

2021 Budget Book



Adopted December 2020

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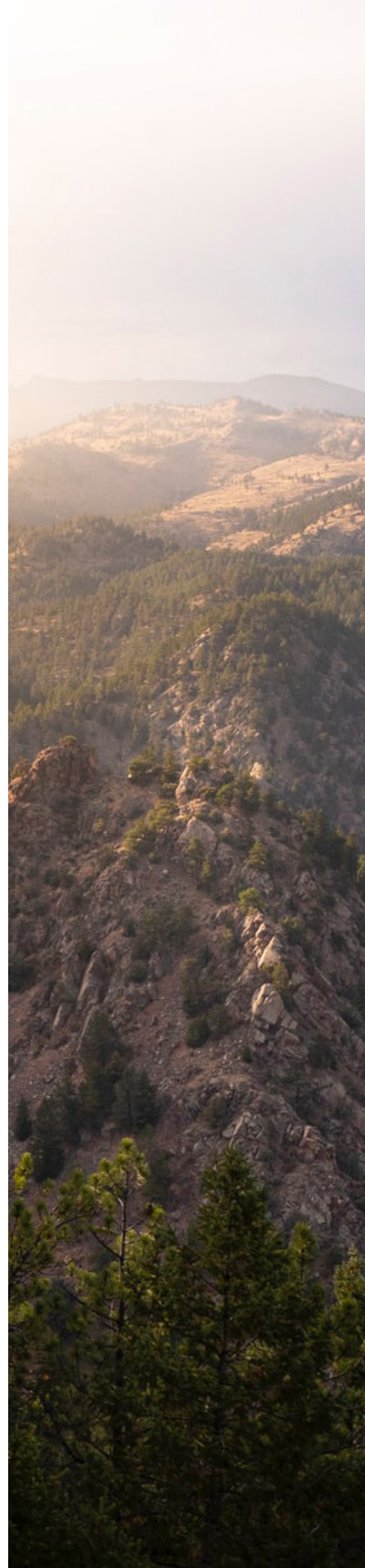
2021 Budget Book

Prepared by the
Office of Financial Management

Ramona Farineau
Chief Financial Officer

Available online at
www.bouldercounty.org

Back Cover: Boulder County's PACE program provides funding and incentives for the installation of solar systems for commercial properties, including those owned or occupied by for-profit businesses, nonprofit organizations, and multifamily housing. Funding from PACE helped John's Cleaners install their 46 kilowatt system with no upfront costs.



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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, 2020

Christopher P. Morill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Boulder County, Colorado for its annual budget for the fiscal year beginning January 1, 2020. 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.

Introduction to Boulder County



In 2020, Boulder County launched [Restore Colorado](#), a public-private collaboration that funds agricultural climate solutions. Participating restaurants and chefs, like Whistling Boar's Debbie Seaford-Pitula and David Pitula, collect a few cents per meal to provide grants for local carbon farming projects. This funding helps farmers and ranchers implement regenerative practices that build healthy soil and fight climate change.



Budget Book 2021

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Section 1: Introduction to Boulder County



*Matt Jones, Commissioner
District 3*
Current Term Expires 2023



*Claire Levy, Commissioner
District 1*
Current Term Expires 2024



*Marta Loachamin, Commissioner
District 2*
Current Term Expires 2024

Elected Officials

| | | |
|-------------------|-------------------|---------------------------|
| Assessor | Cynthia Braddock | Current Term Expires 2023 |
| Clerk & 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 |
|---------------|-------------|

Listings on this page are current as of the adoption of the 2021 Boulder County Budget on December 8, 2020.

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 management, 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.

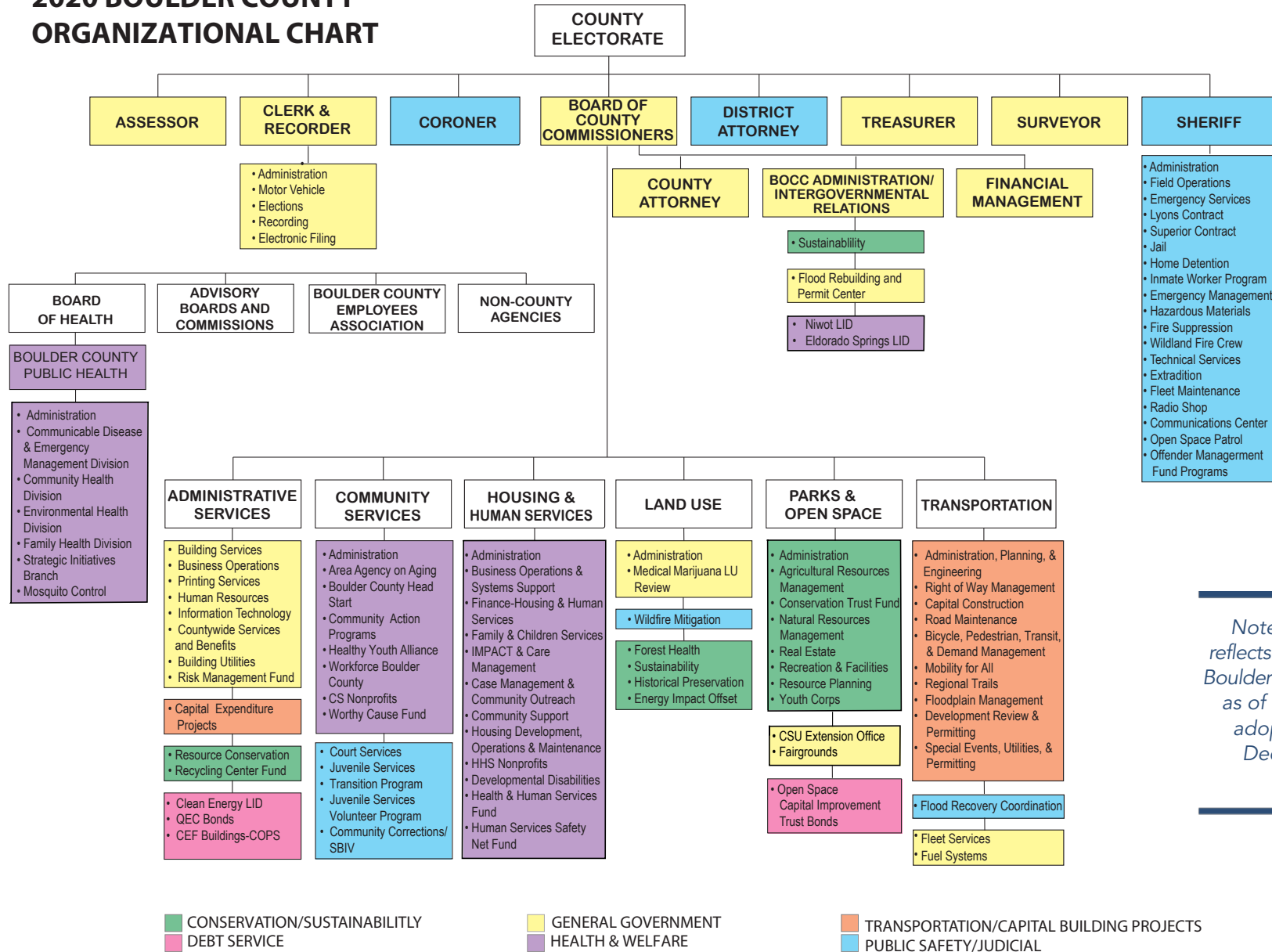
Functions and Duties of Government

By statute, the county has the following powers and responsibilities:

- 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 for: 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 is meant to summarize the functions and duties of county government.

2020 BOULDER COUNTY ORGANIZATIONAL CHART



Note: Chart reflects state of Boulder County as of budget adoption in December 2020.

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 1820s, 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.

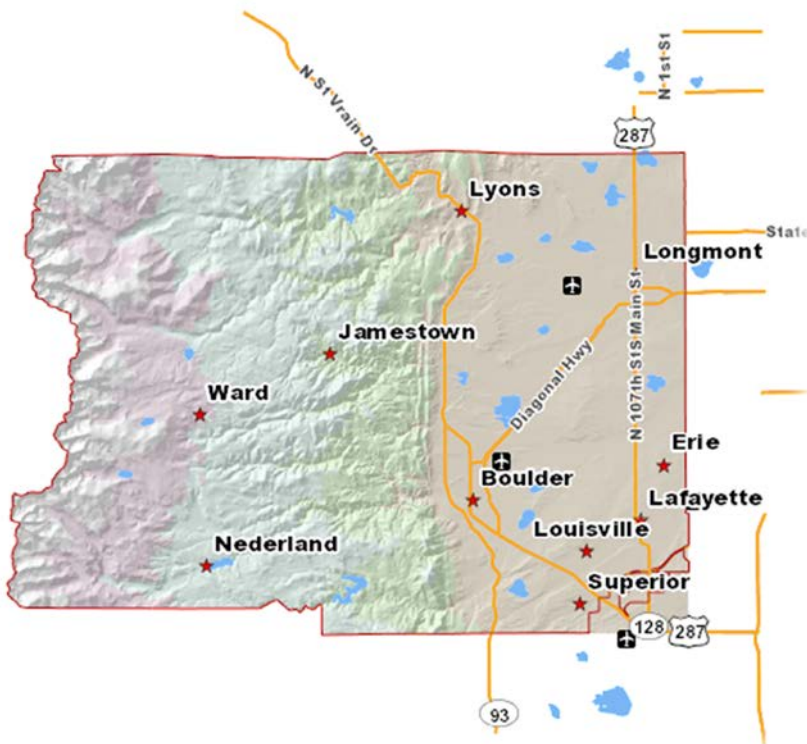
Heading west from the plains, the landscape begins its ascent toward the base of the Rockies. Nestled in these foothills and valleys are Lyons, Boulder, and Eldorado Springs, communities whose character is largely defined by their awe-inspiring surroundings: dramatic red rock formations typical of the 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, and 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; others like Jamestown, Ward and Nederland became incorporated municipalities.

The area west of the Peak to Peak Highway is largely owned by the federal government.

It is 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. As of the 2019 estimate, population of the county is over 325,000 with almost two-thirds located in the Cities of Boulder and Longmont and the remainder dispersed throughout the county in the municipalities of Lafayette and Louisville, and in the smaller communities of Lyons, Nederland, Erie, Ward, Allenspark, Jamestown, Superior and unincorporated areas.

Figure 2 – County demography

| Boulder County | |
|------------------------|---------|
| Total Population | 327,164 |
| Households | 140,891 |
| Average Household Size | 2.40 |
| Median Age | 39 |

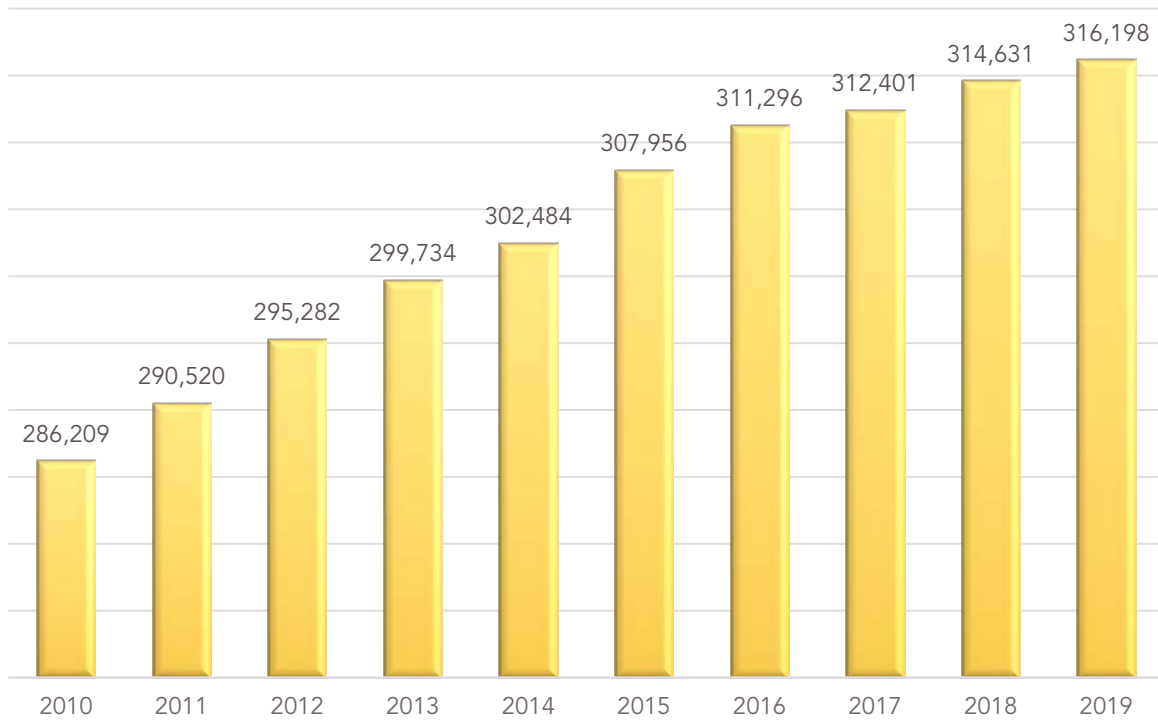
SOURCE: COLORADO STATE DEMOGRAPHY OFFICE

Figure 3 – Municipal Population in Boulder County

| Municipality | 2010 | 2019 | % chg |
|---------------------|---------------|---------------|-------------|
| Boulder | 97,919 | 106,473 | 8.7 |
| Erie (Part) | 8,440 | 11,826 | 40.1 |
| Jamestown | 274 | 293 | 6.9 |
| Lafayette | 24,550 | 30,653 | 24.9 |
| Longmont (Part) | 86,514 | 96,597 | 11.7 |
| Louisville | 18,410 | 20,806 | 13.0 |
| Lyons | 2,038 | 2,047 | 0.4 |
| Nederland | 1,447 | 1,540 | 6.4 |
| Superior (Part) | 12,500 | 13,078 | 4.6 |
| Ward | 150 | 162 | 8.0 |
| Unincorporated Area | 43,363 | 43,689 | 0.8 |
| County Total | 295605 | 327164 | 10.7 |

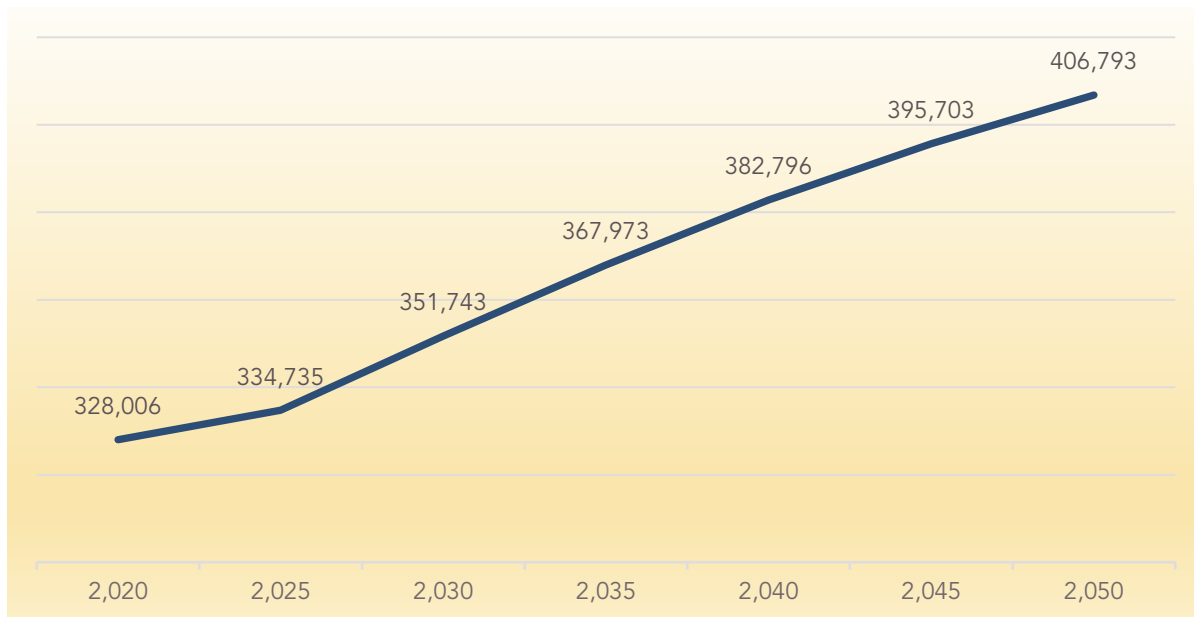
SOURCE: COLORADO STATE DEMOGRAPHY OFFICE (ESTIMATES)

Figure 4 – Boulder County Household Population



SOURCE: COLORADO STATE DEMOGRAPHY OFFICE

Figure 5 – Boulder County Projected Household Population



SOURCE: COLORADO STATE DEMOGRAPHY OFFICE

Figure 6 – Population by Race

| | Pop. estimate | Percent |
|--|---------------|---------|
| American Indian and Alaska Native | 1,416 | 0.4% |
| Asian | 15,281 | 4.7% |
| Black or African American | 2,944 | 0.9% |
| Native Hawaiian and Other Pacific Islander | 203 | 0.1% |
| Some other race | 5,934 | 1.8% |
| Two or more races | 9,782 | 3.0% |
| White | 286,950 | 89.0% |

Data based on US Census Bureau 2019 estimated total population of 322,510.
SOURCE: ACS 5-YEAR ESTIMATES DATA PROFILES TABLE DP05 (2019)

Figure 7 – Educational Attainment in Boulder County population 25 years and over

| | Pop. estimate | Percent |
|---|---------------|---------|
| Less than 9th grade | 4,345 | 2.0% |
| 9th to 12th grade, no diploma | 6,251 | 2.9% |
| High school graduate (includes equivalency) | 24,916 | 11.7% |
| Some college, no degree | 32,127 | 15.1% |
| Associate's degree | 13,045 | 6.1% |
| Bachelor's degree | 72,262 | 34.0% |
| Graduate or professional degree | 59,809 | 28.1% |

Data based on US Census Bureau 2019 estimated total population over 25 of 212,755.
SOURCE: ACS 5-YEAR ESTIMATES DATA PROFILES TABLE DP02 (2019)

Figure 8 – Economic Overview

| | |
|-----------------------------------|-----------|
| Total Labor Force | 191,386 |
| Unemployment Rate (Dec. 2019) | 2.0% |
| Per Capita Personal Income (2019) | \$ 76,527 |

SOURCES: COLORADO STATE DEMOGRAPHY OFFICE, U.S. BUREAU OF LABOR STATISTICS AND U.S. BUREAU OF ECONOMIC ANALYSIS

Figure 9 – 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 |

SOURCE: METRO DENVER ECONOMIC DEVELOPMENT CORP., DEVELOPMENT RESEARCH PARTNERS, JUNE 2020

Figure 10 – Boulder County Principal Taxpayers

| Owner Name | Type of Business | 2020 Assessed Valuation | Assessed Valuation |
|---|---|-------------------------|--------------------|
| Xcel | Energy Utility | 124,800,500 | 1.42% |
| Ball Aerospace & Technologies Corp | Metal packaing and aerospace manufacturer | 46,525,162 | 0.53% |
| GPIF Flatiron Business Park LLC | Renewable Energy | 45,668,027 | 0.52% |
| IBM Corporation | Software development and computer systems | 44,327,104 | 0.50% |
| Google INC | Computer Software Development | 33,078,923 | 0.38% |
| Charlotte Ball Seymour Childrens Trust | Property management and development | 30,981,616 | 0.35% |
| Tebo Stephen | Property management and development | 25,997,073 | 0.30% |
| Western Office Portfolio Property Owner LLC | Property management and development | 24,746,280 | 0.28% |
| Ten Eleven Pearl LLC | Renewable Energy | 24,554,877 | 0.28% |
| Macerich Twenty Ninth Street LLC | Property management and development | 23,711,872 | 0.27% |

SOURCE: BOULDER COUNTY ASSESSOR'S OFFICE

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.



Map of Louisiana Purchase. NARA Archives / Public Domain.

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

Since little was known about the vast western lands acquired in the Louisiana Purchase, the United States government sent several expeditions to investigate the far reaches of the new territory. One of these expeditions, led by Major Stephen Long in 1820, extended into the Boulder County area. Long's party was comprised of twenty men, including topographers, a cartographer, a zoologist, a physician-botanist-geologist, a naturalist and a landscape painter. While the Long expedition failed to meet the objective of locating the great river headwaters, they nonetheless succeeded in documenting extensively the flora and fauna of the area. This, in turn, attracted fur trappers—and businessmen like Charles and William Bent, and Ceran St. Vrain, who operated trading posts—to the vicinity. Beaver hats were the fad of the day, and beavers were plentiful in the Rocky Mountain region. In addition to trapping beaver, the trappers hunted bison for the hide as well as the meat.

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,



A view of Main street in Gold Hill, CO, a Boulder County community located above the Gold Run site.
Credit: user "Husvedt". Image from Wikimedia Commons, CC BY-SA 3.0.

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 Territory¹ 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 mining² 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.

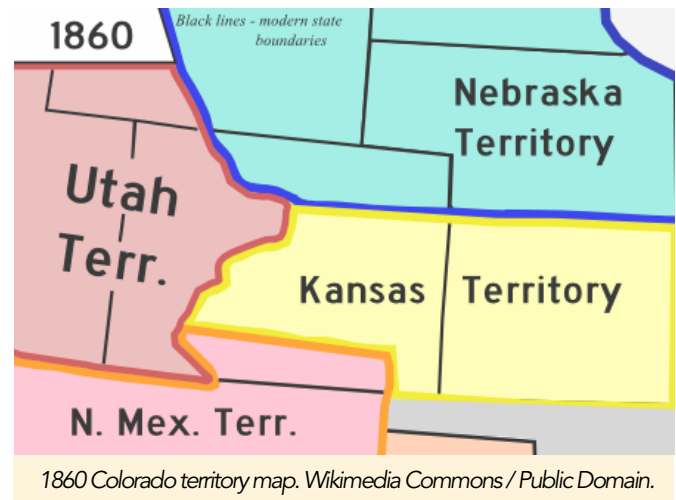
The Colorado Territory

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.

¹ Back then, present-day Boulder County was named *Jackson*, and Boulder City was its county seat.

² At the time, placer mining was being replaced with hard-rock mining.

During the 1860's, partly 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.

Commercial development of the area's natural resources was not limited to the mountains. In the southern part of the county, the resource was lignite coal. Begun earlier at Marshall, coal mining soon spread to the areas that became Louisville, Lafayette and Erie. North of these towns, irrigated crop production was so successful that a cannery was built in Longmont. In the Lyons area, commercial activity

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

Turn of the Century

Between 1890 and at the onset of World War I, Boulder County felt the impact of events taking place well beyond its borders. With the financial panic of 1893, the silver market all but collapsed. William Jennings Bryan, and his plan for free and unlimited coinage of silver was defeated in the 1896 presidential election, despite carrying Colorado 161,269 to 26,279. Boulder County coal mines had their troubles as well in the form of strikes and major gas explosions. The coal fields and railroads throughout the state were being brought under corporate control, bringing new conflicts and making locally based competition difficult. The county population swelled with new arrivals from China, northern Europe and the British Isles, bringing with them mining experience. By the turn of the century, there was an influx of immigrants from southern and Eastern Europe to work the coal fields; immigrants from Japan and Mexico joined the German and Scandinavian farmers in the area around Longmont.

The immigrants initially settled in ethnic colonies, but in time, these varied cultures were interwoven to form the rich tapestry of Boulder County's own heritage.

Life at the turn of the century was not easy. Divisions and disasters were common. There was passionate dissension over alcohol and its permissibility in the community ("wet" versus "dry"); miners faced off against mine operators; flood and fire ravaged parts of the county. Those who came to Boulder County seemed to have a spirit of resilient determination that eclipsed the adversity they faced. Part of the resilience no doubt stemmed from the potential of the land and its resources. When one resource played out, another was waiting to be explored or developed. Tungsten replaced gold as the most profitable resource being mined in the mountains. On the eastern plains, oil was discovered, and derricks began popping up on local farmlands. The creation of Rocky Mountain National Park brought a new surge of tourism. The strength of commercial activity was aided by the extensive system of railroads in the county, including the rail line constructed by David Moffat in the southern part of the county that spanned the Continental Divide. Progress, however, was not a straight and smooth road. A violent strike at the Columbine Mine east of Lafayette rocked the coal mining industry. The depression of the 1930s and the dust bowl conditions of that decade affected the entire region. Though gold mining experienced a temporary revival when gold was revalued, with the advent of World War II, gold and silver mining ceased, replaced by tungsten and fluorite as "essential" minerals. These too, declined with the end of the war.

Post-War Era

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

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

The origin of what today is one of the region's preeminent Open Space programs can be traced back to the City of Boulder's Blue Line charter amendment. In the late 1950s, voters, concerned with the encroachment of residential developments into the foothills and beyond, overwhelmingly approved a measure that would prohibit the city from providing water to new residences above the "blue line"—a boundary at an elevation of roughly 5,750 feet, running north from Eldorado Springs. This effort inspired additional organizations committed to the preservation of open space within Boulder County. In 1967, the City of Boulder passed the nation's first sales tax dedicated to the acquisition of open space. Since then Boulder County has followed suit with 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.



*The National Center for Atmospheric Research (NCAR) has several facilities including the Mesa Laboratory in Boulder, Colorado, USA.
Credit : Tim Farley. Image from Wikimedia Commons, CC BY-SA 4.0.*

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Budget Message



Boulder County supports community members' adoption of electric vehicles (EVs) as they offer benefits to the owner, our community's public health, air quality, and the climate. In 2020, Boulder County began an [outreach campaign](#) to educate residents about EVs and public charging locations. The county also received grant funding for six additional EV Charging Stations for employee and public use at county sites.



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Section 2: Budget Message

Budget Overview

In December 2020, the Board of County Commissioners (BOCC) adopted a \$493.2 million balanced budget for fiscal year 2021. The budget was developed in accordance with Colorado state statutes governing budget law and the county's own fiscal and budgetary policies. The 2021 budget represents a 12% increase over the 2020 budget of \$439.9 million. The BOCC approved a revenue budget of \$476.9 for 2021 and certified a mill levy of 24.771 mills in comparison to a 2020 levy of 23.473 mills. The county did not utilize a temporary levy credit for 2021. The local economy is still recovering from the current economic impacts related to COVID-19 and as a result, our prediction is that county dedicated sales and use tax collections will remain flat over 2019 actuals, generating an estimated \$63.8 million in revenue.

Budget Goals

The Board of Boulder County Commissioners set the following 2021 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 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.
- Pursue the continuation and closeout of flood recovery projects and complete all steps necessary to receive reimbursement for this work.

Key Factors

Ongoing Budget Impact of 2013 Flood Recovery

Boulder County's 2021 budget development was impacted again by the lagging FEMA reimbursements for the 2013 flood recovery work funded by the county, largely from the Road & Bridge Fund. Reimbursement revenues received from FEMA are recorded in our General Fund each year and transferred at year end to the Road & Bridge Fund to make that fund whole.

The most recent 2019 unaudited financial statements reflect a negative fund balance of \$29.5 million in the Road & Bridge Fund as a result of delayed reimbursements. Estimated 2021 figures for the Road & Bridge Fund indicate a negative fund balance of \$29.8 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 (which is a midpoint estimate out of all reimbursement requests submitted.) 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 & Bridge Fund. Boulder County has planned budgeted transfers from the General Fund to the Road and Bridge fund in the amount of \$15 million for 2021.

Continued Implementation of the Enterprise Resource and Budget System

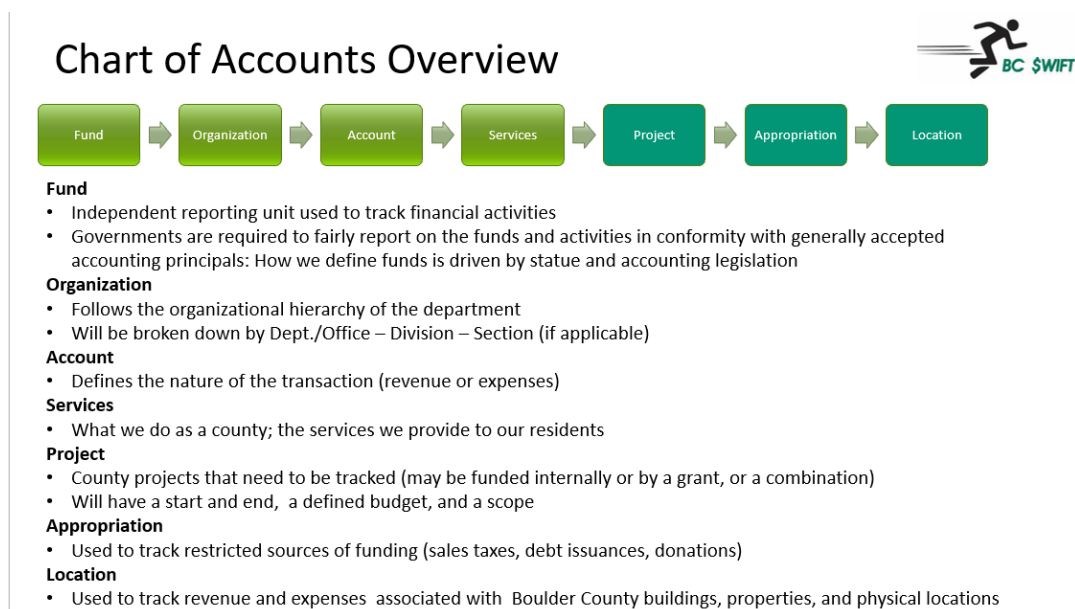
In May of 2019, Boulder County went live with its new Enterprise Resource Planning and Budget software system (Oracle). The BC Swift transition project to Oracle took more than two years and the county continues to adapt to the new financial and project management program. There were substantial fund and appropriation changes across the county that were reflected for the first time in the 2020 budget. The following sections note some of the reporting implications of these changes for external audiences. While the county executed a full year of working in its new financial and budgeting Oracle software system, continued understanding and process changes at the department and county levels are still being implemented to ensure full utilization of Oracle.

The county’s financial Chart of Accounts is at the heart of the new financial system. As the foundational component in which the county transacts, the new ERP system 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 Accounts 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.

Table 1 – Key examples of new accounting segment structure

| 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 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 |

Figure 11 – Organizational structure in Oracle ERP

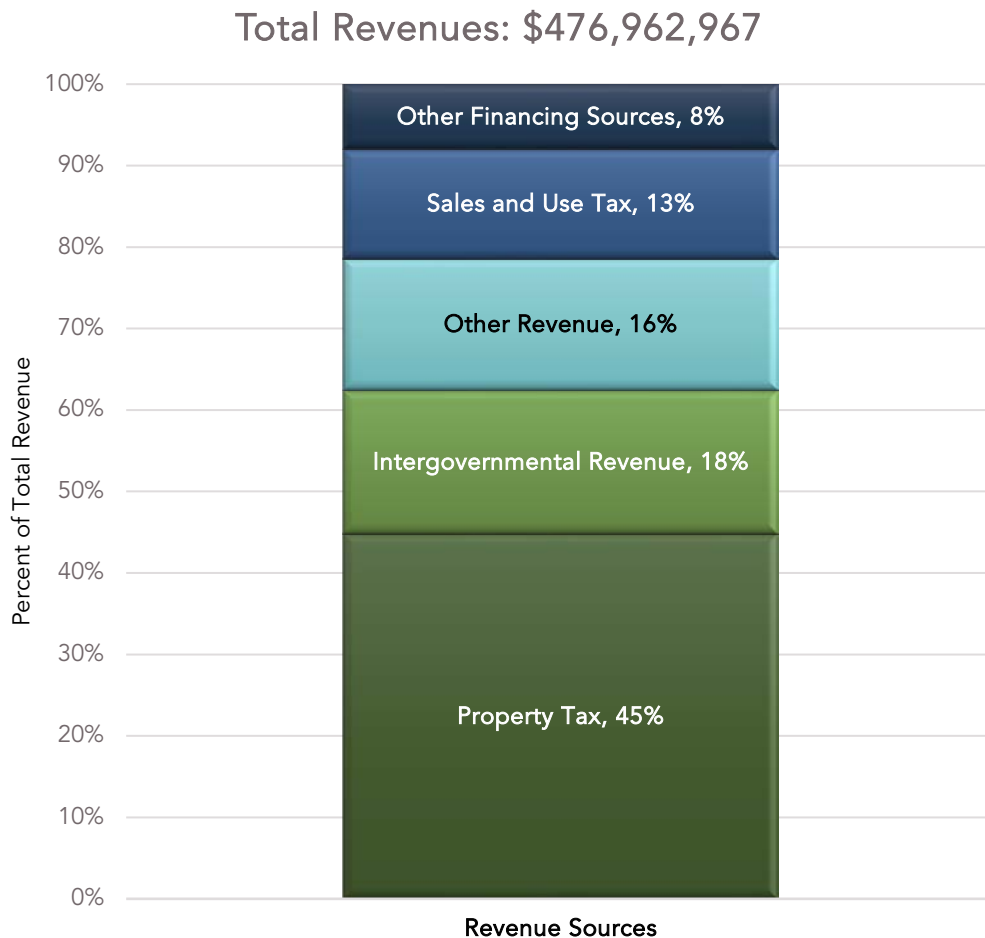


Revenue Outlook

The 2021 budgeted revenue for Boulder County is \$476.9 million and represents an \$8 million decrease from 2020 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.

Each year, the county’s revenue projections are refined with historical data and economic analyses to determine approximate income estimates. Those estimates are presented annually at the October recommended budget presentation, and again at the annual budget adoption as part of the process to evaluate expenditure budgets for the budget year.

Table 2 – Boulder County Total Revenues by Source

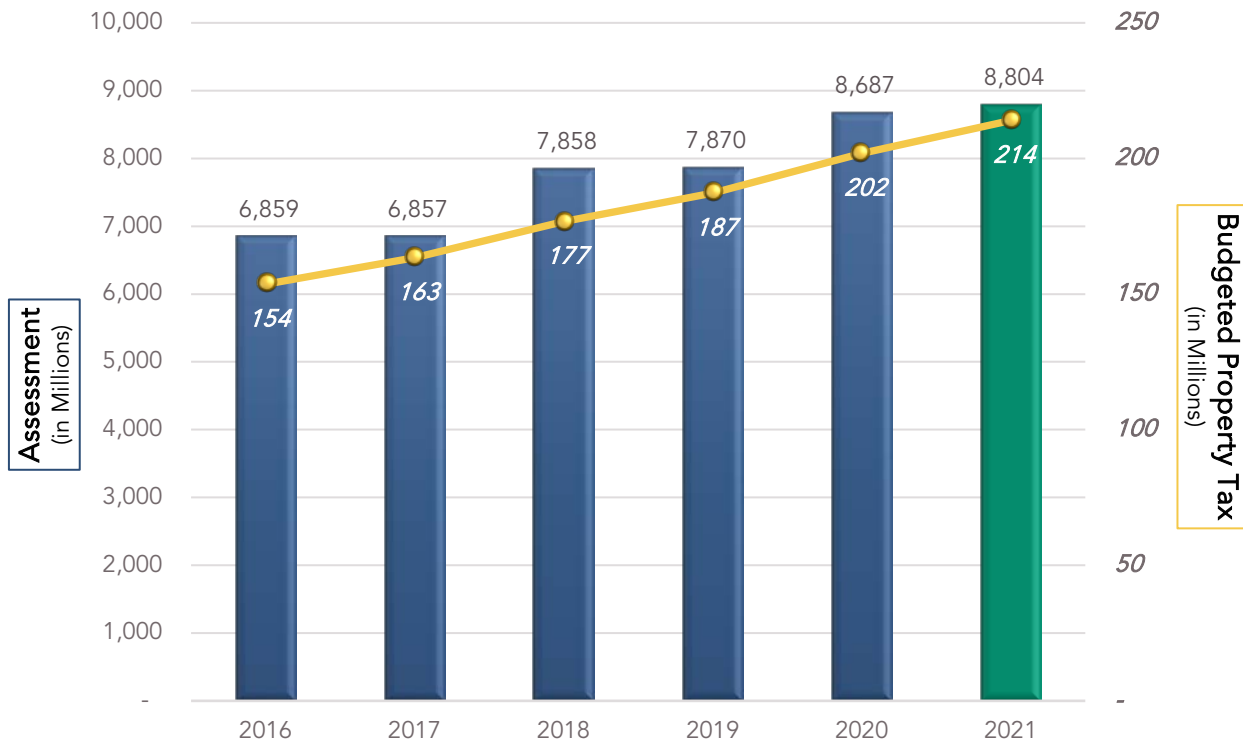


Property Taxes

Total budgeted property tax revenue for the county is \$213,991,454 for 2021. 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. The total assessed value for the county in 2021 is \$8,726,175,995.

Budgets are aligned with the property tax revenue projections. The General Fund receives \$174.6 million in property tax revenues. In addition to the General Fund, several other funds receive property tax revenue including the Health and Human Services Fund. This fund has a mill levy set in approved ballot issues, and is 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.

Figure 12 – Assessed Valuation and Budgeted Property Tax

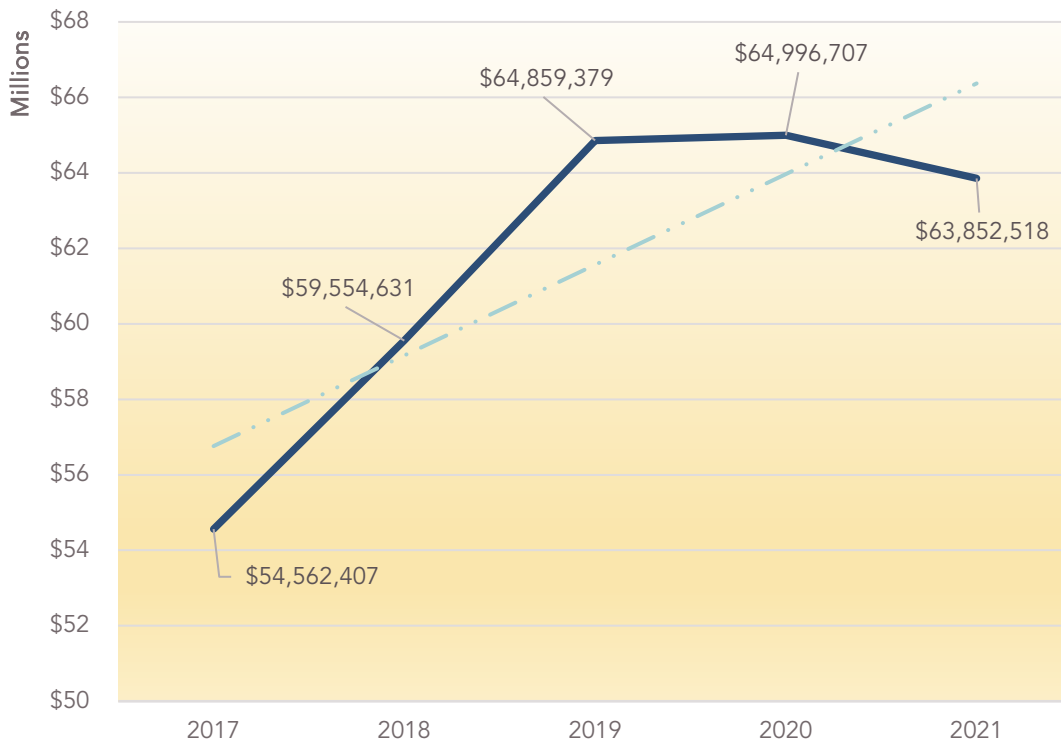


Sales and Use Tax

The 2021 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 & Bridge Fund, and Trails Projects in the Dedicated Resources Fund.

Based upon historical trends and current economic indicators, we are currently forecasting no increase for sales and use taxes in 2021 and reflect a decrease from the 2019 actuals. The total estimated 2021 revenue from sales and use taxes is \$63.8 million and the chart below provides historical sales and use tax collections.

Table 3 – Sales and Use Tax Five-Year Trend



Licenses and Permits

Total revenue from licenses and permits is projected to be \$2.0 million in 2021. These revenues include fees charged for the issuance of vehicle registrations, liquor licenses, building permits, and various other permits. Licensing and Permit revenue are expected to remain steady even as the results of lower economic activity and business closures resulting from the COVID-19 pandemic.

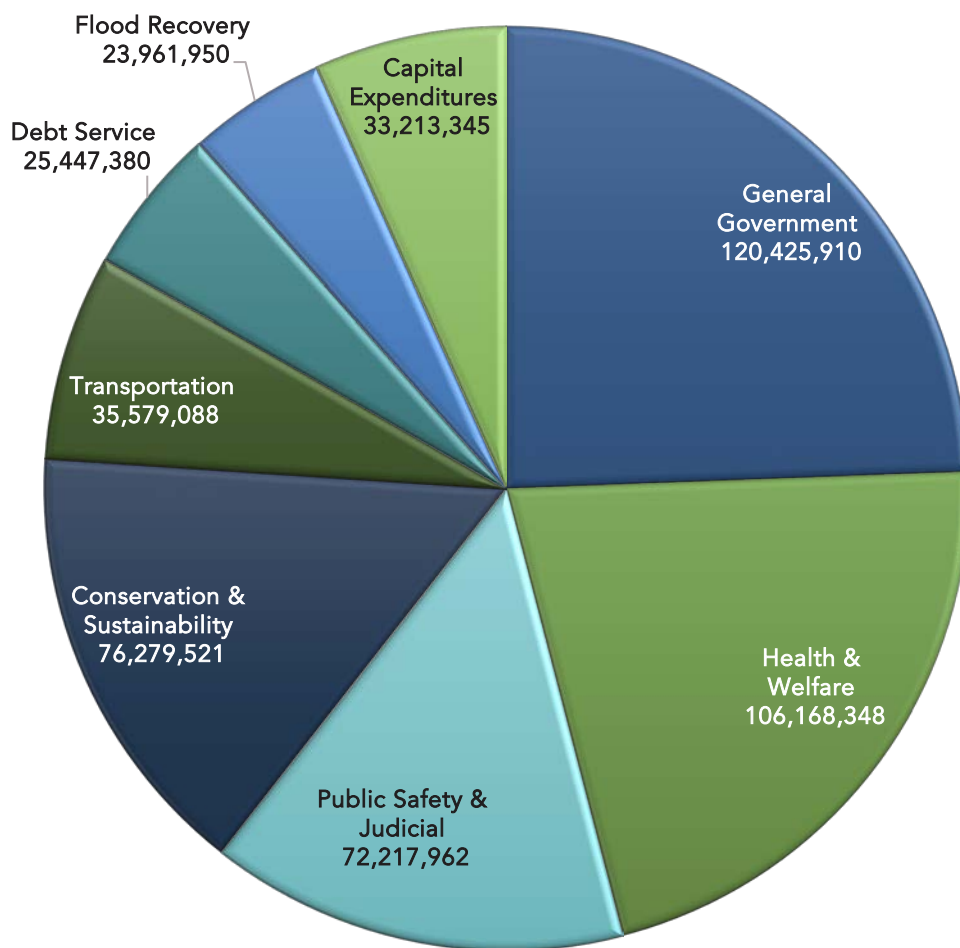
Proceeds and Transfers In

Proceeds and transfers-in are resources that are from debt issuances or moved between funds. In 2021, transfers-in are projected to be \$37.8 million, including a combined \$40.3 million of income from the Bond and Certificate of Participation proceeds.

