County Commissioners appointed an official citizens group— the Parks & Open Space Advisory Committee—to help formulate a plan for preserving open space. The Parks & Open Space department was created in 1975. Three years later, the Boulder County Comprehensive Plan was adopted and included goals and policies for preserving open space, protecting environmental resources (both natural and cultural), and developing a countywide trail system. The plan continues to guide the management of county open space today. The department currently protects and manages over 105,000 acres of agricultural land, wildlife habitat, riparian areas, and 120 miles of trails. Staff is heavily focused on stewarding the land and waters, and continuing to involve the public in processes that determine how the land should be used: building trails and facilities for the public to enjoy, managing noxious weeds and keeping land agriculturally productive, restoring wetlands and prairie ecosystems, monitoring wildlife and soil health, and providing public education programs and volunteer opportunities. In addition, the department administers a highly regarded Youth Corps program, operates the Boulder County Fairgrounds for community events, and provides the local home for CSU’s Boulder County Extension office.

2020 BUDGET SUMMARY

Expenditures		
	2019	2020
Expenditure Type	Adopted	Adopted
Personnel Services	11,941,710	15,544,316
Operating Expenses	29,558,845	27,391,021
Other Financing Uses	177,594	177,594
Total	41,678,149	43,112,931

Staffing		
	2019	2020
Full Time Equivalents	140.93	142.98
Total	140.93	142.98



MISSION STATEMENT

To conserve natural, cultural, and agricultural resources and provide public uses that reflect sound resource management and community values.

GOALS

- 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.

STRATEGIC VISION

Boulder County Parks & Open Space Department has identified nine goals for their 2020 strategic vision:

- Complete Flood Recovery
- Improve Public Access to Lands and Information
- Protect and Restore Habitat & Species
- Acquire Significant Properties
- Plan for Demographic Shifts
- Foster Dynamic Agriculture
- Adapt to Climate Change
- Care for Cultural Assets
- Engage Volunteers in Stewardship

OPEN SPACE FUNDING

Open space acquisitions are funded from three primary sources: property tax (the general fund), county open space sales and use tax, and state lottery.

Property taxes: Property tax funds, subject to annual appropriation by the Board of Commissioners, are currently budgeted for operations, maintenance, and trail construction. Until passage of the first open space sales and use tax in 1993, this source provided 90% of the total funds available for open space purchases.



Open Space Sales and Use Tax: The county open space sales and use tax is 0.475% resulting from seven successful ballot initiatives, 1993 to 2016.

Lottery Funds: The state distributes a portion of net lottery proceeds to parks, open space, and wildlife habitat purposes to local governments and recreation districts based on population. Boulder County's share is approximately \$400,000 per year. The remainder is distributed competitively through Great Outdoors Colorado grants. Grants, including those from Great Outdoors Colorado, the Land and Water Conservation Fund, and the Federal Farmland Protection Program are occasional funding sources for the department.

PARKS & OPEN SPACE IMPROVEMENT PROJECTS

Boulder County annually approves a five-year Parks & Open Space Improvement Projects (POSIP) plan and budget for the POS Department. With a budget of \$775,000 divided among six categories, the plan helps 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 the department's budget. The six project categories are as follows:

- Agriculture
- Ecosystems
- Forestry
- Historic Preservation
- Public Education
- Recreation & Facilities

SERVICE AREAS

- Parks, Trails, and Amenities
- Agricultural Lands on Open Space
- Outdoor Activities & Events
- Museums and Culturally Historic Sites
- Volunteer Opportunities
- Youth Programs
- Resource Planning and Public Engagement
- Mapping and GIS Resources



SHERIFF

The Sheriff is a constitutional office with over 30 statutory duties. The Sheriff's Office is led by the elected sheriff who serves the community in four-year terms. Public safety services are provided to satisfy statutory requirements and the needs of the communities we serve. Sheriff's Office staff provide direct service to the unincorporated areas of Boulder County, and services by contract to several municipalities. The Sheriff's Office works cooperatively with other public safety agencies in Boulder County to provide a high level of service and safety.

The Boulder County Communications Center provides law, fire, and medical dispatch as well as answering both 9-1-1 and non-emergency calls for unincorporated Boulder County, Erie, Lafayette, Louisville, Lyons, Nederland, Superior, and Ward.

The sheriff is the chief law enforcement officer for the county with statutory duties to keep the peace, enforce state and county laws, manage the Boulder County Jail, coordinate emergency search and rescue events, serve civil process and conduct evictions, fire warden duties, county courthouse security, and community assistance through the Victim Assistance Program.

The Boulder County Sheriff's Office is managed by Sheriff Joe Pelle, who is assisted by a team of Division Chiefs and supervisors responsible for the day to day management of the following divisions: Administration, Boulder County Jail, Office of Emergency Management, Operations Division, and Support Services.

2020 BUDGET SUMMARY

Expenditures		
	2019	2020
Expenditure Type	Adopted	Adopted
Personnel Services	32,958,234	46,333,090
Operating Expenses	14,362,609	8,596,285
Other Financing Uses	0	0
Total	47,320,843	54,929,375

Staffing		
	2019	2020
Full Time Equivalent	405.10	427.30
Total	405.10	427.30



MISSION STATEMENT

We provide efficient, effective, public safety services to the residents and visitors of Boulder County. We deliver these services with character, competence, and open communication.

DEPARTMENT VALUES:

- We value human life.
- We value the Constitutions of the United States, and the State of Colorado.
- We value the system of laws that govern us.
- We value the communities we serve. We believe the purpose of our organization is to serve our communities, keep the peace, keep them safe, and work with them to solve problems.
- We value the person. We value the diversity among all individuals. We will treat everyone with courtesy, respect and dignity.
- We value organizational excellence. We value an environment in which individuals strive as a team for superior professional performance focused on achieving our organizational mission and goals.
- We value the strength of personal character in our employees. We value open, honest communicators who display high moral and ethical conduct, integrity, adaptability and sound judgement.

DESCRIPTION OF SERVICES

Administration - The mission of the Administration Division of the Boulder County Sheriff's Office is to keep and preserve the peace in the county, enforce provisions of county ordinances, coordinate Emergency Services, maintain the Boulder County Jail, provide overall direction, review operations, and oversee financial planning and budget management. While these duties are shared throughout the Office, the Sheriff, as chief administrator and elected official, is ultimately responsible. The Sheriff's philosophy is one of communication and cooperation amongst members of the Sheriff's Office and other entities within the criminal justice system. Departmental issues, along with issues of concern to the community, are of high priority and dealt with in that manner. In overview of duties and issues of concern, the Sheriff is assisted by an Administrative Assistant and an Executive Staff comprised of Division Chiefs.

Boulder County Jail - As part of the mission statement that every inmate will leave the facility in better condition than they entered, the jail offers various programs designed to help inmates. These include GED testing, religious programs, and yoga. Find visitation times and requirements, or an inmate's bond definition. See who has been arrested in our daily booking reports, and the names of those still in jail in our listing reports

Alternative Sentencing - A non-residential alternative jail sentence, which allows participants to stay at home and report daily to a Day Reporting Center, if they meet all of the Day Reporting Center (DRC) selection criteria. The Day Reporting Centers include Longmont Community Transition Center and Boulder Community Transition Center. The DRC includes monitoring, treatment,



employment and daily contacts. Participants must submit written schedules on a daily and weekly basis. Participants must pay their own fees on a weekly basis. Eligible participants will submit to daily breathalyzers and random urinalysis. The program is viewed as providing close supervision, case management, and treatment in a manner that keeps offenders employed

Inmate Worker Program – inmates that are sentenced or non-sentenced that meet certain requirements serve as Community or Inmate Workers in jobs inside or outside of jail and earn compensation.

Office of Emergency Management - plans, coordinates and supports a wide-range of activities that help prepare for, respond to, and recover from disasters and large-scale emergencies, while also reducing vulnerabilities to hazards.

Operations – the component of the Sheriff's Office that encompasses the Sections of the organization with which the public is most likely to have contact: Patrol and Detectives. The Division also performs a number of other functions including coordinating emergency search and rescue events, serving civil process and conducting evictions, coordinating the response to wild land forest fires, providing Animal Control services, and providing assistance to the community through the Victim Assistance Program and Restorative Justice and Community Assistance Mediation Program (C.A.M.P.) programs. Additionally, the Sheriff's Office provides law enforcement services by contract to the Towns of Superior and Lyons, acting, in effect, as their municipal police department.

Support Services - responsible for providing a variety of services to Sheriff's Office personnel, and to the general public. The division consists of three sections including Communications, Records, and Sheriff's Computer Support.

- **Boulder County Communications** (BCC) is a primary Public Safety Answering Point (PSAP) in Boulder County. BCC provides law, fire, and medical dispatch as well as answering both 9-1-1 and non-emergency calls for a considerable amount of Boulder County. This area includes unincorporated Boulder County, Erie, Lafayette, Louisville, Lyons, Nederland, Superior, and Ward. Our staff provides primary dispatch services to 6 Law Enforcement agencies and 26 different Fire, EMS and Rescue organizations.
- The **Records Section** manages all internal public safety records for the Boulder County Sheriff's Office and all external records requests coming into the Office by other agencies and by the public.
- **Sheriff's Computer Support** (SCS) assists in providing data processing systems and services to the Boulder County Sheriff's Office and the Boulder County Criminal Justice community. The SCS supports the entire Sheriff's Office with Records Management System (RMS) and Jail Management System (JMS). The SCS oversees several the Sheriff's Office networked personal computers on a countywide Local Area Network. The group also maintains the Mobile Data Computers (MDC's) that are used by patrol deputies in the field that augment dispatch services provided by Communications



PROGRAM HIGHLIGHTS

OFFENDER MANAGEMENT PROGRAM

The Commissioners agreed to place Item 1A on the Fall election ballot in 2018. The measure would extend an expiring county sales tax for five years and generate money to build an alternative sentencing facility and do some extensive remodeling and additions to the old jail. The ballot item passed by 75% on election night, and will generate approx. \$50 million from 2020-2024 into the Offender Management Fund. This will give our jail and alternative sentence facilities some badly needed upgrades in Boulder and Longmont. This will also help fund administrative and employee space in the Jail. The medical and mental health units will have more space to work as both needs have grown. We are going to remodel interior of old jail and rebuild the Courthouse to be able to accommodate extra from for people making first appearance and family and community members. We will also build new intake center to have it separate from transport and exit services.

JAIL SOLUTION STAFFING RELIEF

We had some good staffing increases funded through various means. We added a new deputy to the Town of Superior by contract. We added a new deputy to the Town of Nederland for nighttime coverage by contract. The St. Vrain Valley School District added a new School Resource Officer by contract. And we added five positions to our jail staffing, 4 sergeants and a Community Justice Programs Coordinator. Our detective unit was increased by one position as well. In addition to these sworn positions, we were able to hire a Quartermaster to take over our central supply program, and a technician to help with our body worn camera storage, retention, and discovery process. The continued addition of jail staffing over the past three years has begun to help reduce our overtime usage at the jail.

RECREATIONAL SPORT SHOOTING PARTNERSHIP

The purpose of the Northern Front Range Recreational Sport Shooting Management Partnership is to develop a landscape-level, multi-jurisdictional strategy to provide safe, responsible, and accessible recreational sport shooting opportunities while addressing conflicts near residential areas and with other users across the northern Colorado Front Range.

The first major outcome of the work has been the Forest Service amending the Forest Plan to address dispersed recreational sport shooting and identify areas that are unsuitable for sport shooting and therefore should be closed. However, as per the terms of the amendment, these lands will not be closed until replacement shooting opportunities at developed shooting ranges become available to the public in each county. Nearly 80,000 acres in Boulder County have been identified as unsuitable for continued recreational shooting access. This will increase safety of recreationists and property owners, as well as provide environmental benefits.