Expenditures

Boulder County's 2021 budgeted expenditures are \$493.2 million. 2021 expenditures will increase by \$53.3 million or 12% over 2020 budgeted expenditures. The major increases are related to the 2020 Certificate of Participations (COPs) that were issued to fund the East Boulder County HUB buildout and the 2020 voter-approved Bond Issuance for the procurement of additional Parks & Open Space parcels. The 2021 budget requests are consistent with the Boulder County Commissioners' Budget Guidance surrounding the 2021 budget goals; these are highlighted below.

Figure 13 – Expenditures by 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, provides internal equity, and is within fiscal feasibility of the county's budget.

The budget includes a 1% merit pool and a 1.6% funded pay range movement to all county funded classifications. There were no market adjustments conducted for identified classification in 2021. Medical premiums are increasing by 11.3%, or approximately \$2.7 million countywide. The overall increase was mostly affected by the Board of County Commissioners' intent to rebuild fund balance for the Risk Fund. The fund had consistently seen claims that were higher than what projected expenses were budgeted at, resulting in a declining fund balance. This cost is being funded through the county contribution to medical premiums.

The components of the adopted 2021 Boulder County compensation package total \$8.9 million.

Staffing

The county elected not to add any new permanent positions to the 2021 budget due to economic uncertainty resulting from the COVID-19 pandemic, in addition to the unknown impacts of the Department of Taxation's projection on the residential assessment rate decrease and its impact on revenues in FY2022.

New Requests

Countywide new budget requests total \$80.1 million: \$54.6 million in one-time requests, and \$3.6 million in ongoing requests (of which \$2.1 million will be funded by the general fund.) The following are key initiatives included in 2021 adopted budget.

Transportation

- Road repair and maintenance, including continued asphalt, concrete and surface treatments to extend pavement life throughout Boulder County (\$9.4M)
- Road/Transit Sales Tax Projects (\$10M)
 - 71st Street shoulders and path (\$4.8M)
 - South Boulder Road Widening–Lafayette (\$4M)
 - Sugarloaf Road Improvements (\$2M)
 - US287/Isabelle Road intersection (\$835k)
- LOBO Trail Four Mile Railroad Underpass (\$1.5M)

Building Services

- Alternative Sentencing Facility Design (\$1M)
- South East Boulder County HUB Buildout (\$9.2M)
- Boulder County Compost Processing Facility (\$7M)

Sustainability, Climate Action and Resiliency

- Boulder County Housing Authority EE Upgrades (\$458k)
- Boulder Reservoir Air Quality Monitor (\$152k)
- Allenspark Transfer Station (\$701k)
- Mobility for All (\$157k)

County-Wide

- 2021 annual county fleet vehicle replacement (\$2.1 million)
- Boulder County Financial Transparency Portal (\$165k)
- 2021 Boulder County Software as a Service increases (\$299k)

Debt

Boulder County's most recent debt rating review occurred in 2020 at which time Standard & Poor's increased its strong rating of AA+ to AAA for its outstanding general fund-backed obligations with a stable outlook for previously issued debt. The rating reflects a strong economy and a diverse employment base. Very strong management, budgetary flexibility and liquidity were noted as strengths. The county's economy benefits from above average income levels, below average unemployment and stable employers. This outstanding rating was reaffirmed by S&P in early 2021 despite the pandemic. The 2021 bonded debt payments are currently budgeted in the Debt Services Fund (which combined the Clean Energy Options Local Improvement Fund and the Qualified Energy Conservation Bond Fund into a single fund) and the Parks & Open Space 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 Fund. The county has no General Obligation Debt (G.O. Debt). The county refunded its 2015 Flood Recovery Certificates of Participation in June 2021 in order to reduce its interest costs over the next five years and to buy out currently leased solar panels on county buildings.

Flood Recovery Efforts

Boulder County's 2020 budget development was once again heavily influenced by flood recovery work in response to the devastating flood of 2013. This year's flood recovery budget across all funds is set at \$23.9 million which is approximately 4.8% of the county's total budget. This represents an increase of \$4.6 million in comparison to the 2020 budget. Flood recovery in total is currently projected to cost \$255.8 million over an excess of seven years. The county is also anticipating \$21.7 million in flood reimbursements and grants from state and federal agencies such as FEMA, FHWA and the State of Colorado in 2021 to apply toward the ongoing repairs.

The expenditures related to our flood recovery appear in several funds within the adopted budget. We have budgeted \$6.6 million in the Road & Bridge Fund to repair and replace damaged roadways and \$2.2 million in the General Fund to support flood repairs on our open space properties. \$1.2 million is budgeted the county's Disaster Recovery Fund to support flood efforts as well. Flood recovery term employee extensions are also budgeted across these three funds.

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% (\$6.3 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.

A summary of all county funds and their purposes can be found in the References section under Appendix A – County Fund Descriptions.

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 the following five strategic priorities:

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

The 2021 budget process was guided by these priorities.

Boulder County's 2021 adopted budget is sound and was carefully built to allocate the necessary resources needed to maintain the county's current level of operations, to safeguard its reserves, and to provide 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,



Aaron Pratt

Budget Director

Budget Summary



Boulder County is a founding member of [Colorado Communities for Climate Action](#) (CC4CA), a coalition of 34 local governments across the state advocating for stronger state and federal climate policy. CC4CA is Colorado's first consortium representing municipalities and counties advocating for bold state and federal climate action.



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Section 3: Budget Summary

Consolidated Budget Summary

In order to provide a comprehensive view of county-wide financial resources for the 2021 Budget Book, we look at a three-year period when presenting a summary of revenues, expenditures and fund balances. The 2021 adopted budget is the primary focus of this book, and much of the material in the document relates specifically to the 2021 adopted budget, but the 2020 amended budget and the 2019 actuals are a basis for determining beginning fund balance resources.

The 2021 adopted budget is balanced and includes a net use of fund balances of more than \$16 million. The total budgeted expenditures decreased by 5% from the prior year estimated budget largely due to the anticipated completion of one-time capital purchases and projects in 2020. Compared to the 2020 estimated budget, 2021 total county revenues are budgeted to decrease by 8% due to debt proceeds included in the estimated 2020 other revenues.

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.

Table 4 – Consolidated Summary

| | Actual 2019 | Adopted 2020 | Estimated 2020 | Adopted 2021 | % Change |
|--|-----------------------|-----------------------|-----------------------|----------------------|---------------|
| Beginning Fund Balance | \$ 117,991,010 | \$ 84,060,597 | \$ 114,139,401 | \$ 115,469,180 | 1% |
| Revenues | | | | | |
| Property Tax | \$ 187,484,265 | \$ 201,862,874 | \$ 201,862,874 | \$ 213,991,454 | 6% |
| Sales and Use Tax | 64,859,379 | 64,996,707 | 64,996,707 | 63,852,518 | -2% |
| Intergovernmental Revenues | 64,030,995 | 81,078,490 | 81,078,490 | 83,808,053 | 3% |
| Other Revenues | 76,808,397 | 71,623,086 | 132,123,586 | 77,342,740 | -41% |
| Other Financing Sources | 30,177,481 | 39,122,585 | 39,472,741 | 37,968,202 | -4% |
| Total Revenues | 423,360,517 | 458,683,742 | 519,534,398 | 476,962,967 | -8% |
| Expenditures | | | | | |
| Personnel | 178,339,826 | 194,127,288 | 198,867,895 | 199,728,278 | 0% |
| Operating | 215,864,194 | 211,767,640 | 282,887,777 | 260,042,775 | -8% |
| Other Financing Uses | 34,010,598 | 34,073,618 | 36,448,947 | 33,522,451 | -8% |
| Total Expenditures | 428,214,618 | 439,968,546 | 518,204,619 | 493,293,504 | -5% |
| Net Excess / (Deficiency) of Func | (4,854,101) | 18,715,196 | 1,329,779 | (16,330,537) | -1328% |
| Ending Fund Balance | \$ 114,139,401 | \$ 102,775,793 | \$ 115,469,180 | \$ 99,138,643 | -14% |

Table 5 – Fiscal Year 2019 – Prior Year Actuals

| Fund | Mill Levy | <i>Beginning Fund Balance</i> | Property Tax | Sales & Use Tax | Intergovt Revenue | Other Revenue | Transfers In | <i>Total Revenues & Transfers In</i> |
|---------------------------|------------------|-------------------------------|----------------------|----------------------------|--------------------------|----------------------|----------------------|--|
| 101 General Fund | 18.947 | \$ 48,182,886 | \$ 147,862,743 | - | \$ 6,417,039 | \$ 23,921,097 | \$ 190,712 | \$ 178,391,591 |
| 111 Road & Bridge | 0.186 | -29,200,177 | 1,451,007 | 5,582,295 | 9,457,149 | 10,777,140 | 9,578,632 | 36,846,223 |
| 112 Social Services | 0.998 | 14,838,655 | 7,786,269 | - | 28,831,305 | 1,419,663 | 19,393,377 | 57,430,614 |
| 117 Dedicated Resources | - | -2,031,481 | - | 1,194,430 | 18,030,449 | 2,977,281 | 602,531 | 22,804,691 |
| 120 Health & Human Svcs | 2.508 | 4,011,130 | 19,565,210 | 3,282,199 | 9,897 | 1,143,433 | - | 24,000,739 |
| 121 Eldorado Springs LID | - | 263,760 | - | - | - | 100,427 | - | 100,427 |
| 124 Offender Management | - | 1,975,635 | - | 3,283,851 | - | 263,013 | - | 3,546,864 |
| 126 Parks & Open Space | - | 15,985,457 | - | 39,336,800 | 1,224,235 | 589,500 | - | 41,150,535 |
| 129 Clean Energy Opt. LID | - | 2,605,449 | - | - | 56,760 | 807,367 | 412,229 | 1,276,356 |
| 135 Disaster Recovery | - | 40,887,773 | - | 12,179,804 | - | 882,883 | - | 13,062,687 |
| 141 Capital Expenditure | 1.387 | 8,844,432 | 10,819,036 | - | 4,161 | 1,214,937 | - | 12,038,134 |
| 174 Risk Management | - | 3,639,418 | - | - | - | 24,189,552 | - | 24,189,552 |
| 175 Fleet Services | - | 1,899,268 | - | - | - | 3,658,599 | - | 3,658,599 |
| 199 Recycling Center | - | 6,088,805 | - | - | - | 4,863,505 | - | 4,863,505 |
| Total All Funds | 24.026 | \$117,991,010 | \$187,484,265 | \$ 64,859,379 | \$ 64,030,995 | \$ 76,808,397 | \$ 30,177,481 | \$423,360,517 |

| Fund | Exp Calculated | Transfers Out | <i>Total Expenditures & Transfers Out</i> | Change in Fund Balance | <i>Ending Fund Balance</i> | | |
|---------------------------|-----------------------|----------------------|---|-------------------------------|----------------------------|------------------------|------------------|
| 101 General Fund | \$ 168,198,881 | \$ 18,683,512 | \$ 186,882,393 | \$ (8,490,802) | \$ 39,692,084 | Assessed Valuation | \$ 7,870,458,089 |
| 111 Road & Bridge | 37,186,168 | - | 37,186,168 | -339,945 | -29,540,122 | Mill Levy | 24.645 |
| 112 Social Services | 51,524,485 | 3,524,412 | 55,048,897 | 2,381,717 | 17,220,372 | Abatement Mill Levy | 0.115 |
| 117 Dedicated Resources | 23,563,258 | - | 23,563,258 | -758,567 | -2,790,048 | Temp Mill Levy Credit | -0.734 |
| 120 Health & Human Svcs | 11,846,209 | 11,802,674 | 23,648,883 | 351,856 | 4,362,986 | Total Mill Levy | 24.026 |
| 121 Eldorado Springs LID | 198,738 | - | 198,738 | -98,311 | 242,844 | | |
| 124 Offender Management | 8,434,431 | - | 8,434,431 | -4,887,567 | -2,911,932 | | |
| 126 Parks & Open Space | 40,773,691 | - | 40,773,691 | 376,844 | 16,362,301 | | |
| 129 Clean Energy Opt. LID | 1,268,881 | - | 1,268,881 | 7,475 | 2,612,924 | | |
| 135 Disaster Recovery | 4,929,017 | - | 4,929,017 | 8,133,670 | 49,021,443 | | |
| 141 Capital Expenditure | 10,638,020 | - | 10,638,020 | 1,400,114 | 10,244,546 | | |
| 174 Risk Management | 26,356,712 | - | 26,356,712 | -2,167,160 | 1,467,440 | | |
| 175 Fleet Services | 3,496,911 | - | 3,496,911 | 161,688 | 2,195,518 | | |
| 199 Recycling Center | 5,788,618 | - | 5,788,618 | -925,113 | 5,959,045 | | |
| Total All Funds | \$394,204,020 | \$ 34,010,598 | \$428,214,618 | \$ (4,854,101) | \$114,139,401 | | |

Table 6 – Fiscal Year 2020 – Current Year Adopted

| Fund | Mill Levy | Beginning Fund Balance | Property Tax | Sales & Use Tax | Intergovt Revenue | Other Revenue | Transfers In | Total Revenues & Transfers In |
|------------------------------|---------------|------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-------------------------------|
| 101 General Fund | 19.429 | \$ 64,949,493 | \$ 167,078,835 | \$ - | \$ 14,209,689 | \$ 23,612,731 | \$ 263,289 | \$ 205,164,544 |
| 111 Road & Bridge | 0.186 | -48,742,550 | 1,599,547 | 5,595,759 | 6,623,740 | 10,413,060 | 10,037,241 | 34,269,347 |
| 112 Social Services | 0.954 | 12,368,013 | 8,210,415 | - | 28,912,663 | 1,466,846 | 28,362,570 | 66,952,494 |
| 117 Dedicated Resources | - | -9,445,754 | - | 1,166,060 | 30,805,174 | 803,063 | - | 32,774,297 |
| 120 Health & Human Svcs | 2.508 | 2,540,632 | 21,568,090 | 3,289,073 | 511 | 80,417 | - | 24,938,091 |
| 121 Eldorado Springs LID | - | 272,589 | - | - | - | 217,614 | - | 217,614 |
| 124 Offender Management | - | -8,863,515 | - | 15,460,496 | - | 257,733 | - | 15,718,229 |
| 126 Parks & Open Space | - | 10,326,421 | - | 31,256,325 | 400,000 | 340,716 | 50,305 | 32,047,346 |
| 129 Clean Energy Opt. LID | - | 2,357,010 | 225 | - | 125,018 | 626,115 | 409,180 | 1,160,538 |
| 135 Disaster Recovery | - | 47,144,001 | - | - | - | 258,129 | - | 258,129 |
| 136 Sustainability Sales Tax | - | 0 | - | 8,228,994 | - | - | - | 8,228,994 |
| 141 Capital Expenditure | 0.396 | 404,934 | 3,405,987 | - | - | 421,140 | - | 3,827,127 |
| 174 Risk Management | - | 2,779,156 | - | - | - | 23,612,856 | - | 23,612,856 |
| 175 Fleet Services | - | 2,208,039 | - | - | 1,695 | 4,305,838 | 100,000 | 4,407,533 |
| 199 Recycling Center | - | 5,762,128 | - | - | - | 5,106,603 | - | 5,106,603 |
| Total All Funds | 23.473 | \$ 84,060,597 | \$201,863,099 | \$ 64,996,707 | \$ 81,078,490 | \$ 71,522,861 | \$ 39,222,585 | \$458,683,742 |

| Fund | Exp Calculated | Transfers Out | Total Expenditures & Transfers Out | Change in Fund Balance | Ending Fund Balance | | |
|------------------------------|----------------------|----------------------|------------------------------------|------------------------|----------------------|------------------------|------------------|
| 101 General Fund | \$ 187,593,903 | \$ 19,219,034 | \$ 206,812,937 | \$ (1,648,393) | \$ 63,301,100 | Assessed Valuation | \$ 8,686,582,326 |
| 111 Road & Bridge | 29,921,649 | - | 29,921,649 | 4,347,698 | -44,394,852 | Mill Levy | 24.645 |
| 112 Social Services | 56,619,273 | 1,991,506 | 58,610,779 | 8,341,715 | 20,709,728 | Abatement Mill Levy | 0.236 |
| 117 Dedicated Resources | 21,536,595 | - | 21,536,595 | 11,237,702 | 1,791,948 | Temp Mill Levy Credit | -1.408 |
| 120 Health & Human Svcs | 11,711,458 | 12,197,020 | 23,908,478 | 1,029,613 | 3,570,245 | Total Mill Levy | 23.473 |
| 121 Eldorado Springs LID | 208,785 | - | 208,785 | 8,829 | 281,418 | | |
| 124 Offender Management | 8,157,725 | - | 8,157,725 | 7,560,504 | -1,303,011 | | |
| 126 Parks & Open Space | 33,067,617 | 127,289 | 33,194,906 | -1,147,560 | 9,178,861 | | |
| 129 Clean Energy Opt. LID | 1,308,605 | 27,769 | 1,336,374 | -175,836 | 2,181,174 | | |
| 135 Disaster Recovery | 4,872,250 | - | 4,872,250 | -4,614,121 | 42,529,880 | | |
| 136 Sustainability Sales Tax | 6,487,608 | 490,000 | 6,977,608 | 1,251,386 | 1,251,386 | | |
| 141 Capital Expenditure | 7,607,620 | - | 7,607,620 | -3,780,493 | -3,375,559 | | |
| 174 Risk Management | 24,624,094 | - | 24,624,094 | -1,011,238 | 1,767,918 | | |
| 175 Fleet Services | 4,138,287 | 21,000 | 4,159,287 | 248,246 | 2,456,285 | | |
| 199 Recycling Center | 8,039,459 | - | 8,039,459 | -2,932,856 | 2,829,272 | | |
| Total All Funds | \$405,894,928 | \$ 34,073,618 | \$439,968,546 | \$ 18,715,196 | \$102,775,793 | | |

Table 7 – Fiscal Year 2020 – Current Year Estimated Budget

| Fund | Mill Levy | Beginning Fund Balance | Property Tax | Sales & Use Tax | Intergovt Revenue | Other Revenue | Transfers In | Total Revenues & Transfers In |
|------------------------------|---------------|------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-------------------------------|
| 101 General Fund | 19.429 | \$ 39,692,084 | \$ 167,078,835 | \$ - | \$ 14,209,689 | \$ 29,387,731 | \$ 263,289 | \$ 210,939,544 |
| 111 Road & Bridge | 0.186 | -29,540,122 | 1,599,547 | 5,595,759 | 6,623,740 | 10,413,060 | 10,037,241 | 34,269,347 |
| 112 Social Services | 0.954 | 17,220,372 | 8,210,415 | - | 28,912,663 | 1,466,846 | 28,362,570 | 66,952,494 |
| 117 Dedicated Resources | - | -2,790,048 | - | 1,166,060 | 30,805,174 | 803,063 | - | 32,774,297 |
| 120 Health & Human Svcs | 2.508 | 4,362,986 | 21,568,090 | 3,289,073 | 511 | 80,417 | - | 24,938,091 |
| 121 Eldorado Springs LID | - | 242,844 | - | - | - | 217,614 | - | 217,614 |
| 124 Offender Management | - | -2,911,932 | - | 15,460,496 | - | 257,733 | - | 15,718,229 |
| 126 Parks & Open Space | - | 16,362,301 | - | 31,256,325 | 400,000 | 34,297,007 | 50,305 | 66,003,637 |
| 129 Clean Energy Opt. LID | - | 2,612,924 | - | - | 125,018 | 626,340 | 409,180 | 1,160,538 |
| 135 Disaster Recovery | - | 49,021,443 | - | - | - | 258,129 | - | 258,129 |
| 136 Sustainability Sales Tax | - | - | - | 8,228,994 | - | - | - | 8,228,994 |
| 141 Capital Expenditure | 0.396 | 10,244,546 | 3,405,987 | - | - | 18,315,349 | 350,156 | 22,071,492 |
| 174 Risk Management | - | 1,467,440 | - | - | - | 23,612,856 | - | 23,612,856 |
| 175 Fleet Services | - | 2,195,518 | - | - | 1,695 | 4,305,838 | 100,000 | 4,407,533 |
| 199 Recycling Center | - | 5,959,045 | - | - | - | 7,981,603 | - | 7,981,603 |
| Total All Funds | 23.473 | \$114,139,401 | \$201,862,874 | \$ 64,996,707 | \$ 81,078,490 | \$132,023,586 | \$ 39,572,741 | \$519,534,398 |

| Fund | Exp Calculated | Transfers Out | Total Expenditures & Transfers Out | Change in Fund Balance | Ending Fund Balance | | |
|------------------------------|----------------------|----------------------|------------------------------------|------------------------|----------------------|------------------------|------------------|
| 101 General Fund | \$ 213,489,036 | \$ 18,856,844 | \$ 232,345,880 | \$ (21,406,336) | \$ 18,285,748 | Assessed Valuation | \$ 8,686,582,326 |
| 111 Road & Bridge | 34,593,424 | - | 34,593,424 | -324,077 | -29,864,199 | Mill Levy | 24.645 |
| 112 Social Services | 56,619,273 | 1,991,506 | 58,610,779 | 8,341,715 | 25,562,087 | Abatement Mill Levy | 0.236 |
| 117 Dedicated Resources | 39,319,856 | 1,450,000 | 40,769,856 | -7,995,559 | -10,785,607 | Temp Mill Levy Credit | -1.408 |
| 120 Health & Human Svcs | 13,230,645 | 12,597,020 | 25,827,665 | -889,574 | 3,473,412 | Total Mill Levy | 23.473 |
| 121 Eldorado Springs LID | 248,785 | - | 248,785 | -31,171 | 211,673 | | |
| 124 Offender Management | 12,747,854 | - | 12,747,854 | 2,970,375 | 58,443 | | |
| 126 Parks & Open Space | 46,012,619 | 1,014,808 | 47,027,427 | 18,976,210 | 35,338,511 | | |
| 129 Clean Energy Opt. LID | 1,593,605 | 27,769 | 1,621,374 | -460,836 | 2,152,088 | | |
| 135 Disaster Recovery | 5,322,230 | - | 5,322,230 | -5,064,101 | 43,957,342 | | |
| 136 Sustainability Sales Tax | 6,487,608 | 490,000 | 6,977,608 | 1,251,386 | 1,251,386 | | |
| 141 Capital Expenditure | 14,788,898 | - | 14,788,898 | 7,282,594 | 17,527,140 | | |
| 174 Risk Management | 25,124,094 | - | 25,124,094 | -1,511,238 | -43,798 | | |
| 175 Fleet Services | 4,138,287 | 21,000 | 4,159,287 | 248,246 | 2,443,764 | | |
| 199 Recycling Center | 8,039,459 | - | 8,039,459 | -57,856 | 5,901,189 | | |
| Total All Funds | \$481,755,672 | \$ 36,448,947 | \$518,204,619 | \$ 1,329,779 | \$115,469,180 | | |

Table 8 – Fiscal Year 2021 – Budget Year Adopted

| Fund | Mill Levy | Beginning Fund Balance | Property Tax | Sales & Use Tax | Intergovt Revenue | Other Revenue | Transfers In | Total Revenues & Transfers In |
|------------------------------|---------------|------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-------------------------------|
| 101 General Fund | 20.213 | \$ 18,285,748 | \$ 174,616,852 | \$ - | \$ 14,209,689 | \$ 23,317,798 | \$ 473,009 | \$ 212,617,348 |
| 111 Road & Bridge | 0.186 | -29,864,199 | 1,606,838 | 5,526,345 | 6,623,740 | 11,413,060 | 15,037,251 | 40,207,234 |
| 112 Social Services | 1.002 | 25,562,087 | 8,652,876 | - | 27,149,851 | 1,071,269 | 19,894,145 | 56,768,141 |
| 117 Dedicated Resources | - | -10,785,607 | - | 1,153,830 | 35,247,057 | 1,184,063 | - | 37,584,950 |
| 120 Health & Human Svcs | 2.508 | 3,473,412 | 21,666,397 | 3,229,375 | 511 | 80,417 | - | 24,976,700 |
| 121 Eldorado Springs LID | - | 211,673 | - | - | - | 217,614 | - | 217,614 |
| 124 Offender Management | - | 58,443 | - | 15,269,045 | - | 257,733 | - | 15,526,778 |
| 126 Parks & Open Space | - | 35,338,511 | - | 30,527,219 | 400,000 | 340,716 | 50,305 | 31,318,240 |
| 129 Clean Energy Opt. LID | - | 2,152,088 | 225 | - | 175,510 | 1,146,095 | 409,180 | 1,731,010 |
| 135 Disaster Recovery | - | 43,957,342 | - | - | - | 258,129 | - | 258,129 |
| 136 Sustainability Sales Tax | - | 1,251,386 | - | 8,146,704 | - | - | - | 8,146,704 |
| 141 Capital Expenditure | 0.862 | 17,527,140 | 7,448,266 | - | - | 421,140 | 2,004,312 | 9,873,718 |
| 174 Risk Management | - | -43,798 | - | - | - | 28,222,265 | - | 28,222,265 |
| 175 Fleet Services | - | 2,443,764 | - | - | 1,695 | 4,305,838 | 100,000 | 4,407,533 |
| 199 Recycling Center | - | 5,901,189 | - | - | - | 5,106,603 | - | 5,106,603 |
| Total All Funds | 24.771 | \$115,469,180 | \$213,991,454 | \$ 63,852,518 | \$ 83,808,053 | \$ 77,342,740 | \$ 37,968,202 | \$476,962,967 |

| Fund | Exp Calculated | Transfers Out | Total Expenditures & Transfers Out | Change in Fund Balance | Ending Fund Balance | | |
|------------------------------|----------------------|----------------------|------------------------------------|------------------------|----------------------|------------------------|------------------|
| 101 General Fund | \$ 185,505,583 | \$ 16,717,589 | \$ 202,223,172 | \$ 10,394,176 | \$ 28,679,924 | Assessed Valuation | \$ 8,803,547,768 |
| 111 Road & Bridge | 36,693,050 | - | 36,693,050 | 3,514,184 | -26,350,015 | Mill Levy | 24.645 |
| 112 Social Services | 58,645,891 | 1,967,465 | 60,613,356 | -3,845,215 | 21,716,872 | Abatement Mill Levy | 0.126 |
| 117 Dedicated Resources | 24,900,620 | - | 24,900,620 | 12,684,330 | 1,898,723 | Temp Mill Levy Credit | 0.000 |
| 120 Health & Human Svcs | 12,436,333 | 12,188,786 | 24,625,119 | 351,581 | 3,824,993 | Total Mill Levy | 24.771 |
| 121 Eldorado Springs LID | 321,259 | - | 321,259 | -103,645 | 108,028 | | |
| 124 Offender Management | 3,965,233 | - | 3,965,233 | 11,561,545 | 11,619,988 | | |
| 126 Parks & Open Space | 56,766,599 | 127,289 | 56,893,888 | -25,575,648 | 9,762,863 | | |
| 129 Clean Energy Opt. LID | 1,056,988 | 59,010 | 1,115,998 | 615,012 | 2,767,100 | | |
| 135 Disaster Recovery | 4,872,500 | - | 4,872,500 | -4,614,371 | 39,342,971 | | |
| 136 Sustainability Sales Tax | 4,449,150 | 2,462,312 | 6,911,462 | 1,235,242 | 2,486,628 | | |
| 141 Capital Expenditure | 27,967,633 | - | 27,967,633 | -18,093,915 | -566,775 | | |
| 174 Risk Management | 28,085,857 | - | 28,085,857 | 136,408 | 92,610 | | |
| 175 Fleet Services | 4,198,499 | 0 | 4,198,499 | 209,034 | 2,652,798 | | |
| 199 Recycling Center | 9,905,858 | - | 9,905,858 | -4,799,255 | 1,101,934 | | |
| Total All Funds | \$459,771,053 | \$ 33,522,451 | \$493,293,504 | \$ (16,330,537) | \$ 99,138,643 | | |

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.

Table 9 – Fund Types by Department

| | 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 | | | | | | | | | | | | | | | | |
| 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 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. The Board of County Commissioners serve as the board for both the Nederland EcoPass PID and the Burgundy Park PID and information on the 2021 adopted budgets for these entities can be found in Appendix A – County Fund Descriptions on page 233.

General Use Fund

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 & 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 the Office of the County Administrator, Community Services, County Attorney, Housing & Human Services, Land Use, Parks & 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 receipted 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 2021 budget for the General Fund reflects a \$10 million contribution to fund balance compared to the \$21 million use of fund balance anticipated in 2020. Increases in property tax, in conjunction with decreases to operating expenditures allow for the planned contribution to fund balance which reflects the county's efforts to restore fund balance and return it to a level which meets the county's minimum fund balance requirements.

The 2021 adopted expenditure budget of \$202,223,172 is appropriated by spending agency (department or elected office) and account type (personnel and operating). Fiscal highlights for the General Fund 2021 Budget include:

- Flood recovery expenses in the General Fund budget include \$2.2 million for the repair of Boulder County Open Space property infrastructure and trails, and \$15 million in interfund transfers to the Road & Bridge Fund. This is partially funded by reimbursement revenues related to eligible flood expenditures.
- The salary and benefit package (\$5.3 million) for General Fund employees in the 2021 budget included a 1.6 percent fully funded range movement, merit pool funded at 1.0 percent, one-time bonuses for all county staff and an increase to health and dental premiums.
- Capital outlay appropriations includes \$1 million of funding a replacement for the Tiburon computer system which manages many of the key operational functions for public safety agencies, and \$2.2 million for vehicle replacements.

Table 10 – Governmental Fund / General Use: General Fund (101)

| | FY19 Actuals | FY20 Adopted Budget | FY20 Estimated | FY21 Adopted Budget |
|---|----------------------|---------------------------|----------------------|---------------------------|
| Beginning Fund Balance | \$ 48,182,886 | \$ 64,949,493 | \$ 39,692,084 | \$ 18,285,748 |
| Total Property Tax | 147,862,743 | 167,078,835 | 167,078,835 | 174,616,852 |
| Sales and Use Tax | - | - | - | - |
| Intergovernmental Revenue | 6,417,039 | 14,209,689 | 14,209,689 | 14,209,689 |
| Other Revenue | 23,921,097 | 23,612,731 | 29,387,731 | 23,317,798 |
| Transfers In | 190,712 | 263,289 | 263,289 | 473,009 |
| Total Revenues & Transfers In | 178,391,591 | 205,164,544 | 210,939,544 | 212,617,348 |
| Personnel Expenditures | 121,306,699 | 132,044,967 | 132,508,652 | 136,322,981 |
| Operating Expenditures | 46,892,182 | 55,548,937 | 80,980,384 | 49,182,603 |
| Transfers Out | 18,683,512 | 19,219,034 | 18,856,844 | 16,717,589 |
| Total Expenditures & Transfers Out | 186,882,393 | 206,812,937 | 232,345,880 | 202,223,172 |
| Change in Fund Balance | (8,490,802) | (1,648,393) | (21,406,336) | 10,394,176 |
| Ending Fund Balance | \$ 39,692,084 | \$ 63,301,100 | \$ 18,285,748 | \$ 28,679,924 |
| <i>Mill Levy Calculation:</i> | | | | |
| Budgeted Property Tax (99% of Levy) | 147,862,743 | 167,078,835 | 167,078,835 | 174,616,852 |
| Allowance for Uncollectables | 1,258,826 | 1,692,773 | 1,692,773 | 1,765,343 |
| Property Tax Levy | 149,121,569 | 168,771,608 | 168,771,608 | 176,382,195 |
| Assessed Valuation | 7,870,458,089 | 8,686,582,326 | 8,686,582,326 | 8,803,547,768 |
| Mill Levy | 19.566 | 20.601 | 20.601 | 20.087 |
| Temporary Mill Levy Credit | (0.734) | (1.408) | (1.408) | 0.000 |
| Abatement Mill Levy | 0.115 | 0.236 | 0.236 | 0.126 |
| Net General Fund Mill Levy | 18.947 | 19.429 | 19.429 | 20.213 |

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 & Bridge Fund

The function of the Road & 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 & Bridge Fund is projected to end up with a negative \$29.8 million fund balance for 2020, and a negative \$26.3 million fund balance in 2021. 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 and the Disaster Recovery Fund will be used to replenish the fund balance. A budgeted transfer of \$15 million for reimbursements related to transportation infrastructure projects is included in the 2021 revenue budget.

The 2021 adopted expenditure budget of \$36,693,050 includes the following appropriations:

- Transportation - Sales and Use Tax (\$11,542,906)
- Road and Bridge Projects and Maintenance (\$25,150,145)

Additional information about these appropriations is available in Section 8: Capital Expenditures, starting on page 124.

Table 11 – Governmental Fund / Special Revenue: Road & Bridge Fund (111)

| | FY19 Actuals | FY20 Adopted Budget | FY20 Estimated | FY21 Adopted Budget |
|---|------------------------|---------------------------|------------------------|---------------------------|
| Beginning Fund Balance | \$ (29,200,177) | \$ (48,742,550) | \$ (29,540,122) | \$ (29,864,199) |
| Total Property Tax | 1,451,007 | 1,599,547 | 1,599,547 | 1,606,838 |
| Sales and Use Tax | 5,582,295 | 5,595,759 | 5,595,759 | 5,526,345 |
| Intergovernmental Revenue | 9,457,149 | 6,623,740 | 6,623,740 | 6,623,740 |
| Other Revenue | 10,777,140 | 10,413,060 | 10,413,060 | 11,413,060 |
| Transfers In | 9,578,632 | 10,037,241 | 10,037,241 | 15,037,251 |
| Total Revenues & Transfers In | 36,846,223 | 34,269,347 | 34,269,347 | 40,207,234 |
| Personnel Expenditures | 6,111,057 | 6,826,939 | 6,938,038 | 6,755,062 |
| Operating Expenditures | 31,075,111 | 23,094,710 | 27,655,386 | 29,937,988 |
| Transfers Out | - | - | - | - |
| Total Expenditures & Transfers Out | 37,186,168 | 29,921,649 | 34,593,424 | 36,693,050 |
| Change in Fund Balance | (339,945) | 4,347,698 | (324,077) | 3,514,184 |
| Ending Fund Balance | \$ (29,540,122) | \$ (44,394,852) | \$ (29,864,199) | \$ (26,350,015) |

Mill Levy Calculation:

| | | | | |
|-------------------------------------|----------------------|----------------------|----------------------|----------------------|
| Budgeted Property Tax (99% of Levy) | 1,451,007 | 1,599,547 | 1,599,547 | 1,606,838 |
| Allowance for Uncollectables | 10,662 | 16,157 | 16,157 | 16,231 |
| Property Tax Levy | 1,461,669 | 1,615,704 | 1,615,704 | 1,623,069 |
| Assessed Valuation | 7,858,435,737 | 8,686,582,326 | 8,686,582,326 | 8,803,547,768 |
| | | | | |
| 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 programs³. 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 is funded by property tax and interfund transfers from the General Fund and the Health and Human Services Fund.

The 2021 adopted expenditure budget of \$60,613,356 includes the following appropriations:

- Housing & Human Services (\$57,091,830)
- IMPACT (\$3,521,526)

³ For a more complete description of HHS and its programs, please consult their Organizational Profile on page 82.

Table 12 – Governmental Fund / Special Revenue: Social Services Fund (112)

| | FY19 Actuals | FY20 Adopted Budget | FY20 Estimated | FY21 Adopted Budget |
|---|----------------------|---------------------------|----------------------|---------------------------|
| Beginning Fund Balance | \$ 14,838,655 | \$ 12,368,013 | \$ 17,220,372 | \$ 25,562,087 |
| Total Property Tax | 7,786,269 | 8,210,415 | 8,210,415 | 8,652,876 |
| Sales and Use Tax | - | - | - | - |
| Intergovernmental Revenue | 28,831,305 | 28,912,663 | 28,912,663 | 27,149,851 |
| Other Revenue | 1,419,663 | 1,466,846 | 1,466,846 | 1,071,269 |
| Transfers In | 19,393,377 | 28,362,570 | 28,362,570 | 19,894,145 |
| Total Revenues & Transfers In | 57,430,614 | 66,952,494 | 66,952,494 | 56,768,141 |
| Personnel Expenditures | 33,402,334 | 35,162,192 | 35,072,192 | 37,361,458 |
| Operating Expenditures | 18,122,151 | 21,457,081 | 21,547,081 | 21,284,433 |
| Transfers Out | 3,524,412 | 1,991,506 | 1,991,506 | 1,967,465 |
| Total Expenditures & Transfers Out | 55,048,897 | 58,610,779 | 58,610,779 | 60,613,356 |
| Change in Fund Balance | 2,381,717 | 8,341,715 | 8,341,715 | (3,845,215) |
| Ending Fund Balance | \$ 17,220,372 | \$ 20,709,728 | \$ 25,562,087 | \$ 21,716,872 |

Mill Levy Calculation:

| | | | | |
|-------------------------------------|----------------------|----------------------|----------------------|----------------------|
| Budgeted Property Tax (99% of Levy) | 7,786,269 | 8,210,415 | 8,210,415 | 8,652,876 |
| Allowance for Uncollectables | 68,448 | 76,585 | 76,585 | 90,752 |
| Property Tax Levy | 7,854,717 | 8,287,000 | 8,287,000 | 8,743,628 |
| Assessed Valuation | 7,870,458,089 | 8,686,582,326 | 8,686,582,326 | 8,803,547,768 |
| | | | | |
| Mill Levy | 0.998 | 0.954 | 0.954 | 1.002 |

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 \$2.7 million existed in the fund as of year-end 2019. Contributions to fund balance in 2021 are the result of projected reimbursement revenues for Disaster Recovery Grants which are projected to eliminate any remaining deficit balance.

The 2021 adopted expenditure budget of \$24,900,620 includes the following appropriations:

- Grants and Special Projects (\$13,833,489)
- Workforce Boulder County (\$5,916,751)
- Trails Sales Tax (\$2,697,903)
- Disaster Recovery Grants (\$1,165,766)
- Mosquito Control District (\$397,151)
- Donations (\$337,400)
- Jail Booking Fees (\$173,967)
- Energy Impact Offset Fees (159,400)
- Niwot Local Improvement District (\$133,000)
- E-Recording Fees (\$70,793)
- Better Buildings Grants (\$15,000)

Table 13 – Governmental Fund / Special Revenue: Dedicated Resources Fund (117)

| | FY19 Actuals | FY20 Adopted Budget | FY20 Estimated | FY21 Adopted Budget |
|---|-----------------------|---------------------------|------------------------|---------------------------|
| Beginning Fund Balance | \$ (2,031,481) | \$ (9,445,754) | \$ (2,790,048) | \$ (10,785,607) |
| Total Property Tax | - | - | - | - |
| Sales and Use Tax | 1,194,430 | 1,166,060 | 1,166,060 | 1,153,830 |
| Intergovernmental Revenue | 18,030,449 | 30,805,174 | 30,805,174 | 35,247,057 |
| Other Revenue | 2,977,281 | 803,063 | 803,063 | 1,184,063 |
| Transfers In | 602,531 | - | - | - |
| Total Revenues & Transfers In | 22,804,691 | 32,774,297 | 32,774,297 | 37,584,950 |
| Personnel Expenditures | 8,537,090 | 7,960,526 | 11,400,116 | 9,271,033 |
| Operating Expenditures | 15,026,168 | 13,576,069 | 27,919,740 | 15,629,587 |
| Transfers Out | - | - | 1,450,000 | - |
| Total Expenditures & Transfers Out | 23,563,258 | 21,536,595 | 40,769,856 | 24,900,620 |
| Change in Fund Balance | (758,567) | 11,237,702 | (7,995,559) | 12,684,330 |
| Ending Fund Balance | \$ (2,790,048) | \$ 1,791,948 | \$ (10,785,607) | \$ 1,898,723 |

Health and Human Services Fund

The Health and Human Services fund includes dedicated tax streams which 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 2021 adopted expenditure budget of \$24,625,119 consists of four appropriations to segregate each of the dedicated tax streams:

- **Human Services Safety Net (\$7,775,023)** – 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 (\$4,912,625)** – 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 (\$8,688,145)** – 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 (\$3,249,326)** – 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).

Table 14 – Governmental Fund / Special Revenue: Health & Human Services Fund (120)

| | FY19 Actuals | FY20 Adopted Budget | FY20 Estimated | FY21 Adopted Budget |
|---|---------------------|---------------------------|---------------------|---------------------------|
| Beginning Fund Balance | \$ 4,011,130 | \$ 2,540,632 | \$ 4,362,986 | \$ 3,473,412 |
| Total Property Tax | 19,565,210 | 21,568,090 | 21,568,090 | 21,666,397 |
| Sales and Use Tax | 3,282,199 | 3,289,073 | 3,289,073 | 3,229,375 |
| Intergovernmental Revenue | 9,897 | 511 | 511 | 511 |
| Other Revenue | 1,143,433 | 80,417 | 80,417 | 80,417 |
| Transfers In | - | - | - | - |
| Total Revenues & Transfers In | 24,000,739 | 24,938,091 | 24,938,091 | 24,976,700 |
| Personnel Expenditures | 411,096 | 444,230 | 600,230 | 540,358 |
| Operating Expenditures | 11,435,113 | 11,267,228 | 12,630,415 | 11,895,975 |
| Transfers Out | 11,802,674 | 12,197,020 | 12,597,020 | 12,188,786 |
| Total Expenditures & Transfers Out | 23,648,883 | 23,908,478 | 25,827,665 | 24,625,119 |
| Change in Fund Balance | 351,856 | 1,029,613 | (889,574) | 351,581 |
| Ending Fund Balance | \$ 4,362,986 | \$ 3,570,245 | \$ 3,473,412 | \$ 3,824,993 |

Mill Levy Calculation:

| | | | | |
|-------------------------------------|----------------------|----------------------|----------------------|----------------------|
| Budgeted Property Tax (99% of Levy) | - | - | - | - |
| Allowance for Uncollectables | 19,739,109 | 21,785,948 | 21,785,948 | 442,367 |
| Property Tax Levy | 19,739,109 | 21,785,948 | 21,785,948 | 442,367 |
| Assessed Valuation | 7,870,458,089 | 8,686,582,326 | 8,686,582,326 | 8,803,547,768 |
| | | | | |
| 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.