Two shooting ranges are required to be built for the areas identified in Boulder County to be closed, one in the south and one in the north of the county. Currently, the Boulder Rifle Club has



submitted an application to Community Planning & Permitting to expand its private operation to include a public range. The county continues to explore range sites for the northern part of Boulder County. The Forest Service has a site in Clear Creek County that will be completed in 2021. Gilpin County is actively exploring possible sites.

This option has become a model for other communities across the country. It's a balanced approach. We were pleasantly surprised to learn at community outreach meetings that shooters were eager to have public ranges built because they did not feel safe in the forests because they also did not know if the other people shooting were doing so safely. There are currently no public ranges in Boulder County.

From the onset, the Boulder County Commissioners and staff understood that with this kind of issue working as a collaborative across political boundaries was the only way to successfully attempt to solve this challenge. Michelle Krezek spearheaded the formation of the collaborative and successfully recruited the other key partners: Forest Service, Colorado Parks & Wildlife, County Commissioners from Boulder, Gilpin, Clear Creek, and Larimer. The Commissioners committed staff resources to the partnership in the form of Garry Sanfaçon as project coordinator and Gabi Boerkircher as communications coordinator. The Partnership began meeting monthly in January 2013 and Commissioner Gardner attended nearly every meeting. This consistent leadership and commitment of time enabled the Partnership to learn about the issue, get to know each other, and build trust.



SURVEYOR

This office is responsible for the surveying of county land parcels and boundaries. Major services include checking new subdivision plats for compliance with State Laws and re-monumenting of controlling corners. The Surveyor works closely the Land Use Department and provides copies of Federal Survey Notes of all Federal surveys to the County Clerk's office for public use.

The surveyor is elected to a four-year term. Per Colorado's Constitution and Revised Statutes, the County Surveyor is an elected official who is currently licensed as a Professional Land Surveyor in the State of Colorado. Licensure of Professional Land Surveyors is overseen by the State Board of Licensure for Architects, Professional Engineers and Professional Land Surveyors.

RESPONSIBILITIES

The Professional Surveyor roles and responsibilities are to:

- Review your deed along with other evidence and render a professional opinion as to the locations and any conflicts of the boundaries of your land.
- Set monuments at your property corners and mark them so they can be easily found and identified.
- Keep an accurate record of all services performed and measurements obtained.
- Identify and advise you of any apparent defect in your land description or evidence of conflict of ownership and/or use.
- Prepare a plat or map of your property indicating boundary measurements, the monuments found and placed, and the calculated area. Provide the client with copies of these maps bearing the Professional Land Surveyor's signature and seal.
- Copies of these maps will also be filed in the County Records where the land is located. This will ensure that the plat or map is available for public inspection.
- In addition, a Professional Land Surveyor is qualified to:
 - Create a property description for all new parcels or any existing parcels that may have a defect.
 - Appear in court as an expert witness concerning real property ownership, location, or use.
 - Assist you in the planning and layout of the Lots, Blocks, Streets, Easements, etc. in a new subdivision.



 2020 BUDGET SUMMARY

Expenditures		
	2019	2020
Expenditure Type	Adopted	Adopted
Personnel Services	7,591	10,270
Operating Expenses	17,500	17,500
Other Financing Uses	0	0
Total	25,091	27,770

Staffing		
	2019	2020
Full Time Equivalents	1.00	1.00
Total	1.00	1.00



TRANSPORTATION

The Transportation Department oversees development of road, trail, and transit plans, programs, and projects based on planning efforts both internal and with project partners. The department works to ensure safe, sustainable, cost-effective and efficient mobility and flood plain management, both within Boulder County and along regional transportation corridors. The Transportation Department is made up of six divisions: Administration, Engineering, Fleet Services, Multi-Modal (Bus, Bike, Walk), Planning and Road Maintenance.

2020 BUDGET SUMMARY

Expenditures		
	2019	2020
Expenditure Type	Adopted	Adopted
Personnel Services	11,124,707	12,986,729
Operating Expenses	33,870,676	29,603,422
Other Financing Uses	33,328	59,686
Total	45,028,711	42,649,837

Staffing		
	2019	2020
Full Time Equivalents		
	125.00	119.60
Total	125.00	119.60

MISSION STATEMENT

Boulder County Transportation Department is committed to providing excellent service and a safe work and roadway environment. We provide a reliable network of roadways, bikeways, trails and transit service to the citizens of Boulder County while ensuring the health, safety and welfare of the public. We coordinate, provide and maintain a high quality, safe and multi-modal transportation network and related services, in a responsive manner, within budget, on schedule and resulting in high customer satisfaction.



DESCRIPTION OF SERVICES

- Design and construction of all county transportation projects that include (but are not limited to) – paving, bridge construction, bikeways, shoulders, regional trails, drainage structures
- Maintaining safe and clean roads through dust control, paving, asphalt and gravel, road grading, culvert installation, road signs, snow plowing and removal, and tree and brush removal
- Managing the county's fleet of vehicles and machinery and performing maintenance and repairs
- Purchasing county vehicles and equipment

PROGRAM HIGHLIGHTS: TRANSPORTATION MASTER PLAN

Boulder County is updating its Transportation Master Plan (TMP). The TMP guides the development of and investment in Boulder County's multimodal transportation system. The TMP updates are the first since the TMP was developed in 2012 and will include new or trending transportation-related technology, changes in demographics, land use, travel patterns, opportunities for infrastructure and economic resiliency, and funding challenges and opportunities.

The TMP includes five key strategies that are based on the vision and goals from the Boulder County Comprehensive Plan:

Strategy 1: Develop a Multimodal Transportation System

Strategy 2: Create the Complete Trip

Strategy 3: Invest in Key Transportation Corridors

Strategy 4: Increase Accessibility

Strategy 5: Enhance Mountain Area Connections

The TMP update addresses the five key strategies, including completed projects, updated travel patterns, and project cost estimates. In addition, we will also take a deeper look at:

Performance Metrics – Identify key performance metrics, including how performance could be measured, pros/cons of using performance metrics, and implementation actions that are most likely to achieve the desired results.