In November 2018 voters supported additional capital projects to support offender management efforts 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 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 2021 adopted expenditure budget of \$3,965,233 includes the following appropriations:

- Integrated Treatment Court (\$639,620)
- Offender Management Construction (\$1,506,876)
- Jail Expansion Operations (\$1,818,737)

Table 15 – Governmental Fund / Special Revenue: Offender Management Fund (124)

| | FY19 Actuals | FY20 Adopted Budget | FY20 Estimated | FY21 Adopted Budget |
|---|-----------------------|---------------------------|-------------------|---------------------------|
| Beginning Fund Balance | \$ 1,975,635 | \$ (8,863,515) | \$ (2,911,932) | \$ 58,443 |
| Total Property Tax | - | - | - | - |
| Sales and Use Tax | 3,283,851 | 15,460,496 | 15,460,496 | 15,269,045 |
| Intergovernmental Revenue | - | - | - | - |
| Other Revenue | 263,013 | 257,733 | 257,733 | 257,733 |
| Transfers In | - | - | - | - |
| Total Revenues & Transfers In | 3,546,864 | 15,718,229 | 15,718,229 | 15,526,778 |
| Personnel Expenditures | 1,585,583 | 1,768,164 | 1,940,340 | 1,454,489 |
| Operating Expenditures | 6,848,848 | 6,389,561 | 10,807,514 | 2,510,744 |
| Transfers Out | - | - | - | - |
| Total Expenditures & Transfers Out | 8,434,431 | 8,157,725 | 12,747,854 | 3,965,233 |
| Change in Fund Balance | (4,887,567) | 7,560,504 | 2,970,375 | 11,561,545 |
| Ending Fund Balance | \$ (2,911,932) | \$ (1,303,011) | \$ 58,443 | \$ 11,619,988 |

Sustainability Sales 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 is managed by the Office of Sustainability, Climate Action, & Resilience, 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.

Table 16 – Governmental Fund / Special Revenue: Sustainability Sales Tax Fund (136)

| | FY19 Actuals | FY20 Adopted Budget | FY20 Estimated | FY21 Adopted Budget |
|---|-----------------|---------------------------|-------------------|---------------------------|
| Beginning Fund Balance | \$ - | \$ - | - | \$ 1,251,386 |
| Total Property Tax | - | - | - | - |
| Sales and Use Tax | - | 8,228,994 | 8,228,994 | 8,146,704 |
| Intergovernmental Revenue | - | - | - | - |
| Other Revenue | - | - | - | - |
| Transfers In | - | - | - | - |
| Total Revenues & Transfers In | - | 8,228,994 | 8,228,994 | 8,146,704 |
| Personnel Expenditures | - | 1,544,382 | 1,845,582 | 1,521,251 |
| Operating Expenditures | - | 4,943,226 | 4,642,026 | 2,927,899 |
| Transfers Out | - | 490,000 | 490,000 | 2,462,312 |
| Total Expenditures & Transfers Out | - | 6,977,608 | 6,977,608 | 6,911,462 |
| Change in Fund Balance | - | 1,251,386 | 1,251,386 | 1,235,242 |
| Ending Fund Balance | \$ - | \$ 1,251,386 | \$ 1,251,386 | \$ 2,486,628 |

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, and of meeting future debt service obligations.

Examples of Capital Projects Funds include the Parks & 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 & 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, bringing the current sales tax rate dedicated to open space to 0.475%. 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.

The 2021 adopted expenditure budget of \$56,893,888 includes the following appropriations:

- Conservation Trust Funds (\$414,053)
- 1994 Open Space Sales and Use Tax (\$28,216,188)
- 2005 Open Space Sales and Use Tax (\$6,320,759)
- 2008 Open Space Sales and Use Tax (\$7,228,898)
- 2011 Open Space Sales and Use Tax (\$14,713,989)

Table 17 – Governmental Fund / Special Revenue: Parks & Open Space Fund (126)

| | FY19 Actuals | FY20 Adopted Budget | FY20 Estimated | FY21 Adopted Budget |
|---|----------------------|---------------------------|----------------------|---------------------------|
| Beginning Fund Balance | \$ 15,985,457 | \$ 10,326,421 | \$ 16,362,301 | \$ 35,338,511 |
| Total Property Tax | - | - | - | - |
| Sales and Use Tax | 39,336,800 | 31,256,325 | 31,256,325 | 30,527,219 |
| Intergovernmental Revenue | 1,224,235 | 400,000 | 400,000 | 400,000 |
| Other Revenue | 589,500 | 340,716 | 34,297,007 | 340,716 |
| Transfers In | - | 50,305 | 50,305 | 50,305 |
| Total Revenues & Transfers In | 41,150,535 | 32,047,346 | 66,003,637 | 31,318,240 |
| Personnel Expenditures | 2,954,412 | 3,660,656 | 3,649,558 | 4,204,046 |
| Operating Expenditures | 37,819,279 | 29,406,961 | 43,250,580 | 52,562,552 |
| Transfers Out | - | 127,289 | 127,289 | 127,289 |
| Total Expenditures & Transfers Out | 40,773,691 | 33,194,906 | 47,027,427 | 56,893,888 |
| Change in Fund Balance | 376,844 | (1,147,560) | 18,976,210 | (25,575,648) |
| Ending Fund Balance | \$ 16,362,301 | \$ 9,178,861 | \$ 35,338,511 | \$ 9,762,863 |

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.

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 2021 reflects a deficit balance resulting from capital projects included in the amended 2020 budget which will now be funded through dedicated revenue streams. Unexpended funding for these budgets will be carried into 2021 and the deficit balance will be corrected in the 2021 amended budget.

The 2021 adopted expenditure budget of \$27,967,633 includes the following appropriations:

- General Reconstruction (\$3,998,890)
- Infrastructure (\$1,936,500)
- 2012 Coroner and HUB Certificates of Participation (\$1,656,273)
- 2020 Certificates of Participation (\$20,375,970)

Table 18 – Governmental Fund / Capital Projects: Capital Expenditure Fund (141)

| | FY19 Actuals | FY20 Adopted Budget | FY20 Estimated | FY21 Adopted Budget |
|---|----------------------|---------------------------|----------------------|---------------------------|
| Beginning Fund Balance | \$ 8,844,432 | \$ 404,934 | \$ 10,244,546 | \$ 17,527,140 |
| Total Property Tax | 10,819,036 | 3,405,987 | 3,405,987 | 7,448,266 |
| Sales and Use Tax | - | - | - | - |
| Intergovernmental Revenue | 4,161 | - | - | - |
| Other Revenue | 1,214,937 | 421,140 | 18,315,349 | 421,140 |
| Transfers In | - | - | 350,156 | 2,004,312 |
| Total Revenues & Transfers In | 12,038,134 | 3,827,127 | 22,071,492 | 9,873,718 |
| Personnel Expenditures | 2,103,807 | 2,514,053 | 2,737,018 | - |
| Operating Expenditures | 8,534,213 | 5,093,567 | 12,051,880 | 27,967,633 |
| Transfers Out | - | - | - | - |
| Total Expenditures & Transfers Out | 10,638,020 | 7,607,620 | 14,788,898 | 27,967,633 |
| Change in Fund Balance | 1,400,114 | (3,780,493) | 7,282,594 | (18,093,915) |
| Ending Fund Balance | \$ 10,244,546 | \$ (3,375,559) | \$ 17,527,140 | \$ (566,775) |

Mill Levy Calculation:

| | | | | |
|-------------------------------------|----------------------|----------------------|----------------------|----------------------|
| Budgeted Property Tax (99% of Levy) | 10,819,036 | 3,405,987 | 3,405,987 | 7,448,266 |
| Allowance for Uncollectables | 97,289 | 33,900 | 33,900 | 75,235 |
| Property Tax Levy | 10,916,325 | 3,439,887 | 3,439,887 | 7,523,501 |
| Assessed Valuation | 7,870,458,089 | 8,686,582,326 | 8,686,582,326 | 8,803,547,768 |
| Mill Levy | 1.387 | 0.396 | 0.396 | 0.862 |

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 that is not anticipated to be 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 2021 expenditure budget appropriates funding for the annual lease payment for the Flood Recovery COPs.

Table 19 – Governmental Fund / Special Revenue: Disaster Recovery Fund (135)

| | FY19 Actuals | FY20 Adopted Budget | FY20 Estimated | FY21 Adopted Budget |
|---|----------------------|---------------------------|----------------------|---------------------------|
| Beginning Fund Balance | \$ 40,887,773 | \$ 47,144,001 | \$ 49,021,443 | \$ 43,957,342 |
| Total Property Tax | - | - | - | - |
| Sales and Use Tax | 12,179,804 | - | - | - |
| Intergovernmental Revenue | - | - | - | - |
| Other Revenue | 882,883 | 258,129 | 258,129 | 258,129 |
| Transfers In | - | - | - | - |
| Total Revenues & Transfers In | 13,062,687 | 258,129 | 258,129 | 258,129 |
| Personnel Expenditures | - | - | - | - |
| Operating Expenditures | 4,929,017 | 4,872,250 | 5,322,230 | 4,872,500 |
| Transfers Out | - | - | - | - |
| Total Expenditures & Transfers Out | 4,929,017 | 4,872,250 | 5,322,230 | 4,872,500 |
| Change in Fund Balance | 8,133,670 | (4,614,121) | (5,064,101) | (4,614,371) |
| Ending Fund Balance | \$ 49,021,443 | \$ 42,529,880 | \$ 43,957,342 | \$ 39,342,971 |

Debt Service Fund

This fund is managed by the Office of Financial and includes appropriations dedicated to covering county debt service payments related to county energy efficiency programs.

The 2021 adopted expenditure budget of \$1,115,998 includes the following appropriations:

- **ClimateSmart Commercial and ClimateSmart Residential (\$623,648)** – 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 2021 to complete the approved projects.
- **Qualified Energy Conservation Bonds (\$492,350)** – 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 2021 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.

Table 20 – Governmental Fund / Debt Service: Debt Service Fund (129)

| | FY19 Actuals | FY20 Adopted Budget | FY20 Estimated | FY21 Adopted Budget |
|---|---------------------|---------------------------|---------------------|---------------------------|
| Beginning Fund Balance | \$ 2,605,449 | \$ 2,357,010 | \$ 2,612,924 | \$ 2,152,088 |
| Total Property Tax | - | 225 | - | 225 |
| Sales and Use Tax | - | - | - | - |
| Intergovernmental Revenue | 56,760 | 125,018 | 125,018 | 175,510 |
| Other Revenue | 807,367 | 626,115 | 626,340 | 1,146,095 |
| Transfers In | 412,229 | 409,180 | 409,180 | 409,180 |
| Total Revenues & Transfers In | 1,276,356 | 1,160,538 | 1,160,538 | 1,731,010 |
| Personnel Expenditures | - | - | - | - |
| Operating Expenditures | 1,268,881 | 1,308,605 | 1,593,605 | 1,056,988 |
| Transfers Out | - | 27,769 | 27,769 | 59,010 |
| Total Expenditures & Transfers Out | 1,268,881 | 1,336,374 | 1,621,374 | 1,115,998 |
| Change in Fund Balance | 7,475 | (175,836) | (460,836) | 615,012 |
| Ending Fund Balance | \$ 2,612,924 | \$ 2,181,174 | \$ 2,152,088 | \$ 2,767,100 |

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 – This type of fund is 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 (LID) 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 2021 represents the debt service and the operating expenditures associated with the waste-water treatment facility. The utility operational expenses in 2021 will be billed to the residents in the form of a quarterly fee.

Table 21 – Proprietary Fund / Enterprise: Eldorado Springs LID Fund (121)

| | FY19 Actuals | FY20 Adopted Budget | FY20 Estimated | FY21 Adopted Budget |
|---|-----------------|---------------------------|-------------------|---------------------------|
| Beginning Fund Balance | \$ 263,760 | \$ 272,589 | \$ 242,844 | \$ 211,673 |
| Total Property Tax | - | - | - | - |
| Sales and Use Tax | - | - | - | - |
| Intergovernmental Revenue | - | - | - | - |
| Other Revenue | 100,427 | 217,614 | 217,614 | 217,614 |
| Transfers In | - | - | - | - |
| Total Revenues & Transfers In | 100,427 | 217,614 | 217,614 | 217,614 |
| Personnel Expenditures | - | - | - | - |
| Operating Expenditures | 198,738 | 208,785 | 248,785 | 321,259 |
| Transfers Out | - | - | - | - |
| Total Expenditures & Transfers Out | 198,738 | 208,785 | 248,785 | 321,259 |
| Change in Fund Balance | (98,311) | 8,829 | (31,171) | (103,645) |
| Ending Fund Balance | \$ 242,844 | \$ 281,418 | \$ 211,673 | \$ 108,028 |

**Expenditures in 2019 are net of fixed assets, which are Balance Sheet items. 2019 Ending Spendable Fund Balance derived from Net Current Assets. Depreciation is shown in 2019 as an expense, not budgeted or shown in 2020/2021.*

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.

The \$9,905,858 adopted expenditure budget for 2021 includes \$4.5 million for capital equipment and improvements.

Table 22 – Proprietary Fund / Enterprise: Recycling Center Fund (199)

| | FY19 Actuals | FY20 Adopted Budget | FY20 Estimated | FY21 Adopted Budget |
|---|---------------------|---------------------------|---------------------|---------------------------|
| Beginning Fund Balance | \$ 6,088,805 | \$ 5,762,128 | \$ 5,959,045 | \$ 5,901,189 |
| Total Property Tax | - | - | - | - |
| Sales and Use Tax | - | - | - | - |
| Intergovernmental Revenue | - | - | - | - |
| Other Revenue | 4,863,505 | 5,106,603 | 7,981,603 | 5,106,603 |
| Transfers In | - | - | - | - |
| Total Revenues & Transfers In | 4,863,505 | 5,106,603 | 7,981,603 | 5,106,603 |
| Personnel Expenditures | 292,890 | 398,381 | 398,381 | 434,837 |
| Operating Expenditures | 5,495,728 | 7,641,078 | 7,641,078 | 9,471,021 |
| Transfers Out | - | - | - | - |
| Total Expenditures & Transfers Out | 5,788,618 | 8,039,459 | 8,039,459 | 9,905,858 |
| Change in Fund Balance | (925,113) | (2,932,856) | (57,856) | (4,799,255) |
| Ending Fund Balance | \$ 5,959,045 | \$ 2,829,272 | \$ 5,901,189 | \$ 1,101,934 |

Internal Services Funds – These 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, property casualty, and vehicle insurance; general liability insurance; and 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 2021 adopted expenditure budget of \$28,085,857 includes the following appropriations:

- Risk Management (\$1,443,326)
- Health and Dental Insurance (\$26,642,531)

Table 23 – Proprietary Fund / Internal Service: Risk Management Fund (174)

| | FY19 Actuals | FY20 Adopted Budget | FY20 Estimated | FY21 Adopted Budget |
|---|---------------------|---------------------------|--------------------|---------------------------|
| Beginning Fund Balance | \$ 3,639,418 | \$ 2,779,156 | \$ 1,467,440 | \$ (43,798) |
| Total Property Tax | - | - | - | - |
| Sales and Use Tax | - | - | - | - |
| Intergovernmental Revenue | - | - | - | - |
| Other Revenue | 24,189,552 | 23,612,856 | 23,612,856 | 28,222,265 |
| Transfers In | - | - | - | - |
| Total Revenues & Transfers In | 24,189,552 | 23,612,856 | 23,612,856 | 28,222,265 |
| Personnel Expenditures | 429,693 | 466,751 | 466,751 | 466,502 |
| Operating Expenditures | 25,927,019 | 24,157,343 | 24,657,343 | 27,619,355 |
| Transfers Out | - | - | - | - |
| Total Expenditures & Transfers Out | 26,356,712 | 24,624,094 | 25,124,094 | 28,085,857 |
| Change in Fund Balance | (2,167,160) | (1,011,238) | (1,511,238) | 136,408 |
| Ending Fund Balance | \$ 1,467,440 | \$ 1,767,918 | \$ (43,798) | \$ 92,610 |

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.

Table 24 – Proprietary Fund / Internal Service: Fleet Services Fund (175)

| | FY19 Actuals | FY20 Adopted Budget | FY20 Estimated | FY21 Adopted Budget |
|---|---------------------|---------------------------|---------------------|---------------------------|
| Beginning Fund Balance | \$ 1,899,268 | \$ 2,208,039 | \$ 2,195,518 | \$ 2,443,764 |
| Total Property Tax | - | - | - | - |
| Sales and Use Tax | - | - | - | - |
| Intergovernmental Revenue | - | 1,695 | 1,695 | 1,695 |
| Other Revenue | 3,658,599 | 4,305,838 | 4,305,838 | 4,305,838 |
| Transfers In | - | 100,000 | 100,000 | 100,000 |
| Total Revenues & Transfers In | 3,658,599 | 4,407,533 | 4,407,533 | 4,407,533 |
| Personnel Expenditures | 1,205,353 | 1,336,048 | 1,336,048 | 1,396,260 |
| Operating Expenditures | 2,291,558 | 2,802,239 | 2,802,239 | 2,802,239 |
| Transfers Out | - | 21,000 | 21,000 | - |
| Total Expenditures & Transfers Out | 3,496,911 | 4,159,287 | 4,159,287 | 4,198,499 |
| Change in Fund Balance | 161,688 | 248,246 | 248,246 | 209,034 |
| Ending Fund Balance | \$ 2,195,518 | \$ 2,456,285 | \$ 2,443,764 | \$ 2,652,798 |

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.

Additional Fund Balance Policies are found in Section 5: Policies & Procedures, starting on page 91.

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 2021 budget year.

Table 25 – 2021 Use of Fund Balance

| | 2021 Beginning Fund Balance | 2021 Ending Fund Balance | Fund Balance (Use)/Contribution |
|--|--------------------------------|-----------------------------|------------------------------------|
| General Fund* | \$ 18,285,748 | \$ 28,679,924 | \$ 10,394,176 |
| Special Revenue Funds | | | |
| Road and Bridge Fund | (29,864,199) | (26,350,015) | 3,514,184 |
| Social Services Fund | 25,562,087 | 21,716,872 | (3,845,215) |
| Dedicated Resources Fund | (10,785,607) | 1,898,723 | 12,684,330 |
| Health and Human Services Fund | 3,473,412 | 3,824,993 | 351,581 |
| Offender Management Fund | 58,443 | 11,619,988 | 11,561,545 |
| Sustainability Sales Tax Fund | 1,251,386 | 2,486,628 | 1,235,242 |
| Capital Projects/Debt Service Funds | | | |
| Open Space Capital Improvement Fund | 35,338,511 | 9,762,863 | (25,575,648) |
| Capital Expenditure Fund | 17,527,140 | (566,775) | (18,093,915) |
| Disaster Recovery Fund | 43,957,342 | 39,342,971 | (4,614,371) |
| Debt Service Fund | 2,152,088 | 2,767,100 | 615,012 |
| Internal Service Funds | | | |
| Risk Management Fund | (43,798) | 92,610 | 136,408 |
| Fleet Services Fund | 2,443,764 | 2,652,798 | 209,034 |
| Enterprise Funds | | | |
| Eldorado Springs LID Fund | 211,673 | 108,028 | (103,645) |
| Recycling Center Fund | 5,901,189 | 1,101,934 | (4,799,255) |
| Totals | \$ 115,469,180 | \$ 99,138,643 | \$ (16,330,537) |

The General Fund has a minimum fund balance reserve requirement of two months of operating expenses. The minimum fund balance requirement for 2021 is \$33,703,862.

The 2021 total net contribution use of fund balance for all funds is \$16,330,537. The most significant **use of fund balance** for 2021 comes from the Open Space Capital Improvement Fund, Capital Expenditure Fund and Recycling Center Fund. The use of fund balance in these funds is attributable to one-time capital costs which are funded by debt service proceeds received in a prior year.

The most significant **contribution to fund balances** have been budgeted in the Dedicated Resources Fund, Offender Management Fund, and the General Fund in order to correct deficit or decreasing fund balances from prior year(s).

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 2021 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, \$120,425,910 – 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, \$106,168,348 – 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 & Human Services departments.

Public Safety & Judicial, \$72,217,962 – 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, \$76,279,521 – 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, \$35,579,088 – 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.

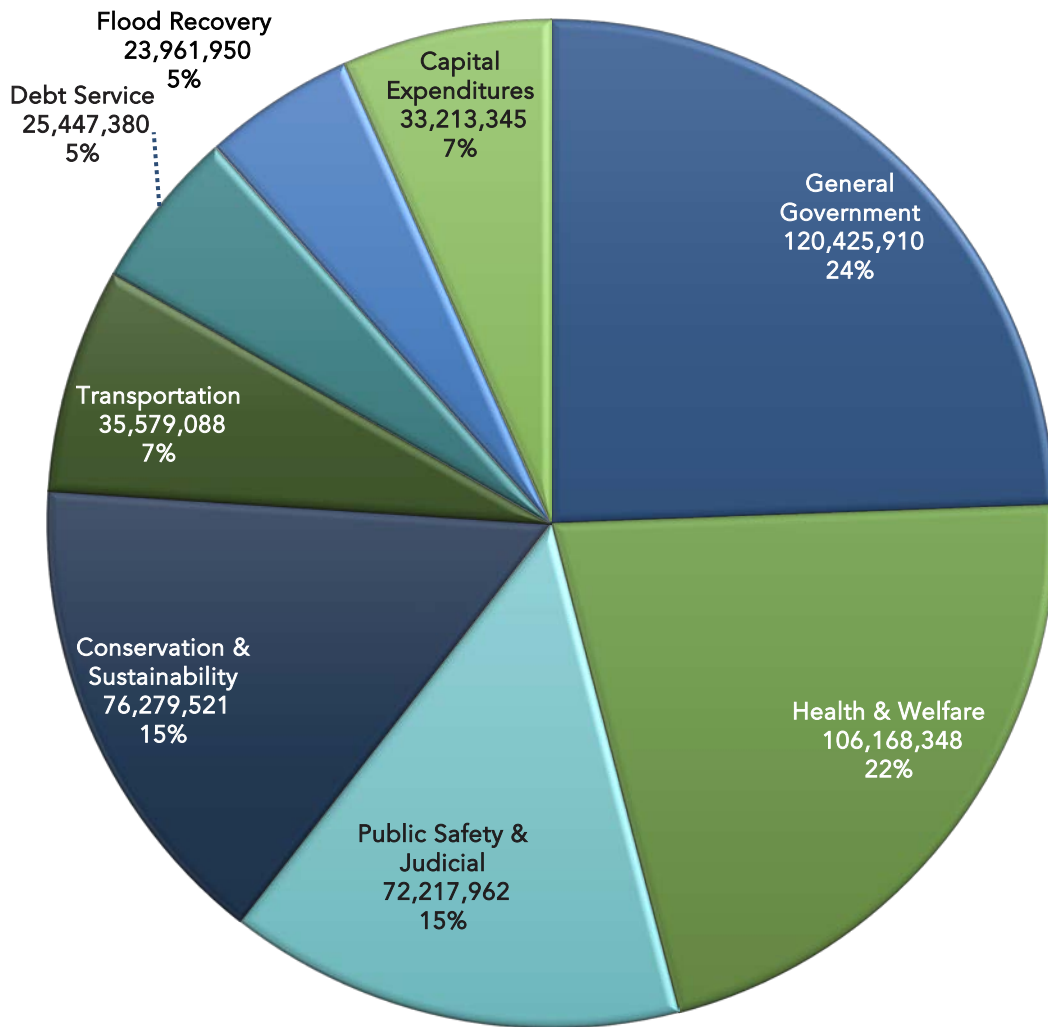
Capital Expenditures, \$33,213,345 – Includes all expenditures for the construction and maintenance of public buildings, including new building projects and renovations. This category also includes capital investments in technology, as well as equipment and information systems that support county-wide operations. Services are provided by the Administrative Services Department.

Flood Recovery, \$23,961,950 – 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, \$25,447,380 – 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, features in the following pages.

Figure 14 – Expenditures by Government Function



Long-Range Planning

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

The 2021 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. However, due to current economic indicators and the uncertainty of how the global pandemic will impact this revenue stream we chose to budget a 1% decrease for 2021. A conservative 2% accelerator has been used for 2022 through 2030. We believe that this is a conservative approach which will result in an adequate projection for multi-year planning for the Parks & 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 2034. Most current sales and use tax revenues will expire in 2030. Debt schedules are known and are recognized in the model, and accelerators are used for personnel costs to reflect inflation.

Table 26 – Long Range Planning Example: Parks & Open Space Fund Multi-Year Planning Model

| Revenue | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |
|----------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Sales & Use Tax | \$ 31,256,325 | \$ 30,527,218 | \$ 31,452,117 | \$ 32,081,160 | \$ 32,722,783 | \$ 29,862,818 | \$ 30,460,074 | \$ 31,069,275 | \$ 31,690,661 | \$ 32,324,474 |
| Less Debt Service | (13,908,586) | (15,152,839) | (15,148,520) | (15,032,299) | (14,925,424) | (14,868,196) | (10,403,488) | (10,417,988) | (10,312,538) | (10,215,738) |
| Service Fees & Other Costs | (889,889) | (1,871) | (1,871) | (1,871) | (1,871) | (1,871) | (1,871) | (1,871) | (1,871) | (1,871) |
| Net Available | 16,457,850 | 15,372,509 | 16,301,727 | 17,046,990 | 17,795,488 | 14,992,751 | 20,054,716 | 20,649,417 | 21,376,252 | 22,106,866 |
| Interest | 296,112 | 325,716 | 325,716 | 325,716 | 325,716 | 325,716 | 325,716 | 325,716 | 325,716 | 325,716 |
| Other Revenue | 400,000 | 415,000 | 415,000 | 415,000 | 415,000 | 415,000 | 415,000 | 415,000 | 415,000 | 415,000 |
| Bond Proceeds | 33,956,291 | - | - | - | - | - | - | - | - | - |
| Transfers In | - | 50,305 | 50,305 | 50,305 | 50,305 | 50,305 | 50,305 | 50,305 | 50,305 | 50,305 |
| Sale of Property | - | - | - | - | - | - | - | - | - | - |
| Revenue Total | \$ 51,110,253 | \$ 16,163,530 | \$ 17,092,748 | \$ 17,838,011 | \$ 18,586,509 | \$ 15,783,772 | \$ 20,845,737 | \$ 21,440,438 | \$ 22,167,273 | \$ 22,897,887 |

| Consolidated Expenditures | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |
|----------------------------------|----------------------|----------------------|---------------------|---------------------|---------------------|---------------------|----------------------|---------------------|---------------------|---------------------|
| Personnel | \$ 3,660,660 | \$ 4,204,046 | \$ 4,246,086 | \$ 4,288,547 | \$ 4,395,761 | \$ 4,505,655 | \$ 4,618,296 | \$ 4,733,754 | \$ 4,852,098 | \$ 4,973,400 |
| Land Maintenance | 775,005 | 1,033,387 | 1,157,545 | 775,005 | 775,005 | 775,005 | 775,005 | 775,005 | 775,005 | 775,005 |
| Capital Projects | 775,000 | 503,640 | 500,000 | 775,000 | 775,000 | 775,000 | 775,000 | 775,000 | 775,000 | 775,000 |
| Land Acquisitions/Deal Cost | 23,208,357 | 35,614,517 | 676,553 | 701,553 | 2,201,553 | 2,049,121 | 5,664,053 | 2,239,982 | | |
| Operating Other | 287,580 | 256,100 | 259,626 | 259,626 | 259,626 | 259,626 | 259,626 | 259,626 | 259,626 | 259,626 |
| Transfer Out | 127,289 | 127,289 | 127,289 | 127,289 | 127,289 | 127,289 | 127,289 | 127,289 | 127,289 | 127,289 |
| Expenditure Total | \$ 28,833,891 | \$ 41,738,979 | \$ 6,967,099 | \$ 6,927,020 | \$ 8,534,234 | \$ 8,491,696 | \$ 12,219,269 | \$ 8,910,656 | \$ 6,789,018 | \$ 6,910,320 |

| Fund Balance | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |
|------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Beginning Fund Balance | \$ 16,362,302 | \$ 38,638,664 | \$ 13,063,215 | \$ 23,188,863 | \$ 34,099,854 | \$ 44,152,130 | \$ 51,444,206 | \$ 60,070,673 | \$ 72,600,455 | \$ 87,978,711 |
| FB Contribution/(Use) | 22,276,362 | (25,575,449) | 10,125,648 | 10,910,991 | 10,052,275 | 7,292,077 | 8,626,467 | 12,529,782 | 15,378,256 | 15,987,567 |
| Fund 126 Fund Balance | \$ 38,638,664 | \$ 13,063,215 | \$ 23,188,863 | \$ 34,099,854 | \$ 44,152,130 | \$ 51,444,206 | \$ 60,070,673 | \$ 72,600,455 | \$ 87,978,711 | \$103,966,278 |

Goals & Budget Planning



Boulder County's [Sustainable Food & Agriculture Fund](#) helps local organizations launch sustainability projects that benefit the county's food and agricultural system, increase soil nutrient levels, sequester carbon, and help crops become more resistant to climate change impacts. Cure Organic Farm (pictured) has used their grant to implement regenerative practices that increase soil health and provide habitats for native pollinators.



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Section 4: Goals and Budget Planning

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.

Board of County Commissioners 2019-2023 Strategic Priorities

Affordable Living

- Goal 2: Increase access to all modes of transportation
 - Objective 2a: Increase access to all modes of transportation.
 - **Update:** Boulder County currently operates three programs for people with lower income:
 - Lyons Pass Shuttle Service
 - Free recreational shuttle bus services to Boulder County open space (Hessie Trailhead and Eldorado Canyon State Park)
 - Mobility for All (partnership with the Regional Transportation District, Lyft, and Uber ensuring that 40% of the fare is discounted for eligible residents)

Climate Action

- 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 1c: Require all existing, eligible county buildings to achieve Energy Star recognition by 2020.
 - **Update:** Boulder County now requires that all solicitations from architectural and engineering services for the design of new facilities must include requirements for the incorporation of energy conservation measures to the minimum standard of LEED Gold.

Equity & Justice

- Goal 1: Increase equity, diversity, and inclusion at Boulder County by implementing Boulder County's Cultural Responsiveness and Inclusion Roadmap
 - 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.
 - **Update:** Boulder County currently has developed or contracted with certified professionals to offer 10 training classes that support equity, diversity, and inclusion initiatives.

Land & Water Stewardship

- Goal 1: Acquire interests in real property that significantly protect natural areas for flora and fauna, maintain buffers that preserve community identity and important agricultural lands, and contribute to the creation of a recreational trail system
 - Objective 1a: Refine and continue to implement a dynamic strategy that targets key remaining properties to fulfill open space goals.
 - **Update:** Boulder County has acquired 442 acres in FY2019, and plans to purchase an additional 1116 acres in FY2021 to support this county priority.

Organizational & Financial Stewardship

- Goal 3: Increase efficiency and transparency of the county's financial systems and processes through online access to Boulder County's budget, expenditures, and financial management systems
 - Objective 3b: Provide self-service functions for public facing county services.
 - **Update:** Boulder County has taken the first steps in FY2020 to implement a public portal for a transparent account of Boulder County expenditures as pertains to the COVID-19 response.

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 Plan⁴, the Parks Open Space *Vision2020* initiative⁵, and the Sustainability Plan⁶ among other planning efforts.

⁴ <https://www.bouldercounty.org/transportation/plans-and-projects/transportation-master-plan/transportation-master-plan-update-public-involvement/>

⁵ <https://www.bouldercounty.org/open-space/management/2020-vision/>

⁶ <https://www.bouldercounty.org/environment/sustainability/sustainability-plan/>

2021 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 2021. Current examples include:

- Continuing the 2020/2021 Boulder County response to the COVID-19 pandemic;
- Establishing a Community Planning and Permitting Department to consolidate the planning and permitting functions;
- Establishing 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 its 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 related policy issues throughout the organization.

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

Board of County Commissioners' Strategic Priorities Plan

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

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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

CONTENT

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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.

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.

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Policies & Procedures



[Partners for a Clean Environment \(PACE\)](#) helps Boulder County businesses become more energy efficient, sustainable, and affordable. PACE has served over 3,890 businesses and has saved over \$2.6 million in business energy costs.



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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 (C.R.S. 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 Heads may reallocate budgets within an appropriation without approval from the BOCC.

The county's annual financial statements show the status of the county's finances based on "generally accepted accounting principles" (GAAP). Included in the statements 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 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.

Operating Budget Policies

- In compliance with Colorado state statutes (CRS 29-1-103(2)), Boulder County will adopt a balanced budget annually. This means that budgeted expenditures cannot exceed available resources in the budget year. Available resources include projected revenues available, plus the use of fund balance. The use of fund balance is allowed as a resource only if the ending fund balance target is met, and then only for use in supporting one-time expenditures.
- The county will avoid budgetary procedures that balance current expenditures at the expense of meeting future year expenses (e.g. postponing expenditures).
- The county will maintain a budgetary control system to ensure adherence to the budget and will make reports available in a timely manner for management use which compare actual revenues and expenditures to budgeted amounts.
- The county will encourage the use of technology and capital investment programs that are cost effective and will control the growth of operating costs.
- Supplemental requests for funding will be heard by the BOCC on an as needed basis.

Debt Policies

- The county will confine long-term borrowing to capital purchases and improvements. The 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 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:
 - For the **Social Services Fund**, the fund balance will be no less than two months of the adopted operating expenditure budget.
 - Fund balance for the **Road & 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, and not in the requesting office/department's operating budget. Cost savings revert to the fund balance at year-end.
- The capitalization threshold for financial statement reporting purposes is set at \$10,000 for equipment, and increases to \$50,000 for buildings, land improvements, infrastructure, and software either purchased or developed internally and with an estimated useful life of one year or more.
- Vehicle replacement:
 - It is the policy of the BOCC that the county shall operate the most reliable, sustainable, efficient, safe, and cost-effective fleet possible.
 - It is the policy of the BOCC to contain the size and cost of maintaining vehicles belonging to Boulder County and to ensure the availability of good quality county-owned on and off-road vehicles/equipment and trailers.
 - Vehicle replacement requests (with a value of \$10,000 or greater, with a few internally noted exceptions) must be reviewed and approved by the Fleet Manager prior to obtaining purchasing approvals.
 - Depending on the type and age of the vehicle to be replaced, the criteria for replacement are: 1) 85,000-250,000 miles; 2) 10-16 years old; or 3) excessive maintenance costs.
 - Road Maintenance vehicles are budgeted in the Road & Bridge Fund.

Revenue Policies

- The county will maintain a diversified and stable revenue base, to the extent it has legal authority to do so, to protect it from short-term revenue shortfalls.
- The county will follow an aggressive policy of collecting revenues.
- The county will generally establish all user charges and fees, over which it has discretion, at a level related to the full cost (operating, direct, indirect, and capital) of providing the service. The county will review the charges/fees annually.
- The county will consider all revenues to be general purpose in order to provide maximum fiscal flexibility. The two exceptions are when revenue targeting is legally required, or when a revenue source has been established for the sole purpose of providing a specific program or project, as in the case of a federal or state grant, or the employee Health and Dental Benefit Plan.
- The county will aggressively pursue revenue-raising strategies, 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 Policies

Policy: Permanent Wages funded at 100% of projected costs

- 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 100% of the total needed, per the personnel schedules for the following budget year.
- If the budgeted amount is insufficient, 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.

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 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.

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

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

Table 27 – Basis of Accounting and Budgeting per fund type

| 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.

2021 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 2020 to discuss long term forecasts for the General Fund and trends for county revenues. county leadership was also provided budget instructions which included budget goals for each office and department. The goals included directive to all departments to temper 2021 budget request for "new and ongoing" funding requests as the BOCC targeted a \$5 million 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 2020, the Oracle Budget Preparation system was opened to budget analysts in early June, allowing for staff to enter budget requests and to review baseline budgets. Budget staff also engaged department representative throughout the fall 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 2021. 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 13th, consistent with our statutory requirement to present a Recommended Budget on or before October 15th. The BOCC held a public hearing on October 27th, and in the intervening period, had budget materials available to the public. After considering public input on the 2021 Budget, the board held their annual Budget Work Session on November 10th. 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 8, 2020. 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, 2021, 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 2021 budget was available for use on January 1, 2021.

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.

Table 28 – 2021 Budget Calendar

| |
|--|
| BOULDER COUNTY 2021 BUDGET PREPARATION SCHEDULE |
|--|

| <u>DATE</u> | <u>ACTIVITY</u> |
|--------------------|---|
| May 20 | Elected Official and Department Head presentation of the 2021 Budget Instructions |
| May 25-June 26 | Office of Financial Management pre-budget office's/departmental meetings |
| June 1 | Office of Financial Management Office/Departmental base budget review |
| June 1 | Human Resources distribute draft Personnel Schedules |
| June 15 | Requests for classification studies due to Human Resources (changes to Base) |
| July 3 | Offices/Departments verify/request corrections of Personnel Schedules with Human Resources |
| July 3 | Deadline for PANs affecting 2020 salary |
| June 15 | Term FTE Extension Request spreadsheet due to OFM analyst |
| July 10 | Term FTE Extension Request form due to OFM analyst |
| August 3 - 31 | OFM analyst works with Offices/County Administrator/Departments to present final base budgets |
| August 7 | 2020 Office and Department Budget Amendment analysis due to Office of Financial Management |
| Aug-Oct | Office of Financial Management 2020 Revenue Estimates and 2021 Revenue Projections |
| August 25 | Statutory deadline for Assessor to submit preliminary assessment valuations |
| August 27 | Annual Benefits Workshop |
| September 8 | Office of the County Administrator Budget Presentation(s) <ul style="list-style-type: none"> • Capital Budget Presentation to the Commissioners (CEF, CAP) • Human Resource Department 2021 Compensation Presentation • County Administrator Budget Presentation |
| September 9 | Elected Official Budget Request Presentations to the Commissioners |
| October 13 | Recommended budget to be submitted to the Commissioners (Statutory date is October 15th.) |
| October 27 | Public Hearing on Boulder County's Recommended Budget |
| November 10 | Budget Work Session Presentation |
| November 2 - 20 | Open Enrollment period for employee benefits |
| November 28 | Human Resources deliver final Personnel Schedules to the Budget Office. |
| December 10 | Statutory deadline for final adjustment to assessments by Assessor |
| December 8 | BOCC approves resolutions to adopt Budget (Statutory date is December 15th) |
| <i>December 10</i> | <i>BOCC approves resolutions to adopt Budget (in the event of inclement weather on 12/8)</i> |

Revenue Budget



PACE's [Small Business Equity Program](#) helps small businesses save energy and money by replacing outdated restaurant/grocery equipment and lighting. After receiving a PACE Small Business Equity Program grant, Asian Food Market, pictured above, saved 60% on their utility bill and reduced their contribution to climate change by 50 metric tons of carbon dioxide per year by replacing outdated equipment.



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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 6% in 2021.

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 2021 budget assumes 2% decrease over the budgeted 2021 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 increase in total by 3% when compared to the 2020 adopted budget due to fluctuations in state and federal highway funding.

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**.

2021 Boulder County total revenues are budgeted at \$476.9 million, which reflects a 4% overall increase over 2020 revenue.

Table 29 – Summary of Revenue by Source

| Revenue Sources | Actuals FY19 | Adopted Budget FY20 | Amended Budget FY20 | Adopted Budget FY21 |
|---------------------------|-----------------------|------------------------|---------------------------|---------------------------|
| Property Tax | \$ 187,641,206 | \$ 201,863,099 | \$ 201,863,099 | \$ 213,991,454 |
| Sales and Use Tax | \$ 64,859,380 | \$ 64,996,707 | \$ 64,996,707 | \$ 63,852,518 |
| Intergovernmental Revenue | \$ 64,030,995 | \$ 81,078,490 | \$ 82,354,689 | \$ 83,808,053 |
| Other Revenue | \$ 76,808,397 | \$ 71,522,861 | \$ 71,687,861 | \$ 77,342,740 |
| Other Financing Sources | \$ 30,177,481 | \$ 39,222,585 | \$ 40,221,736 | \$ 37,968,202 |
| Total Revenues | \$ 423,517,459 | \$ 458,683,742 | \$ 461,124,092 | \$ 476,962,967 |

Revenue Budgeting Process

Revenue Assumptions

A fiscally conservative approach has been taken for 2021 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 (Fall of 2020), the state of the local economy showed signs of decline due to the impacts of the COVID-19 pandemic. The effect of the COVID -19 restrictions and its impact on sales and use tax, permit and licensing revenues, and other state revenue streams is still uncertain. Many revenue projections were budgeted conservatively based on the instability of the trend data and economic indicators available. However, data on the assessed values in Boulder County indicated continued growth in real property values.

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 which 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.

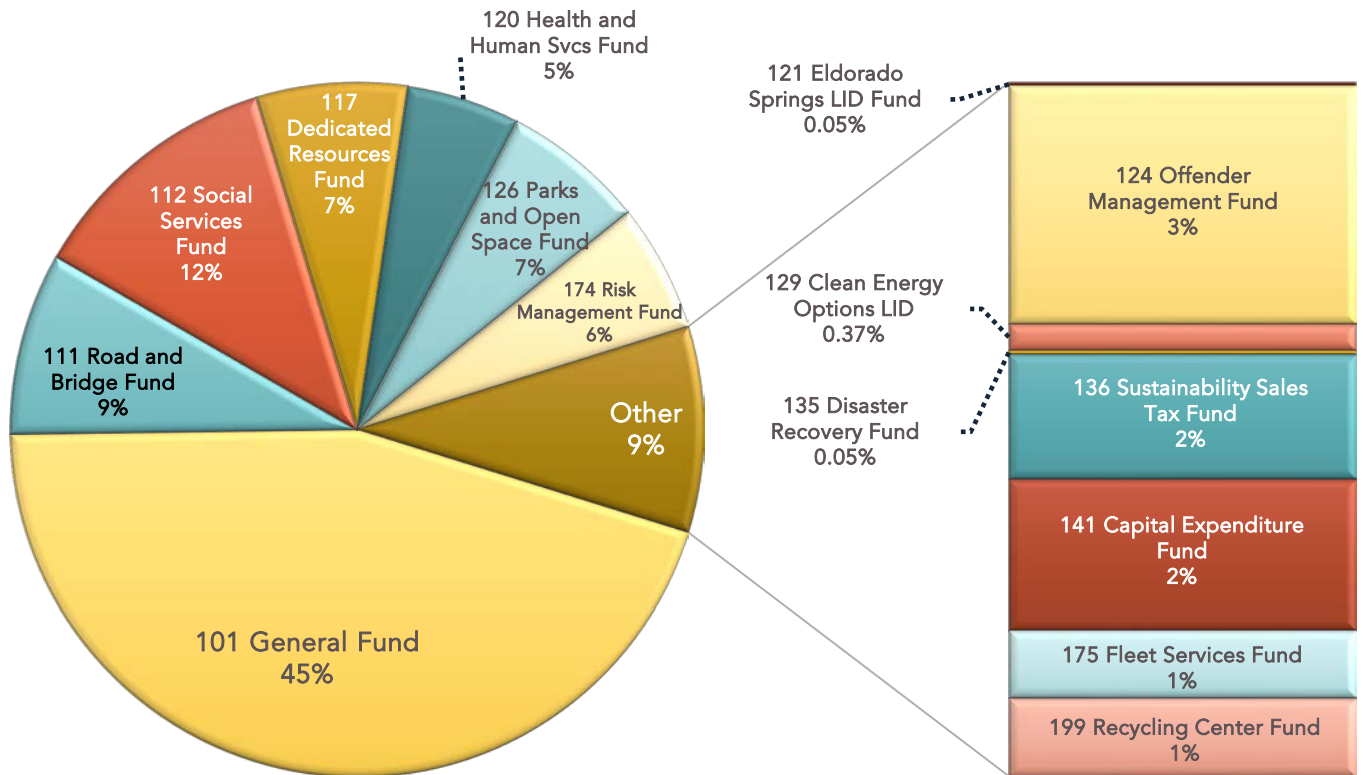
Second Estimate – Upon receipt of nine months current year revenue data, budgeted revenue projections are further refined. The result of this second analysis is presented to the board in late October, when changes to the bottom line are discussed and substantiated. This precedes the Budget Work Session 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. It provides estimates for 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.