Safety Improvement – Incorporate analysis from crash data (Boulder County report); identify problem areas, typical types of problems, identify recommended strategies based on national and international best-practices, and include a high-level analysis of the trade-offs that result from their implementation (i.e., travel time, construction costs).

Low-Stress Bicycle-Pedestrian Access -- Identify "low stress" evaluation criteria and evaluate the bicycle/pedestrian network by applying it. Identify corridors where bicycle facilities are needed



to complete a low-stress bicycle network. Include recommendations and best practices for specific facility types in a rural/suburban context. Update TMP maps to reflect existing and planned low-stress facilities and other bicycle facilities for final document.

Family & School Transportation Needs – Identify transportation needs/challenges related to families and schools.

Affordable Living – Complete an analysis of the combined cost of housing and transportation for residents of Boulder County.

Technology – Identify transportation-related trends such as ride-hailing, dock-less bicycle and scooter providers, autonomous vehicles, electric bicycles and the anticipated level of adoption in the future. Incorporate data from the Mobility Choice Blueprint study that are relevant to Boulder County.



TREASURER

The Treasurer's Office is responsible for the collection and distribution of taxes and for making investments on behalf of the county. In addition to collecting property taxes for the county, the office collects property taxes for 110 taxing authorities including school districts, fire districts, water boards, and cities. The Treasurer's Office collects taxes for real property, mobile homes, and business personal property (business equipment). The Treasurer's Office also maintains fund accounts for all county departments, pays county warrants, and invests funds. Over \$30 million of the county's investments are local.

2020 BUDGET SUMMARY

Expenditures		
	2019	2020
Expenditure Type	Adopted	Adopted
Personnel Services	838,867	1,221,050
Operating Expenses	209,492	312,492
Other Financing Uses	0	0
Total	1,048,359	1,533,542

Staffing		
	2019	2020
Full Time Equivalents	11.00	12.00
Total	11.00	12.00

DESCRIPTION OF SERVICES

Property Taxes – A central source of revenue, these taxes are paid in our office, by mail, online, or over the phone. Instructions for each of these payment methods are provided on the back of your property tax notice. Our office bills property taxes, collects property taxes, invests money, and disburses property tax revenue to the authorities it collects for.

Senior Tax Deferral Program - The senior tax deferral program is offered by the State of Colorado. It allows you to postpone tax payments on your primary residence until you sell your property, or your estate is settled after your death. Interest is applied to the amount you defer. Each year, you can defer either the whole amount of your taxes, or half your taxes. The Boulder County Treasurer's



Office collects the information and sends it to the State of Colorado, which manages the program, determines eligibility, and notifies the county treasurers who has been approved or disapproved

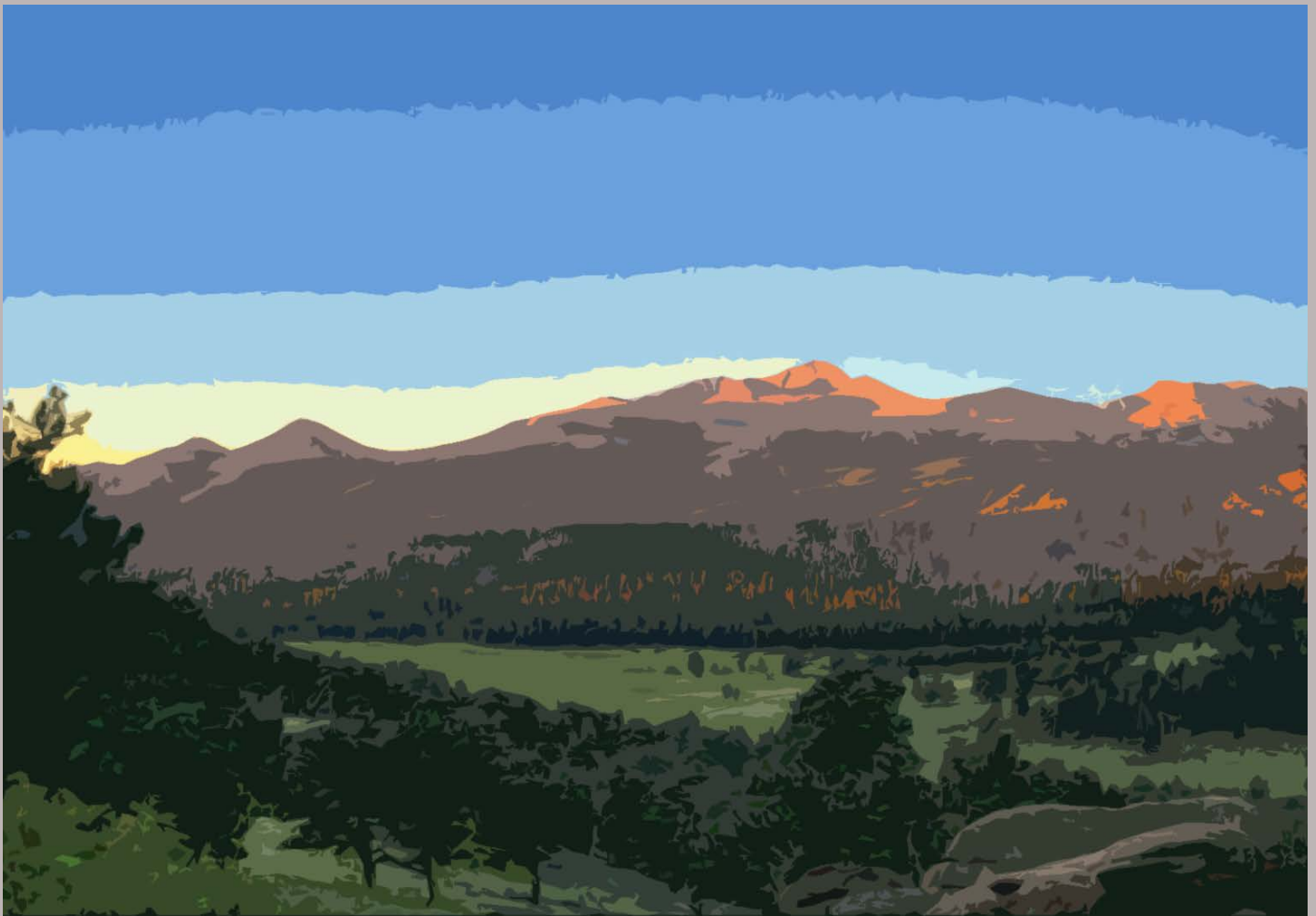
Tax Lien Sale - Once a year, real properties with unpaid taxes are subject to having a tax lien placed on the property. An annual sale on these properties is held.