Figure 15 – 2021 Revenue by Fund



Fund Revenue History

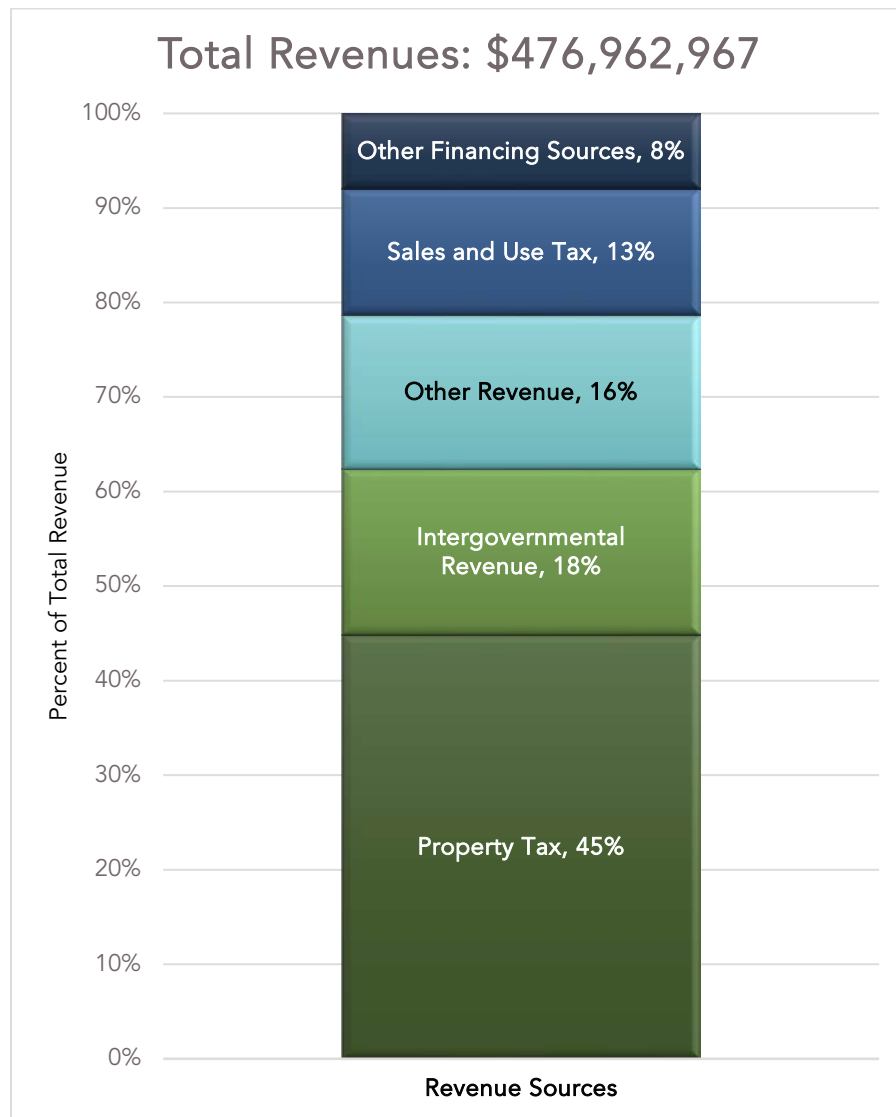
The table includes total revenues by fund for the 2021 budget year, the 2020 amended budget, 2020 adopted and the 2019 prior year actuals.

Table 30 – Fund Revenue History, 2019 to 2021

| Fund | Actuals FY19 | Adopted Budget FY20 | Amended Budget FY20 | Adopted Budget FY21 |
|-----------------------------------|-----------------------|---------------------------|---------------------------|---------------------------|
| 101 General Fund | \$ 178,123,051 | \$ 205,164,544 | \$ 205,939,544 | \$ 212,617,348 |
| 111 Road and Bridge Fund | 27,267,591 | 34,269,347 | 35,545,546 | 40,207,234 |
| 112 Social Services Fund | 38,037,237 | 66,952,494 | 66,952,494 | 56,768,141 |
| 117 Dedicated Resources Fund | 22,202,160 | 32,774,297 | 32,813,292 | 33,143,067 |
| 120 Health and Human Svcs Fund | 23,100,739 | 24,938,091 | 24,938,091 | 24,976,700 |
| 121 Eldorado Springs LID Fund | 94,900 | 217,614 | 217,614 | 217,614 |
| 124 Offender Management Fund | 3,546,864 | 15,718,229 | 15,718,229 | 15,526,778 |
| 126 Parks and Open Space Fund | 41,032,249 | 32,047,346 | 32,047,346 | 31,318,240 |
| 129 Clean Energy Options LID | 864,127 | 1,160,538 | 1,160,538 | 1,731,010 |
| 135 Disaster Recovery Fund | 13,062,687 | 258,129 | 258,129 | 258,129 |
| 136 Sustainability Sales Tax Fund | - | 8,228,994 | 8,228,994 | 8,146,704 |
| 141 Capital Expenditure Fund | 11,138,134 | 3,827,127 | 4,177,283 | 9,873,718 |
| 174 Risk Management Fund | 24,043,402 | 23,612,856 | 23,612,856 | 28,222,265 |
| 175 Fleet Services Fund | 3,440,537 | 4,407,533 | 4,407,533 | 4,407,533 |
| 199 Recycling Center Fund | 4,776,285 | 5,106,603 | 5,106,603 | 5,106,603 |
| Total Revenue | \$ 423,236,620 | \$ 458,683,742 | \$ 461,124,092 | \$ 472,521,084 |

2021 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.

Table 2 – Boulder County Total Revenues by Source



Property Tax

Property tax revenues comprise 45% 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 \$213,991,454 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 18% of the total revenues for all appropriated funds, totaling \$83,808,053 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 37% of the total revenues or 179,163,460 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 \$64 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.

Table 31 – Other Major Revenue Sources

| Revenue Source | Actuals FY19 | Adopted Budget FY20 | Amended Budget FY20 | Adopted Budget FY21 |
|-----------------------------------|----------------------|---------------------------|---------------------------|---------------------------|
| Sales and Use Tax | \$ 64,859,380 | \$ 64,996,707 | \$ 64,996,707 | \$ 63,852,518 |
| Specific Ownership Tax | 10,328,230 | 10,172,060 | 10,172,060 | 10,172,060 |
| Shared Highway User Tax | 7,341,153 | 6,142,210 | 6,142,210 | 6,142,210 |
| Motor Vehicle & Recording Fees | 6,058,678 | 5,848,333 | 5,848,333 | 5,848,333 |
| Total Revenues | \$ 88,587,441 | \$ 87,159,310 | \$ 87,159,310 | \$ 86,015,121 |

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 2021 budget is based on a total mill levy of 24.771 mills which includes the TABOR capped mill levy of 24.645 mills, plus 0.126 mills for abatements.

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 2020 assessed valuation as of November 20th, 2020 is \$8,726,175,995.

The assessed valuation multiplied by the total net mill levy generates \$216,156,105 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 \$213,991,454**, which is further allocated to the appropriate funds.

Table 32 – Comparative Summary of Budgeted Property Tax Revenues

| Budget Year | 2019 | | 2020 | | 2021 | |
|----------------------------|-----------------------|---------------|-----------------------|---------------|-----------------------|---------------|
| Assessed Valuation | \$7,870,458,089 | | \$8,686,582,326 | | \$8,803,547,768 | |
| Funds | Amount | Levy | Amount | Levy | Amount | Levy |
| General | \$ 147,630,354 | 19.566 | \$ 167,078,835 | 20.601 | \$ 174,616,852 | 20.087 |
| Abatement Mill Levy | | 0.115 | | 0.236 | | 0.126 |
| Temp. Mill Levy Credit | | -0.734 | | -1.408 | | 0.000 |
| Net General | | 18.947 | | 19.429 | | 20.213 |
| Road & Bridge | 1,449,266 | 0.186 | 1,599,547 | 0.186 | 1,606,838 | 0.186 |
| Social Services | 7,774,197 | 0.998 | 8,210,415 | 0.954 | 8,652,876 | 1.002 |
| Developmental Disabilities | 7,791,754 | 1.000 | 8,599,717 | 1.000 | 8,638,914 | 0.000 |
| Health and Human Services | 4,737,386 | 0.608 | 5,228,628 | 0.608 | 5,252,460 | 2.508 |
| Human Services Safety Net | 7,012,578 | 0.900 | 7,739,745 | 0.900 | 7,775,023 | 0.000 |
| Capital Expenditures | 10,804,726 | 1.387 | 3,405,987 | 0.396 | 7,448,266 | 0.862 |
| Total Net Mill Levy | \$ 187,200,261 | 24.026 | \$ 201,862,874 | 23.473 | \$ 213,991,454 | 24.771 |

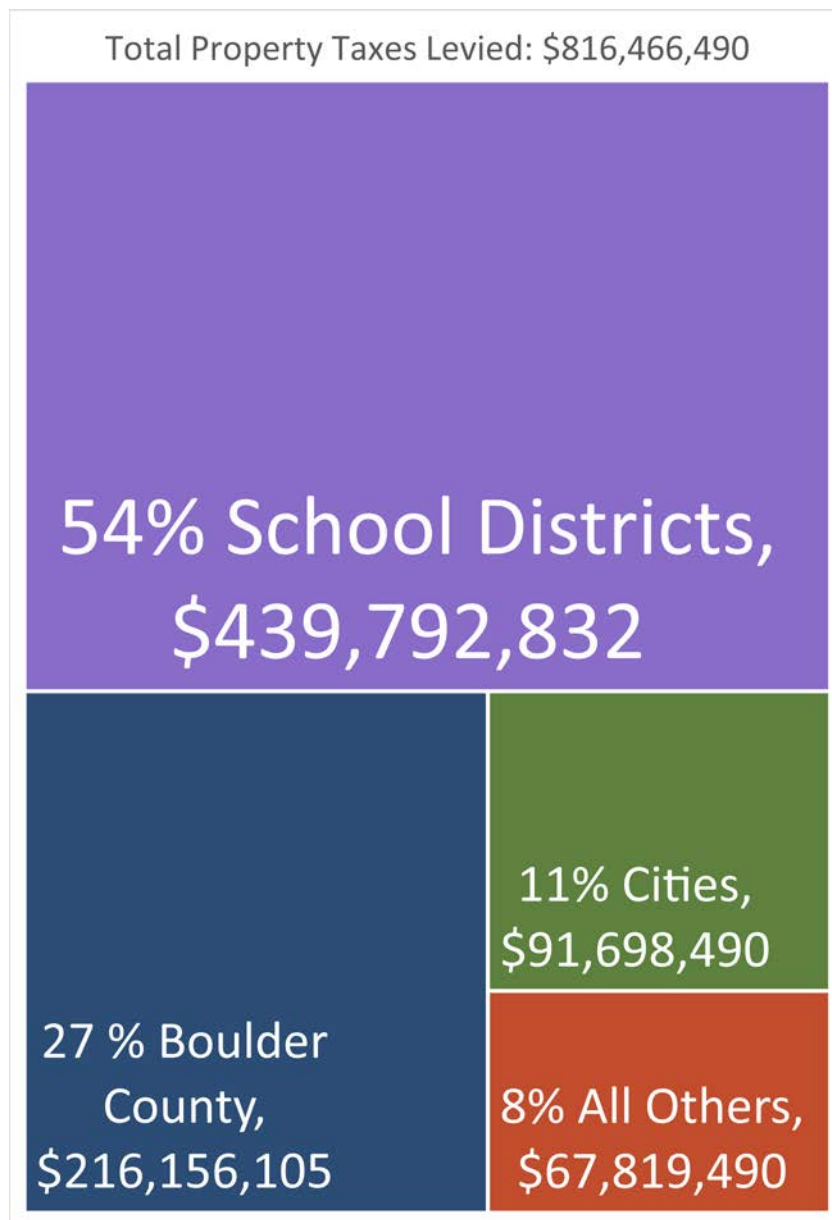
Note: Property tax amounts reflect budgeted property tax revenues that are the net property tax amounts. Net property tax amounts are equal to the gross property taxes levied less the 1% uncollectable estimate. Gross Mill Levy subject to the TABOR mill levy cap is 24.645 for all years.

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 27% 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.

Figure 16 – Property Taxes Distribution



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 tax rates, new taxes, or creation of multi-year debt.

In 2002, voters authorized the increase of the mill levy dedicated to the Developmental 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

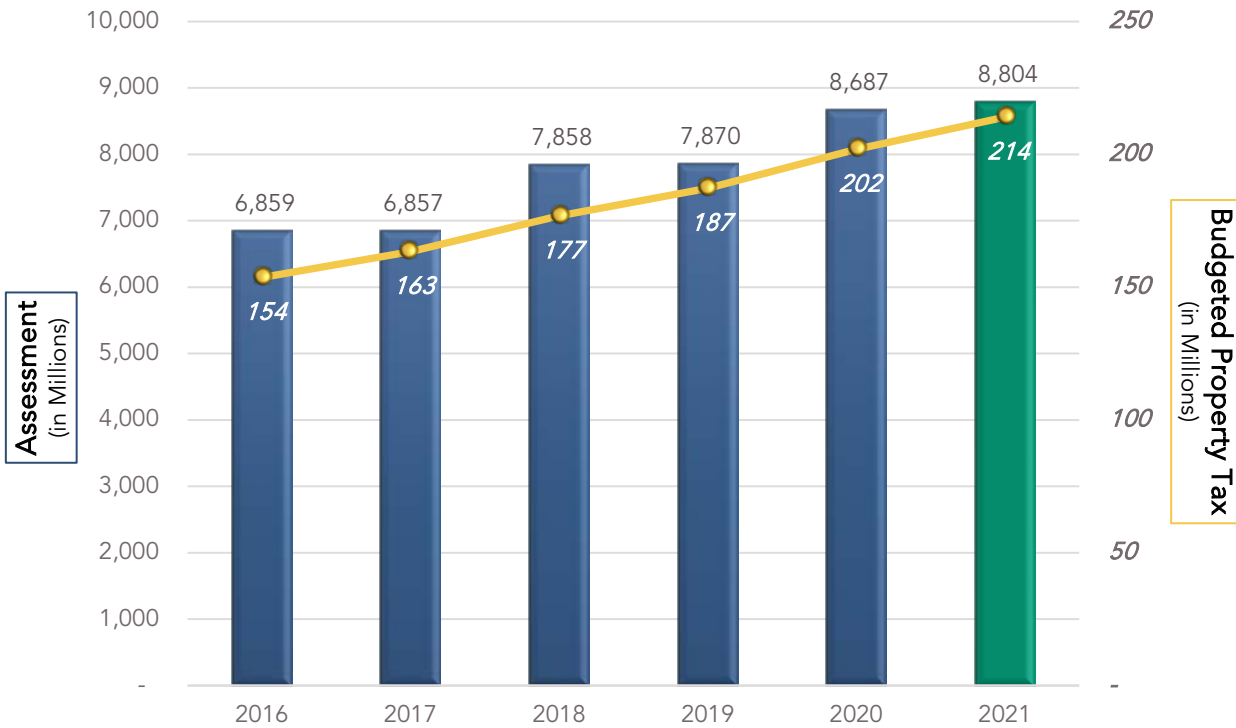
TABOR also includes tax and revenue limitation measures tied to the increase in the Consumer Price Index in the Denver/Boulder Metro area plus the increase in new construction. *Although usually the most restrictive, this is not a factor in the Boulder County budget due to the exemption from the TABOR 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 are excluded: the increased valuation for assessment attributable to new construction and personal property for the preceding year, and the increased valuation for assessment attributable to annexation or inclusion of additional land.

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.

Figure 2 – Boulder County Assessed Valuation and Budgeted Property Tax



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Personnel



Stormwater pollution occurs when rain or snow melt flows over streets and picks up trash, oil, dirt, and other pollutants as it travels. These pollutants are then carried to the storm drainage system, which drains directly into local creeks and streams, untreated. Boulder County's [Keep It Clean Partnership](#) works to educate the public to prevent stormwater pollution and other contaminants from entering the Boulder St. Vrain Basin.



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Section 7: Personnel Budget

Overview

Boulder County's 2021 adopted budget funds 1976 full-time equivalent (FTE) positions. Personnel costs make up the largest component of the 2021 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 Kronos (UKG) payroll software system 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.

2021 Personnel Compensation Package

The commissioners have 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 \$3,000,000 for 2021, with the intent to rebuild the fund balance for the health and dental appropriation in the Risk fund. The components of the proposed \$8.9 million compensation package include:

- **Funded Pay Range Movement** – While the recommended base budget did not include any projected increases, 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 2021 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 \$2,528,000.
- **Merit Pool** – The commissioners funded a 1% merit pool for 2021. 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 2021 to receive a merit increase. The cost of this merit pool is approximately \$1,139,600.
- **One-Time Bonus Pay** – The commissioners noted that most county employees will face rising healthcare costs in 2021. Therefore, a one-time bonus has been awarded to all employees in the January 2021 pay period based on the following criteria:
 - Benefit-eligible employees working 30 and over hours per week receive \$1,000.
 - Benefit-eligible employees working less than 30 hours per week receive \$500.
 - Hourly employees averaging ten hours per week or more Jan.-Oct. receive \$300.

The overall cost of the one-time bonus is \$1,185,200.

- **Special Recognition** – Earlier in 2021, the commissioners expressed the desire to recognize employees further by allowing Elected Officials and Department Heads to offer up to 32 hours of paid recognition leave to benefit-eligible employees working on COVID-19. In light of how particularly stressful 2020 has been, the commissioners have also decided to close county offices for a full day on Dec. 24 and Dec. 31. Due to how those dates land on the calendar, most employees will have the opportunity to enjoy back-to-back four-day weekends to close out the holiday season. Full Time Equivalent (FTE) employees will be paid up to eight hours each day depending on FTE status, regardless of schedule. For scheduled emergency and public safety personnel, along with other employees whose schedules or duties do not allow shutting down operations on Dec. 24 and Dec. 31, the county will offer flexible dates instead. The 20th Judicial District courts will remain in session on those dates, so those employees whose presence is required in court will also receive flexible dates.

- PERA Retirement Funding** – Member contribution rates are established by state law and are determined as a percent of member pay. Member and employer contributions automatically adjusted on July 1, 2021 to ensure that PERA is able to pay off its unfunded liability. Employer contribution rates will increase by .02% for the Local Government Division category (which includes most county employees), and by .05% for the State Division category (which is inclusive of the county’s District Attorney’s Office) per year, and cannot exceed certain limits also set in law. For more information, consult [COPERA.org](https://copera.org). Boulder County contribution information is available at bouldercounty.org.

Table 33 – PERA Retirement Funding Rates

| Member Contribution Rates | Current Rates | Rate Change on July 1, 2021 |
|---|---------------|-----------------------------|
| Local Government Division (most county employees) | 8.50% | No Change |
| State Division (all District Attorney employees) | 10.00% | 10.50% |
| State Trooper Division (new deputies hired as of January 1, 2021) | 12.00% | 12.50% |
| County Contribution Rates | Current Rates | Rate Change on July 1, 2021 |
| Local Government Division (most county employees) | 14.20% | 14.22% |
| State Division (all District Attorney employees) | 20.90% | 20.95% |
| State Trooper Division (new deputies hired as of January 1, 2021) | 23.60% | 23.65% |

2021 Personnel Changes

Term Extensions

For the 2021 Budget, the Board of County Commissioners (BOCC) approved extensions for 22.5 existing FTEs with a fixed term of employment that was set to expire at the end of 2020.

Table 34 – Extensions for Incumbent Positions by Fund and Organization

| Fund / Organization | FTE | Term (Years) | Description |
|--|-------------|--------------|------------------------------------|
| General Fund | | | |
| Admin Services Division– | 1 | 1.00 | Project Manager - Lead |
| Admin Services Division | 1 | 1.00 | Senior Policy Analyst |
| Admin Services Division | 1 | 2.00 | Project Manager |
| Community Services–Strategic Initiatives | 0.5 | 1.00 | Special Projects Coordinator |
| Community Services–Administration | 0.5 | 1.00 | Program Coordinator |
| Parks and Open Space–Ag Resources | 1 | 1.00 | Admin Technician |
| Parks and Open Space–Facilities | 1 | 1.00 | Planner II |
| Parks and Open Space–Facilities | 1 | 1.00 | Engineer II |
| Parks and Open Space–Resource Management | 1 | 1.00 | Resource Specialist |
| Parks and Open Space–Resource Management | 1 | 1.00 | Resource Specialist |
| Transportation–Planning | 1 | 1.00 | GIS Specialist |
| Dedicated Resources Fund | | | |
| Transportation–Disaster Recovery | 1 | 1.00 | Project Manager |
| Community Services–Justice Services | 1 | 1.00 | Community Justice Professional II |
| Community Services–Justice Services | 1 | 1.00 | Community Justice Professional III |
| Community Services–Justice Services | 1 | 1.00 | Community Justice Professional III |
| Community Services–Strategic Initiatives | 0.5 | 1.00 | Special Projects Coordinator |
| Community Services–Strategic Initiatives | 1 | 1.00 | Program Specialist |
| Sheriff's Office–Jail | 1 | 1.00 | Corrections Program Coordinator |
| Sheriff's Office–Jail | 1 | 1.00 | Corrections Program Coordinator |
| Sheriff's Office–Operations | 1 | 1.00 | Program Specialist II |
| Sustainability Tax Fund | | | |
| Transportation–Resource Conservation | 1 | 1.00 | Sustainability Specialist |
| Land Use–Planning | 1 | 1.00 | Planner II |
| Land Use–Planning | 1 | 1.00 | Planner II |
| Capital Expenditure Fund | | | |
| Transportation–Building Services | 1 | 1.00 | Electrician |
| GRAND TOTAL | 22.5 | | |

New Positions

Due to the uncertainty of the fiscal climate as it relates to the Gallagher repeal ballot measure for property taxes, the Board of County Commissioners decided not to fund any new positions for FY2021.

Table 35 – New FTEs by Fund and Organization

| Fund / Organization | Description | FTE |
|----------------------------------|-------------|-------------|
| All Funds | | |
| None | N/A | 0.00 |
| Offender Management Fund | | |
| None | N/A | 0.00 |
| Sustainability Tax Fund | | |
| None | N/A | 0.00 |
| Parks and Open Space Fund | | |
| None | N/A | 0.00 |
| Grand Total | | 0.00 |

Figure 17 – 2021 Personnel by Department

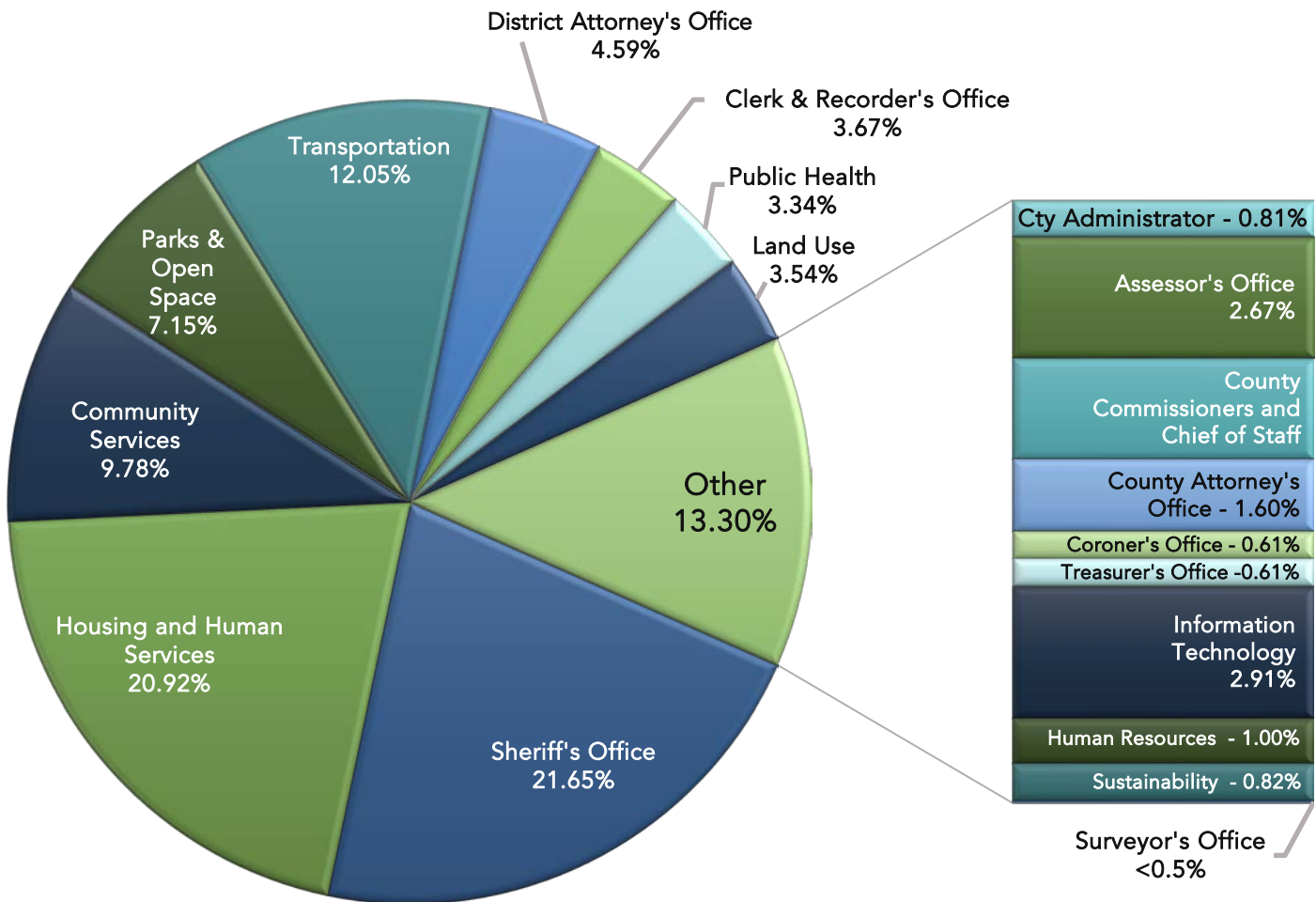
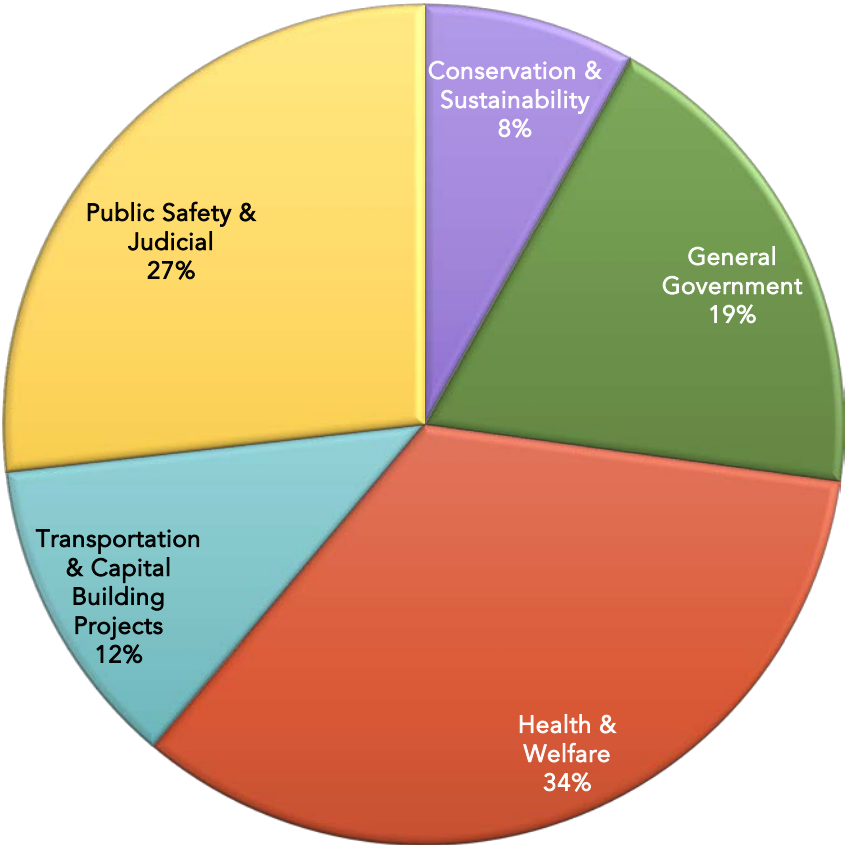


Table 36 – FTEs by County Organization

| Organization | FTEs | Organization | FTEs |
|----------------------------|--------|---|-----------------|
| Sheriff's Office | 427.80 | Assessor's Office | 52.80 |
| Housing and Human Services | 413.36 | County Commissioners and Chief of Staff | 44.00 |
| Cty Administrator | 16.00 | County Attorney's Office | 31.55 |
| Community Services | 193.18 | Coroner's Office | 12.00 |
| Parks & Open Space | 141.28 | Treasurer's Office | 12.00 |
| Transportation | 238.00 | Information Technology | 57.50 |
| District Attorney's Office | 90.75 | Human Resources | 19.75 |
| Clerk & Recorder's Office | 72.50 | Sustainability | 16.25 |
| Public Health | 66.05 | Surveyor's Office | 1.00 |
| Land Use | 70.00 | | |
| | | Total | 1,975.77 |

Figure 18 – 2021 Personnel by Government Function

2021 Total FTE: 1976



Personnel Trends and History

Table 37 – Boulder County Personnel Annual FTE Total

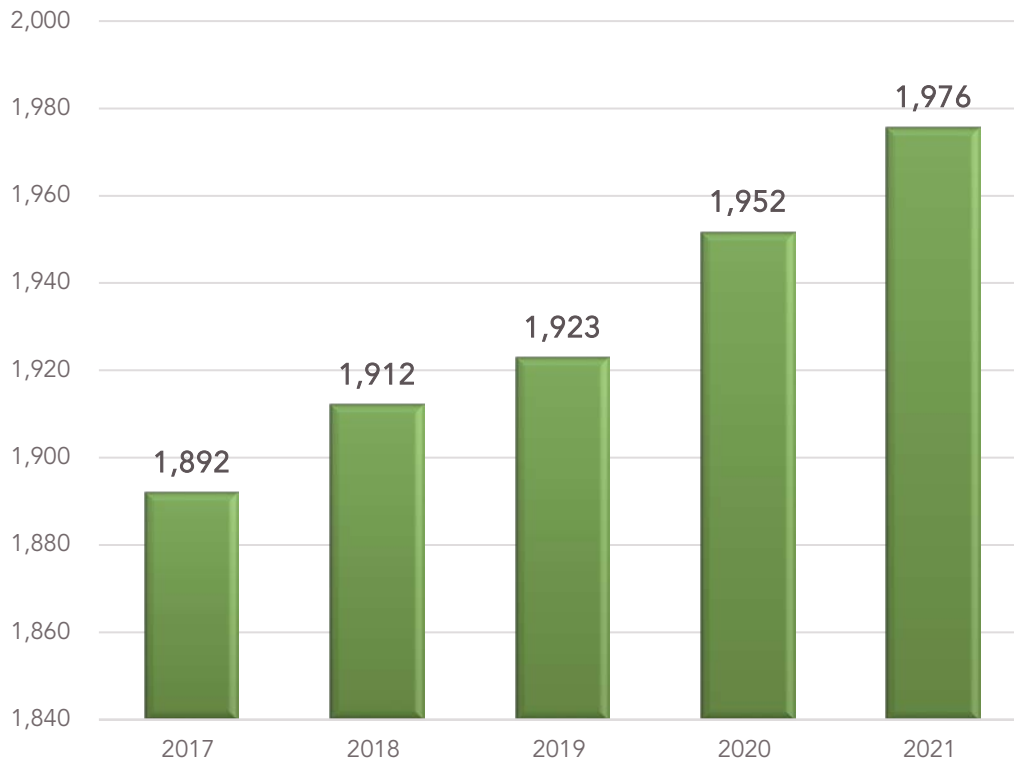


Table 38 – Boulder County FTE History, 2017 to 2021

| Organization / Fund Name | 2017 | 2018 | 2019 | 2020 | 2021 |
|--|---|---------------|---------------|---------------|--------------|
| Administrative Services Dept | | | | | |
| Administration | 13.55 | 13.80 | 16.30 | 17.50 | 16.00 |
| Facilities | 74.50 | 79.50 | 80.50 | 81.50 | 0.00 |
| Finance | 21.00 | 21.50 | 18.00 | 0.00 | 0.00 |
| Human Resources | 14.00 | 14.00 | 14.50 | 14.50 | 0.00 |
| Information Services | 56.00 | 56.50 | 56.50 | 58.50 | 0.00 |
| Resource Conservation | 9.80 | 11.75 | 12.75 | 12.75 | 0.00 |
| Security | 7.50 | 7.00 | 7.00 | 7.00 | 0.00 |
| Subtotal | 196.35 | 204.05 | 205.55 | 191.75 | 16.00 |
| Assessor | 46.50 | 50.80 | 52.80 | 52.80 | 52.80 |
| Office of Sustainability, Climate Action and Resilience | 0.00 | 0.00 | 0.00 | 0.00 | 2.67 |
| County Commissioners and Chief of Staff | | | | | |
| | <i>*formerly known as the Board of County Commissioners</i> | | | | |
| Office of Financial Management | 5.25 | 5.00 | 6.00 | 25.00 | 25.00 |
| Commissioners' Office | 19.00 | 19.00 | 19.70 | 19.70 | 17.00 |
| Sustainability | 7.00 | 7.00 | 6.00 | 0.00 | 0.00 |
| Subtotal | 31.25 | 31.00 | 31.70 | 44.70 | 42.00 |
| Clerk & Recorder | | | | | |
| Administration | 5.50 | 6.00 | 6.00 | 6.00 | 6.00 |
| Elections | 13.00 | 13.00 | 13.00 | 13.00 | 12.00 |
| Motor Vehicle | 45.50 | 45.50 | 45.50 | 44.50 | 44.50 |
| Recording | 11.00 | 11.00 | 9.00 | 9.00 | 9.00 |
| Subtotal | 75.00 | 75.50 | 73.50 | 72.50 | 71.50 |
| Community Services | | | | | |
| Administration | 12.20 | 14.72 | 14.00 | 13.50 | 13.50 |
| Aging Services | 12.91 | 12.96 | 10.81 | 12.81 | 12.56 |
| Child Protection | 0.50 | 0.50 | 0.50 | 1.00 | 1.00 |
| Community Justice - Adult Services | 37.20 | 41.70 | 41.85 | 44.35 | 44.35 |
| Community Justice - Juvenile Services | 14.00 | 14.00 | 14.00 | 13.50 | 14.75 |
| Healthy Youth Alliance | 1.00 | 1.00 | 5.40 | 3.40 | 3.40 |
| Veterans Office | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Subtotal | 79.81 | 86.88 | 88.56 | 90.56 | 91.56 |

General Fund FTE History Continued

| Organization / Fund Name | 2017 | 2018 | 2019 | 2020 | 2021 |
|--------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Coroner | 11.00 | 12.00 | 12.00 | 12.00 | 12.00 |
| County Attorney | 22.05 | 22.05 | 22.05 | 22.05 | 23.05 |
| District Attorney | 68.90 | 71.84 | 74.19 | 80.32 | 84.65 |
| Housing Department | 10.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Land Use | 48.50 | 50.00 | 49.50 | 50.50 | 63.00 |
| Parks & Open Space | | | | | |
| Administration and Other Programs | 109.45 | 112.67 | 111.55 | 111.85 | 103.54 |
| Extension Office | 6.00 | 7.00 | 7.00 | 7.00 | 6.00 |
| Subtotal | 115.45 | 119.67 | 118.55 | 118.85 | 109.54 |
| Sheriff | | | | | |
| Administration | 25.60 | 31.60 | 31.60 | 19.60 | 16.60 |
| Support Services | 35.00 | 35.00 | 37.00 | 60.00 | 62.50 |
| Contract Labor | 1.00 | 1.00 | 1.00 | 0.00 | 0.00 |
| Emergency Management | 11.75 | 11.75 | 11.75 | 10.75 | 3.75 |
| Operations | 127.90 | 125.50 | 127.50 | 123.00 | 138.00 |
| Fleet Maintenance | 3.00 | 3.00 | 3.00 | 3.00 | 0.00 |
| Jail Alternative Sentencing | 1.00 | 1.00 | 1.00 | 17.00 | 0.00 |
| Inmate Workers Program | 2.00 | 2.00 | 2.00 | 0.00 | 0.00 |
| Jail | 161.50 | 165.90 | 170.90 | 177.00 | 190.00 |
| Technical Services | 5.00 | 5.00 | 5.00 | 0.00 | 0.00 |
| Subtotal | 373.75 | 381.75 | 390.75 | 410.35 | 410.85 |
| Surveyor | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Transportation Department | | | | | |
| Administration | 40.75 | 40.00 | 39.00 | 38.00 | 23.00 |
| Transportation Sales Tax 2001 Trails | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Facilities | 0.00 | 0.00 | 0.00 | 0.00 | 88.50 |
| Resource Conservation | 0.00 | 0.00 | 0.00 | 0.00 | 12.50 |
| Subtotal | 41.75 | 41.00 | 40.00 | 39.00 | 125.00 |
| Treasurer | 11.00 | 11.00 | 11.00 | 11.00 | 12.00 |
| Human Resources Department | 0.00 | 0.00 | 0.00 | 0.00 | 15.75 |
| Information Technology Department | 0.00 | 0.00 | 0.00 | 0.00 | 57.50 |
| General Fund Total | 1,132.31 | 1,158.54 | 1,171.15 | 1,197.38 | 1,190.87 |

Table 39 – Boulder County FTE History (continued), by fund, 2017 to 2021

| Organization / Fund Name | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|-----------------|-----------------|-----------------|-----------------|-----------------|
| Boulder County Public Health Total* | 57.56 | 59.10 | 60.15 | 60.15 | 66.05 |
| Capital Expenditure Fund Total | 35.00 | 29.00 | 29.00 | 28.00 | 30.00 |
| Disaster Recovery Fund | 11.57 | 5.50 | 4.50 | 3.00 | 3.00 |
| Fleet Management Fund Total | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 |
| Dedicated Resources Fund Total | 72.12 | 68.48 | 66.45 | 75.30 | 82.97 |
| Health And Human Services Fund | | | | | |
| 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 | 2.00 | 2.00 | 2.00 |
| HHS Care Mgt | | | | 1.00 | 1.00 |
| Health And Human Services Fund Total | 4.35 | 4.35 | 4.75 | 5.75 | 5.75 |
| Offender Management Fund Total | 11.00 | 10.60 | 10.60 | 13.70 | 11.70 |
| Sustainability Tax Fund Total | - | - | - | 9.00 | 12.33 |
| Parks And Open Space Fund Total | 19.10 | 21.63 | 22.38 | 24.13 | 31.14 |
| Recycling Center Fund Total | 3.00 | 2.50 | 2.50 | 4.00 | 4.00 |
| Risk Management Fund Total | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 |
| Road & Bridge Fund | | | | | |
| Road & Bridge Fund | | | | | |
| Road Maintenance | 69.00 | 66.00 | 66.00 | 66.00 | 64.00 |
| Road Sales Tax | 3.00 | 3.00 | 4.00 | 3.00 | 3.00 |
| Road & Bridge Fund Total | 72.00 | 69.00 | 70.00 | 69.00 | 67.00 |
| Social Services Fund | | | | | |
| Executive Director's Office | 4.50 | 4.50 | 8.50 | 6.50 | 6.00 |
| Finance | 19.00 | 18.00 | 19.50 | 28.50 | 19.00 |
| Family and Children's Services | 140.31 | 141.06 | 131.50 | 124.50 | 136.50 |
| Business Operations and Support Services | 55.50 | 59.00 | 36.50 | 37.50 | 38.00 |
| Self Sufficiency and Community Support | 189.05 | 187.55 | 209.05 | 202.55 | 203.36 |
| IMPACT | 10.35 | 12.00 | 12.50 | 19.00 | 18.50 |
| Social Services Fund Total | 418.71 | 422.11 | 417.55 | 418.55 | 421.36 |
| Workforce Boulder County Total | 42.60 | 42.48 | 39.75 | 34.75 | 31.50 |
| Grand Total | 1,897.32 | 1,911.29 | 1,916.78 | 1,951.71 | 1,975.67 |

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 141.93 FTE's, the remainder of which are funded by state, federal and other sources of revenue.

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Capital Expenditures



[The Environmental Sustainability Matching Grant Program](#) provides funding for Boulder County municipalities and towns to undertake environmental sustainability initiatives. The program has funded over \$1.1M in sustainability projects including water conservation, clean energy incentives, and efforts to increase solar and electric vehicle adoption. Pictured above: grant recipient Louisville Community Gardens.



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Section 8: Capital Expenditures

Overview

The 2021 Budget includes several capital expenditure projects supporting departments and the organization as a whole in various funds and public service functions. This section provides details on the different types of expenses and the funding sources as they pertain to the 2021 Budget. The capital expenditure budgets consist of the following:

Table 40 – 2021 Capital Expenditures

| | |
|---|----------------------|
| 1. Capital Outlay Items – Computing, Vehicles and Equipment | \$ 10,391,655 |
| 2. Transportation Capital Improvement Projects | 17,685,000 |
| 3. Open Space Land Acquisition & Capital Improvement Projects | 36,774,809 |
| 4. Capital Expenditure Building & Infrastructure Projects | 25,098,399 |
| Total Capital Expenditures for 2021 | \$ 89,949,863 |

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 2021 and Future Years

The Board of Commissioners recognizes the necessity to keep up with the rapidly changing pace of technology and provide 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 67% of all General Fund costs are related to personnel.

2021 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. Its 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 with 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.

Table 41 – Information Technology Projects

| Office / Department | Description | Total Approved |
|--|---|---------------------|
| Sheriff's Office | Record Management System Implementation (Yr 2 of Tiburon Replacement) | \$ 1,048,285 |
| Sheriff's Office | Body Camera Implementation and Replacement | 909,727 |
| Human Resources Department | BC Time Kronos Time Keeping System Upgrade | 624,000 |
| Information Technology Department | Phone Replacement Phase 1 | 135,700 |
| Sheriff's Office | Public Safety Infrastructure Discovery | - |
| Community Services Department | Learns Phase 3 | - |
| Parks and Open Space Department | Land and Water Information System (LWIS) and Conservation Easements Stewardship Database (STEW) applications Enhancements | - |
| County Attorney's Office | Case and Records Management Discovery | - |
| Sheriff's Office | Internal Affairs Software | - |
| Total 2021 IT Capital Outlay Budget | | \$ 2,717,712 |

2021 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.

Table 42 – Fleet Vehicle Replacement

| Office/Department | Description | Total Approved |
|--|---|---------------------|
| Transportation Department | Road Maintenance Vehicle/Equipment Replacements | \$ 1,000,000 |
| Sheriff's Office | Sheriff's Fleet Replacements | 916,758 |
| Transportation Department | Other County Fleet Replacements | 1,283,242 |
| Total 2020 Fleet Replacement Budget | | \$ 3,200,000 |

*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.

2021 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.

Table 43 – New Vehicles and Other Equipment

| Office/Department | Description | Total Approved |
|--|--|---------------------|
| Clerk & Recorder's Office | 2021 Ballot Sorter Replacement | \$ 328,000 |
| Administrative Services Department | Boulder County Recycling Center Control Panel Upgrade and Integration* | 523,443 |
| Administrative Services Department | Boulder County Recycling Center Replace LUBO & BHS Screen* | 400,000 |
| Administrative Services Department | Boulder County Recycling Center Reside Compactor Replacement* | 150,000 |
| Administrative Services Department | Boulder County Recycling Center Fiber Line Bunker Conveyor* | 197,500 |
| Administrative Services Department | Boulder County Recycling Center Fiber Line Automation* | 2,875,000 |
| Total 2021 Other Capital Items Budget | | \$ 4,473,943 |

**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 & Bridge Fund. In addition, a voter-approved 0.10% sales and use tax is allocated to both the Road & Bridge Fund (0.085%) and the Dedicated Resources Fund (0.015%).

Impacts on Operating Budgets in 2021 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.

The Road & 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. Additional information about transportation planning can be found on the county's Plans & Projects⁷ website.

⁷ <https://www.bouldercounty.org/transportation/plans-and-projects/>

Table 44 – 2021 Transportation Projects

| Road and Bridge Capital Projects | |
|--|----------------------|
| Annual Road Maintenance and General Needs | \$ 620,000 |
| Jay Road/Orange Orchard Pedestrian Safety Improvements | 1,410,000 |
| Other Road Overlays | 130,000 |
| Minor Drainage Studies/Repair | 120,000 |
| Valmont 61st Intersection Design | 110,000 |
| Quiet Zone Gates | 100,000 |
| Pavement Inventory | 75,000 |
| Bullhead Gulch Drainage | 20,000 |
| Traffic Safety - Guardrails, Signals, Striping | 420,000 |
| Alternative Modes Maintenance | 60,000 |
| General Roadway Improvements | 3,225,000 |
| | \$ 6,290,000 |
| Countywide Transportation Sales Tax Projects | |
| Southern Boulder Road Widening (w/ Lafayette) | \$ 4,000,000 |
| Sugarloaf Road Improvements | 2,030,000 |
| 71st Street Shoulder - Lookout to Winchester | 1,200,000 |
| US287/Isabelle Road Intersection | 835,000 |
| 120th Street Shoulders Lafayette to Dillon | 320,000 |
| Hygiene Structures and Widening | 310,000 |
| 95th Street Reconstruction Boulder Creek to Lookout | 150,000 |
| East County Line Zlaten to St Vrain (Longmont) | 120,000 |
| Highway 66 Improvements With City of Longmont | 100,000 |
| | \$ 9,065,000 |
| Total Road and Bridge Fund | \$ 15,355,000 |
| Regional Trails Projects | |
| LOBO Trail Four Mile Railroad Underpass | \$ 1,550,000 |
| LOBO Trail Jay Road Connection | 440,000 |
| Highway 119 Bikeway Design | 300,000 |
| US 36 Bikeway Maintenance | 20,000 |
| Nederland Trails (County 130 and Others) | 20,000 |
| Total Regional Trails Appropriation | \$ 2,330,000 |

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 & 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** website⁸ 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 & Open Space Department budget in the General Fund, which is funded primarily 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.

Table 45 – Open Space Acquisitions

| | Dowe Flats - CEMEX | Golden-Fredstrom | Western Mobile | Zweck |
|------------------------|--------------------|------------------|----------------|---------------|
| Total Acreage | 766 | 147 | 168 | 210 |
| Total Option Costs | \$ 8,804,908 | \$ 2,097,568 | \$ 1,825,929 | \$ 10,500,000 |
| Options Payments Made* | \$ 1,600,000 | \$ 625,000 | \$ - | \$ 3,937,500 |
| Remaining Option Costs | \$ 7,204,908 | \$ 1,472,568 | \$ 1,825,929 | \$ 6,562,500 |

*Through 12/31/2020

The commissioners, the Parks & Open Space Director and staff continually review an ongoing land acquisition plan. The execution of the plan is subject to the current owners' ability or intent to sell land and the market price of that land. In this desirable environment to live in, it has been long recognized that land prices escalate at a faster rate and contribute to a greater cost of acquisition than the debt service on the bonding that has occurred.

⁸ <https://www.bouldercounty.org/open-space/management/>

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 plan⁹ and budget for the Parks & 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 & 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 plans¹⁰ for each property.

Table 46 – 2021 Capital Funding – Open Space Acquisition and Maintenance Appropriations

| Appropriation | Acquisitions | Capital Improvements | Associated Land Maintenance and Operations |
|-------------------------------------|----------------------|----------------------|--|
| Conservation Trust Funds | \$ 414,053 | \$ - | \$ - |
| 1994 Open Space Sales and Use Tax | 25,000,000 | - | - |
| 2005 Open Space Sales and Use Tax | - | 840,000 | 1,074,313 |
| 2008 Open Space Sales and Use Tax | - | - | 4,210,148 |
| 2011 Open Space Sales and Use Tax | 10,200,464 | - | - |
| Parks and Open Space - General Fund | 65,182 | 255,110 | 17,695,114 |
| Total | \$ 35,679,699 | \$ 1,095,110 | \$ 22,979,575 |

⁹ <https://www.bouldercounty.org/open-space/management/improvement-projects/>

¹⁰ <https://www.bouldercounty.org/open-space/management/plans-and-policies/>

Capital Expenditure Buildings and Infrastructure

Boulder County Building Services 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 Plan¹¹ 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 voters.

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.

¹¹ <https://assets.bouldercounty.org/wp-content/uploads/2018/09/boulder-county-facilities-master-plan.pdf>

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 2021 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 Deputy Director of Public Works 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 county Administrator and the Deputy Director of Public Works 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.

Table 47 – 2021 Capital Building Projects Appropriations

| | |
|---|----------------------|
| Capital Expenditure Fund Projects | |
| ADA Assessment | \$ 204,000 |
| YMCA Heahstart Construction | 469,263 |
| COBECC Required Upgrades | 690,000 |
| Fairgrounds Masterplan | 210,000 |
| Comm Center Dispatch Updgrades | 622,613 |
| Infrastructure | |
| St Vrain North AHU Replacement | \$ 275,000 |
| Communications Center Transfer Switch | 167,000 |
| Sunshine Drainage Mitigation Plan | 15,000 |
| EV Charging Infrastructure | 140,000 |
| JC Floor Tile Replacement | 50,000 |
| Fairgrounds Infrastructure | 100,000 |
| Recycle AHU Replacement | 68,000 |
| Natural Resources Roof & Skylight | 75,000 |
| 2021 OSTC Biomass Refractory Project | 38,000 |
| St. Vrain (Longmont) Roof Replacement Project | 335,000 |
| 2021 | 138,500 |
| Ongoing Infrastructure Projects | 535,000 |
| 2020 Certificates of Participation | |
| Compost Processing Facility | \$ 7,000,000 |
| Southeastern Boulder County Services Hub Buildout | 9,258,714 |
| Remodel | 1,635,495 |
| Ongoing/Operating | |
| | \$ 1,803,014 |
| Total Capital Expenditure Fund | \$ 23,829,599 |
| Offender Management Fund | |
| Alternative Sentencing Facility Design | \$ 1,068,800 |
| Total Offender Management Fund | \$ 1,068,800 |
| Recycling Center Fund | |
| West Lot Pavement Repair | \$ 200,000 |
| Total Recycling Center Fund | \$ 200,000 |

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 total capital assets for its governmental and business-type activities for 2019 amounted to \$1,237,833,856. 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 \$67,991,714 compared to the prior year and are detailed in the following table.

Table 48 – 2021 Boulder County Capital Assets by Asset Type (unaudited)

| Title | Land | Buildings | Equipment | Work in progress | Improvements | Infrastructure | Software | Total Assets |
|--------------------------|-----------------------|-----------------------|----------------------|----------------------|----------------------|-----------------------|---------------------|-------------------------|
| Admin Services | \$ - | \$ - | \$ 188,112 | \$ - | \$ - | \$ - | \$ 386,375 | \$ 574,487 |
| Architects | - | - | 763,534 | 405,401 | 79,161 | - | - | 1,248,096 |
| Assessor | - | - | 174,662 | 40,900 | - | - | 583,415 | 798,977 |
| BOCC | - | - | 32,675 | 1,198 | - | - | - | 33,873 |
| Clerk and Recorder | - | 5,252,871 | 1,096,032 | - | - | - | - | 6,348,903 |
| Communications | - | 8,092,664 | 376,937 | - | - | 67,129 | - | 8,536,730 |
| Community Justice | - | - | 212,312 | - | - | - | - | 212,312 |
| Coroner | - | 3,949,902 | 414,569 | - | - | - | - | 4,364,471 |
| County Attorney | - | - | 13,862 | - | - | - | - | 13,862 |
| District Attorney | - | 8,209,449 | 317,205 | - | - | - | - | 8,526,654 |
| Eldorado Springs LID | 174,776 | 2,444,034 | 43,486 | - | - | - | - | 2,662,296 |
| Extension | - | - | 36,050 | - | - | - | - | 36,050 |
| Facilities - Maintenance | - | 517,172 | 2,826,190 | 269,850 | - | 12,966 | - | 3,626,178 |
| 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 | 224,729 | - | - | 6,679,833 | 6,911,070 |
| Fleet Services | - | 5,802,221 | 666,257 | - | - | 377,311 | - | 6,845,789 |
| General Government | 17,772,295 | 87,537,300 | - | 19,050,150 | 1,016,130 | - | - | 125,375,875 |
| Gunbarrel GID | 1,116,027 | - | - | - | - | - | - | 1,116,027 |
| Harzadous Materials Mgt | - | - | - | - | - | - | - | - |
| Head Start | - | 827,630 | 73,409 | 1,074,108 | - | - | - | 1,975,147 |
| Health Department | - | - | 85,227 | - | - | - | - | 85,227 |
| Highways and Streets | 17,000,128 | 2,655,449 | - | - | 4,520,665 | 285,973,755 | - | 310,149,997 |
| Human Resources | - | - | - | - | - | - | - | - |
| Information Technology | - | - | 2,320,187 | 87,822 | - | 330,000 | 217,951 | 2,955,960 |
| Land Use | - | - | 322,502 | - | - | - | - | 322,502 |
| Mailing and Printing | - | - | 628,816 | - | - | - | - | 628,816 |
| Parks & Open Space | 597,178,519 | 8,854,739 | 5,514,491 | 5,907,850 | 7,145,970 | 1,236,488 | 153,458 | 625,991,515 |
| Pool Vehicles | - | - | - | - | - | - | - | - |
| Public Safety | 811,770 | 47,715,427 | 233,129 | 714,327 | - | 676,306 | - | 50,150,959 |
| Recycling | 882,782 | 11,153,890 | 12,455,780 | 54,151 | - | 54,186 | 63,401 | 24,664,190 |
| Resource Conservation | - | 2,547,195 | 210,312 | 153,087 | - | - | - | 2,910,594 |
| Road Maintenance | - | 3,202,607 | 17,826,582 | - | - | 139,130 | - | 21,168,319 |
| Sheriff | - | 13,966,738 | 7,090,047 | 904,865 | 98,396 | 190,994 | 181,227 | 22,432,267 |
| Housing & Human Services | - | - | 674,961 | - | - | - | 1,355,172 | 2,030,133 |
| Telecommunications | - | - | - | - | - | - | - | - |
| Transportation | - | - | 547,734 | 53,611,181 | - | - | - | 54,158,915 |
| Treasurer | - | - | 46,943 | - | - | - | 283,144 | 330,087 |
| Workforce | - | - | - | 137,930 | - | - | - | 137,930 |
| Youth Corps | - | - | 575,162 | - | - | - | - | 575,162 |
| Total | \$ 635,692,439 | \$ 218,545,633 | \$ 55,937,620 | \$ 82,637,549 | \$ 13,908,963 | \$ 289,199,390 | \$ 9,903,976 | \$ 1,305,825,570 |

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Debt Service



Boulder County's Air Quality Monitoring services provide valuable data collected at sites at the Boulder Reservoir, Union Reservoir, and Longmont Municipal Airport. [Bouldair.com](https://www.bouldair.com) displays real time data on ozone, methane, and volatile organic compounds. This information helps residents make decisions that allow them to protect their health during our increasingly intense wildfire and ozone seasons.



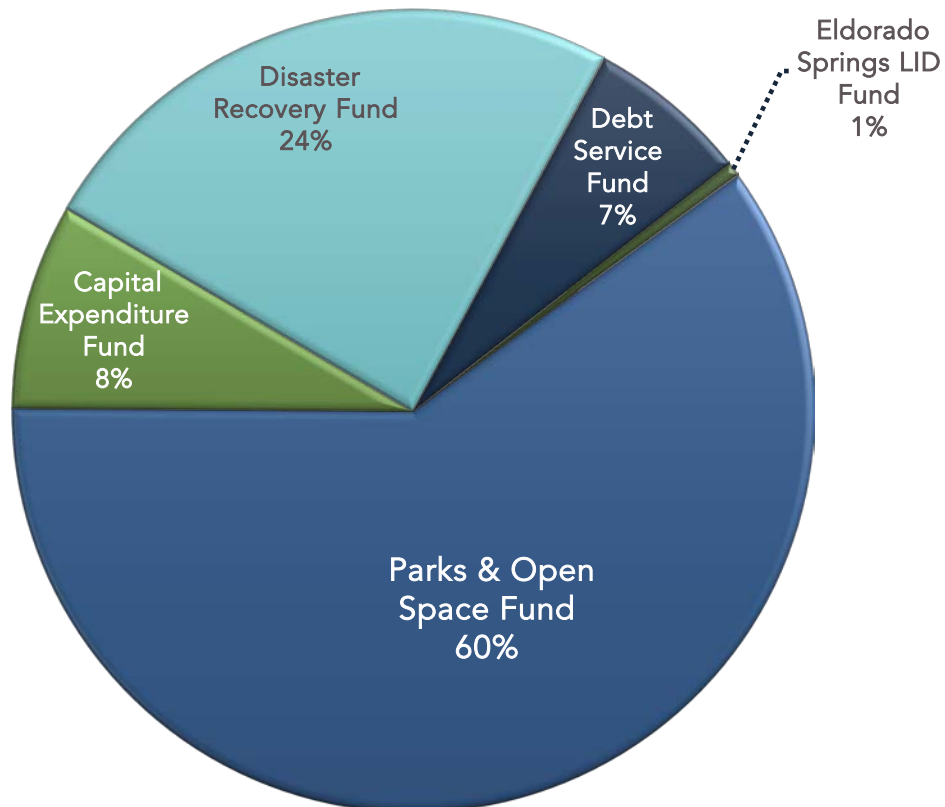
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Section 9: Debt Service

Overview

The debt service budgets are included in the Parks & 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.

Table 49 – 2021 Debt Summary Overview



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)). \$2,539,815,766 which is 3.0 percent of the actual value of \$84,660,525,529.

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.

2021 Debt for Boulder County Government

The total 2021 debt obligation listed in the following table is \$25,319,283. The total for 2021 budgeted debt service is \$25,447,380. The difference between budget and debt obligation is the budgeted bank fees. These fees vary slightly from year to year. Budgeted debt service comprises 5.16% of the total county budget of \$493,293,504.

Table 50 – 2021 Debt Service Schedule

| Description | Principal | Interest | Total |
|--|----------------------|---------------------|----------------------|
| Debt Service Fund Bonds, Taxable Qualified Energy Conservation Bonds (QECCB), Series 2010A | \$ 345,000 | \$ 145,050 | \$ 490,050 |
| Parks & Open Space Fund Bonds, Refunding Series 2011A | 1,350,000 | 53,475 | 1,403,475 |
| Parks & Open Space Fund Bonds, Refunding Series 2011B | 1,640,000 | 57,400 | 1,697,400 |
| Parks & Open Space Fund Bonds, Refunding Series 2011C | 3,935,000 | 471,276 | 4,406,276 |
| Parks & Open Space Fund Open Space Sales and Use Tax Revenue Refunding Bonds, Series 2015 | 2,020,000 | 998,450 | 3,018,450 |
| Parks & Open Space Fund Open Space Sales and Use Tax Revenue Refunding Bonds, Series 2016A | - | 393,500 | 393,500 |
| Parks & Open Space Fund Open Space Sales and Use Tax Revenue Refunding Bonds, Series 2016B | - | 1,017,950 | 1,017,950 |
| Parks & Open Space Capital Improvement Trust Fund Bonds, Series 2020A | 2,035,000 | 1,180,788 | 3,215,788 |
| Health & Human Services Facilities Certificates of Participation, Series 2012 | 1,185,000 | 468,773 | 1,653,773 |
| Flood Reconstruction Projects Certificates of Participation, Series 2015 | 3,815,000 | 1,054,750 | 4,869,750 |
| Housing & Human Service Building & Public Works Projects Certificates of Participation, Series 2020A | - | 359,154 | 359,154 |
| Housing & Human Service Building & Public Works Projects Certificates of Participation, Series 2020B | 2,005,000 | 112,107 | 2,117,107 |
| Debt Service Fund Clean Energy Options Local Improvement District, Special Assessment Bonds Series 2009A | 85,000 | 16,425 | 101,425 |
| Debt Service Fund Clean Energy Options Local Improvement District, Special Assessment Bonds Series 2009B | 265,000 | 62,400 | 327,400 |
| Debt Service Fund Clean Energy Options Local Improvement District, Special Assessment Bonds Series 2009C | - | 15,313 | 15,313 |
| Debt Service Fund Clean Energy Options Local Improvement District, Special Assessment Bonds Series 2009D | 100,000 | 20,000 | 120,000 |
| Eldorado Springs Local Improvement Fund Revolving Loan, 2006 | 94,700 | 17,774 | 112,474 |
| 2021 Totals | \$ 18,874,700 | \$ 6,444,583 | \$ 25,319,283 |

Table 51 – 2021 Debt by Fund

| Description | Principal | Interest | Total |
|---------------------------|----------------------|---------------------|----------------------|
| Parks & Open Space Fund | \$ 10,980,000 | \$ 4,172,839 | \$ 15,152,839 |
| Capital Expenditure Fund | \$ 3,190,000 | \$ 940,034 | \$ 4,130,034 |
| Disaster Recovery Fund | \$ 3,815,000 | \$ 1,054,750 | \$ 4,869,750 |
| Debt Service Fund | \$ 795,000 | \$ 259,188 | \$ 1,054,188 |
| Eldorado Springs LID Fund | \$ 94,700 | \$ 17,774 | \$ 112,474 |
| 2021 Totals | \$ 18,874,700 | \$ 6,444,583 | \$ 25,319,283 |

Table 52 – Summary of Annual Debt Service Requirements to Maturity

| Year | Principal | Interest | Total |
|--------------|-----------------------|----------------------|-----------------------|
| 2020 | 18,874,700 | 6,444,583 | 25,319,283 |
| 2021 | 19,558,015 | 5,738,301 | 25,296,316 |
| 2022 | 20,166,445 | 4,960,074 | 25,126,519 |
| 2023 | 20,969,996 | 4,155,156 | 25,125,152 |
| 2024 | 21,043,671 | 3,372,308 | 24,415,979 |
| 2025-2029 | 61,760,000 | 8,133,697 | 69,893,697 |
| 2030-2032 | 23,105,000 | 1,166,913 | 24,271,913 |
| Total | \$ 185,477,827 | \$ 33,971,032 | \$ 219,448,859 |

2021 Debt Descriptions

Open Space Capital Improvement Trust Fund Bonds, Series 2020A (\$3,215,788)

In November 2016, voters approved \$30,000,000 in tax exempt bonds to acquire and improve Open Space property. In March 2020 the county issued the full \$30,000,000 in Open Space Capital Improvement Trust Fund Bonds, Series 2020A. The bonds are payable from revenue generated by the extension of the 0.25% open space tax also approved by voters in the 2016 election at a reduced rate of 0.125%. Payments on the debt are made semi-annually on the 15th of January and the 15th of July. The first payment was made on July 15, 2020 and the final payment will be made on December 21, 2034. The bonds mature annually beginning in 2020 with final payment in 2034. The first interest payment was made on July 15, 2020.

The bonds are rated AAA by Standard & Poor's. The average coupon rate is 3.804911%. Net interest cost is 1.627090% and the yield for arbitrage rebate purposes is 1.452648%. The average life is 7.412 years.

The \$30,000,000 in bond proceeds were utilized as follows:

| | | |
|-------------------|-----------|-------------------|
| Land Acquisition | \$ | 33,955,230 |
| Cost of Issuance | | 887,519 |
| Premium Generated | | (4,842,749) |
| Total | \$ | 30,000,000 |

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 were utilized as follows:

| | | |
|-----------------------------|-----------|------------------|
| Deposit to Refunding Escrow | \$ | 10,004,380 |
| Cost of Issuance | | 90,265 |
| Premium Generated | | (2,224,645) |
| 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 were utilized as follows:

| | | |
|-----------------------------|-----------|-------------------|
| Deposit to Refunding Escrow | \$ | 31,626,361 |
| Cost of Issuance | | 315,038 |
| Premium Generated | | (4,356,399) |
| Total | \$ | 27,585,000 |

Open Space Capital Improvement Trust Fund Refunding Bonds, Series 2015 (\$3,018,450)

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 were utilized as follows:

| | | |
|-----------------------------|-----------|-------------------|
| Deposit to Refunding Escrow | \$ | 30,195,612 |
| Cost of Issuance | | 223,462 |
| Premium Generated | | (4,319,074) |
| Total | \$ | 26,100,000 |

Open Space Capital Improvement Trust Fund Bonds, Series 2011A (\$1,403,475)

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 were utilized as follows:

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

Open Space Capital Improvement Trust Fund Bonds, Series 2011B (\$1,697,400)

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 were utilized as follows:

| | | |
|-------------------|-----------|-------------------|
| Land Acquisition | \$ | 42,792,673 |
| Cost of Issuance | | 267,326 |
| Premium Generated | | (3,059,999) |
| Total | \$ | 40,000,000 |

Open Space Capital Improvement Trust Fund Bonds, Refunding Series 2011C (\$4,406,276)

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 remained outstanding on the 2005A bonds at that time. 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 were utilized as follows:

| | | |
|-----------------------------|-----------|-------------------|
| Deposit to Refunding Escrow | \$ | 41,413,951 |
| Cost of Issuance | | 186,049 |
| Total | \$ | 41,600,000 |

Energy Conservation Capital Improvement Trust Fund Bonds – Taxable Qualified Energy Conservation (QECB) Bonds, Series 2010A (\$490,050)

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 were utilized as follows:

| | | |
|------------------------|-----------|------------------|
| Project Fund | \$ | 5,685,875 |
| Underwriter's Discount | | 29,000 |
| Cost Issuance Fees | | 85,125 |
| Total | \$ | 5,800,000 |

Housing & Human Service Building & Public Works Projects Certificates of Participation, 2020A (\$359,154)

In July 2020, the county issued \$23,785,000 in Certificates of Participation. The tax-exempt series 2020A Certificates were issued for the purpose of purchasing and finishing a building in Lafayette to house an eastern county Housing & Human Services Facility, and for the remodel the third floor of the Boulder Courthouse to include the modernization of the Board of County Commissioners Hearing Room. The Certificates impose no economic compulsion upon the county and the lease payments must be appropriated by the Board of County Commissioners on a yearly basis. The Certificate is a lease purchase with leased properties being the Lafayette Building noted here and the Courthouse Annex in Boulder which currently houses county permitting staff. The lease payments are payable from property taxes and other revenues in the Capital Expenditure Fund. Upon final payment, the county will take back its possession of the leased properties.

The certificates are rated AA+ by Standard & Poor's. The average coupon rate is 1.510%. Net interest cost is 1.479017% and the yield for arbitrage rebate purposes is 1.510063%. The average life is 10.725 years. Payments on the debt are made semi-annually with the final payment due on December 1, 2035.

The \$23,785,000 in certificate proceeds are being utilized as follows:

| | | |
|--|-----------|-------------------|
| Project/ Building Fund | \$ | 23,645,484 |
| Legal, Financial & Cost of Issuance Fees | | 136,136 |
| Other Use of Funds (Rounding) | | 3,380 |
| Total | \$ | 23,785,000 |

Housing & Human Service Building & Public Works Projects Certificates of Participation, 2020B (\$2,117,107)

In July 2020, the county issued \$9,935,000 in Certificates of Participation. The 2020B Series was issued to fund a county compost facility and to fund fiber line automation at the county's Recycling Center. The Certificate imposes no economic compulsion upon the county and the lease payments must be appropriated by the Board of County Commissioners on a yearly basis. The Certificate is a lease purchase with leased properties being the Lafayette Building funded through the 2020A series COP detailed above and the Courthouse Annex in Boulder which currently houses county permitting staff. The lease payments are payable from the county's dedicated

Sustainability Sales Tax and from Recycling Center fees. Upon final payment, the county will take back its possession of the leased properties.

The certificates are rated AA+ by Standard & Poor's. The average coupon rate is 1.210%. Net interest cost is 1.479017% and the yield for arbitrage rebate purposes is 1.510063%. The average life is 2.957 years. Payments on the debt are made semi-annually with the final payment due on December 1, 2035.

The \$9,935,000 in certificate proceeds are being utilized as follows:

| | | |
|--|-----------|------------------|
| Project/ Building Fund | \$ | 9,875,000 |
| Legal, Financial & Cost of Issuance Fees | | 56,864 |
| Other Use of Funds (Rounding) | | 3,136 |
| Total | \$ | 9,935,000 |

Flood Reconstruction Projects Certificates of Participation, Series 2015 (\$4,869,750)

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 & Recorder facility, the county Parks & 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 Disaster Recovery Fund.

The proceeds were 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 county intends to pursue refunding the certificates in 2021 due to favorable market conditions.

The \$39,555,000 in certificate proceeds were utilized as follows:

| | | |
|--|-----------|-------------------|
| Flood Related Projects | \$ | 45,000,000 |
| Legal, Financial & Cost of Issuance Fees | | 322,451 |
| Premium Generated | | (5,767,451) |
| Total | \$ | 39,555,000 |

Health & Human Services Facilities Certificates of Participation, Series 2012 (\$1,653,773)

The county issued Certificates of Participation in September of 2012 in the amount of \$23,975,000. The debt is not considered a long-term obligation of the county and the associated lease payments must be appropriated by the Board of County Commissioners on a yearly basis. The Certificate is a lease purchase agreement; the leased property is the county's Sheriff's Communications Center and the Longmont Court Facility. The budgeting of the lease payments is made in the Capital Expenditure Fund. Property tax, rents, charges for construction services and other miscellaneous revenues within this fund support the base rental payments.

The proceeds were used primarily for the construction of a county Health & 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 were 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 | (402,082) |
| Total | \$ 23,975,000 |

Clean Energy Options Local Improvement District, Special Assessment Bonds Series 2009A (\$101,425)

In the November 2008 election, voters approved a total debt of \$40,000,000 to finance Renewable Energy Improvements and Energy Efficiency Improvements (RE/EEI) in the county. The financing provides incentives for property owners to seek to install RE/EEI now rather than later. An opt-in Local Improvement District was created for the purpose of accomplishing the project. The Bonds are special revenue obligations of the county payable from their related special assessments levied and collected by the county against property specially benefited by the improvements financed with the proceeds. In May 2009, \$2,350,000 in tax-exempt bonds were issued.

Payments on the debt are made semi-annually on the 1st of January and the 1st of July. The first interest payment was made on January 1, 2010 and the final payment will be made January 1, 2024.

The bonds are rated A+ by Standard & Poor's. The average coupon rate is 4.200066%. Net interest cost is 4.520482% and the yield for arbitrage rebate purposes is 4.359025%. The average life is 8.809 years. The bonds were issued for the purpose explained above and for the related cost of issuance for the Series 2009A Bonds.

The \$2,350,000 in bond proceeds were utilized as follows:

| | | |
|--|-----------|------------------|
| Renewable Energy Improvements & Energy Efficiency Improvements | \$ | 2,064,116 |
| Debt Service Reserve | | 78,104 |
| Legal, Financial & Cost Issuance Fees | | 110,372 |
| Capitalized Interest | | 66,331 |
| Original Issue Discount | | 31,077 |
| Total | \$ | 2,350,000 |

Clean Energy Options Local Improvement District, Special Assessment Bonds Series 2009B (\$327,400)

In the November 2008 election, voters approved a total debt of \$40,000,000 to finance Renewable Energy Improvements and Energy Efficiency Improvements (RE/EEI) in the county. The financing provides incentives for property owners to seek to install RE/EEI now rather than later. An opt-in Local Improvement District was created for the purpose of accomplishing the project. The Bonds are special revenue obligations of the county payable from their related special assessments levied and collected by the county against property specially benefited by the improvements financed with the proceeds. In May 2009, \$5,350,000 in taxable bonds were issued.

Payments on the debt are made semi-annually on the 1st of January and the 1st of July. The first interest payment was made on January 1, 2010 and the final payment will be made January 1, 2024.

The bonds are rated A+ by Standard & Poor's. The average coupon rate is 5.687723%. Net interest cost is 6.008045% and the yield for arbitrage rebate purposes is 4.359025%. The average life is 9.078 years. The bonds were issued for the purpose explained above and for the related cost of issuance for the Series 2009B Bonds.

The \$5,350,000 in bond proceeds were utilized as follows:

| | | |
|--|-----------|------------------|
| Renewable Energy Improvements & Energy Efficiency Improvements | \$ | 4,565,842 |
| Debt Service Reserve | | 259,747 |
| Legal, Financial & Cost Issuance Fees | | 252,445 |
| Capitalized Interest | | 196,650 |
| Original Issue Discount | | 75,316 |
| Total | \$ | 5,350,000 |

Clean Energy Options Local Improvement District, Special Assessment Bonds Series 2009C (\$15,313)

Voters, in the November 2008 election, approved a total debt of \$40,000,000 to finance Renewable Energy Improvements and Energy Efficiency Improvements (RE/EEI) in the county. The financing provides incentives for property owners to seek to install RE/EEI now rather than later. An opt-in Local Improvement District was created for the purpose of accomplishing the project. The Bonds are special revenue obligations of the county payable

from their related special assessments levied and collected by the county against property specially benefited by the improvements financed with the proceeds. In October 2009, \$1,345,000 in taxable bonds were issued.

Payments on the debt are made semi-annually on the 1st of January and the 1st of July. The first interest payment was made on January 1, 2010 and the final payment will be made January 1, 2024.

The bonds are rated A+ by Fitch Ratings. The average coupon rate is 5.822811%. Net interest cost is 5.930287%. The average life is 8.878 years. The bonds were issued for the purpose explained above and for the related cost of issuance for the Series 2009C Bonds.

The \$1,345,000 in bond proceeds were utilized as follows:

| | | |
|---|-----------|------------------|
| Renewable Energy Improvements & Energy Efficiency Improvements | \$ | 1,172,265 |
| Debt Service Reserve | | 72,879 |
| Legal, Financial & Cost Issuance Fees | | 72,561 |
| Capitalized Interest | | 14,462 |
| Original Issue Discount | | 12,833 |
| Total | \$ | 1,345,000 |

Clean Energy Options Local Improvement District, Special Assessment Bonds Series 2009D (\$120,000)

In the November 2008 election, voters 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 were 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 | | 20,962 |
| 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



Boulder County's Solar Workforce Development program sponsors the training of underemployed residents in solar installation and maintenance. In 2020, Solar Training Academy participants received hands-on solar skills by building a 100 kW community solar system benefitting the residents of Ponderosa Mobile Home Park in North Boulder.



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Section 10: Organizational Profiles

Overview

The following section profiles the organizations and programs of Boulder County. While the preceding pages covered the financial and budget information in depth, this section of the 2021 Budget Book lends more explanation to the people, resources and communities engaged in providing the best in public service to our residents.

Note about the county reorganization

Department structure in this report reflects the structure still in place at time of the 2021 budget adoption in December 2020, when the county reorganization was not yet complete. Current department names at time of publication of this report are provided as footnotes.

Board of Commissioners

Department Overview

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 directs county programs and approves the county budgets and policies. The Chief of Staff 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, and Records & Video Archives. This office also manages the county's Advisory Boards & Commissions.

Table 53 – Budget Summary – BOCC

| Expenditure Type | FY2020 Adopted Budget | FY2021 Adopted Budget |
|-----------------------|-----------------------------|-----------------------------|
| Personnel | \$ 6,258,021 | \$ 4,411,204 |
| Operating | 57,230,534 | 64,272,397 |
| Other Financing Uses | 22,161,029 | 28,455,360 |
| Total | \$ 85,649,584 | \$ 97,138,960 |
| Staffing | | |
| Full-Time Equivalents | 44.70 | 44.70 |

Vision Statement and Guiding Values

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

- **Inclusion** – We value, respect, and support all individuals by being an inclusive, culturally responsive county government.
- **Stewardship** – We honor our county's past and work in partnership with our community to ensure a thriving, healthy quality of life for present and future generations.
- **Service** – We work with passion and integrity in a supportive, positive environment to ensure accountability, responsiveness, efficiency, and justice.
- **Engagement** – We listen to and provide opportunities for all community members to actively collaborate and engage with us in order to continually improve our services.
- **Sustainability** – We are committed to environmental, social, and economic sustainability and build partnerships to help make the broader community more sustainable.

- **Innovation** – We are motivated, progressive, and visionary. We continually challenge ourselves to lead with innovation, collaboration, and creativity.
- **Resilience** – We plan for the future and forge strong partnerships that allow us to adapt quickly to challenges and manage community impacts. To preserve and restore natural resources for the benefit of the environment and the public

2019-2023 Strategic Priorities

(adopted Dec. 11, 2018)

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

Description of Divisions and Services

Office of Financial Management

The wise use and stewardship of the public's tax dollars is the primary responsibility of the Office of Financial Management. Through a judicious annual budgeting process, and the diligent daily efforts of our highly trained finance and budget staff, Boulder County maintains an open, accurate, and accountable record of all financial practices.

Budget

- Planning, coordination, implementation and monitoring of the county budget in the current and future years.
- The Budget Team performs a variety of budgetary functions including revenue projections, trend analysis, capital expenditure management, multiple year budget forecasting, and TABOR compliance.

Financial Services

- Cash Receipting and AR – managing the payments received from external customers and grantors to ensure that each cash receipt is supported by appropriate documentation, entered in the appropriate period, and relates to the correct customer and account code.
- Accounts Payable – managing the payment process to outside vendors as well as for employee reimbursements to ensure that each payment is supported by appropriate documentation and complies with county and other relevant policies, regulations and standards.
- Procurement Cards – ensuring that cardholders are following the guidelines of the program as well as complying with county policies.
- General Ledger Accounting – preparing, reviewing and approving of accounting transactions for inclusion in the county's general ledger and subsidiary ledgers. Journal entries are reviewed for compliance with Generally Accepted Accounting Principles (GAAP) and Government Accounting Standard Board (GASB) pronouncements.

Financial Reporting & Compliance

- Grant Management – helping the county agencies apply, administer, report and closeout grants, and handling the county's annual single audit.
- Financial System Management – working alongside the IT department to maintain the integrity of the county's financial software.
- Financial Reporting – preparing the Comprehensive Annual Financial Report, produced annually. This is audited by an independent public accounting firm, as required by Colorado State Statutes. Another key component of financial reporting is the Schedule of Expenditures of Federal Awards (SEFA) which is audited annually.
- Debt Management – analyzing and issuing financial instruments with ongoing review and tracking.
- Capital Assets – managing assets that are capital in nature, from procurement to capitalization, tracking and depreciation.

Office of the County Administrator

Department Overview

The Office of the County Administrator (OCA)¹² oversees Boulder County departments of Land Use¹³, Community Services, Housing & Human Services, Human Resources, Information Technology, Parks & Open Space, and Transportation¹⁴, and manages the Resource Conservation Division. The OCA also supports the internal operations of the county via the Business Operations division, which provides administrative support to the department and coordinates property valuation appeals, purchasing and marijuana and liquor licensing. Together we ensure the success of our Commissioners’ strategic priorities.

Table 54 – Budget Summary – Office of the County Administrator

| Expenditure Type | FY2020 Adopted Budget | FY2021 Adopted Budget |
|----------------------|-----------------------------|-----------------------------|
| Personnel | \$ 1,880,468 | \$ 1,916,563 |
| Operating | 99,806 | 213,956 |
| Other Financing Uses | - | - |
| Total | \$ 1,980,274 | \$ 2,130,519 |

Table 55 – Budget Summary – Administrative Services

| Expenditure Type | FY2020 Adopted Budget | FY2021 Adopted Budget |
|----------------------|-----------------------------|-----------------------------|
| Personnel | \$ 23,133,808 | \$ 8,198,941 |
| Operating | 38,129,954 | 39,220,472 |
| Other Financing Uses | - | - |
| Total | \$ 61,263,762 | \$ 47,419,413 |

| Staffing | FY2020 Adopted Budget | FY2021 Adopted Budget |
|-----------------------|-----------------------------|-----------------------------|
| Full-Time Equivalents | 191.75 | 191.75 |

¹² Prior to the county’s move to the County Administrator model and 2020 reorganization, this department was known as Administrative Services.

¹³ In 2021, the Department of Land Use has been renamed Community Planning & Permitting.

¹⁴ As of this report’s publication date, the Transportation department has been reorganized into the Public Works department.

Description of Divisions and Services

Information Desk

Provides the public visiting the Old Courthouse in Boulder with general information. Also provides county departments with purchasing assistance, employment application dispensation, pool car reservations, maintenance, and more.

Contracts

Our Contracts Administrator prepares, drafts, reviews, and submits all department contracts towards final approvals via third-party electronic review and signature systems such as DocuSign.

Purchasing

The Purchasing Team manages all aspects of the procurement process, including a 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.

Board of Equalization

The BOE's mission is to assure just and equalized property tax assessments and to ensure taxpayers have full access to the appeal system. The Boulder County Board of Commissioners sits as the Board of Equalization.

When a property-related question or dispute is not resolved at the Assessor level, the Board of Equalization determines the value of property in Boulder County. The term "equalization" refers to the collective valuation of different classes of property: residential, commercial, agricultural, etc. The values of all similar properties in a class are considered to see if an adjustment is warranted for a specific property.

Residents can file petitions with the Board of Equalization via multiple channels: online, mail and hand delivery. Deadlines are posted on the county website. Petition reception will be confirmed with residents, and followed by a hearing. Decisions are then made after public meetings are held.

Facilities

Construction – The Construction team is 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 – This group is 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 county Master Electrician manages the Electrical Section. Projects are directed by Lead Electricians and supported by a staff of skilled electricians. The Electrical Section also manages the Systems Group, which plays 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.

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. The custodial team is responsible for all custodial operations, which includes cleaning and sanitizing both public and private building spaces. (add a period)

Infrastructure Services – This group 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, and more.

Real Estate – This group is responsible for the management of our real estate portfolio including leases, sales, purchases, and condo agreements.

Signage & Graphics – This group, which includes a graphics designer, is responsible for design, fabrication, installation and maintenance of building and site signage at county facilities. They also coordinate subcontractor production and installation of large site signs. A large variety of visual products, including publications such as annual reports, brochures, displays, plaques and other special graphic needs, are designed and produced by this team.

Resource Conservation Division

The Resource Conservation Division (RCD)¹⁵ strives to lead and promote actions that will help Boulder County reach its goal of “Zero Waste or darn near by 2025”. Their mission is to provide convenient, cost-effective facilities and programs to help Boulder County reduce waste disposal, protect the environment, and conserve natural resources. The RCD manages the Hazardous Materials Management Facility located in Boulder, schedules compost workshops for residents, and provides a Community Outreach Program to educate county residents and support other resource diversion initiatives.

Zero Waste – This program provides recycling and composting bins and services to county offices to ensure Boulder County reaches its Zero Waste goal. It includes signage resources to assist with proper sorting. In addition, all county events and meetings must adhere to zero-waste guidelines.

Education & Outreach – Resource Conservation provides resources and activities to help with zero-waste efforts, such as classes, trainings, and recycling center tours.

Hazardous Waste – RCD schedules appointments for county departments and offices to dispose of small quantities of hazardous waste, such as acids and bases, flammable liquids and solids, pesticides and poisons, and oil-based paints. Universal waste, recyclable, and non-hazardous wastes are also accepted: 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 – RCD coordinates confidential paper shredding services for Boulder County offices.

¹⁵ As a result of the 2020 reorganization, in 2021 the Resource Conservation Division is now managed under the new Public Works department.

Trash & Hauling – The division also provides a public program for trash, hauling and hauler licensing, which includes managing Allenspark and Nederland Transfer Station and Recycling Centers.

Surplus – This program serves as a way for county offices to reuse materials and keep them out of the landfill. Offices and departments must 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. Items that cannot be reused internally are then donated to local charities.

Program Highlights

Facilities/Building Services Response to COVID-19

Building Services staff proactively responded to the rapid and continual evolution of the Covid-19 pandemic to ensure a safe working environment for county staff and visitors.

By recognizing and anticipating some of the challenges that lay ahead at the onset of the pandemic, warehouse staff quickly identified and procured high-priority personal protective equipment (PPE) and cleaning supplies before availability became extremely limited to nonexistent. Throughout the year, they have continued to find alternate sources for supplies without any significant gaps to critical needs while serving as the primary procurement source of these items for the entire county organization.

Our custodial team responded to the threat of the pandemic by adapting cleaning protocols to stay ahead of continuously evolving CDC guidelines. In addition to increased disinfection of frequent/high-use areas, they have also taken the innovative approach of using specialized equipment, including electro-static sprayers and disinfectant foggers, to provide deep cleaning of all surfaces within occupied workspaces on a regular basis. In addition to surface disinfection, Facilities Maintenance staff have been working to improve indoor air quality of our facilities by upgrading air filtration systems and maximizing the amount of fresh air being pulled into all buildings.

Construction crews have worked tirelessly with departments countywide to address specific pandemic-related needs. Work included reconfiguring office spaces to accommodate social distancing as well as the installation of plexiglass "sneeze guards" in in(duplicated word) public interaction locations.

The signage team worked closely with FTS/PRRO to develop bilingual messaging and social distancing markers that are in use across all county facilities. This clear and consistent messaging has been critical in allowing in-person services to resume with minimal confusion for the public.

Most recently, construction, electrical, and security staff were directly involved with set up of multiple public vaccination clinics around the county.

Resource Conservation Division Recognized for "Outstanding Government Diversion Program"

The Resource Conservation Division has shown how much focus and hard work and leadership can mean in moving a county forward to reach its goal of Zero Waste by 2025. Its mission is to provide convenient, cost-effective facilities and programs to help Boulder County reduce waste disposal, protect the environment, and conserve natural resources.