PROGRAM HIGHLIGHTS

PUBLIC EDUCATION AND OUTREACH

The Treasurer's Office, working closely with the Assessor's Office and other resources throughout the County, initiated public education and outreach events regarding property types, property taxes and programs to assist property owners in Boulder County. The first of these efforts was a series of open houses for property owners qualifying for senior tax assistance programs. Another component of the program was outreach to business organizations and to help educate their members about the Business Personal Property tax, which is tax on business equipment. The Treasurer's Office worked with businesses responsible for the tax to help them understand the process to declare taxable items. The newest piece of this public service campaign is broader public engagement and education to help citizens understand their tax bill.

REFERENCES



"Longs Peak at Sunrise" by Joe Newman licensed under CC BY-NC-SA 2.0



REFERENCE SECTION

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)

CITE – 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.

EFFAA – 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.

EASTER 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).

HMME - Hazardous Materials Management Facility

HUD - Housing & Urban Development (U.S.).

HUTE - 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.

QECCB - 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.



BUDGET INSTRUCTIONS



Office of Budget and Finance Board of County Commissioners

Ramona Farineau, Director: 303.441.3499 • Office: 2020 13th Street • Boulder, Colorado 80302
Mailing Address: P.O. Box 471 • Boulder, CO 80306 • www.BoulderCounty.org

To: Elected Officials and Department Directors
From: Ramona Farineau - Chief Financial Officer
Date: June 10, 2019
Subject: 2020 Budget Guidelines

2020 Budget Process Introduction

Thank you all for your engagement at our May 8th Elected Officials and Department Heads meeting dedicated to the 2020 budget process. As you will recall, Commissioner Gardner presented her work which illustrates our current General Fund revenue and expense trend lines through 2026. We would like to thank representatives from several offices and departments for their participation in a working group which met prior to this EODH meeting. Representatives played a vital role in our discussions around fund balance by bringing solution based options to the table. Your thoughtful consideration and input was heard and 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 Office of Budget and Finance will continually monitor and update revenue projections in order to facilitate budget decisions.

General Fund Analysis and Economic Outlook

When forecasting General Fund revenues, it is important to consider our economy. 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% regardless of the rise in assessed values that we have seen in recent years. 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 collecting another 5.5% of this increase. In conjunction with the County Assessor and the county's financial advisor DA Davidson & Co, we are forecasting an additional 4% increase in revenue in 2020, and 2.25% property tax increases in years 2021-2026. This conservative forecast is made in light of the concerns from national economists that an economic slowdown is on our horizon within the next few years. For those of you interested in economic forecasting, attached to this memo you will find an article that addresses the current flattening of the Treasury yield curve which traditionally signals the end of economic expansion.

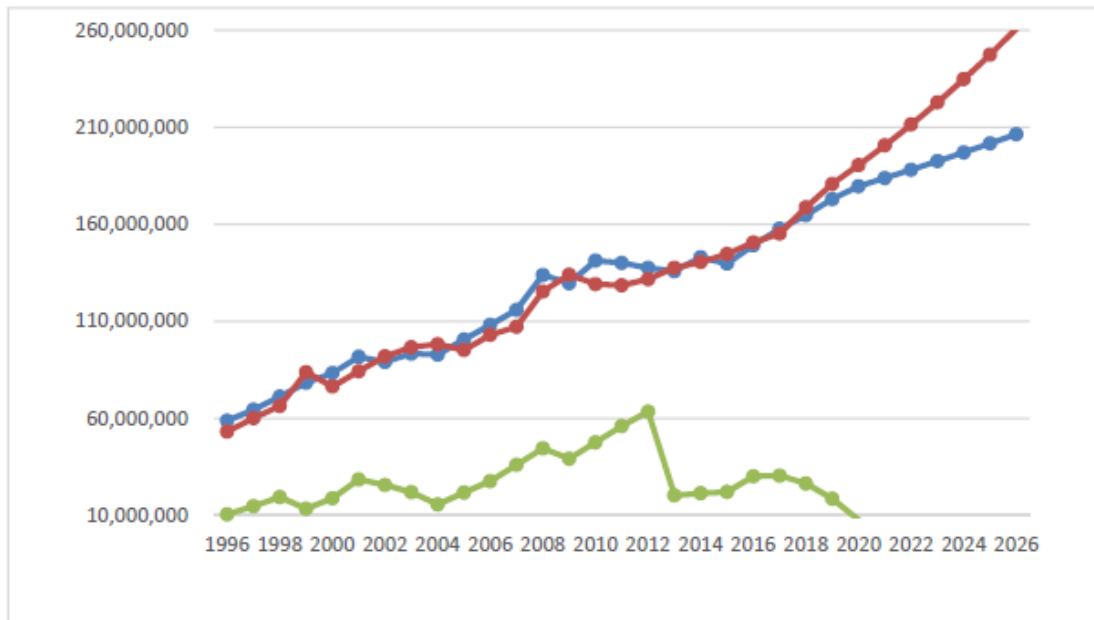
Planning for an economic downturn was only one of our considerations when preparing these instructions. Our lagging FEMA reimbursements from the 2013 flood continue to be of concern. Our last audited financial statements in 2017 reflect a negative fund balance in our Road and Bridge Fund of \$18.2M. Revenues received from FEMA are recorded in our General Fund each year and transferred at year end to the Road and Bridge Fund in an effort to make that fund whole. Despite that effort our first preliminary unaudited look at the Road and Bridge Fund shows a negative fund balance at year end 2018 of \$28.3M. Although some of the change reflects lengthy reimbursement times, we continue to negotiate with FEMA over their interpretations around reimbursable costs. If we average the best and worst case scenarios, we could see a denial of reimbursements of approximately \$42M. We continue to monitor this estimate closely. As the General Fund must ultimately over time cover any residual negative fund balance, it is important to take into account the health of our Road and Bridge Fund.

Our third and equally important concern is our projected revenue and expenditure lines based upon historical data. The below graph was presented to the EODH by Commissioner Gardner on May 8th in which the gray line depicts unassigned fund balance, the red line represents expenses and the blue

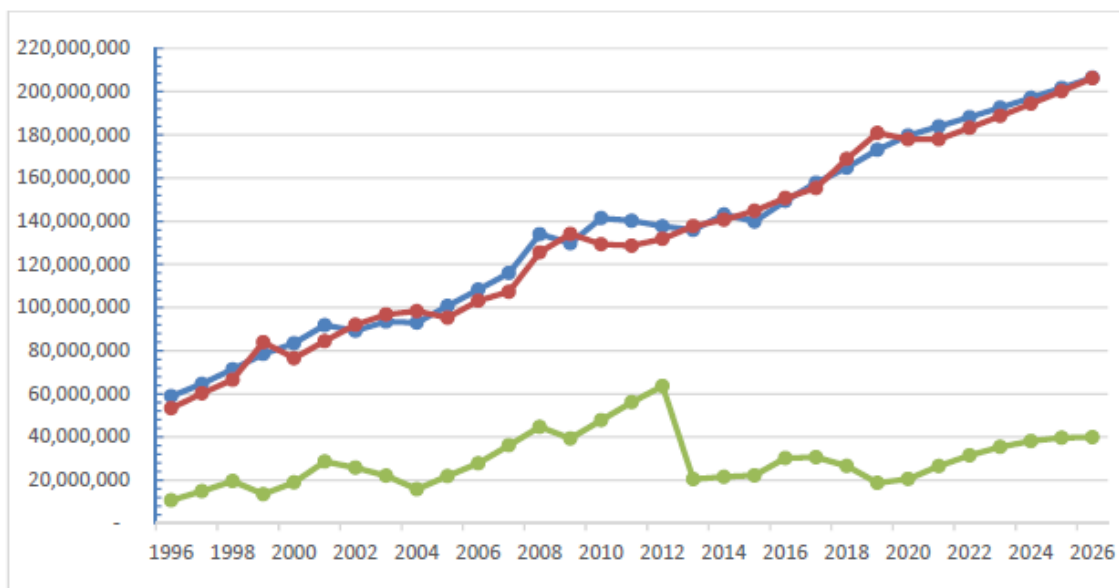
Deb Gardner County Commissioner Elise Jones County Commissioner Matt Jones County Commissioner



line represents revenues. All flood related transactions have been removed from the analysis in order for us to adequately forecast using normalized data. The graph assumes the property tax forecast described above, a 4% operating expense increase each year through 2026 based upon historical trends, and a 6% growth in personnel expenses, also based upon historical data. It is clear that our spending trends, if continued, would not only put us in a structural deficit of year over year expenses exceeding revenues, but would also produce an alarming drop in fund balance.



Our 2020 budgeting goal is to “reset” these trend lines as outlined in the Budget Goals section to follow. Based upon the same revenue projections outlined above, the below graph presented at the EODH meeting represents the 2019 adopted budget less \$3M in 2020. We then assumed 3% growth in both operating and personnel expenses in 2021 through 2026.





2020 Budget Goals

The Board of County Commissioners has set the following budgeting goals for the upcoming season:

- Rebuild our unassigned General Fund balance to an optimal level of \$40M. Prior to the 2013 flood, our unassigned fund balance was over \$60M. Our year end 2017 unassigned fund balance stood at \$31M. The 2018 figure is not available at this time. A \$40M balance would allow the county to withstand an economic downturn or an unforeseen disaster. We aim to meet this goal by 2025. To begin working toward this reserve level, we aim to adopt a 2020 General Fund budget equal to the 2019 adopted budget, plus ongoing base amendments made to date in 2019, less \$3M;
- Recognize our employees as our most important asset and to continue 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;
- Provide the best in public service by funding services that effectively meet the needs of our community;
- Continuation and close out of flood recovery projects and the work necessary to receive reimbursement for this work.

In order to meet our General Fund goal of reducing our adopted budget by \$3M, the following decisions have been made:

- No operating target is being set for 2020. Only uncontrollable cost increases and statutory requirements will be included in the Budget Office's recommended budget to the Board.
- All General Fund personnel vacancies over one year old as of June 1, 2019 will be eliminated and not budgeted for in 2020. If circumstances necessitate the positions in 2020, the positions should be input as new 2020 budget requests for Board consideration. If there are positions that need to be restored in 2019, the Board and the Budget Office should be consulted. Those offices and departments that have vacancies will receive a listing from the Budget Office
- Effective with the circulation of this memo, every vacancy, both those over and under one year vacant, must be discussed with the Board in a Department Head PMI before advertising. Elected Officials should notify the County Budget Officer of any such Board-approved positions before advertising, and the Budget Officer will bring forth those requests at a Budget Office PMI.
- The Board will consider in July any extension requests for employee terms set to expire in 2019 (date tbd) for inclusion in the 2020 recommended budget. A spreadsheet, instructions and request deadlines will sent out under separate cover.

The following is an additional "menu" of options being considered by the Board in order to reach our reduction target:

- No additional capital requests other than prior commitments. This option would include building requests and vehicles. The BOCC will, however, consider funding vehicles that are due to be replaced based upon Fleet's traditional analysis in order to keep our fleet in good working condition. Replacement vehicles will be electric unless a valid case is made to the contrary.
- No new information technology requests other than prior commitments. Exceptions will be made for increased fees for SAAS (software as a service). Requests made due to a current



system's end of life will be considered. Requests that require no capital funding, only internal resources will also be considered.