The division works on community participation, public education and well-designed, comprehensive programs to focus on achieving Zero Waste, and bring the message in every element they can – including outstanding

efforts at the long-standing county fair. The team has a history of always looking for the next opportunity, and the next needed facility to reach ZW goals.

In recognition of these outstanding efforts, Boulder County and the Resource Conservation Division were honored to accept the 2020 National Recycling Coalition (NRC) award for “Outstanding Government Diversion Program”.

Climate Action

BOCC Climate Action Goal 1:

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

Facilities Efforts:

Our Building Services team is actively working to incorporate 100% renewable energy sources in our facilities. This is being accomplished primarily through the installation and maintenance of solar energy systems and will continue to be our focus for new facilities as well as retrofit opportunities.

Land and Water Stewardship

BOCC Land and Water Stewardship Goal 4:

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

Resource Conservation Efforts:

Our Resource Conservation team continues to coordinate with the OSCAR and Parks & Open Space teams in working to implement composting solutions for Boulder County. We are committed to fully exploring all options to ensure diversion of compostable material from landfills.

Assessor's Office

Department Overview

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. Property values are used to set tax amounts which the Treasurer's Office administers and collects.

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.

Table 56 – Budget Summary – Assessor's Office

| Expenditure Type | FY2020 Adopted Budget | FY2021 Adopted Budget |
|-----------------------|-----------------------------|-----------------------------|
| Personnel | \$ 5,321,476 | \$ 5,447,974 |
| Operating | 271,222 | 271,222 |
| Other Financing Uses | - | - |
| Total | \$ 5,592,698 | \$ 5,719,196 |
| Staffing | | |
| Full-Time Equivalents | 52.80 | 52.80 |

Description of Services

Assessments & 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. The results are analyzed to ensure accurate, uniform, and equitable assessments. 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 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. In case of disagreement with the Assessor's determination, written appeals can be filed with the Board of Equalization (BOE) by September. 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. Abatements can be filed with the Assessor's Office.

Business Personal Property

The Personal Property Section of the Assessor's Office establishes values for business personal property (the assets owned by businesses) for *ad valorem* property tax purposes.

Property Search Interface

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

Senior and Disabled Veterans Tax Exemption

The Colorado Constitution establishes a property tax exemption for qualifying senior residents, surviving spouses of senior residents who previously qualified, and 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 residents understand their tax bill.

Clerk & Recorder

Department Overview

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 Boulder County residents, 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 in compliance with Colorado statutory requirements. Other duties include the issuance of marriage and civil union licenses.

Table 57 – Budget Summary – Clerk & Recorder

| <u>Expenditure Type</u> | <u>FY2020 Adopted Budget</u> | <u>FY2021 Adopted Budget</u> |
|-------------------------|--------------------------------------|--------------------------------------|
| Personnel | \$ 7,160,420 | \$ 6,314,075 |
| Operating | 3,140,963 | 2,080,823 |
| Other Financing Uses | - | - |
| Total | \$ 10,301,383 | \$ 8,394,898 |
| <u>Staffing</u> | | |
| Full-Time Equivalents | 72.50 | 72.50 |

Description of Services

Elections

Conduct accurate, accessible, transparent and verifiable elections for Boulder County residents in compliance with Colorado Revised Statutes and Election Rules. The Division also uses the statewide voter registration system to register new voters and maintain voter registration records.

Motor Vehicle

The Boulder County Motor Vehicle Division is the branch of the Clerk & Recorder's office that certifies motor vehicle titles and registrations and acts as a division of the Colorado State Department of Revenue. Services provided include vehicle registration, license plates, Persons with Disability 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 \$7.29 million in revenue per month and disbursing the funds in accordance with Colorado law.

Recorded Documents & Data

The Recording division stores real estate documents, such as deeds, deeds of trust, quitclaim deeds, liens, and subdivision plats for public notice and provides copies of recorded documents. This team also issues, maintains and provides copies of marriage and civil union licenses.

Program Highlights

Elections – Safe conduct of three back-to-back elections

Early 2020, the Elections Division conducted voter education campaign that aimed to inform voters about the March 3, 2020 Presidential Primary—Colorado’s first Presidential Primary in two decades. The campaign highlighted pertinent deadlines, voting guidelines and requirements, and general information about ballot mailing and processing.

Just as the March election was wrapping up, the pandemic lock-down occurred and the county transitioned to remote work and online services. With guidance and support from the county and state, we modified our election plans to maximize safety. The June Primary Election was safely conducted and provided us with learnings to incorporate into our plans for the November General Election. Throughout the year we continued our focus on security (cyber and physical) and combating misinformation. Using grant funding from the state, we were able to add two new 24-hour drop boxes, bringing our total up to 18, and expanded our Voter Center count to 20 to support in-person voting. To safely serve voters, we implemented new services such as Ballot-To-Go and online appointment scheduling. Lastly, the Elections Team conducted the largest November General Election in Boulder County history. It was a busy year with three back-to-back elections and we’re very proud of the staff and election workers who all met the challenge and provided Boulder County voters with the best in public service.

Motor Vehicle – Provision of exceptional in-person service, even in a pandemic

The Motor Vehicle Division continued to provide the best in public service by creating new avenues for the public to take care of business needs. This included a new public correspondence plan, installing a drop box for paperwork drop-off, and continuing to work back-end operations to keep public members compliant with state law. As a division that is accountable for ensuring the titling of license plates and registration, this team was one of the first in the County to come back in-person when County facilities were opened. They were one of the first teams to navigate through the new COVID protocols and provided invaluable feedback for how to provide in-person services as safely as possible. We applaud this team’s commitment to providing great service during unprecedented times while also maintaining new safety protocols.

Recording – Transition to online services

The Recording Team quickly transitioned from in-person services to remote services and with minimal service disruption times. The Recording Team had a rapid increase of work during the pandemic due to lower interest rates and the real-estate market, which included increasing their electronic recordings by 9.32% over 2019, ending with 89.7% of documents recorded electronically. The Recording Team also advocated at the state level for an Executive Order that enabled them to provide marriage licenses over video-conference, which was a practice previously not allowed. This innovation has proven itself as a credible model that other Colorado counties are quickly adopting. This feature allows public members to stay safe in their homes while still obtaining a marriage license.

Coroner's Office

Department Overview

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 investigates all sudden and/or unattended deaths throughout the county. 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. 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

Table 58 – Budget Summary – Coroner's Office

| Expenditure Type | FY2020 Adopted Budget | FY2021 Adopted Budget |
|-----------------------|-----------------------------|-----------------------------|
| Personnel | \$ 1,264,637 | \$ 1,343,318 |
| Operating | 387,280 | 477,280 |
| Other Financing Uses | - | - |
| Total | \$ 1,651,917 | \$ 1,820,598 |
| Staffing | | |
| Full-Time Equivalents | 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 Divisions and 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, and more. 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 is 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.

Strategic Goals and Priorities

It is an ongoing goal of the Boulder County Coroner's office to become accredited. This is a multi-year project. Accreditation applies to offices and systems; it is granted through a peer review system. Its goal is to improve office or system performance through objective evaluation and constructive criticism. Accreditation standards have been prepared and revised by several different accrediting bodies for the purpose of improving the quality of the medico-legal investigation of death. The standards emphasize policies and procedures and represent minimum standards for an adequate medico-legal system. Accreditation is an endorsement indicating that the office or system provides an adequate environment for medico-legal professionals in which to practice their profession and provides reasonable assurances that the office or system well serves its jurisdiction. It is the

objective of the Coroner’s Office that the application of these standards will aid materially in developing and maintaining a high caliber of medico-legal investigation of death for the Boulder County community and the jurisdictions we serve.

Table 59 – Performance Metrics – Coroner’s Office

| Performance Measure | Measured as | 2018 Actual | 2019 Actual | 2020 Estimated |
|---------------------|-------------|-------------|--------------|----------------|
| Reported Deaths | Number | 1974 | 2159 | 2364 |
| Autopsies | Number | 250 | 268 | 289 |
| Department interns | Number | 5/996 hrs | 6/645.50 hrs | 1/113.25 hrs |

Community Services

Department Overview

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 the department's programming allows us to better serve the community. By being data informed, CSD pays attention to the whole while striving to find improvements that can have the largest impact on the lives of clients.

Table 60 – Budget Summary – Community Services

| Expenditure Type | FY2020 Adopted Budget | FY2021 Adopted Budget |
|-----------------------|-----------------------------|-----------------------------|
| Personnel | \$ 15,638,659 | \$ 16,753,319 |
| Operating | 11,392,794 | 13,416,802 |
| Other Financing Uses | 209,720 | 209,720 |
| Total | \$ 27,241,173 | \$ 30,379,841 |
| Staffing | | |
| Full-Time Equivalents | 90.56 | 91.56 |

Department Divisions and Services

Boulder County 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, their families and their caregivers. BCAA's 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.

Community Living Team

The Community Living Team is a designated Aging and Disability Resource Center (ADRC) AAA Resource line. Community Living Team also provides caregiver services, including:

- Resource specialists, volunteers, and contractors providing a variety of services targeted to caregivers, including respite assistance and resource coordination, as well as training and education.
- Planning and Options Counseling.
- Assisting older adults age 60+ and family caregivers of older adults in locating and accessing resources and services such as housing and in-home care, navigating systems such as Social Security and/or Medicaid,

completing forms and applications for various benefits, services, and programs, applying for financial support when eligible and appropriate. Available in English and Spanish.

- Resource Coordination, Resource Navigation, Transition Services.
- Voucher Services: including In-Home services such as Homemaking and Personal care, as well as Personal Emergency Response service, Technology education and devices, financial assistance, home delivered meals, and transportation.

Elder Rights Team

- Long-Term Care Ombudsman help residents link to resources and services. They identify, investigate, and problem-solve residents' concerns about care and their rights as residents. Ombudsman assist staff in meeting the needs and concerns of residents through education and consultation. They also provide information to the community about long-term care and about local options.
- Project Visibility is a training designed for managers and employees of nursing homes, assisted living residences, home care agencies, and other senior service providers, as well as the friends and families of LGBTQ+ elders.
- Visitation programs.
- Respite Companion Volunteer Program pairs volunteers with an older adult whom they visit for two hours once a week.
- Rainbow Connections Volunteer Program matches LGBTQ+ older adults with LGBTQ+ volunteers who check in to see how they are doing and provide connection to those experiencing social isolation.

Healthy Aging Team

The Healthy Aging Team coordinates and provides nutrition education for older adults, family caregivers, and service providers, such as home care agencies. Education presentations are provided at senior centers and other community locations. The team also provides the following classes, counseling, and group meetings:

- Medicare Basics Classes are designed for anyone wanting to understand Medicare enrollment, plans, benefits, and costs. Available in English and Spanish.
- Medicare Counseling, individual one on one appointments.
- Diabetes Support Groups.
- Evidence Based Wellness Classes.
- Nutrition Counseling.
- Nutrition counseling with Registered Dietitian Nutritionist.
- Nutrition Education.
- Nutrition Services that include funding congregate meal sites, drop shipment meals, grab and go meals and shelf stable food delivery.

Business Results Team

The Boulder County Area Agency on Aging provides leadership in assessing the strengths and needs of older adults in the region; facilitates strategic planning, convenes community conversations and encourages collaborative efforts; and advocates for policies which benefit older adults and their family caregivers. The business results team works on:

- Strategic Planning & Advocacy.

- Grants Compliance & Contracts: grants compliance and oversight of grants, including Older Americans Act and State Funds for Senior Services, with internal and external providers.
- Coordination of service delivery data and reporting, contract development and processing, invoice payments and tracking, as well as quality assurance activities.
- Veteran Services, including developing and submitting claims for benefits to the Department of Veteran Affairs. The team can also help to obtain any military records, awards, or medals.

Community Action Programs

Community Action Programs (CAP) is an advocacy organization and offers programs such as People Engaged in Raising Leaders, the Cultural Brokers Resilience Program, Multicultural Awards Banquet, and Personal Investment Enterprise.

Boulder County CAP began in 1965 as part of President Lyndon B. 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 CAP focuses on community organization and advocacy on low-income issues.

Cultural Brokers Resilience Program (CBRP)

The Cultural Brokers Resilience Program (CBRP) focuses on community engagement and professional development of cultural brokers in the county and neighboring areas. This program works in partnership with local governments and non-profits to advance racial equity and social justice by supporting the work of cultural brokers in their communities.

People Engaged in Raising Leaders (PERL)

People Engaged in Raising Leaders (PERL) is a training program designed to increase involvement among people of color on boards and commissions across the county. Its training goals include preparing people of color to take leadership positions on boards and commissions and ensure authentic participation, empowering people of color to participate and become more involved civically in their community, and to impart skills and inform on the tools necessary to better understand the process, structure, and make-up of boards and commissions.

Personal Investment Enterprise (PIE)

The mission of Personal Investment Enterprise (PIE) is to provide tools that empower people with low-income to save and build assets to strengthen their economic stability. PIE's vision is to become a source of hope for low-income families by creating a partnership that helps them achieve their asset goals of home ownership, post-secondary education or small business capitalization.

Community Justice Services

Boulder County Community Justice Services (CJS) provides risk and needs assessment and programming to adults and youth involved in the justice system, from the pretrial period through post sentencing. CJS programs provide options to keep clients in the community and reduce jail bed usage, while providing treatment, improving safety outcomes, and reducing criminal justice costs. The mission of CJS is to address core stability, provide hope, support and safety, inspire continual growth, collaborate and empower community.

The work is guided by the following BOCC Justice System Priorities:

- Ensure strategic and effective use of Boulder County funding in criminal justice services to reduce recidivism.
- Implement best, risk-based practices in sentencing and criminal justice programming to ensure long term public safety.

- Divert low risk justice involved clients with behavioral health needs from the criminal justice system and utilize jail beds for high risk offenders.
- Provide appropriate criminogenic programming for moderate-high risk justice involved clients.

CJS is committed to core values of courage, compassion and connection in developing our workforce to provide effective community services.

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 ages three to five through a partnership between teachers and parents. Head Start's vision is to provide the best in public service for children and families of Boulder County through an integrated approach to school readiness. It offers educational, nutritional, health, social, and other services which enhance the social and cognitive development of children, and actively engage families in their children's learning so they 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. The division currently oversees three locations: two in Lafayette, and one in the City of Boulder.

Workforce Boulder County

Workforce Boulder County (WfBC) 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 is to drive employment and education opportunities that enrich individual growth, economic health, and community connection, and their vision is to promote a flourishing community where everyone has abundant opportunity for meaningful employment and businesses are connected to a diverse talent pool.

Services offered by WfBC include a wide variety of no-cost services to help employers meet their recruitment goals and ensure a qualified workforce.

Job Seeker Services

Career services includes assistance in registering for Connecting Colorado, providing limited information about unemployment insurance benefits, initial assessments, numeracy and literacy assessments, job search assistance, career coaching and career planning, case management, literacy activities, and access to WfBC programs for individualized services.

Adult and Dislocated Worker Program

Under the Workforce Innovation and Opportunity Act, this program provides eligible adults and dislocated workers various services in partnership with a Career Support Specialist. Clients who participate in this program receive individualized services specific to their employment and career needs, which includes assessment, career coaching and training opportunities to support reemployment.

Reemployment Services and Eligibility Assessment (RESEA)

RESEA is a specialized program that identifies unemployment insurance benefit claimants who would most benefit from reemployment services due to their high likelihood of exhausting regular unemployment insurance benefits. This a program specific to unemployment insurance profiled clients.

Trade Adjustment Assistance (TAA)

The TAA program assists individuals whose employment has been adversely affected due to jobs being impacted by foreign competition. This is done by assisting these individuals in obtaining skills, credentials, resources, and support for employment.

Career Workshops

WfBC offers a variety of virtual and in person career workshops designed to meet the needs of anyone in the community looking for work and for those who are employed and looking to change careers or enhance skills. WfBC offers workshops such as: Career Exploration, Job Searching, Updating and Tailoring Your Resume, Interview Preparation, LinkedIn 101 and LinkedIn 201.

Computer Training Center

The Workforce Virtual Computer Training Center offers self-guided programs to help people learn a variety of computer skills including Outlook, Access, Word, Excel, PowerPoint, and many others. WfBC uses software called *CustomGuide* that allows people to improve their computer skills from wherever they have access to a computer and the internet. Through interactive e-learning, people can move at their own pace, select the programs they want to learn, and grow their skills and confidence.

Financial & Homeownership Workshops

WfBC offers a portfolio of 11 different financial workshops in English and Spanish by certified financial trainers who are experts in budgeting, credit, debt management, goal setting. Under this program, WfBC offers the only CHFA approved Homeownership Class in Boulder County. This class helps people determine how much home they can comfortably afford, budget for the upfront and ongoing expenses of homeownership, recognize how credit relates to home buying, discover resources for down payment assistance and affordable housing, understand the different mortgage financing options, learn about real estate contracts and the loan closing process and familiarize themselves with the home inspection process.

Learning Lab (High School Equivalency Diploma)

The Learning Lab is a unique, tailored program to support people in achieving their High School Diploma. The program is designed for people of all ages, with emphasis on those 16 or older that are struggling to find success in school or have already dropped out. The Learning Lab focuses on collaborative, individualized academic curriculum design, personalized tutoring, coaching and encouragement, and flexible scheduling. The Learning Lab also offers support in developing career and life goals for post-graduation. WfBC fully funds student costs for access to an online academic study program, pre-tests, and HSED tests (which include GED and HiSET).

Young Adult Program & Young Leaders Academy

With this program, young adults (ages 16 – 24) have a Career Support Specialist working alongside them to identify career goals, develop a career plan, connect them with resources to build skills and confidence, and serve as a support to reach education and employment goals.

The Strategic Initiatives Division supports the implementation of program strategies, service efforts and intergovernmental initiatives that encourage strategic alignment and service integration among related Community Services divisions, Boulder County Departments, municipalities, and private funding partners. These efforts include community needs assessment, program development, performance measurement, and guidance in investment strategies.

Strategic Initiatives

Co-Responder Project

The Boulder County Co-Responder project provides behavioral health co-response to local law enforcement and the Boulder County Sheriff's Office in unincorporated areas of Boulder County and east Boulder County. Co-responders provide crisis intervention support to law enforcement in the field, help in resolving issues on scene and connecting individuals with vital services. The Project includes a Program Coordination Group (PCG) that guides program planning and implementation efforts and a Steering Committee that seeks to enact broader program and policy alignment with similar efforts operating in the county.

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 and the City of Boulder for separate initiatives. The organization's current focus is to provide tools and resources for parents and caregivers to "keep talking" to their kids about tough topics related to substance use. HYA also manages the City of Boulder Substance Education and Awareness initiatives which funds area non-profits.

Homeless Solutions for Boulder County (HSBC)

HSBC is an innovative, systems-oriented approach to addressing the needs of individuals experiencing homelessness that includes multiple government entities (Boulder County and the Cities of Boulder and Longmont), nonprofits working to impact homelessness, and the faith community. This regional, integrated service system combines a coordinated entry process with the provision of timely and appropriate supportive and housing services to assist people in moving out of homelessness and into housing in the most efficient ways possible.

Management of CSD Funding Initiatives

The Strategic Initiatives Division administers two funding efforts for the department. The Worthy Cause fund is a 15-year initiative passed in 2017 that allocates a portion of sales tax revenue to Boulder County nonprofit human service agencies for capital projects, including the purchase of land or buildings, construction, renovation, or debt reduction. Additionally, SID administers the Human Services Fund which provides area non-profits with resources to address a variety of social issues.

Program Highlights

2020 Achievements

2020 COVID-19 Response

The Community Services department service delivery and programs were impacted in March 2020 with COVID-19 shutdowns and remote services. The department pivoted to ensure that all services continued via virtual access.

- Workforce Boulder County (WfBC) launched a bilingual virtual call center (VCC) and Boulder County Area Agency on Aging (BCAAA) initiated a virtual resource line for Boulder County residents. In 2020, WfBC received 10,372 total calls via the VCC with 5-15% of live calls in Spanish. BCAA received 1,646 total calls on the Resource Line and an additional 867 voicemails with 795 follow-up calls and emails. Combined, total calls amounted to over 12,000 live calls received by the Community Services Department.
- Community Services distributed \$3.1M in aid to local human services nonprofit agencies and small businesses.

- Community Services received \$700,000 in additional funding dedicated to department programming.
- Head Start pivoted to virtual services, a hybrid model and then in-person (open classrooms) learning.
- Community Action Programs' Cultural Brokers Resiliency Program recruited and trained 22 additional cultural brokers to serve on the county's Community Task Force as part of Boulder County's recovery team.

Co-Responder Program

The Co-Responder project was launched in December 2020 in a partnership with local law enforcement jurisdictions in Boulder County following an expiration of a previous contract with Mental Health Partners. Working as a co-responder team, law enforcement and a behavioral health specialist respond together to calls for service that may involve mental health, substance use, death of a loved one, or some type of crisis. By drawing upon the combined expertise of the law enforcement official and behavioral health specialist, the team can link people to appropriate services or provide other effective and efficient responses, de-escalating situations that may have resulted in an arrest.

In the first month of the co-responder team providing services, total calls for service ranged from 9 calls to the Sheriff Department to 1 in Lyons. The co-responder team made a total of 41 referrals from December 7 to January 27, 2021. In the same timeframe, there was a total of 28 calls for service in Boulder County. This includes the Sheriff's Department and the police departments of Lafayette, Erie, Ward, Nederland, and Lyons.

2021 Notable Achievements

Wildlife Mental Health Program

Boulder County mental health care providers were invited to join the program

Boulder County, Colo. – In response to the October 2020 Cal-Wood and Lefthand Canyon wildfires, Boulder County Community Services, Community Foundation Boulder County, and Jewish Family Service launched the Wildfire Mental Health Program (WMHP) to assist fire-impacted individuals and families seeking crisis support. The two fires burned nearly 11,000 acres, destroyed properties, and caused the evacuation of thousands of Boulder County residents. The WMHP offers benefits for mental health services to individuals and families directly impacted by these fires and connects them to licensed mental health providers in Boulder County.



Wildfires such as the Cal-Wood and Lefthand fires can have a significant impact on an individual's emotional well-being. Adults and children across the community who were impacted by the fires may experience normal stress response symptoms like mood swings, sleep disruption, and other stress reactions. WMHP offers up to \$500 towards five individual therapy sessions (a maximum of \$100 per session), or up to \$875 towards five family therapy sessions (a maximum of \$175 per session) and provided a pool of licensed providers from which to choose.



Provider registration closed in February 2021. Mental health services are available to fire-impacted county residents until April 2022, or until all funding is expended, whichever comes first. Providers may submit invoices for services until June 30, 2022.

For more information about the Wildfire Mental Health Program, call 720-248-4686.

Strategic Goals and Priorities

1. Transform workforce, processes and culture to effectively execute strategy and achieve department goals.
2. Enhance quality of life by improving social determinants of health: education, safety, income, health, environment, housing and food.
3. Provide access and opportunity to promote inclusive and socially thriving communities.
4. Provide client-centered cross-divisional and cross-departmental approaches to best assist those the department serves.

Key Performance Indicators were developed in a variety of program areas where Community Services Department strives to make meaningful impacts in the community. These areas include developing skills and knowledge, supporting families and caregivers, connecting to community and resources, supporting a lifetime of wellness, promoting self-sufficiency and resiliency, and creating systemic change.

Table 61 – Performance Metrics – Community Services

| Performance Measure | Measured as | 2018 Actual* | 2019 Actual* | 2020 Estimated* | 2021 Objective* |
|--|-------------|--------------|--------------|-----------------|-----------------|
| Boulder County Area Agency on Aging | | | | | |
| Call Center referrals made to programs and services | Number | 3165 | 3977 | 4862 | 5000 |
| Professionals trained on how to be more responsive to LGBTQ older adults | Number | 125 | 185 | 327 | 180 |
| Money granted out to external services providers | Dollars | 651920 | 714613.01 | 1151907.01 | 937927.65 |
| Clients who received services | Number | 3036 | 4102 | 4368 | 3542 |
| Long-term Care Ombudsmen facility visits and client consultations | Number | 1188 | 1114 | 193 | 500 |
| Congregate and home-delivered meals funded | Number | 13479 | 14177 | 102043 | 60000 |
| Rides supported through transportation services | Number | 14242 | 13352 | 13770 | 11932 |
| Instances of emergency and short-term material aid | Number | 486 | 295 | 324 | 215 |
| Medicare education and counseling client contacts | Number | 3144 | 2929 | 4323 | 2919 |
| Clients who feel more confident about making Medicare-related choices after taking our classes | Percentage | 0.86 | 0.93 | 0.92 | 0.93 |
| Community Action Program | | | | | |
| Total program participants served | Number | 290 | 230 | 230 | |
| Personal Investment Enterprise (PIE) participants | Number | 84 | 89 | 89 | |
| PIE homebuyers who still owned their home one year later | Percentage | 0.91 | 0.93 | 0.94 | |
| PIE participants who achieved new saving goals after leaving PIE | Percentage | 0.81 | 0.81 | | |
| Poverty Simulation or THRIVE participants | Number | 146 | 95 | 95 | |
| People Engaged in Raising Leaders (PERL) participants | Number | 19 | 15 | 69 | |
| Cultural Brokers Resilience Program (CBPR) collaborations with community organizations | Number | N/A | N/A | 90 | |
| Multicultural Awards Banquet attendees | Number | 250 | 200 | N/A | |

(continued)

BOULDER COUNTY 2021 BUDGET

| Performance Measure | Measured as | 2018 Actual* | 2019 Actual* | 2020 Estimated* | 2021 Objective* |
|---|--------------------|---------------------|---------------------|------------------------|------------------------|
| Community Justice Services | | | | | |
| Jail Behavioral Health clients served | Number | | 162 | 324 | |
| Bond Commissioner interviews | Number | 4258 | 4253 | 2827 | |
| Personal Recognizance bonds ordered | Percentage | 0.44 | 0.54 | 0.67 | |
| Clients provided pre-trial supervision | Number | 2030 | 3875 | 2791 | |
| Supervised clients with no new charges during pre-trial period | Percentage | 0.9 | 0.82 | 0.74 | |
| Community Service sentencing alternative program intakes | Number | 2301 | 1966 | 1435 | |
| Community service hours completed by clients | Number | 50452 | 60660 | 44076 | |
| Restoring Our Communities (ROC) participants | Number | 54 | 39 | 36 | |
| Clients who successfully completed ROC | Percentage | 0.64 | 0.82 | 0.75 | |
| Juvenile Assessment Center admissions | Number | 632 | 556 | 220 | |
| Volunteers from the community | Number | 121 | 114 | 465 | |
| Head Start | | | | | |
| Students enrolled for at least part of the year | Number | 144 | 144 | 137 | |
| Students who were 4-5 years-old | Number | 75 | 79 | 76 | |
| Kindergarten ready 4-5 year-old students | Percentage | 0.96 | 1 | 0.88 | |
| Students who received a dental exam at their primary provider | Percentage | 0.53 | 0.9 | 0.77 | |
| Students who received a well-child medical exam at their primary provider | Percentage | 0.85 | 0.96 | 0.73 | |
| Students who qualified for and received disability services | Number | 23 | 27 | 12 | |
| Cognitive: portion of students (all ages) who met or exceeded age-expectations by the end of the school year | Percentage | 0.92 | 0.99 | 0.79 | |
| Language: portion of students (all ages) who met or exceeded age-expectations by the end of the school year | Percentage | 0.88 | 0.93 | 0.76 | |
| Literacy: portion of students (all ages) who met or exceeded age-expectations by the end of the school year | Percentage | 0.87 | 0.95 | 0.81 | |
| Mathematics: portion of students (all ages) who met or exceeded age-expectations by the end of the school year | Percentage | 0.88 | 0.93 | 0.8 | |
| Physical: portion of students (all ages) who met or exceeded age-expectations by the end of the school year | Percentage | 1 | 1 | 0.91 | |
| Social-emotional: portion of students (all ages) who met or exceeded age-expectations by the end of the school year | Percentage | 0.94 | 0.97 | 0.85 | |

(continued)

| Performance Measure | Measured as | 2018 Actual* | 2019 Actual* | 2020 Estimated* | 2021 Objective* |
|---|-------------|--------------|--------------|-----------------|-----------------|
| Strategic Initiatives | | | | | |
| Funds allocated through Human Services Fund | Dollars | 1301407 | 1348598 | 1338211 | 1338211 |
| Agencies allocated funding through Human Services Fund | Number | 28 | 34 | 34 | 34 |
| Funds awarded through Worthy Cause | Dollars | \$ 4,440,212 | \$ 3,580,000 | \$ 2,446,000 | \$ 3,115,000 |
| Agencies awarded through Worthy Cause | Number | 13 | 13 | 12 | 21 |
| Inflow/Outflow rate: ratio of how many new screenings have been completed in a year compared to how many individuals exited homelessness in that same time period | Percentage | 0.15 | 0.28 | 0.27 | |
| Parents Involved in Education/Padres Involucrade En La Educacion (PIE) participants | Number | | 182 | 100 | |
| Parents feeling welcome at or connected to their childrens' schools | Percentage | | 0.91 | 0.92 | |
| Parent training (e.g., EFFEKT, Speak Now) participants | Number | | 316 | 194 | |
| Responsible Association of Retailers effort participants (a partnership aimed at the prevention of underage alcohol use and the responsibility of sales) | Number | | 101 | 90 | |
| Participation in classes and groups for parents aimed at youth substance use prevention (e.g., active parenting, nuturing parenting, PIE, Patways to Parenting, etc.) | Number | | 483 | 436 | |
| Youth substance use prevention awareness campaign impressions (e.g., bus advertisement spots, social media, newspapers, etc.) | Number | | 9366610 | 3938322 | |
| Co-Responder | | N/A | N/A | | |
| Workforce Boulder County | | | | | |
| Customers served | Number | 9165 | 8672 | 26233 | |
| Customers successfully placed in employment | Percentage | 0.490780142 | 0.492965867 | | |
| Customer average annual wage after successful placement in employment | Dollars | 51652 | 78839 | 61283 | |
| Aggregate value-add economic impact | Dollars | 49042348 | 94682000 | | |
| Work-based learning opportunity (e.g., apprenticeships, paid internships, etc.) participants | Number | 80 | 158 | | |
| Career workshop participants | Number | 1680 | 1297 | 1052 | |
| Homeownership Training & Financial Workshops participants | Number | 1338 | 1244 | 909 | |
| High School Equivalency and Learning Lab students | Number | 184 | 359 | 237 | |
| County employers with whom WFBC engaged | Number | | 1244 | 1147 | |
| Hiring events and job fairs | Number | | 100 | 101 | |
| Calls directed to the Virtual Call Center | Number | N/A | N/A | 11772 | |
| Adult program customers still employed one year after exiting services | Percentage | | 0.6543 | 0.6818 | |
| Dislocated workers program customers still employed one year after exiting services | Percentage | | 0.6829 | 0.725 | |
| Youth program customers still employed one year after exiting services | Percentage | | 0.6825 | 0.6909 | |
| Wagner-Peyser program customers still employed one year after exiting services | Percentage | | 0.6495 | 0.619 | |

County Attorney

Department Overview

Appointed by the Board of County Commissioners, the 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. Our office is unable to provide legal advice to the public.

Table 62 – Budget Summary – County Attorney

| Expenditure Type | FY2020 Adopted Budget | FY2021 Adopted Budget |
|-----------------------|-----------------------------|-----------------------------|
| Personnel | \$ 3,405,912 | \$ 4,788,566 |
| Operating | 258,549 | 258,549 |
| Other Financing Uses | - | - |
| Total | \$ 3,664,461 | \$ 5,047,115 |
| Staffing | | |
| Full-Time Equivalents | 22.05 | 23.05 |

Description of Services

Open Records Requests

The public has the right to access the public documents of a governmental entity. Boulder County Elected Officials and Department Heads are the custodians of records maintained within their respective offices and departments.

Mental Health and Alcohol/Drug Abuse Treatment Commitments

Our office provides assistance to the public in filing petitions with the court related to mental health and alcohol commitment issues, such as 72-hour holds for the mentally ill, dangerous or gravely disabled people. We also represent the state in medication hearings for in-patients and Commitments for Alcohol treatment.

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

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.

District Attorney

Department Overview

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 90, 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 approximately 3,000 felonies and more than 9,000 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

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.

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 reflects 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.

Table 63 – Budget Summary – District Attorney

| Expenditure Type | FY2020 Adopted Budget | FY2021 Adopted Budget |
|-----------------------|-----------------------------|-----------------------------|
| Personnel | \$ 10,084,433 | \$ 11,549,597 |
| Operating | 727,176 | 521,145 |
| Other Financing Uses | - | - |
| Total | \$ 10,811,609 | \$ 12,070,742 |
| Staffing | | |
| Full-Time Equivalents | 80.32 | 84.65 |

Description of Divisions and Services

District Court

The 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 and a warrant is issued. Our District Court team handles major felonies, including homicides, sexual assaults, child abuse, burglaries, robberies, aggravated assaults, and felony domestic violence cases.

County Court

The Boulder 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 division, two Deputy District Attorneys are assigned to prosecute the Longmont caseload. The most common cases in county court consist of domestic violence cases and traffic charges, including drinking and driving offenses.

Juvenile Prosecution

The Boulder District Attorney's Office 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 for participation in diversion and restorative justice case resolution.

Community Protection Division

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 Unit

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. In addition to case investigation, all Investigators 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 shootings, and/or the Conviction Integrity Unit. In addition, one Investigator is assigned to the Boulder County Computer Forensic Laboratory, which is responsible for the forensic examination of electronic devices as part of a criminal case investigation. That Forensic Investigator is also the handler for a certified electronic detection dog that helps assist on search warrants. The Investigations 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)

The CPRJ Unit 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 for both adult and juvenile offenses 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 2,500 cases between 2016 and 2020 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 where individuals assert they were 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 criminal justice process, and to support the prosecution in successfully seeking justice in criminal cases. Victim Advocates support victims and witnesses at every critical

stage of the case proceeding by advising them, attending court with victims, and assisting them in the application of crime victim compensation and restitution.

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 and has both Investigators and Prosecutors assigned to the response team. 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 who then reviews the investigation for final determination of charging.

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

Restitution is investigated in 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 the sentence imposed. Restitution figures are prepared by victim assistants and presented 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 DA's Office also offers a limited number of competitive law clerk positions each semester for law school students, and internships for undergraduate students. DA Office 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, 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 and detention. 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. Based on the case disruption during the pandemic, the Fresh Start program was especially important in helping to get cases back on track after court dates were continued and missed by defendants. For the first time, the Fresh Start program was offered virtually and was successful in its mission for all involved.

The Fresh Start program is also designed to give members of the immigrant community an opportunity to appear and resolve cases without the fear of federal immigration officers (ICE) 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.

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. In 2020, the criteria and types of offenses eligible for participation was expanded to allow for more participation and diversion efforts.

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, Boulder County 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.

Innovative Domestic Violence Acute Response Team

The District Attorney's Office prioritizes the prosecution of domestic violence abusers. The Office saw a critical need to improve the response to increasing numbers of domestic violence and created an innovative, victim-centered approach to the investigation and prosecution of these important cases. In 2020, the DA's Office created the Domestic Violence Acute Response Team (DV ART). This team of two prosecutors and an investigator possesses specialized skills, training and experience, as well as the use of best practices to more effectively address victim safety and offender accountability.

DV ART's approach is unique in Colorado and has already produced measured success. Since its inception in late 2020, DV ART has implemented its acute response strategy on 263 misdemeanor and 125 felony domestic violence cases. DV ART has also partnered with the law enforcement agencies in Boulder County and several community-based victim resource providers to enhance victim safety.

DV ART's primary focus is on immediate contact with domestic violence victims to ascertain information about the victim and offender beyond what is reported to police and to build trust with the victim for assisting them with the criminal prosecution. DV ART seeks to learn about unreported violence, threats, access to firearms and

other coercive/controlling behavior. Those factors enable prosecutors to more effectively assess and respond to lethality risk factors and offender dangerousness. The early collection of more comprehensive information strengthens criminal cases, thereby increasing the likelihood of appropriate offender accountability. The DV ART team's immediate contact with a victim enables them to connect victims with community service partners to provide victims with critical support and resources.

Driver's License Diversion Program

The District Attorney's Office recently developed a Driver's License Diversion Program. This progressive and innovative program is designed to ensure drivers take immediate steps to properly address issues with their license and insurance, while reducing the criminal justice footprint in their lives. Individuals who accept responsibility and provide proof of a valid license, insurance policy, and registration will have their cases dismissed. This will apply to both Boulder and Longmont cases.

In years past, these cases would linger in the criminal justice system, causing individuals to have to return to court on multiple occasions while possibly continuing to drive illegally. The additional fines and fees for individuals charged with these offenses perpetuates the challenge for unlicensed drivers, particularly for the low-income members of our community. It is in the best interest of all drivers to ensure that other drivers on the road are both licensed and insured.

Through the Driver's License Diversion Program, our office identifies certain low-level charges for the Driver's License Diversion Program. Individuals must have been eligible for their license at the time of the offense or within 30 days to be eligible for diversion. Cases involving accidents or crashes are not eligible. Eligible cases will be identified as soon as the DA's Office receives a summons and a designated member of the DA's Office contacts eligible individuals to expedite the process and enroll them in the program. For those who are unable to successfully complete diversion, they are referred back to court for mandatory court appearance and to resolve their case. This diversion program will increase the efficiency in resolving these cases and help people get their licenses back faster.

2021 Strategic Goals and Priorities

Family Justice Center

The District Attorney's Office is committed to creating and developing a Family Justice Center in Boulder County. A Family Justice Center is a multiagency, multidisciplinary service center in one location where all relevant public and private agencies assign staff members on a full-time or part-time basis to provide services to victims of gender based violence, domestic violence, child abuse and sexual violence, as well as to provide support and similar resources to their families.

VERA

The Vera Institute launched the Reshaping Prosecution program in 2018 in response to the emergent movement of local prosecutors running—and winning—on platforms of reducing the harms of mass incarceration, particularly for communities of color. Reshaping Prosecution assists prosecutors' offices in implementing concrete, data-informed policy and practice reforms to reduce the reach and impact of the criminal legal system, promote racial equity, and increase the public's confidence in their office. In addition, Vera seeks to uplift community solutions to address changes that prosecutor offices can make to better serve their communities.

In 2020, the Boulder DA's Office began a two-year partnership with the Vera Institute of Justice's Reshaping Prosecution Program. The office is currently working with Vera for a deep-dive data review, training, and technical

assistance to advance and inform additional efforts. The Vera Institute will provide an outside, independent review of the office's data to determine whether and how race and ethnicity factors into criminal justice decision points, recognize disparities, and identify areas needing improvement to implement further policy and practice changes.

Data Collection and Transparency

Through a limited grant opportunity, the District Attorney's Office hired a Data Analyst to perform work that is specific to criminal justice records, data collection, and data compilation. The Data Analyst will compile data related to criminal justice offenses, charges, bonds, defendants, sentence and recidivism rates. The Analyst will also review the data and policies that inform recidivism, crime rate, and rate of compliance. It is also the goal of the office to work collaboratively with the Boulder County IT Department for the development of a data dashboard or similar tool to be able to compile and share important data collections with stakeholders and the general public.

Housing & Human Services

Department Overview

The Boulder County Department of Housing and Human Services (BCDHHS) 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. Our 500-person integrated services delivery organization is focused on supporting whole families and individuals through a Two-Generation, Social Determinants of Health approach. The Social Determinants of Health framework 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. 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, parenting supports, education and skill-building, and more.

Table 64 – Budget Summary – Housing & Human Services

| Expenditure Type | FY2020 Adopted Budget | FY2021 Adopted Budget |
|----------------------|-----------------------------|-----------------------------|
| Personnel | \$ 35,162,192 | \$ 36,289,856 |
| Operating | 29,875,074 | 29,606,267 |
| Other Financing Uses | 11,412,830 | 2,217,465 |
| Total | \$ 76,450,096 | \$ 68,113,588 |

| Staffing | | |
|-----------------------|------|------|
| Full-Time Equivalents | 5.75 | 5.75 |

Mission Statement

We are building a healthy, connected community that empowers people and strengthens families by confronting the root causes of crisis and instability.

Description of Divisions and Services

Community Support

The Community Support Division administers benefits eligibility and renewals for basic needs and financial support programs. 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.

Health First Colorado (Colorado's Medicaid Programs) and general Health Coverage

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

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. While SNAP won't meet all of a family's or individual's nutritional needs, it can help ensure gaps are filled so people can stay healthy while also focusing on other needs they may have.

Colorado Works (Temporary Assistance for Needy Families, or TANF, and Work Supports)

The 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)

Provides financial assistance to eligible low-income families who need childcare to support their efforts toward self-sufficiency. CCAP provides benefits for children from birth to age 12.

Additional services offered by the Community Support Division include Old Age Pension, Long-Term Care, Investigations and Recovery, and Program Integrity (quality assurance and training).

Family & Children Services

We believe all children deserve to grow up in a safe, loving, and permanent family, and all families deserve our support. The goal of the Family & Children Services Division is to enhance in-home, early intervention, prevention and family-driven services. We accomplish this via the following programs:

Child Welfare

Wherever possible, we surround families with the supports and resources they need to develop their own plans for stabilization and safety. The Child Welfare team serves as a bridge between families and adoptions assistance

and support, foster care support and outreach, kinship support services, foster care certification, youth and juvenile services, child protection services, team decision making, life skills, mental health services referrals, and sexual abuse therapy.

Housing – Boulder County Housing Authority

We believe everyone has the right to live in a safe, affordable, and decent home, and that housing 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. The Housing Division is a long-term partner within our communities. We provide quality affordable housing for income-qualifying families and individuals, older adults, and people living with disabilities throughout Boulder County via the following programs:

Affordable Rentals

Provides information on apartment units throughout Boulder County at less than market rate for seniors, families, and individuals. Some units have rent below market rate while others limit rental rates to 30 percent of income. This team can help residents find what's available and apply for their own unit.

Subsidized Housing

Manages several housing voucher programs, including Housing Choice (formerly known as Section 8). Help is available for low-income families and individuals, families in the Boulder County school districts, and veterans.

Housing Developments

We work through public-private partnerships to develop affordable rental communities across Boulder County. 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.

Case Management & Community Outreach Division

This division helps Boulder County residents access services that improve health, well-being, and self-sufficiency, including:

- Child Support Services
- Employment and Financial opportunities (including Colorado Works and Employment First case management)
- Personal Finance Counseling
- Family Self-Sufficiency
- Family Strengthening services (including Colorado Community Response, Early Intervention Program, Parents as Teachers, Family Unification Program, and Truancy Support Services)
- Housing supportive services and community education (including the Housing Stabilization Program, Emergency Rental Assistance Program, Community Housing Resource Panel, and the Housing Helpline)
- 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 health coverage programs (including public and private options through Connect for Health Colorado)
- Colorado PEAK statewide benefits eligibility and enrollment system
- Integrated Case Management & Community Partnerships

- Volunteer services

Finance Division

The Finance Division focuses on the finance, accounting, and fiscal responsibility functions of the BCDHHS. 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, and 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, and 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

This division serves as the care management entity for the BCDHHS 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.