- The Board will consider moving base budget expenses currently budgeted in the General Fund to appropriate sales tax funds.
- Compensation increases will be considered further into the budget process as in previous years.
- Health and Dental increases will be determined upon plan performance later in the budget process.

Other Property Tax Revenue Funds

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. Budgets will be set to align with the property tax revenue projections.

Sales and Use Tax Revenue Funds

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: Open Space, Worthy Cause, Offender Management, Sustainability, Transportation Projects in the Road and Bridge Fund, and Trails Projects in the General Fund.

2018 sales and use tax revenues increased by a combined 9% over 2017 which is a very strong percentage. Upon analysis, the main source of this unusually high increase is the county's use tax which increased an impressive 31.7% over 2017. Use tax is indicative of strong growth as it is a tax on building permits and vehicle registrations. Use tax, however, is considered a one-time revenue source and as such should not be used heavily in forecast calculations. When use tax is removed, the county's sales tax growth rate calculated at 3.7% over 2017.

Due to a two month remittance turnaround time from the Colorado Department of Revenue, we do not to date have a good 2019 sample upon which to forecast on for 2020. Based upon the economic indicators discussed previously in this memo, we are currently forecasting a conservative 3% sales and use tax increase in 2020 over 2019 actuals. The Budget Office will wait until second quarter revenues are confirmed in August to estimate a 2020 revenue budget based upon economic trends and will budget expenses accordingly.

Other Revenues

Besides property tax, and sales and use tax revenues, the county's other various revenue sources are expected to be stable within the 2020 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.

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.



Budget Calendar

Under separate cover please find our budget calendar in detail. We look forward to working with you during the upcoming budget season. With the implementation of Oracle's PBCS budgeting system, we stand committed to help you and your staff every step of the way. Please reach out to the Office of Budget and Finance with any questions or concerns as we know that there will be unforeseen technical bumps along the way. We are certain, however, that we can work through these together. We will do our very best to make this budget season a positive team experience.



ADOPTING RESOLUTIONS

RESOLUTION 2019-103

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 2020 BUDGET YEAR.

WHEREAS, the Board of Commissioners has adopted the annual budget in accordance with the Local Government Budget Law, on December 10, 2019; 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 2020.

<u>AGENCY</u>	<u>BUDGET APPROPRIATION</u>
GENERAL FUND	
Administrative Services	
Personnel Services	\$18,946,043
Operating	\$12,200,857
Employee Benefits	\$7,710,366
Assessor	
Personnel Services	\$5,241,706
Operating	\$271,222
County Attorney	
Personnel Services	\$3,405,912
Operating	\$228,549
Coroner	
Personnel Services	\$1,264,637
Operating	\$387,280
Commissioners' Office	
Personnel Services	\$5,089,161
Operating	\$2,066,712
General Administration	\$33,419,283
Clerk and Recorder	
Personnel Services	\$7,160,420
Operating	\$3,070,170
Community Services	
Personnel Services	\$8,065,823
Operating	\$1,831,627

BOULDER COUNTY 2020 BUDGET



District Attorney	
Personnel Services	\$9,643,300
Operating	\$358,645
Housing	\$1,388,067
Land Use	
Personnel Services	\$5,139,411
Operating	\$544,698
Parks	
Personnel Services	\$11,883,660
Operating	\$9,311,323
Sheriff	
Personnel Services	\$44,734,752
Operating	\$6,505,047
Surveyor	
Personnel Services	\$10,270
Operating	\$17,500
Transportation	
Personnel Services	\$4,552,193
Operating	\$830,760
Treasurer	
Personnel Services	\$1,221,050
Operating	\$312,492
TOTAL GENERAL FUND	\$206,812,936
ROAD AND BRIDGE FUND	
Road & Bridge Architect Projects	\$230,000
Road Sales Tax	\$5,289,756
Projects and Maintenance	\$24,401,893
TOTAL ROAD AND BRIDGE FUND	\$29,921,649
SOCIAL SERVICES FUND	
Human Services	\$54,966,246
IMPACT	\$3,644,533
TOTAL SOCIAL SERVICES FUND	\$58,610,779
DEDICATED RESOURCES FUND	
Grants and Special Projects	\$12,000,000
E-Recording Fees	\$70,793
Energy Impact Offset	\$159,406
Hazardous Materials Facility	\$432,311
Donations	\$395,916
Transportation Sales Tax - Trails	\$912,973
Disaster Recovery Grants	\$832,829
Mosquito Control District	\$397,151
Jail Booking Fees	\$187,216
Niwot LID	\$133,000
Workforce Boulder County	\$6,000,000
Better Buildings Grants	\$15,000
TOTAL DEDICATED RESOURCES FUND	\$21,536,595



HEALTH AND HUMAN SERVICES FUND	
Developmental Disabilities	\$8,697,993
Health and Human Services	\$4,902,809
Human Services Safety Net	\$7,783,257
Worthy Cause	\$2,524,420
TOTAL HEALTH AND HUMAN SERVICES FUND	\$23,908,479
ELDORADO SPRINGS LID FUND	\$208,785
OFFENDER MANAGEMENT FUND	
Integrated Treatment Courts	\$639,620
Jail Expansion	\$2,179,100
Construction	\$5,339,005
TOTAL OFFENDER MANAGEMENT FUND	\$8,157,725
OPEN SPACE CAPITAL IMPROVEMENTS FUND	
Conservation Trust Funds	\$414,053
1994 Sales Tax	\$5,000,000
2005 Sales Tax	\$5,178,615
2011 Sales Tax	\$15,366,228
2008 Bond Series	\$7,236,010
TOTAL OPEN SPACE CAPITAL IMPROVEMENTS FUND	\$33,194,906
DEBT SERVICE FUND	
Climate Smart Commercial	\$174,774
Climate Smart Residential	\$651,844
Qualified Energy Conservation Bonds	\$509,756
TOTAL DEBT SERVICE FUND	\$1,336,374
DISASTER RECOVERY FUND	
Flood Recovery Sales and Use Tax	\$4,872,250
SUSTAINABILITY SALES TAX FUND	\$6,977,608
CAPITAL EXPENDITURE FUND	
General Reconstruction	\$5,088,187
Infrastructure	\$864,960
Human Services & Coroner Buildings	\$1,654,473
TOTAL CAPITAL EXPENDITURE FUND	\$7,607,620
RISK MANAGEMENT FUND	
Property, Casualty, Workers' Comp	\$2,702,473
Health & Dental Insurance	\$21,921,621
TOTAL RISK MANAGEMENT FUND	\$24,624,094
FLEET SERVICES FUND	
Fleet Services' Architect Projects	\$21,000
Fleet Services	\$4,138,287
TOTAL FLEET SERVICES FUND	\$4,159,287
RECYCLING CENTER FUND	\$8,039,459
TOTAL BOULDER COUNTY	\$439,968,546



ADOPTED this 10th day of December, 2019, A.D.