Program Highlights

Child Support 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. Boulder County Child Support Services provides supports for custodial and non-custodial parents, with an emphasis on working with paying parents so they can support their children financially and medically rather than focusing on punitive approaches. 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. We also assist with the processes of locating parents and establishing paternity.

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 community members build their skills, knowledge base, and confidence level to achieve the life they 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. Other services include credit improvement, debt reduction strategies, rental topics, the homebuying process, mortgage matters, student loans and foreclosure intervention.

Services for Older Adults

Services for older adults are focused on helping people live independently and securely within their communities. Nearly 44,000 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. We also offer protective services for adults of all ages.

Strategic Goals and Priorities

Our work belongs to our community and is increasingly led by it. We listen closely to input and feedback we receive from a wide range of sources: clients who seek our help, community partners with whom we collaborate, and our staff, among others. Our community has done remarkable work over the past decade to sustainably strengthen itself and increase its resilience.

This is evident in the creative and effective responses to the Great Recession, catastrophic 2013 flooding, multiple wildfires, and the COVID-19 pandemic, as well as collaboration to reduce food insecurity and address lack of housing affordability, and collective efforts to end debilitating inequities across our neighborhoods.

We are fortunate to live and work in a community that values our safety net and is always searching for innovative ways to strengthen it.

In developing our priorities to confront the most significant issues our community faces, we keep front and center what we believe and value as an organization. We know that prevention and service integration are the keys to getting ahead of the curve of need in our community. By working to get the right services to people earlier, and staying focused on the root causes of crisis and instability, we reduce the cost from more expensive services and our neighbors are better able to more quickly take control over their own paths to stability.

We are also collaborating with a wide range of community partners to help ensure people can get the help they need where and when they need it and in the ways they want it.

In these ways, we are pursuing our vision of a healthy connected community that empowers people and strengthens families by confronting the root causes of crisis and instability.

Our current goals and priorities

Invest in Early Childhood Well-Being and Education

Improve child development and readiness for school by boosting access to quality childcare, increasing the number of Child Care Assistance Program slots, and supporting providers as they enhance the quality of their care.

Expand Access to Affordable Housing

Boost supply of and equitable access to decent, safe, and affordable homes through collaboration with the Regional Affordable Housing Partnership and regional jurisdictions, completing The Spoke on Coffman in Longmont and progressing on Willoughby Corner in Lafayette, and enhancing Boulder County's homeless services continuum.

Integrate Services and Data Systems

Make data and technology systems interoperable to connect across program silos, promote 360-degree coordination across all providers with common clients through integrated software tools, and take a public health approach to examining population risk and need factors across all social determinants of health and health data.

We are focusing our efforts on continuing to evolve an integrated human services delivery model that is agile and intelligent—one that uses data in thorough and predictive ways to improve our ability to prevent crisis and provide the right mix of supports to people early in their need and across multiple generations, and that maximizes return on the investments that are made through a variety of funding sources, including Boulder County property tax dollars.

We are also working to incorporate common screening and assessment processes into all we do with clients to help ensure consistency and quality, and to help ensure those we serve can get the supports they need by sharing their story once.

Human Resources

Department Overview

Human Resources manages employee relations, organizational development and learning, benefits and wellness, compensation and classification, payroll and timekeeping, risk management, and recruiting.

Table 65 – Budget Summary – Human Resources

| Expenditure Type | FY2020 Adopted Budget | FY2021 Adopted Budget |
|----------------------|-----------------------------|-----------------------------|
| Personnel | - | \$ 3,240,332 |
| Operating | - | 2,024,455 |
| Other Financing Uses | - | - |
| Total | - | \$ 5,264,787 |

| Staffing | | |
|-----------------------|------|-------|
| Full-Time Equivalents | 0.00 | 15.75 |

Mission Statement

We are 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.

Fostering an Inclusive Work Environment

Boulder County is a family-friendly workplace dedicated to fostering a diverse, inclusive, and respectful environment for all employees. We prohibit unlawful discrimination against applicants and employees on the basis of race, color, religion, gender, gender identity, national origin, age, disability, socio-economic status, sexual orientation, genetic information, or any other status protected by applicable federal, state, or local law.

Moreover, the Boulder County Commissioners, along with other elected officials and leaders in the organization, have made it clear through the passing of multiple resolutions and a Cultural Responsiveness and Inclusion Road Map that Boulder County is an open, welcoming, and inclusive community.

Description of Divisions and Services

Classification and Compensation

This team’s goal is to 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

This team provides 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.

Employee Relations

Supports employees and managers with coaching, personnel and policy manual interpretation, discipline and complaint procedures and documentaton.

Payroll

This team processes county employee payroll and provides support to county payroll coordinators in each department.

Recruitment

Makes 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.

Organizational Development and Employee Learning

This team provides employee development services through learning, certificate programs, tuition assistance programs, a public service curriculum, and BC Mentors program.

Risk Management

The mission of Boulder County Risk Management is to protect the county's assets from the consequences of loss posed by threats from all natural and man-made hazards, as well as to serve as a resource to provide a safe and hazard-free environment to its employees and the residents whom we serve. We strive to meet our obligations by playing an active role in sound governance at both a strategic and operational level.

Safety

Boulder County is committed to the prevention of workplace injuries, illnesses, and deaths, as well as the financial hardship these events can cause for employees and their families. Human Resources' Risk Management Safety team will lead the way with a proactive approach to managing workplace safety. The Boulder County Safety Program will prioritize safety policy and will grow from there.

Strategic Goals and Priorities

Human Resources is updating its current strategic plan with a focus on equity. Our priorities for 2021 include inclusive hiring, emphasizing a culture of safety, and adjusting classifications.

Information Technology

Department Overview

The IT Department provides county-wide technology expertise, solutions and employee support for computers, data management, voice and video communications, and other systems including ERP and GIS across all Boulder county. The department also develops standards, guidance, and training for remote work, security awareness, and county financial systems; develops records and content management and retention policies; and provides project/portfolio management via the Project Management Office. The county's Printing & Mailing division is also budgeted out of the IT department.

Table 66 – Budget Summary – Information Technology

| Expenditure Type | FY2020 Adopted Budget | FY2021 Adopted Budget |
|-----------------------|-----------------------------|-----------------------------|
| Personnel | - \$ | 8,152,349 |
| Operating | - | 10,423,101 |
| Other Financing Uses | - | - |
| Total | - \$ | 18,575,450 |
| Staffing | | |
| Full-Time Equivalents | 0.00 | 57.50 |

Mission Statement

Innovation, Security, Integrity and Mobility

A staff of 60 that delivers smart solutions through customer service, communications, accountability, and teamwork. Our technology services and support are aligned with Boulder county's Strategic Priorities. In support of county departments and offices, Information Technology works to provide the best in public service.

Description of Divisions and Services

Applications Development

The Applications Development team plans and coordinates the design, development, and maintenance of internal software applications and interfaces for Boulder county.

- These solutions often fill unmet needs in the local government space, providing high value solutions where gaps exist.
- This team has developed solutions for Elections, Community Services, Assessor, and Parks & Open Space.

Data & Analytics

This new team is tasked with understanding and managing the underlying data that helps Boulder county make both operational and strategic decisions.

- Current areas of expertise include database administration and GIS.
- As part of the current strategy, this team is chartered with developing data governance building an analytics team, and fostering a data culture in Boulder county.

Enterprise Systems

The Enterprise Systems team consists of Business Analysts and Application Administrators for all commercially acquired software systems. This team manages a large portfolio of county-wide systems that are cloud-hosted or hosted on premise, including:

- Oracle ERP for budget, accounting, procurement, and cash management
- UKG HRIS and NEOGOV for human resources, timekeeping, payroll, and on/off-boarding
- Accela for community-facing licensing and permitting
- FileNet for enterprise records management, DocuSign for digital workflow/approval routing
- Public safety and law enforcement systems used by the Sheriff/Jail, Coroner, and District Attorney
- Responsible for an additional 120 software platforms used by individual county departments and divisions

Activities include ensuring application stability, security, testing, vendor management, as well as general user support.

Learning and Development

The Learning and Development group (IT University) is responsible for assessing, planning, organizing, and implementing training that supports the information systems in Boulder county. This team:

- Supports professional development within the Information Technology department, as well as basic technology skills for county employees through weekly tech talks and office hours.
- Builds training, knowledge, and change management across Boulder county.

Printing & Mailing

Provides traditional mail and courier services to Boulder county. In addition, centralized on-site print services are provided that include brochures, business cards, mailings, and management of other outsourced printing projects.

Operations

IT Operations determine the way an organization manages software and hardware and includes other IT support, such as network administration, system administration, service desk support, and device management.

This team provides services, support, and deployment to ensure consistency, reliability, and quality of IT infrastructure across the enterprise. Technology management, quality assurance, and infrastructure management across all things IT is a critical role for this team, while providing 24x7 operational support where needed. They provide core technical support for IT operations, including:

- Network Infrastructure
- System Administration
- Service Desk

Project Management Office

The Project Management Office oversees the technology project portfolio for the county. In addition to portfolio governance, the team manages county technology projects and provides project management coaching and guidance to county employees managing non-technology projects.

The team consists of:

- Project Managers
- Business Analysts

Security & Compliance

The Security and Compliance Program safeguards the county's people and infrastructure from cyber-attacks, disasters, lesser incidents, and all other emerging threats.

- The program coordinates assessment and hardening of the county's technology infrastructure, contributes policy language, provides insight into emerging cyber security risks, produces timely educational material, and helps everyone recover gracefully from security incidents.
- The program also provides for the county's ongoing compliance with regulations pertaining to payment card acceptance, criminal justice data, health care data, and other privacy statutes.

Program Highlights

2020/2021 Achievements

The following are recent achievements by IT in 2020 or first half of 2021:

- *Duo/Multi-Factor Authentication Rollout*
- *Elections Support – Applications and Voting Centers During General Election*
- *Enterprise Monitoring Solution for Boulder county Systems*
- *GIS Pictometry/Updated Imagery for Boulder county*
- *IT Strategic Plan – COVID Recalibration*
- *Microsoft Teams Rollout*
- *Microsoft Teams Virtual Call Center Rollout*
- *Microsoft OneDrive – Complete Migration from Legacy File Share*
- *Mobile Online Scheduling for Multiple Departments*
- *Network Infrastructure Upgrade – Closets and Core Completion*
- *Elevated Accela permitting application from departmental support to IT Enterprise*

2020/2021 Projects

The following are projects that were started in 2020 or 2021 and are in progress:

- Alternative Sentencing – Operations and System Discovery
- Application Upgrades – LEARNS, LWIS and STEW, BAS, Online Scheduling
- Budget application upgrade (Oracle)
- Firewall Replacement Discovery
- HRIS replacement (UKG Dimensions)
- Justice Center Security Camera System Upgrade (both Boulder and Longmont)
- Jail/Communications Center Security Camera System Upgrade
- Phone Systems Replacement – Phase 1
- Sheriff RMS Implementation (now called ATLAS)

Strategic Goals and Priorities

How does Boulder county and IT achieve our mission of *Innovation, Security, Integrity and Mobility*? We use an IT Governance and Management Framework to Address Boulder county needs. How do we address these opportunities? Our near-term goals are:

- Mobile First – A Business Strategy
 - Near term – mobile/remote systems, virtual services, migration from legacy applications, hoteling v1.0
 - Longer term – comprehensive remote solutions, voice strategy, virtual staff management, support of “new” facility master plan
- Adaptive/Changing Workforce and Environment
 - Training both IT and Boulder county Users
 - Change/Knowledge Management
- Data & Business Intelligence
 - Reporting and dashboards
 - Analytics and business decisions
 - Data governance
- Security & Risk Management
 - Security enhancements
 - Securing the remote worker
 - Zero trust design
 - Compliance assessment and tracking – PCI, CJIS, HIPAA, Colorado privacy statutes

Land Use

Please note: Boulder County underwent a reorganization in 2020; since then the Land Use department is known as Community Planning and Permitting. The name change was not in effect at the time of adoption of the county’s 2021 budget, therefore the department shall be referred to as **Land Use** in this edition of the Budget Book in accordance with the resolution passed before the Board of County Commissioners.

Department Overview

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 residents 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.

Table 67 – Budget Summary – Land Use

| Expenditure Type | FY2020 Adopted Budget | FY2021 Adopted Budget |
|-----------------------|-----------------------------|-----------------------------|
| Personnel | \$ 5,276,494 | \$ 5,806,811 |
| Operating | 717,698 | 695,328 |
| Other Financing Uses | - | - |
| Total | \$ 5,994,192 | \$ 6,502,139 |
| Staffing | | |
| Full-Time Equivalents | 50.50 | 63.00 |

Mission Statement

It is the goal of Community Planning & Permitting to provide timely, responsive and helpful service to all members of the public and promote innovative development that effectively balances conservation, development and sustainability.

Description of Divisions and Services

Permitting, Licensing and Building Safety & Inspection

This division ensures continued adoption and administration of the Boulder County Building Code, including issuance of Building Permits and provision of building inspections. The team works with 23 independent Fire Protection Districts to assist with the adoption and administration of their Fire Codes. They 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. They provide leadership both locally and nationally for

sustainable and energy-efficient construction practices, and strive to provide the best in public service while protecting the safety, health, and general welfare of the community within the built environment.

As part of the 2020 County reorganization several new functional areas were added to this team. The County's Marijuana and Liquor Licensing was brought under this team's direction. Helps assure the safety and compliance of these businesses in the unincorporated areas of the county.

Floodplain planning and permitting is also included as part of the permitting operations. This team helps assure compliance with FEMA floodplain requirements. Our successful program helps assure we receive a high community rating which helps lower floodplain insurance rates for residents across the county.

Special events permitting works within the permitting umbrella. Staff processes permits for special events on County ROW. Coordinates with Sheriff, Fire Districts, County road operations, impacted residents and other agencies to ensure events are safe and try to reduce impacts on surrounding areas. The team also has our ROW and property acquisition specialist. Conducts property ownership research, and determinations on ROW for the county.

Code Compliance and Public Information

This division 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 Code, reviews building permits for compliance with the Code, and addresses complaints regarding violations of the Code. They support the implementation of the Boulder County Land Use Code through education, outreach, and compliance review for the residents of Boulder County.

Development Review

This team reviews the impacts of development proposals: single-family residences, additions, outbuildings, etc., and their uses in unincorporated Boulder County. The team meets with property owners and agents to educate them on Boulder County policies, outline the process, and explain the review criteria before conducting the evaluation of each proposal. The team works with the Building Division to ultimately issue permits for approved projects. Their goal is to support thoughtful and sensitive development in unincorporated Boulder County. Members of the team also assess projects for compliance with the Boulder County Multimodal Transportation Standards.

Long-Range Planning and Policy

This group is responsible for maintaining, implementing and assisting with interpretation of the Boulder County Comprehensive Plan (BCCP) and Land Use Code. They partner with municipalities on community-specific comprehensive plans and intergovernmental agreements aimed at managing growth and development in the county. They also provide 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 more, while also serving as representatives of Boulder County in the Denver Regional Council on Governments (DRCOG), relating to regional growth management. The Wildfire Partners Program, the Historic Preservation Program and Transferrable Development Rights (TDR) Program are also part of this team's scope of activities. They are committed to preserving the integrity of our landscape, to the conservation of natural resources for a sustainable future, and to the provision of safety and wellbeing to the residents of Boulder County through the best in service, public policy, and process.

Transportation Planning

[Formerly referred to as the Multimodal Transportation group within the Transportation Department prior to the county reorganization in 2020] The Land Use Transportation Planning division is responsible for multimodal transportation planning, Mobility for All and Youth Transportation programs, and operations of transit services within Boulder County. The Transportation Planning staff collaborate with multiple county departments and agency partners to develop, implement, manage, and monitor progress with achieving the county's Transportation Master Plan goals.

Systems

This division serves the needs of the Community Planning and Permitting Department, the 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 CP&P decision-making.

Wildfire Mitigation

Comprises Wildfire Partners. This group oversees 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 close to 2500 participants as of April 2021 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, along with other tools and technologies to help administer the program and promote forest sustainability through education and outreach with private landowners in the forested areas of Boulder County.

Historic Landmark Rehabilitation Grant Program

This program team 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 a grant of up to \$10,000. Grant recipients must match or exceed these funds received from the County for the purposes of landmark maintenance.

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 28th year of financial assistance for community chipping events. For 2020 and 2021, we have continued to implement 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 Transportation Master Plan

The Boulder County Transportation Master Plan (TMP) is created through extensive community input and identifies a shared vision of a sustainable and inclusive transportation network to connect our communities and places people want to go today and over the next 25 years. The county's TMP helps prioritize investment and strategy areas include:

- Develop a Multimodal Transportation System
- Create the Complete Trip
- Invest in Key Transportation Corridors
- Increase Accessibility
- Enhance Mountain Area Connections

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.

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 Community Planning and Permitting 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 webpage¹⁶ 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 Community Planning and Permitting, 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. The County is in the process to hire a staff person in 2021 who will specifically work with on outreach with the agricultural community.

¹⁶ <https://www.bouldercounty.org/property-and-land/land-use/planning/land-use-code-update/dc-18-0003/>

Strategic Goals and Priorities

Transportation Planning’s strategic goals and priorities are guided by the county’s Transportation Master Plan, and include:

- Goal 1 – Ensure Effective and Efficient Management of the Existing Transportation System
- Goal 2 – Minimize Environmental Impacts
- Goal 3 – Ensure Safety for All Modes
- Goal 4 – Support a Healthy and Sustainable Economy
- Goal 5 – Ensure Equitable Access to the Transportation System
- Goal 6 – Enhance County Identity and Community Character

In addition, the Department has recently updated the County’s Housing Element of the Boulder County Comprehensive Plan. The adopted plan is the guiding policy document and as implemented will help the County focus on its affordability and equity goals.

Table 68 – Housing Element of Boulder County Comprehensive Plan

| | |
|---|-------|
| Total building permits 2020 | 3,331 |
| Total building inspections 2020 | 9,721 |
| Building permits reviewed within 1-2 days | 59% |
| Land use cases 2020 (Site Plan, Special Review, Subdivisions, etc.) | 262 |

Office of Sustainability, Climate Action & Resilience

Department Overview

The Boulder County Commissioners' Sustainability Initiative was created in 2005 to support the policies and practices that reduce the environmental footprint of county internal operations, as well as to provide nationally recognized services for county employees, residents, and businesses. In 2020 the initiative was officially transitioned into the Office of Sustainability, Climate Action & Resilience (OSCAR). The OSCAR provides resources, knowledge, and motivation to make sustainability an integral part of our public service mission. This initiative has continued to grow and evolve, involving the teamwork and expertise of employees from all county departments, working cooperatively within the county and with community and intergovernmental partners to achieve sustainability within our communities.

Table 69 – Budget Summary – OSCAR

| Expenditure Type | FY2020 Adopted Budget | FY2021 Adopted Budget |
|-----------------------|-----------------------------|-----------------------------|
| Personnel | \$ 1,108,771 | \$ 1,834,415 |
| Operating | 3,177,510 | 2,943,679 |
| Other Financing Uses | 90,000 | 2,462,312 |
| Total | \$ 4,376,281 | \$ 7,240,406 |
| Staffing | | |
| Full-Time Equivalents | 0.00 | 2.67 |

Mission Statement

Our vision is one of a sustainable, just, and resilient community where all people and natural systems thrive. Our mission is to advance policies and programs that conserve resources, protect the environment, and safeguard our climate in order to build this sustainable, just, and resilient community.

Department Values

As trusted stewards of Boulder County's future, we provide the best in public service. We believe the path to a healthy environment is integrally tied to overcoming social, economic, and racial injustice. We care deeply about the people and places that make our community unique, and are committed to Boulder County's organizational values:

- Inclusion: We value, respect, and support all individuals by being an inclusive, culturally responsive county government.
- Stewardship: We honor our county's past, and work in partnership with our community to ensure a thriving, healthy quality of life for present and future generations.

- **Service:** We work with passion and integrity in a supportive, positive environment to ensure accountability, responsiveness, efficiency, and justice.
- **Engagement:** We listen to and provide opportunities for all community members to actively collaborate and engage with us in order to continually improve our services.
- **Sustainability:** We are committed to environmental, social, and economic sustainability and build partnerships to help make the broader community more sustainable.
- **Innovation:** We are motivated, progressive, and visionary. We continually challenge ourselves to lead with innovation, collaboration, and creativity.
- **Resilience:** We plan for the future and forge strong partnerships that allow us to adapt quickly to challenges and manage community impacts.

Framework for Assessing Impact

The Office of Sustainability, Climate Action, and Resilience oversees a range of programs that collectively allow us to realize our mission. By aligning our individual programs with the most important criteria, we can more easily assess our impact and determine which efforts will create the most critical outcomes, and which need to be modified, strengthened, or abandoned in order to use our limited time and resources most effectively. Below are the top priorities for evaluating each program area:

- **Equity and justice:** How effectively does the program address systemic inequalities that put marginalized communities at greater risk of climate impacts?
- **Shifting large-scale systems:** How innovative and scalable is the program and does it address the root causes of our climate and environmental crises in ways that will accelerate our transition to a sustainable, just, and resilient society?
- **Climate mitigation:** How much does the program reduce greenhouse gas emissions or remove carbon from the atmosphere relative to what the science tells us is needed?
- **Economic vitality:** How effectively does the program create new, clean jobs and financial stability for individuals and institutions within Boulder County?
- **Resource conservation:** How effectively does the program preserve and protect the land, water, air, soil, and other resources that all people and natural systems depend on for health and resilience?
- **Community engagement:** How effectively does the program actively engage key stakeholders to achieve greater impact including funders, technical experts, environmental groups, marginalized community members, the general public, and other Boulder County departments?
- **Adaptation and resilience:** How effectively does the program prepare Boulder County for climate disasters and does it strengthen our community's ability to recover from impact events quickly?

Program Highlights

Environmental Sustainability Matching Grant

In November 2016, voters approved the Sustainability Tax ballot initiative, to allocate a portion of sales and use tax revenue to fund sustainability infrastructure and programs. The Sustainability Tax includes grant funding to cities and towns. Boulder County's Environmental Sustainability Matching Grant Program provides an opportunity

for municipalities in the county to undertake environmental sustainability priorities within their communities. In addition, the Grant Program enhances collaborative efforts and leverages resources across our county for a more regional approach to environmental sustainability.

Business Sustainability Program

The Business Sustainability Program promotes and improves public health in Boulder County by being a credible resource for businesses in Boulder County, providing assistance with the implementation of energy-efficient greenhouse gas (GHG)-reducing measures, encouraging conservation, decreasing contamination of water, and reducing exposure to pollutants and toxins.

Boulder County funds and supports two programs that supply sustainability outreach and services to the business community:

Partners for a Clean Environment (PACE)

This is a free program in Boulder County committed to providing local businesses with technical assistance to improve their energy efficiency, zero waste management, and water conservation.

EnergySmart

EnergySmart helps businesses become more energy-efficient, save energy and improve their bottom line. The one-stop service provides customized recommendations, assistance with finding contractors, and help in finding all available incentives and low-cost financing.

BuildSmart Program

Boulder County BuildSmart is a green building program for new residential construction which sets mandatory requirements and optional recommendations to:

- Improve energy efficiency
- Conserve water and resources
- Reduce waste generated by new construction and additions
- Helps local businesses strive for LEED standards and sustainable development.

Solar Workforce Development

Six Boulder County residents participated in the GRID Alternatives Solar Training Academy and built a 100 kW community solar farm benefitting the residents of Ponderosa Mobile Home Park. GRID Alternatives is a solar organization that helps install solar for low-income community members and trains workers in the solar industry. The Solar Training Academy is a paid solar installation learning experience including classroom and lab activities, hands-on installation on an actual job site, career readiness and soft skills training, and professional networking taking place over six weeks. The program provides many resume boosters in a short amount of time with the goal of graduates joining the rapidly growing solar industry upon course completion.

Clean Energy Financing

Boulder County worked with Elevations Credit Union to launch a financing product in August 2012. As a result of the Elevations Energy Loans, over \$7.8M in additional energy loans have been issued in Boulder County, helping homes and businesses overcome cost barriers to energy efficiency investment.

In 2018, Boulder County helped support the launch of the Clean Energy Credit Union, a federally chartered financial institution focused solely on providing loans that help people afford clean energy products and services such as solar electric systems, electric vehicles, and home energy efficiency upgrades. Over these three years of lending, \$600k in energy loans have been issued in Boulder County, helping homeowners overcome cost barriers to the adoption of clean energy and energy conservation improvements.

Boulder County was the first county in Colorado to opt-in to Colorado's Commercial Property Assessed Clean Energy (C-PACE) financing for commercial property owners to fund efficiency and renewable energy upgrades. In Boulder County, five projects have been completed with \$4.5M in financing since 2016 and 12 more projects are currently in the pipeline. C-PACE projects help advance public goals to reduce greenhouse gas emissions, increase energy efficiency and renewable energy deployment, and strengthen the local economy.

Fight against Climate Change

Boulder County is committed to finding ways to meet our growing energy demand while protecting the environment and maintaining economic vitality and vibrant communities. We are also committed to making sure that our residents have the information and resources necessary to use less energy, save money and make the best possible energy choices. This includes knowing how to pick the most energy efficient products and appliances, improve the efficiency of homes and commercial buildings, use alternative transportation and much more.

Boulder County is committed to addressing global climate change at the local level. The county has completed the following actions to demonstrate this commitment and contribute to informed decision-making:

- Conducted greenhouse gas inventories for 2005 and 2011 to identify the main emission sources and to identify opportunities to reduce emissions. The latest inventory is now current as of 2016.
- Approved by resolution the Sustainable Energy Plan (SEP) in 2008, and the county set out to implement actions to reduce greenhouse gas emissions. The SEP is now replaced by the Environmental Sustainability Plan.
- Adopted a Climate Change Preparedness Plan in 2012 to help Boulder County and its communities become resilient to the anticipated effects of climate change.
- Adopted the Environmental Sustainability Plan in 2013, which was subsequently updated in 2018. The Climate Section of the plan describes community-wide climate action strategies.
- In 2018, completed a Greenhouse Gas Inventory and Emission Reductions Strategies report with an updated greenhouse gas Inventory (with 2016 data), emission reduction opportunities, and new long-term emission reduction goals.
- In 2018, adopted countywide goals to reduce GHG emissions 45% by 2030 and 90% by 2050, compared to the 2005 baseline.

Strategic Goals and Priorities

Here are the top three most important areas for us to focus on in our strategic planning, as well as what we should prioritize in our programming in the coming years.

Focus on innovative solutions that drive large-scale, systems-level change

We understand that the urgency of our time demands solutions that address the intersectional crises of environmental destruction, climate chaos, and inequality. By focusing on large-scale transformation of our social,

economic, and energy systems, we are forced to explore new, innovative initiatives that will set us on a path towards the sustainable, just, and resilient future we all deserve.

Center our work on equity and racial justice

At its core, climate change and environmental degradation are justice issues. Black, Indigenous, and people of color community members are most impacted by economic insecurity, toxic exposure, and climate disasters. These disproportionate impacts are compounded by centuries of systemic racism that make it difficult for vulnerable communities to have the influence they deserve in shaping our shared future. By centering our work on equity and racial justice, we will share power with those who are most impacted, and make decisions only after asking: “Who benefits, who is harmed, and how do our actions affect those who have the most at stake?”

Engage the community

To create a world that supports healthy ecosystems, addresses systemic inequality, and is resilient in the face of climate change, we must engage partners at all levels within the Boulder County community and beyond. We will collaborate with county departments to achieve collective impact; we will engage residents and businesses to take climate action and support our work; we will partner with funders, technical experts, marginalized community members, environmental groups and other stakeholders to discover and deploy game-changing solutions to meet our goals.

Parks & Open Space

Department Overview

The idea of county open space was initiated in the mid-1960s by Boulder County residents 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 group of county residents—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 106,000 acres of agricultural land, wildlife habitat, riparian areas, and 123 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.

Table 70 – Budget Summary – Parks & Open Space

| Expenditure Type | FY2020 | FY2021 |
|-----------------------|----------------------|----------------------|
| | Adopted Budget | Adopted Budget |
| Personnel | \$ 15,544,316 | \$ 16,745,396 |
| Operating | 27,391,021 | 44,487,216 |
| Other Financing Uses | 177,594 | 177,594 |
| Total | \$ 43,112,932 | \$ 61,410,207 |
| Staffing | | |
| Full-Time Equivalents | 118.85 | 109.54 |

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.

Open Space Funding

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

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 dating from 1993 to 2016.

State Lottery Funds and Grants

The state distributes a portion of net lottery proceeds for 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. The department pursues grants from a wide variety of sources, including Great Outdoors Colorado, the Land and Water Conservation Fund, and the Federal Farmland Protection Program. The Parks & Open Space Foundation also provides grants to the department.

Description of Divisions and Services

The department consists of approximately 160 FTEs and 50 seasonal employees in nine divisions who are experts in their fields of acquiring and protecting land and water resources, supporting recreational use, protecting biodiversity, managing for sustainable agriculture, managing lands in the wildland urban interface for both fire preparedness and healthy forests, and improving soil health and carbon sequestration. Service areas include:

- Land preservation through acquisition of fee titles and conservation easements, with 1,370 properties in the county's current portfolio.
- Active agricultural program with 72 tenants operating through 129 leases.
- Protection of a water resources portfolio valued at more than \$150M for agriculture, recreation, and environmental benefits.
- Design, construction, and maintenance of more than 120 miles of trails, 32 trailheads, 22 restrooms, and 15 shelters, for public use with nearly two million annual visits.
- Preservation of more than 1,800 cultural resource sites and more than 350 historic buildings and structures, and three small museums.
- More than 500 education and outreach programs annually.

- Habitat protection and restoration for more than 1,500 native plants and 750 native wildlife species.
- Volunteer program with more than 3,000 active volunteers stewarding open space lands.
- Colorado State University Extension education and research programs.
- Boulder County Fairgrounds, which hosts the annual county fair and other community events.
- Boulder County Youth Corps, which provides employment opportunities for county youth.
- Public information and engagement for all stakeholders regarding department policies and activities.

Program Highlights

Parks & Open Space Improvement Projects (POSIP)

The annual POSIP helps the department prioritize capital improvements and provides a structure for seeking partnerships and grant funds to help leverage our capital funds. Priorities for capital projects often flow from management plans and master plans adopted by the Board of County Commissioners following a public process. Priorities are also informed by the department's internal strategic plan, purchase agreements, intergovernmental agreements, and requests from communities and the public. The POSIP budget is distributed to projects in seven categories: Agriculture, Ecosystems, Forestry, Historic Preservation, Public Education, Recreation & Facilities, and Water. The 2021 POSIP budget is \$503,640.

Strategic Goals and Priorities

Looking ahead, the Boulder County Parks & Open Space department will celebrate its 50th anniversary in 2025. The department's *2025 Strategic Vision & Goals* highlights cross-cutting themes that affect much of the work we engage in. The four strategic lenses are:

1. **Cultural Responsiveness & Inclusion:** The department provides welcoming, inclusive, and responsive opportunities for all members of the community with a focus on marginalized and underserved populations.
2. **Resilience:** The department is in a position to respond to and minimize the impacts of environmental, social, and economic changes that affect our facilities, resources and programs, including climate change, natural events such as floods and fires, public health emergencies (e.g. pandemic), population growth and visitor uses, and social and economic shifts.
3. **Maintenance Backlog:** The department has a plan to document, assess, track, and address the deferred and routine maintenance needs of our built environment (agricultural, recreational, and cultural facilities) and natural resources (grasslands, wetlands, riparian areas, forests, and other habitat).
4. **Safety:** Department policies, procedures, and practices ensure the safety and well-being of our staff, volunteers, and visitors.

Table 71 – Performance Metrics – Parks & Open Space

| Performance Measure | Measured as | 2018 Actual | 2019 Actual | 2020 Estimated |
|--|-------------|-------------|-------------|----------------|
| Parks & Fairgrounds | | | | |
| Gallons of Water Used at Fairgrounds | Number | 1300000 | 1500000 | NA |
| Total Revenue Generated Through Fairgrounds Rentals | Total \$ | 356005.44 | 367000 | 0 |
| Total Events Held at the County Fairgrounds | Number | 1514 | 1600 | 0 |
| Total Visits to the Fairgrounds | Number | 400000 | 400000 | 0 |
| Open Space & Grants | | | | |
| Total Resource Mgmt Grant Applications Processed | Number | 16 | 6 | 8 |
| Total Resource Mgmt Grant Applications Awarded | Number | 6 | 3 | 7 |
| Total Grant Applications Submitted | Number | 4 | 11 | 5 |
| Total Awarded in Open Space Grants | Total \$ | 2281500 | 1617013 | 1999387 |
| Boulder County Farmers' Markets | | | | |
| Longmont Farmers Market Attendance | Number | 60817 | 59582 | 28895 |
| CSU Extension | | | | |
| Total Direct Clients Served in Agriculture, Horticulture, Administration and Small Acreage Programs | Number | 5920 | 11419 | 10984 |
| Total Direct Clients Served in Family and Consumer Science and 4H Youth | Number | 23941 | 14446 | 3888 |
| Total Volunteer Hours Donated by Boulder County Master Gardeners | Number | 3874 | 3625 | 3842 |
| Total Volunteer Hours Donated by Agriculture, Horticulture, Administration and Small Acreage Programs Volunteers | Number | 273 | 399 | 118 |
| Total Volunteer Hours Donated by 4-H and Family and Consumer Science Volunteers | Number | 22242 | 31864 | 7082 |

(continues)

| Performance Measure | Measured as | 2018 Actual | 2019 Actual | 2020 Estimated | 2021 Objective |
|---|----------------|-------------|---------------|----------------|----------------|
| Open Space & Trails | | | | | |
| Conservation Easements Monitored | Number | 300 | 300 | 360 | |
| Acres of Open Space Preserved (Total, Fee + Ce) | Number | | | 106000 | |
| Total Trail Miles Maintained | Number | 120 | 120 | 120 | |
| Annual Park visits | Number | 1649365 | 1470032 | 2110972 | |
| Information Kiosks, Restrooms, Playground Equipment Maintained | Number | 53 | 55 | 55 | |
| Pedestrian Bridges Maintained | Number | 47 | 47 | 47 | |
| Acres of Irrigated Turf Grass Maintained | Number | 3 | 4 | 4 | |
| Miles of County Roads Inspected/Treated for Noxious Weeds | Number | 650 | 650 | 650 | |
| Resident contacts regarding Technical Assistance for Noxious Weed Control | Number | 97 | 78 | 94 | |
| Culture and Arts | | | | | |
| Cultural and Natural History programs presented | Number | 521 | 482 | 45 | |
| Annual museum visits | Number | 16661 | 17879 | 32 | |
| Art Program participation: Plein Air, Photography, Artist-in-Residence | Number | 98 | 89 | 3 | |
| Agriculture | | | | | |
| Number of leases | Number | 130 | 127 | 127 | |
| Number of tenants | Number | 65 | 67 | 66 | |
| Gallons of Water Delivered to Reservoirs | Number | - | - 250 Million | | |
| Natural Resources | | | | | |
| Prescribed Fire (Broadcast) | Number (Acres) | 40 | 50 | * | 300 |
| Prescribed Fire (pile burning) | Number | 152 | 1064 | 50 | 50-100 |
| Prescribed Fire (ditch burning) | linear Feet | 2050 | 20000 | 1900 | 10000 |
| Forest Treatments | Number (Acres) | 34 | 37 | 166 | 100 |
| Stream Length sampled for native fish | linear Feet | 10560 | 10560 | 0 | |
| Prairie Dog Colonies Mapped | Number (Acres) | 3668 | 3711 | 4161 | |
| Properties Surveyed for Bird Trend Data | Number | 5 | 5 | 7 | |
| Volunteer hours at episodic plant ecology events | Hours | 1850 | 1522 | 616 | |
| Total Patrol and Enforcement Incidents | Number | 773 | 868 | 1137 | |

Public Health

Department Overview

The Boulder County Public Health (BCPH) 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 (BOH), 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.

2021 Budget Summary

Boulder County Public Health (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 its five-member governing board. In addition, the county appropriates significant operating funds to BCPH, resulting in them 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 Boulder County Public Health 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

Overall, the Public Health Department monitors the health status of the population and the environment. We identify and respond to community health problems.

Administrative Services & Finance

This division is responsible for all of the financial accounting, budgeting, contracts, grants, facilities, payroll, vital records and volunteer services for the department.

Communicable Disease and Emergency Management

This division aims to 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

This division promotes positive health behaviors and mobilizes community partnerships to solve identified health problems. They promote preventive services, assure access, and provide 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

This division promotes positive environmental practices by providing 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.

Health Systems, Policy & Strategic Initiatives

This branch provides Information Technology, Health Planning and Evaluation, Health Equity, and Communications supports to the entire department. A main function of this branch is to improve programmatic efforts to protect and promote health by providing effective public health assessment, policy development, planning, and evaluation expertise to the agency, the community, and public health colleagues.

Program Highlights

Boulder County Public Health has 29 Programs that help assure we are moving toward our vision of a socially just, inclusive community where physical and mental health, social well-being, and the environment are valued, supported, and accessible to all. These programs include the following:

- Accounting
- Budget/Contracts/Purchasing
- Payroll
- Site Projects/Vital Records
- Volunteer Services
- Air Quality
- Built Environment & Healthy Eating and Active Living
- Consumer Protection
- Mosquito Control
- Vector Control
- Water Quality
- Community Substance Abuse Prevention and Inspire Youth Connections
- GENESIS
- GENERATIONS
- Open and Affirming Sexual Orientation (and gender identity) Support
- Tobacco Education and Prevention Partnership
- Communicable Disease Control/HIV Prevention
- Emergency Management
- Immunizations
- Harm Reduction
- Tuberculosis Control
- Child Health Promotion
- Children with Special Needs
- Nurse Family Partnership
- Women Infants and Children

- Health Communications
- Health Equity/Culture & Community Engagement
- Health Planning and Evaluation
- and Information Technology.

2020 was a year of significant challenge for BCPH. COVID-19 proved to be the most challenging and difficult pandemic to understand and respond to in the entire history of BCPH. Public Health has historically been underfunded in the United States and this year was a test of all the will and commitment Public Health could muster across the World. At BCPH we hired and managed more than 100 new staff in a single year while responding and prioritizing to a significantly changing and complex environment not only in Boulder County but across the state and the nation. The only way to address a pandemic of this magnitude is with a lot of partners in our community and via the will of our community members who were willing to do the difficult work of following prevention activities. We know this pandemic will leave long lasting scars on all of us for many years to come. We hope that in 2021 and beyond we will be focused on retaining and stabilizing staff, resting and restoring as a community, and re-energizing and recommitting to the important work of Public Health that we had to step back from in 2020 to respond to this worldwide pandemic.

Strategic Goals and Priorities

Achieving Health Equity

We have achieved health equity when we ensure that all people – from wherever they sit or start in life – have the necessary tools and resources to lead a healthy and fulfilling life. While health equity was called out in our 2013 Strategic Plan and is already woven into much of what we currently do, we are now at a critical juncture in Boulder County and across our region, state, and country. Social, economic, and environmental factors contribute more significantly to overall health than genetics and medical care do, combined. Now is the time to redouble our efforts to advance equity.

Goal #1

We will be the change that we desire to see by transforming our organization into one that represents the diversity of our communities, fosters a culture of belonging, and engages staff at all levels.

Goal #2

To achieve health equity in our communities, we will improve the alignment of our work with and among our partners by placing more focus on policy reform that promotes equity and social justice and deliberately incorporates community voice and leadership in our planning processes.

Improving Mental Health

Improving mental health was chosen by the community through our community health assessment. It represents what our community feels is most important in order for them to live a healthy life. In selecting this priority, we engaged with partners, community groups, and residents; collected and analyzed data; and conducted a community voting process.

Goal #1

We will model the way by improving the mental health of our staff.

Goal #2

We will improve the mental health of the community through the 2018 Public Health Improvement Process Plan (PHIP)

Improving Stewardship, Transparency, and Sustainability

This priority focuses on making sure we have the resources we need to do our jobs, and that we make the most of the resources we do have. This priority was chosen by Management Team as a result of several key factors, including the need to implement a county-wide financial system, challenges in maintaining sustainable funding, and the need to ensure that our resources are linked to our priorities.

Goal #1

To best support health equity, mental health, and core public health services, we will ensure that agency resources are allocated to the most significant community needs.

Sheriff's Office

Department Overview

The Office of Sheriff is a constitutional office with over 30 statutory duties. The Boulder County Sheriff's Office is led by the elected sheriff, the chief law enforcement officer of the county, who serves the community in four-year terms. Sheriff Joe Pelle is serving his last term having been elected by Boulder County communities since 2002. Statutory duties of the Office of Sheriff include, but are not limited to, keeping the peace, enforcing state and county laws, managing the Boulder County Jail, transporting prisoners, coordinating emergency search and rescue events, serving civil process and conducting evictions, performing fire warden duties as well as coordinating wildland fire suppression efforts, providing county courthouse security, issuing concealed handgun permits, and providing victim assistance through the Community Assistance Program. Public safety services are provided to satisfy statutory requirements and the needs of the communities. Per statute, sheriff's office staff provide direct service to the unincorporated areas of Boulder County, and by contract to the local municipalities of Lyons, Nederland, and Superior.

The Sheriff's Office works cooperatively with other public safety agencies in Boulder County to provide a high level of service and safety. The sheriff's office oversees the Boulder County Communications Center to provide 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 Boulder County Sheriff's Office is led by Sheriff Joe Pelle, who is assisted by an executive team consisting of Undersheriff Tommy Sloan, Jail Division Chief Jeff Goetz, Operations Division Chief Lance Enholm, Support Services Division Chief Curtis Johnson, and Director Mike Chard who oversees the City of Boulder and Boulder County Office of Disaster Management. Supervisors and staff, 420 employees, consistently uphold the mission and values of the sheriff's office in the day-to-day operations of the following divisions: Administration, Jail, Operations, Support Services, and the City of Boulder and Boulder County Office of Disaster Management.

Table 72 – Budget Summary – Sheriff's Office

| Expenditure Type | FY2020 Adopted Budget | FY2021 Adopted Budget |
|-----------------------|-----------------------------|-----------------------------|
| Personnel | \$ 46,333,090 | \$ 49,947,453 |
| Operating | 8,596,285 | 9,295,927 |
| Other Financing Uses | - | - |
| Total | \$ 54,929,375 | \$ 59,243,380 |
| Staffing | | |
| Full-Time Equivalents | 410.35 | 410.85 |

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 of 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 Divisions and Services

Administration Division

The Administration Division manages functions that cross division lines such as finance, personnel, training, fleet, policy and procedure review as well as internal investigations.

Jail Division

As part of the mission statement that every inmate will leave the Boulder County Jail in better condition than they entered, the jail offers various programs designed to help inmates. These include counseling, religious programs, and even yoga.

Alternative Sentencing

This unit oversees residential and non-residential alternative jail sentences, which allows participants to stay at home and report daily to a Day Reporting Center (DRC), or participate in Work Release if they meet each selection criteria. The Alternative Sentencing program provides close supervision, case management, and treatment in a manner that keeps offenders employed.