BOARD OF COUNTY COMMISSIONERS
OF BOULDER COUNTY


Elise Jones, Chair

ATTEST:


Deb Gardner, Vice-Chair


Clerk to the Board


Matt Jones, Commissioner



RESOLUTION 2019-104

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2019 TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE COUNTY OF BOULDER, COLORADO, FOR THE 2020 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 10, 2019; and

WHEREAS, the amount of money necessary to balance the budget for general operating expenses is as follows:

General Fund	\$168,771,608
Road & Bridge Fund	\$1,615,704
Social Services Fund	\$8,287,000
Developmental Disabilities Fund	\$8,686,582
Health and Human Services Fund	\$5,281,442
Human Services Safety Net Fund	\$7,817,924
Capital Expenditure Fund	\$3,439,887
TOTAL FOR COUNTY OPERATIONS	\$203,900,147

WHEREAS, the 2019 valuation for assessment for the County of Boulder, as certified by the County Assessor is \$8,686,582,326; and

WHEREAS, after reviewing the requirements for anticipated expenditures as well as anticipated revenues from other sources for 2020, the Board of County Commissioners has determined that for the year of 2019 valuations, the proper mill levy, which shall be collected in 2020 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 24.881 mills, less a temporary mill levy credit of 1.408 mills, for a total of 23.473 mills.

The mill levy shall be distributed as follows:

General Fund	
Includes 0.236 mills for abatements	20.837
Road & Bridge Fund	0.186
Social Services Fund	0.954
Developmental Disabilities Fund	1.000
Health and Human Services Fund	0.608
Human Services Safety Net Fund	0.900
Capital Expenditure Fund	0.396
TOTAL GROSS MILL LEVY	24.881
Less: Temporary General Fund mill levy	(1.408)
credit	
TOTAL NET MILL LEVY	23.473
<u>(General Fund net levy = 19.429 mills)</u>	

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 2020 budget year, there is hereby levied a tax of 24.881 mills, less a temporary mill levy credit of 1.408 mills, upon each dollar of the total valuation for assessment of all taxable property within the County for the year 2019.

ADOPTED this 10th day of December, 2019, A.D.

BOARD OF COUNTY COMMISSIONERS
OF BOULDER COUNTY


Elise Jones, Chair


Deb Gardner, Vice-Chair

ATTEST:


Clerk to the Board


Matt Jones, Commissioner



RESOLUTION 2019-105

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, 2020, AND ENDING THE LAST DAY OF DECEMBER, 2020.

WHEREAS, the Board of County Commissioners of the County of Boulder has appointed Aaron Pratt, 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 22, 2019, 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	\$206,812,936
Road and Bridge Fund	\$29,921,649
Social Services Fund	\$58,610,779
Dedicated Resources Fund	\$21,536,595
Health & Human Services Fund	\$23,908,479
Eldorado Springs LID Fund	\$208,785
Offender Management Fund	\$8,157,725
Open Space Capital Improvement Fund	\$33,194,906
Debt Service Fund	\$1,336,374
Disaster Recovery Fund	\$4,872,250
Sustainability Sales Tax Fund	\$6,977,608
Capital Expenditure Fund	\$7,607,620
Risk Management Fund	\$24,624,094
Fleet Services Fund	\$4,159,287
Recycling Center Fund	\$8,039,459
Total Expenditures:	\$439,968,546



Section 2. That the estimated revenues for each fund, including beginning and ending fund balances are as follows:

General Fund	\$206,812,963
Road and Bridge Fund	\$29,921,649
Social Services Fund	\$58,610,779
Dedicated Resources Fund	\$21,536,595
Health & Human Services Fund	\$23,908,479
Eldorado Springs LID Fund	\$208,785
Offender Management Fund	\$8,157,725
Open Space Capital Improvement Fund	\$33,194,906
Debt Service Fund	\$1,336,374
Disaster Recovery Fund	\$4,872,250
Sustainability Sales Tax Fund	\$6,977,608
Capital Expenditure Fund	\$7,607,620
Risk Management Fund	\$24,624,094
Fleet Services Fund	\$4,159,287
Recycling Center Fund	\$8,039,459
Total Revenues:	\$439,968,546

Section 3. That the budget as submitted, amended and herein above summarized by fund be, and the same hereby is approved and adopted as the budget of the County of Boulder for the year 2020.

Section 4. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners and made a part of the public records of the County.

Section 5. That per Section 29-1-103(3) of Colorado Revised statutes, the total amount to be expended for payment obligations under lease-purchase agreements in 2020 are as follows:

Administrative Services	
Equipment (3)	\$120,530
Sheriff	
Radio Equipment	\$1,098,197
Health & Human Services and Coroner	
Buildings	\$1,651,973
Flood Recovery COPS	
Buildings	\$4,871,500
Assessor	
Equipment (2)	\$3,461
Total lease-purchase obligations	\$7,745,661

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 10th day of December 2019.

BOARD OF COUNTY COMMISSIONERS
OF BOULDER COUNTY


Elise Jones, Chair


Deb Gardner, Vice-Chair

ATTEST:


Clerk to the Board


Matt Jones, Commissioner



"Stream in Eldorado Canyon State Park in Boulder County, Colorado" by Carol M. Highsmith OMCV / Public domain



Boulder County
Colorado