Inmate Worker Program

This unit oversees inmates that meet certain risk requirements. They can serve as Community or Inmate Workers in jobs inside or outside of jail and earn compensation.

Office of Disaster Management (ODM)

The ODM team plans, coordinates and supports a wide range of activities that help the City of Boulder and Boulder County departments and communities prepare for, respond to, and recover from disasters and large-scale emergencies, while also reducing vulnerabilities posed by hazards across the county. They build positive relationships with disaster management and resiliency partners across the county, region, state, and nation to enhance the resiliency of our local communities. This team engages with partners to improve operations through innovation. The Boulder Emergency Operations Center is a facility, as well as a virtual operation, where designated personnel assemble during emergencies and disasters to coordinate communications, provide resource mobilization and support, manage information, develop situational awareness to maintain a common

operating picture, assist policy group members, support event management planning, provide operational support and coordination, and assist with continuity of government activities.

The ODM coordinates countywide emergency siren testing as well as alerts going out via the Public Alert and Warning System. The ODM is responsible for the county's Emergency Operations Plan, Boulder County's Multi-Hazard Mitigation Plan, and they publish an Emergency Preparedness Guide tailored to the types of hazards facing Boulder County communities.

Operations Division

This component of the sheriff's office encompasses work groups the public is most likely to have contact: patrol, detectives, animal control, and fire crew. The Operations Division is staffed by POST certified deputies, other sworn staff, and non-sworn staff. The Operations Division is responsible for a variety other services that include:

- Patrol service across 740 square miles
- Animal control services
- Emergency search and rescue coordination
- Wildland fire response coordination
- Investigations
- Property and evidence management
- Civil process service
- Evictions
- Special event permit assessment
- Extra duty staffing
- Our Community Assistance Program
 - Restorative justice
 - Victim advocate services

Specialty collateral assignments of Operations Division personnel include the Canine Unit, the Computer Forensics Lab, the Boulder County Bomb Squad, the Boulder County Drug Task Force, and the SWAT Team.

Support Services Division

This division is responsible for providing a variety of services to community members and sheriff's office personnel. The division consists of three sections: Communications, Records, and Sheriff's Computer Support.

Boulder County Communications (BCC)

is a primary Public Safety Answering Point (PSAP) in Boulder County. The BCC provides 24/7 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 team provides primary dispatch services to six law enforcement agencies and twenty-six different fire, EMS and rescue organizations.

Records Section

manages all internal records of official action for the Boulder County Sheriff's Office and fields all records requests. This team also manages all sex offender registrants in unincorporated Boulder County, and all concealed handgun permits for Boulder County residents.

Sheriff's Computer Support (SCS)

assists in providing data processing systems and services to the Boulder County Sheriff's Office. The SCS team supports the entire sheriff's office with the Records Management System (RMS), and the Jail Management System (JMS). The SCS team oversees the computers for all sheriff's office staff. This team also maintains the Mobile Data Computers (MDCs) used by patrol deputies in the field.

Program Highlights

Offender Management Program

In 2018, Boulder County voters approved a measure extended 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 tax will generate approx. \$60 million from 2020-2024 into the Offender Management Fund. In 2020, construction of an administration building was completed at the Boulder County Jail. Significant repairs to the jail are currently underway. Remodel and expansion of the old jail courtrooms is on the horizon. Once completed, the courtroom expansion will provide the extra capacity necessary for people making first appearances, their family, and other community members. Design is ongoing for a new, separate facility specifically intended to serve the community needs for alternative sentencing.

Hazard Mitigation Plan

Boulder County experiences natural hazards frequently and the Boulder Hazard Mitigation Plan provides detailed information about each hazard. The plan also contains information by community about hazards, risk, and vulnerabilities along with mitigation strategies and projects.

In 2008, the Boulder Office of Emergency Management (OEM), together with the communities of Erie, Jamestown, Lafayette, Longmont, Louisville, Lyons, Superior, Ward, and the Boulder Valley and St. Vrain School Districts, prepared the first Boulder County Multi-Hazard Mitigation Plan to better protect people and property from the hazards that threaten our county. By completing the plan, our county became eligible for certain federal disaster assistance including the Federal Emergency Management Agency's (FEMA) Hazard Mitigation Grant Program and the Pre-Disaster Mitigation program. Our county also earned credits for the National Flood Insurance Program's Community Rating System.

In 2016, Boulder County received approval from FEMA and established another 5-year hazard mitigation plan and program. The organizations participating in the 2016-2021 Boulder County Hazard Mitigation Plan participated in yearly updates and accomplished significant and steady progress on projects.

In the 2021 Hazard Mitigation Plan there are new goals created from a community desire to refresh the plan's goals and create a new framework and direction within this planning effort and projects to address hazards. This revised and updated plan improves upon the 2008 and 2016 plans and identifies new opportunities and strategies to reduce vulnerabilities and increase resiliency and sustainability in our communities.

Strategic Goals and Priorities

During an April 2021 workshop, the sheriff's office executive and command staff identified a few strategic priorities: racial equity and inclusion, community engagement and communications, staffing including recruitment and retention as well as span of control responsibilities, development of formal coaching and mentoring, and employee wellness.

Racial Equity and Inclusion

Sheriff Pelle has designated racial equity and inclusion development a top priority of the sheriff's office. This includes the development of a sheriff's office employee Cultural Responsiveness and Inclusion (CRI) Group. The goal of this group is to incorporate cultural responsiveness and inclusion into every aspect of the sheriff's office. The group members will review sheriff's office policies and procedures to identify unintentional racial inequities and formulate solutions. An employee application process for group membership, meeting regularity, technical

tools, and five priority areas have been designated. These priority areas are accountability, leadership, policy and sustainability, staffing, and training. Two possible vendors have been approached to develop public safety specific racial equity training.

Community Engagement and Communications

Expanded staffing is necessary to manage public messaging in blue sky and emergency situations. The 24/7 demands of social media management limit the time available for proactive community engagement. An investment in employee training will expand the public information team to numbers that support regular information sharing about the services provided to community members. Developing a long-term messaging plan is a goal that will enable the sheriff's office to meet the current and future information needs of our community members.

Staffing

The current and future ability of the sheriff's office to uphold our values and continue our mission is largely based upon our successful hiring, retention, and development of our staff. Creative recruitment strategies paired with team level defined duties, and a reduced span of control for supervisors better positions our staff to accomplish our mission of providing effective and efficient public safety to services with character competence and open communication.

Coaching and Mentoring

As our workforce evolves it is vital that employee coaching and mentoring is formalized to develop current and future leaders. Reassessing the role of supervisors and command staff, implementing training to prepare staff for the role of coach or mentor, modifying priorities, staffing an employee coaching program, and investing in knowledge mapping are a few strategies to promote long-term successful, rewarding careers with the sheriff's office that will benefit the communities we serve by providing the continuity necessary for ongoing, high quality service provision our communities expect.

Employee Wellness

The mental wellbeing of our staff affects all aspects of our service delivery. Providing employee friendly wellness resources such as an expanded peer support program, removing the stigma of seeking mental health professional support, and securing grant funding to fund professional clinicians will benefit employees, their families, and all service recipients. Offering an annual mental health wellness check-in helps employees identify and resolve deviations from their base line mental wellness.

Surveyor

Department Overview

The Surveyor’s 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 County 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.

As of 2021, the Survey Office has one employee: the elected County Surveyor. All equipment used in providing services to Boulder County is owned by the County Surveyor’s private business. The survey office operates out of a budget of \$23,000 per year.

Table 73 – Budget Summary – Surveyor

| Expenditure Type | FY2020 Adopted Budget | FY2021 Adopted Budget |
|-------------------------|-----------------------------|-----------------------------|
| Personnel | \$ 10,270 | \$ 21,374 |
| Operating | 17,500 | 17,500 |
| Other Financing Uses | - | - |
| Total | \$ 27,770 | \$ 38,874 |
| Staffing | | |
| • Full-Time Equivalents | 1.00 | 1.00 |

Description of Services

The County Surveyor checks survey plats and answers questions concerning land mapping from Boulder County Staff, including Community Planning & Permitting, the Assessor’s Office, the County Attorney’s Office, Parks and Open Space, GIS and Public Works Departments.

The County Surveyor also responds to public inquiries about land surveying issues, educates residents about different types of surveys, explains how to use the Assessor GIS Maps, and suggests where to find information needed to make informed property decisions.

The County Surveyor can help mediate common boundary line issues that may occur between neighbors who have questions about mapping and survey law.

Program Highlights

Post-Flood Benchmarks

Since 2013, the Survey Office has been working to restore vertical benchmarks that were lost or damaged during the 2013 flood. This has allowed residents to rebuild near flood zones within the parameters set by FEMA.

Mentoring

The County Surveyor mentors novice Land Surveyors, and other metro area surveyors who do not have experience in Boulder County, about land surveying resources that are available in this area.

County Database Updates

Pre-1987 Historic Surveys are continuously being gathered for incorporation into the County Surveying Database. The Community Planning & Permitting Department updates the Survey Plat Index to be compliant with CO Rev Stat § 38-50-101 (2016).

Transportation

Department Overview

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.

Table 74 – Budget Summary – Transportation

| Expenditure Type | FY2020 Adopted Budget | FY2021 Adopted Budget |
|-----------------------|-----------------------------|-----------------------------|
| Personnel | \$ 12,825,539 | \$ 12,982,735 |
| Operating | 25,318,426 | 30,714,934 |
| Other Financing Uses | 59,686 | 37,251 |
| Total | \$ 38,203,651 | \$ 43,734,920 |
| Staffing | | |
| Full-Time Equivalents | 39.00 | 125.00 |

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 residents 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 Divisions and Services

Engineering Division and the County Engineer

The Engineering Division manages the analysis, design and construction of roadway infrastructure improvements within county public rights-of-way. The division coordinates the county’s construction schedule and ensures projects are completed in a timely and efficient manner.

The County Engineer is responsible for overseeing all design, construction and access activity within the county rights-of-way. The County Engineer’s team also manages all aspects of the department’s Geographical Information Systems, Construction Inspection activities, as well as the department’s Stormwater Quality program. The County Engineer is responsible for ensuring that the county’s multimodal design standards are adhered to in all public and private construction projects that take place on or along county roadways within county public rights-of-way.

Fleet Services Division

The division manages the county's fleet of more than 800 vehicles and pieces of equipment. The division provides the following services:

Design – 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.

Fleet Services – Manages the county's fleet of more than 800 vehicles and pieces of equipment, performs maintenance and repairs, purchases vehicles and equipment and works to improve fleet sustainability. This group is focused on conversion of the Boulder County vehicle fleet to electric vehicles, where possible.

Road Maintenance Division

The Road Maintenance division keeps our roadway infrastructure functional, safe and clean. Responsibilities include culvert installation and cleaning, dust control, paving, asphalt and gravel road maintenance, road sign install and replacement, snow plowing and removal, tree and brush removal, and many other tasks.

Boulder County maintains more than 700 miles of roadway, of which nearly 50 percent are gravel and 50 percent are asphalt surfaced: these stretch from the plains at 5,280 feet to the Continental Divide at almost 14,000 feet. The Road Maintenance division is adept at managing all aspects of county roadway operations in all weather conditions.

Program Highlights

Establishment of the Public Works Department

Boulder County's Public Works Department, which includes the Transportation Department and other divisions such as Administrative Services' Resource Conservation Division, was created in 2020 as a result of the county-wide reorganization. As a newly formed department, the Public Works team has been working to establish and define departmental practices and procedures that align with our mission to effectively serve the public.

To assist in this effort, our Public Works team has started working toward accreditation with the American Public Works Association (APWA). By becoming an APWA accredited member, we'll better align with the best management practices of other public works departments across the country and open the door to a wealth of resources and opportunities to help all Boulder County Public Works employees successfully meet and exceed the county's goal of providing the best in public service.

Boulder County Fleet Electrification

As part of its commitment to sustainability, Boulder County is investigating the potential to electrify its own vehicle fleet and increase Plug-in Electric Vehicle (PEV) adoption by its own employees and the general public. Vehicle electrification offers one of the best opportunities to significantly reduce the greenhouse gas (GHG) emissions from the county's fleets and its employees, which is a necessary step to achieve the county's goal of carbon neutrality in its operations. One of the goals of this program is to evaluate a vehicle's use case to determine if a PEV or Plug-in Hybrid Electric Vehicle (PHEV) will be adequate, and if the total cost of ownership is comparable to a gasoline or diesel vehicle.

Although the goal of shifting the county vehicle fleet to PEV remains a priority, the Fleet Services team will also continue analyzing the county’s fleet utilization needs to determine if a smaller fleet would be adequate. This is of even greater importance due to changing workplace environments and remote work models.

Table 75 – Potential Fleet Electrification Replacement Schedule

| | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 |
|------------|------|------|------|------|------|------|
| New PEVs | 31 | 21 | 29 | 25 | 27 | 26 |
| Total PEVs | 63 | 84 | 113 | 138 | 165 | 191 |

Data for both general and Sheriff’s Office vehicle pools.

Completion of Primary Roadway Reconstruction Efforts Associated with the 2013 Flood

With the finalization of the 4-Mile Canyon Roadway Project, Public Works completed the primary roadway reconstruction efforts stemming from the 2013 flood. The Engineering and Road Maintenance Divisions have been working tirelessly to not only restore the county’s transportation system, but also rebuild transportation infrastructure that is resilient to future challenges.

Although there is still much work to be done to ensure resilience, these Public Works professionals deserve recognition and thanks for their outstanding work in responding to this natural disaster.

Strategic Goals and Priorities

The Transportation Department’s goals and priorities are in alignment with the Strategic Priorities adopted by the Board of County Commissioners, as outlined below:

Climate Action

BOCC Climate Action Goal 2:

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

Fleet Services Efforts:

Our Fleet Services team is actively working to ensure light-duty vehicles purchased by the county will be electric vehicles when the technology accommodates the needs of the vehicle use. The following goals guide our vehicle purchasing decisions: currently, all new sedans will be electric, all new SUVs will be electric by 2025, and all new pickup trucks will be electric by 2030.

The Building Services team is working to install EV charging stations throughout county facilities to accommodate the transition of county fleet to EV's. Our team has coordinated with the OSCAR team in seeking grant funding for most of these additional charging station installations.

Equity and Justice

BOCC Equity and Justice Goal 1:

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

Transportation (Public Works) Efforts:

With the formation of the new department in 2020, Public Works is represented on the county's Cultural Responsiveness and Inclusion Advisory Committee. In addition, we have established an internal Cultural Responsiveness and Inclusion team within the department with representatives from each division. Our CRIAC and CRI team members present at each of our all-staff meetings, participate on our interview panels for key team appointments, and are working to develop ongoing department programs to encourage participation and increase awareness.

Treasurer

Department Overview

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 120 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 \$43 million of the county’s investments are local.

Table 76 – Budget Summary – Treasurer

| Expenditure Type | FY2020 Adopted Budget | FY2021 Adopted Budget |
|-----------------------|-----------------------------|-----------------------------|
| Personnel | \$ 1,221,050 | \$ 1,360,952 |
| Operating | 312,492 | 312,492 |
| Other Financing Uses | - | - |
| Total | \$ 1,533,542 | \$ 1,673,444 |
| Staffing | | |
| Full-Time Equivalents | 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 eligible seniors to postpone tax payments on their primary residence until they sell their property, or their estate is settled after death. Interest is applied to the amount deferred. 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.

Public Trustee

In July 2020, the Boulder County Treasurer became the Public Trustee by law. The Public Trustee is a neutral third party in the foreclosure process. They are neither an advocate nor an adversary for the property owner and the lender. Instead, the Public Trustee follows the law to make sure that the rights of both the homeowner and the lender are protected.

Because the Public Trustee is listed on Deeds of Trust in Colorado, whenever mortgages are paid off or refinanced, the Public Trustee signs off on the Release of Deeds of Trust.

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 residents understand their tax bill.

Table 77 – Performance Metrics – Treasurer's Office and Public Trustee

| Performance Measure | Measured as | 2018 Actual | 2019 Actual | 2020 Estimated | 2021 Objective |
|--|-------------|-------------|-------------|----------------|----------------|
| Treasurer's Office | | | | | |
| Number of accounts receiving electronic tax statements (emailed to Taxpayer) | Number | N/A | 2341 | 2900 | 3833 |
| Payments made electronically* via website or phone | Num/Num | 18370 | 21892 | 23498 | N/A |
| Payments made electronically by mass-payers (e.g. mortgage servicers) | Number | 53609 | 54272 | 55965 | N/A |
| Public Trustee | | | | | |
| Releases | Number | 14402 | 16396 | 28495 | 25000 |
| Foreclosures | Number | 123 | 142 | 47 | 75 |
| Foreclosure Sales | Number | 20 | 12 | 13 | 10 |

References



The EnergySmart program helps Boulder County residents make their homes and businesses more energy efficient, comfortable, and affordable. EnergySmart has served over 19,510 homes and spurred investment of more than \$40.8M in the local economy. Residents can learn more about the program at www.EnergySmartYES.com.



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Reference Section

Appendix A – County Fund Descriptions

General Fund

This is a **General Use** fund in which the majority of the county's core services are funded. Its total expenditure budget is \$202,223,172. Examples of core services include elected offices such as the Clerk & Recorder and Sheriff, along with county departments such as the Office of the County Administrator, Land Use Department, and Parks & Open Space. Each agency has its own appropriation, which is split between personnel and operating expenditures. Most of the revenue is meant for 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 services, interest earnings, and intergovernmental revenues. The net mill levy for this Fund is 20.087, with an additional levy of 0.126 to recover taxes abated and refunding in the prior year. These levies will generate \$174,616,852 in budgeted net property tax.

Road & Bridge Fund

This 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, specific ownership tax, and highway users' 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 for this fund is \$36,693,050. Its levy is 0.186 mills, which will generate \$1,606,838 in budgeted net property tax revenue.

Social Services Fund

This 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. This fund's expenditure budget is \$60,613,356 with a mill levy of 1.002 mills which will generate \$8,652,876 in budgeted net property taxes.

Dedicated Resources Fund

The county maintains this **Special Revenue** fund for the Disaster Recovery Fund, Workforce Fund, Grants Fund, Better Buildings Grants Fund, and other grants to comply with federal/state requirements for their respective revenue streams. These funds require no mill levy and are supported almost 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's expenditure budget is \$24,900,620.

Health & Human Services Fund

This **Special Revenue** fund includes the Health and Human Services Fund, Developmental Disabilities Fund, Worthy Cause Fund, and Human Services Safety Net Fund. It supports various health and human services programs. Recipients of the funding include the Department of Housing and Human Services, Public Health,

Mental Health Partners, Via Mobility, Imagine!, and Juvenile Diversion programs. The fund is budgeted for expenditures of \$24,625,119, for which the funding source is primarily obtained from budgeted net property tax of \$21,666,397. The mill levy generating this revenue is 2.508 mills, of which 2.500 mills were approved by voters in several separate ballot issues.

Eldorado Springs Fund

This 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 2021 is \$321,259 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. This is a **Proprietary** fund, and there is no mill levy.

Offender Management Fund

This 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 main proponent of the taxes ballot measure was the construction of an Alternative Sentencing Facility site which has an adopted budget of \$1.0 million for 2021 to begin that work. The 2021 budget is set at \$3,965,233. This fund is supported by a sales and use tax (in perpetuity) of 0.05% approved by voters in 2003. There is no mill levy for this fund.

Parks & Open Space Fund

This fund includes the Conservation Trust Fund and the Parks and Open Space Capital Fund. Its expenditure budget is set at \$56,893,888. 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, state lottery proceeds, 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. This fund's type is **Special Revenue**.

Debt Service Fund

This fund covers the Clean Energy Options LID and Qualified Energy Conservation Bonds, and allowed for the creation of cost-effective programs aimed at reducing energy use and preventing climate change. The expenditure budgets for debt service in the Clean Energy LID and QECCB funds are \$623,648 and \$492,350 respectively. No additional bonding is anticipated for either fund. There are no mill levies for these **Debt Service** type funds.

Disaster Recovery Fund

This fund's expenditure budget is \$4,872,500. This is a **Special Revenue** fund created in 2015 to capture ongoing flood recovery transactions in the county that are not covered by reimbursements from other agencies (e.g. FEMA.) Funding is provided from a five-year 0.185% sales and use tax approved by the voters in November of 2014, and also includes unspent proceeds from flood recovery COPs issued in 2015.

Sustainability Sales Tax Fund

This 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 by the General Fund. Funding is provided from a fourteen-year 0.25% sales and use tax approved by voters in November 2016. Its 2021 budget is \$6,911,462.

Capital Expenditure Fund

This **Capital** 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 a project upfront versus phasing its expenses over the life of the project is made on a case-by-case basis. The revenues in the fund consist primarily of property taxes. A mill levy of 0.862 mills will generate \$7,448,266 in budgeted net property taxes. In August of 2020, Boulder County issued Certificates of Participation to fund the buildout of the Southeast Boulder county HUB, and a portion of those revenues which total \$9.2 million were recognized in this fund. Its expenditure budget is \$27,967,633.

Risk Management Fund

This is a **Proprietary** internal services fund that includes the expenditures and revenues related to property & casualty insurance, workers' compensation, general liability, and employee health and dental insurance. The expenditure budget is \$28,085,857. This fund does not have a mill levy.

Fleet Services Fund

This **Proprietary** internal services fund 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. Its total expenditure budget is \$4,198,499.

Recycling Center Fund

This is a **Proprietary** enterprise fund which became part of Boulder County in 2002 by virtue of an Intergovernmental Agreement among the entities represented in the Recycling Authority. The planned expenditures for this fund are \$9,905,858 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.

Glossary

Abatement – 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: the Office of the County Administrator).

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 Taxpayer’s 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 appropriates 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.

Asset – 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.

BGP&OS – Boulder County Parks & 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 Office of the County Administrator.

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 (e.g. Parks & Open Space, Transportation).

CITF – Capital Improvement Trust Fund.

CJS – Community Justice Services.

Colorado Local Government Budget Law – All local governments are required to conform to the budget regulations of Title 29, Article 1, Part 1 of the Colorado Revised Statutes which define the legal requirements for budget format and content. It covers budget hearing and adoption; appropriation resolution; filing the budget; and changing the budget.

Comprehensive Plan – A Land Use document that ties together development plans of Boulder County.

COI – Cost of Issuance (debt).

COPs – Certificates of Participation. They are a type 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 & Human Services.

DOLA – Department of Local Affairs (Colorado).

DRCOG – Denver Regional Council of Governments.

DSFDA – Debt Service Forward Delivery Agreement.

EEOC – Equal Employment Opportunity Commission.

EFAA – Emergency Family Assistance Association.

Elected Official – Elected by voters 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 TABOR purposes, this is further restricted to exclude economic conditions, or revenue shortfalls.

Encumbrance – Obligations in the form of purchase orders, contracts, or salary commitments.

Expenditure – An actual payment made by the county for goods or services.

FASTER Initiative (Funding Advancements for Surface Transportation and Economic Recovery) – A state bill that calls for collecting \$250 million a year in revenue, mostly from vehicle registration fees, specifically for road infrastructure improvements.

FEMA – Federal Emergency Management Agency.

FHWA – Federal Highway Administration.

Fiscal Year – Twelve-month period to which the annual budget applies. Boulder County's fiscal year is January 1 through December 31.

Fixed Asset – As required by the State of Colorado, all items that are of a permanent nature and valued at \$5,000 or more should be recorded as a fixed asset of the county.

Fixed Charges – This is a basic classification by object for charges that are mainly fixed from period to period and cannot be classified under another object.

Forest Health – A long-term strategy to address concerns from a broad perspective on how best to manage forest resources. This is a joint effort between the Land Use and Parks and Public Trustee 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 and 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 & Human Services (Department of).

HMGP – Hazard Mitigation Grant Program (FEMA).

HMMF – Hazardous Materials Management Facility.

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

HUTF – Highway Users Tax. Revenue derived from the state gasoline tax. This revenue can only be used for Road and Bridge activities.

IGA – Intergovernmental Agreement.

ILA/Chafee – Foster care independence program.

IMPACT – Integrated Management Partnership for Adolescent and Child Community Treatment. Boulder County IMPACT is a partnership of 11 non-profit and government agencies serving the needs of youth and families who are involved with juvenile justice, child welfare and/or mental health agencies.

Inflation – As defined by TABOR it is the percentage change in the United States Bureau of Labor Statistics Consumer Price Index for Denver-Boulder, all items, all urban consumers, or its successor index.

Intergovernmental Expenditures – An expenditure category consisting of grants, entitlements, and cost reimbursements.

Intergovernmental Revenue – A revenue category consisting of revenues received from other governmental entities such as Federal Grants, Social Services Program revenues from the State, or other local cities.

ITC – Integrated Treatment Court is a collaborative project between the county, the 20th Judicial District, Social Services, and the Mental Health Partners. The mission of the ITC is to integrate substance abuse treatment, mental health treatment, intensive supervision and substantial judicial oversight to promote public safety and individual responsibility to reduce crime and to improve the quality of life for participants and their families.

JC – Justice Center (20th Judicial District of Colorado).

LEED – Leadership in Energy and Environmental Design certification program.

LEAP – Low-income Energy Assistance Program.

Levy – The total amount of taxes, special assessments or service charges imposed by a government.

LID – Local Improvement District.

Local Growth – A TABOR definition for a non-school district where a net percentage change in actual value of all real property in a district from construction of taxable real property improvements, minus destruction of similar improvements and additions to, minus deletions from, taxable real property. Also referred to as New Construction.

Merit Pool – A pool for all General Fund employees’ merit, centrally administered by Human Resources. This replaces merit accounts in specific cost centers.

Mill – One one-thousandth of a dollar of assessed valuation of property used to determine property taxes.

Modified Accrual Basis – A budgetary accounting system used by governmental fund types. Revenues are recognized when they become both measurable and available (i.e. the amount of transaction can be determined and collected within the current period or soon enough thereafter to be used to pay liabilities of the current period). Expenditures are recognized when the related fund liability is incurred.

New Construction – See Local Growth.

Net Property Tax – The gross amount of property tax minus the budgeted uncollectible amount. This amount anticipated to be received is the working amount of property tax revenue used in the budgeting process.

NRCS – National Resource Conservation Service.

Office – Unit of county government that is administered by an Elected Official (Example: Sheriff).

Public Trustee – 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 – Public Trustee & 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.

P&OS – Parks and Public Trustee (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 – Its unit of measurement is a mill (.001) which is then multiplied with 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 Financial Management Board of County Commissioners

Aaron Pratt, Budget Director: 303.441.3914 • Office: 2020 13th Street • Boulder, Colorado 80302
Mailing Address: P.O. Box 471 • Boulder, CO 80306 • www.BoulderCounty.org

To: Elected Officials, County Administrator, and Department Directors
From: Aaron Pratt – Budget Director
Date: May 15th, 2020
Subject: 2021 Budget Guidelines

Greetings,

This year's budget message was created with the guidance given to the Office of Financial Management (OFM) by our Boulder County Commissioners. Our department will continue to collect 2020 financial data and monitor the 2021 projected economic outlook throughout the budget process. We look forward to partnering with you this year.

2020 Adopted Budget

I wanted to personally thank you all for your engagement and commitment throughout the 2020 budget process. We adopted a total county budget of \$439.9 million dollars. The county Commissioners provided clear guidance of maintaining the prior year's base budget and reducing the amount of total county requests as we proactively work towards reaching the 2025 goal of rebuilding general fund – fund balance reserve at or in excess of \$40 million dollars. With this first look at the 2021 budget process and our current financial state, the county again will set the tone of maintaining the prior year base budget and reducing both the total number county requests received as well as the total dollar value of the request as we kick off the budget season. As we move toward budget adoption, the Office of Financial Management will continually monitor and update revenue projections in order to facilitate budget decisions.

National and Colorado Economic Outlook

With the current trend of deteriorating revenue projections, the passage of the federal economic stimulus package, and the unknown length of time to recover from the current state's extension of its shelter in place order; the 2020 state and local budget projections are being readjusted in an attempt to correct for current trends. The Governors office of state planning and budgeting (OSPB) has recently reduced its 2019-2020 general fund revenue projections* by \$1.1 billion dollars, its 2020-2021 same fund projections by \$2.4 billion, and its 2021-2022 same fund projections by \$2.0 billion due to current and projected COVID-19 impacts. It is currently unclear what the reimbursement landscape will ultimately look like for Boulder County's response to the COVID-19 epidemic. The State will be receiving direct federal dollars due to the CARES ACT, but the share back formula with municipalities is currently under negotiation. In addition, it is currently unknown if the county will pursue a FEMA reimbursement. This decision will be based upon an estimate of our final qualifying expenditures.

*OSPB revenue projections:

<https://drive.google.com/file/d/1vm18HJBU3nTo7fhdcM5osOA4OTnhoH-u/view>

Deb Gardner County Commissioner

Elise Jones County Commissioner

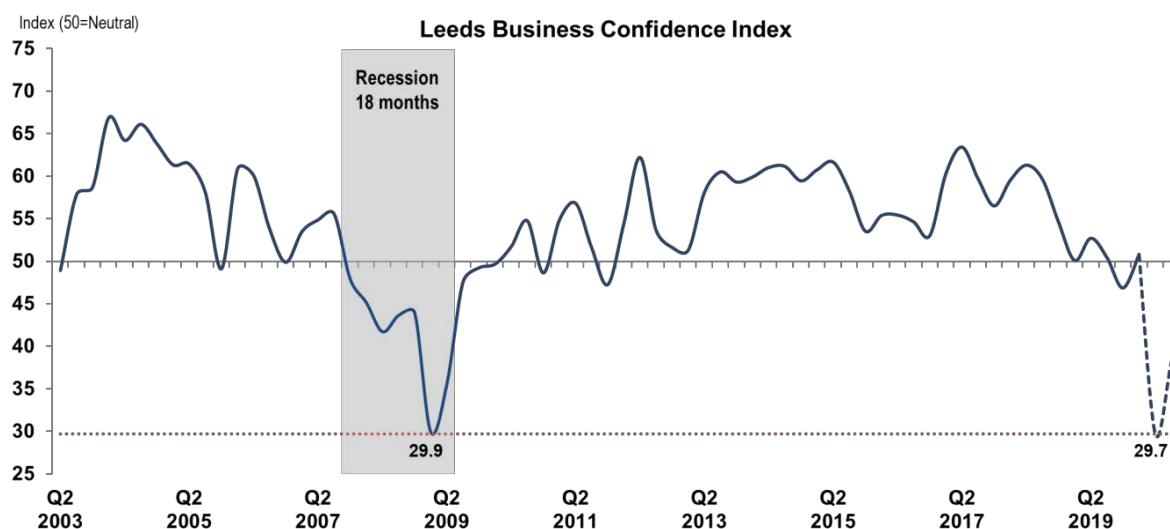
Matt Jones County Commissioner

As of April 16th, 2020, the Colorado Department of Labor and Employment (CDLE) reported that its single week unemployment claims* ending May 2nd, 2020 was at 46,000 filed claims. This was a significant decrease from the previous week claims filed (76,000) and over the past four weeks a total of 419,716 claims have been filed related to the impacts of the COVID-19. The benefits paid for unemployment claims the week ending May 2nd was \$84.8 million dollars.

*Department of Labor and Employment (Unemployment Insurance Claims)

<https://www.colorado.gov/pacific/cdle/news/state-labor-department-more-41000-unemployment-claims-filed-april-26th-may-2nd>

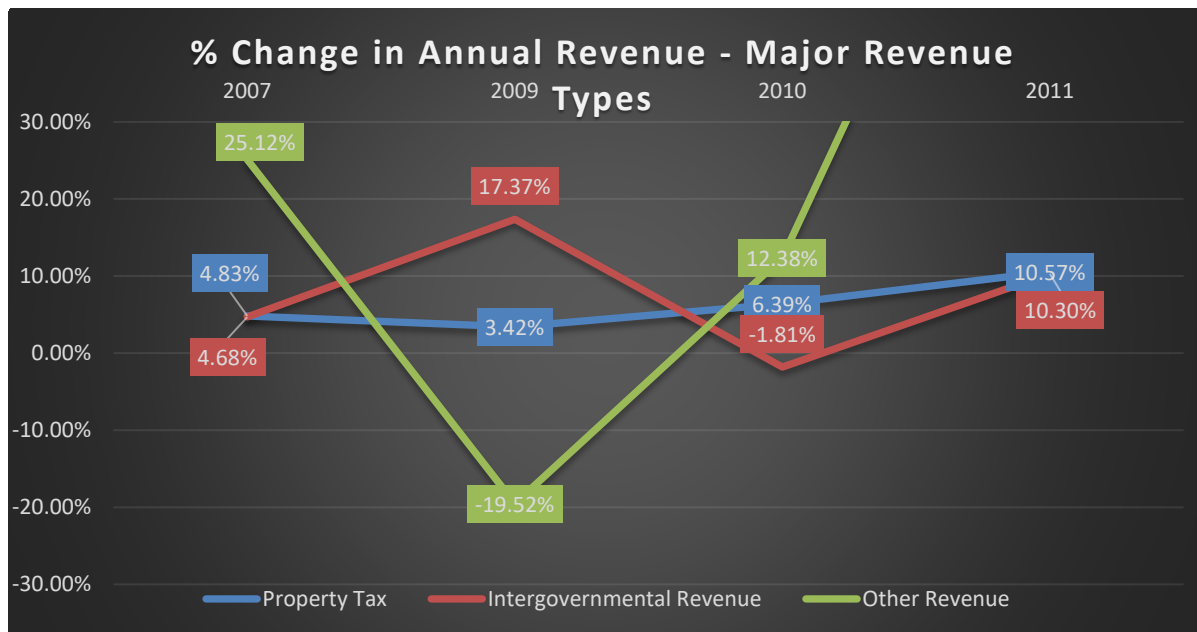
The Office of Financial Management has been looking to the University of Colorado Leeds Business School (colorado.edu/business/brd) to gain more insight into the National, State, and local economic data trends. The school's quarterly economic report; more so its 2020 first quarter report that was recently published, looked at both the consumer confidence index and the state's unemployment claims data to trend future quarter impacts in order to estimate the timing of a realization of economic recovery. Given their evaluation of consumer confidence with the neutral index bar being set at 50, the current Colorado panelists polled show the index falling to its lowest mark (29.7) since the 2008 recession mark of (29.9). Leeds Business School stated that the true economic downturn impact cannot be fully understood at this time due to data lagging behind the recent decision for Colorado to declare a state of emergency and to shelter citizens in place.



Boulder County has already invested significant unanticipated resources to ensure that our community can respond positively to the COVID-19 pandemic. As this crisis continues, most of the increase in county expenditures will continue as well. While it is impossible to predict the precise level of required expenditures in the months to come, we anticipate estimated costs through December 31, 2020 could total \$ 14,650,000. Given recent public statements from the National Institute of Allergy and Infectious Diseases that a second wave of COVID cases is likely to occur this autumn, assuming a significant rate of ongoing expenditures is prudent. The recovery process will in all likelihood also require additional types of expenditures, such as assistance to small businesses, that may be eligible for reimbursement from the CARES ACT funding

Boulder County Analysis and Economic Outlook

In preparing the 2021 budget message, our office considered all the available economic information given at this time and will plan for a sharp economic downturn both in 2020 and during the 2021 budget planning and fiscal year. We will continue to monitor the quarterly economic trend data to plan as best we can for shifts throughout the budget process. The Office of Financial Management team has been looking at historical revenue data to determine the effects that the 2008 recession had on revenue trends and specifically which taxes and fees took the sharpest declines. In that analysis we found that those revenue sources took a 19.5% decline in 2009 and slowly recovered thereafter. The initial impacts were seen in funds classified in the county’s “other revenue” category and then in the “intergovernmental revenue” category.



In revelation of the impacts; when forecasting revenue, we take into account all revenue streams with the understanding that any portion that potentially sees a decrease will undoubtedly call for the extended usage of the general fund. With the current Boulder County response to COVID-19 and reduced revenues from sales and use tax, we are expecting to potentially see up to a 20% reduction in those 2020 forecasted revenues due to the current pandemic. This will undoubtedly carryover into fiscal year 2021 so projections at this point for the budget process is that revenues will be evaluated based on economic forecasts when more data is made available.

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 2021 the county will be collecting an additional 5.5% in property tax based upon this prior year assessment as we are in a non-appraisal year. The county will also collect property tax revenue upon new construction. It is unknown what effects the COVID-19 disaster may have upon the housing market. It is important despite our ability to collect the 5.5% in 2021 to prepare for a potential decrease in property values which would be realized in 2022 revenue collections.

The county is also still working under the known issues of our lagging FEMA reimbursements from the 2013 flood. Our last audited financial statements in 2018 reflect a negative fund balance in our Road and Bridge Fund of \$28.7 million increasing from negative \$18.2M at year end 2017. The

unaudited projection for year end fund balance using the 2019 amended budget is projecting a negative \$48.7M due to the close out of many road projects. 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. In addition, the growing county Health and Dental insurance claims in our Risk Fund have unfortunately exhausted all the available fund balance and now needs to be proactively rebuilt in order to offset unexpected future costs.

Because of the drastic economic changes that the county will continue to monitor for the duration of 2020 and the aftereffects that will last until at least 2023; it has been decided that no budget requests will be accepted for the 2021 budget. The county's budget prep system will not be open to office or department users and the initial plan is to adopt the 2020 base budget into 2021 adopted budget. This effectively means that no new operating, percentage increases, or FTE requests will be accepted and the new CEF and IT requests previously submitted will be withdrawn. The 2021 budget will only fund projects already in progress. OFM staff will work with departments and offices to correct and align base personnel and operating budgets in addition to preparing multiple analyses of the inevitable county impacts

2021 Budget Changes

The Board of County Commissioners have set forth the following changes to the budget:

- Boulder County will proactively add funds to the “Disaster Recovery Fund” in order to prepare a base funding source in the event that a future disaster scenario befalls the county.
- County personnel that are budgeted in the “General Fund” will be budgeted at 100% of their personnel costs. The county's process of budgeting 97% of the personnel costs and “pooling 3%” will discontinue after 2020.
- “Vacancy Savings” associated with General Fund unfilled/underfilled positions will not be allocated to the department/office. Instead it will be pooled and returned to the general fund – fund balance. Once the incumbent employee has left the position, the residual salary budgeted to the department will return to fund balance. Once the position has been filled and the employee has an agreed upon start date, then the funding will return to the department on that hires first day. Since general fund personnel will now be budgeted at 100% of the personnel costs any costs increases maintained within the additional 3% personnel budget given back to the department/office. With the current uncertainties of our economic landscape and the recent local government furloughs, we view this new policy as a proactive cost savings measure needed to maintain our current levels of staffing for the 2021 fiscal year. OFM will work with the appropriate department(s) during the next couple of months to develop and validate the process and create a corresponding policy for it's consistent and transparent application.

These enhancements to the 2021 budget will allow for greater budget transparency and equity as pooled resources can be shared amongst all county departments.

As mentioned before, the county fully expects to see increases in expenditures related to it's COVID-19 response. The 2021 budget goals take this into account as increased personnel and operating costs will be needed in order to respond properly as a county. New budget requests related to the response are fully expected for the 2021 budget.

2021 Budget Goals

The Board of County Commissioners will continue to work towards the goals set in 2020.

- 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 2018 unassigned fund balance stood at \$31M. The 2019 figure is not available currently. 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 continue working toward this reserve level, we aim to adopt a 2021 General Fund budget equal to the 2020 adopted budget, plus ongoing base amendments made to date in 2020, less \$5M. This goal will be partially met in FY21 through the change in vacancy savings being pooled back to the general fund detailed above.
- 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.
- Rebuild our Health and Dental Fund balance to an optimal level that can sustain unexpected costs that exceeds its fiscal year budgeted amount. The 2019 costs exceeded the adopted budget for Health and Dental by \$2.8 million dollars.

In order to meet our General Fund goal of reducing our adopted budget by \$5M, the following decisions have been made:

- All General Fund personnel vacancies over one year old as of June 1, 2020 will be eliminated and not budgeted for in 2021. If circumstances necessitate the positions in 2021, the positions should be input as new 2021 budget requests for Board consideration. If there are positions that need to be restored in 2020, the Board and the Office of Financial Management should be consulted. Those offices and departments that have vacancies will receive a listing from the Budget Section.
- Effective with the circulation of this memo, every vacancy, both those over and under one year vacant, must be discussed with the proper approval group to evaluate it to be refilled.
- The Board will consider in July any extension requests for employee terms set to expire in 2020 for inclusion in the 2021 recommended budget. A spreadsheet, instructions and request deadlines will be sent out under separate cover.

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 Financial Management 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

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RESOLUTION 2020-096

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 2021 BUDGET YEAR.

WHEREAS, the Board of Commissioners has adopted the annual budget in accordance with the Local Government Budget Law, on December 8th, 2020; 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 2021.

| Agency | Budget appropriation |
|------------------------------------|-----------------------------|
| General Fund | |
| Office of the County Administrator | |
| Personnel Services | \$ 1,976,562 |
| Operating | 213,956 |
| Employee Benefits | \$ 3,018,322 |
| Assessor | |
| Personnel Services | \$ 5,387,974 |
| Operating | \$ 271,222 |
| BCBS Utilities | \$ 2,321,418 |
| County Attorney | |
| Personnel Services | \$ 3,630,653 |
| Operating | \$ 228,549 |
| Coroner | |
| Personnel Services | \$ 1,343,318 |
| Operating | \$ 477,280 |
| Commissioner's Office | |
| Personnel Services | \$ 5,357,717 |
| Operating | \$ 305,412 |
| General Administration | \$ 32,972,723 |
| | <i>(continues)</i> |

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| <i>General Fund (continued)</i> | | |
|---------------------------------|--|--------------|
| Clerk and Recorder | | |
| Personnel Services | | \$6,314,075 |
| Operating | | \$1,682,030 |
| Community Services | | |
| Personnel Services | | \$8,460,459 |
| Operating | | \$1,826,695 |
| District Attorney | | |
| Personnel Services | | \$11,011,961 |
| Operating | | \$358,645 |
| Housing | | |
| Human Resources | | |
| Personnel Services | | \$1,955,143 |
| Operating | | \$270,391 |
| Information Technology | | |
| Personnel Services | | \$8,152,349 |
| Operating | | \$7,705,389 |
| Community Planning & Permitting | | |
| Personnel Services | | \$6,917,675 |
| Operating | | \$1,495,631 |
| Parks | | |
| Personnel Services | | \$12,460,415 |
| Operating | | \$5,554,991 |
| Sheriff | | |
| Personnel Services | | \$48,503,935 |
| Operating | | \$6,408,010 |
| Surveyor | | |
| Personnel Services | | \$21,374 |
| Operating | | \$17,500 |
| Sustainability | | |
| Personnel Services | | \$292,145 |
| Operating | | \$177,000 |
| Public Works | | |
| Personnel Services | | \$10,996,770 |
| Operating | | \$2,462,038 |
| Treasurer | | |
| Personnel Services | | \$1,360,952 |
| Operating | | \$312,492 |

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| | |
|--|-------------------------|
| <i>Total General Fund:</i> | <i>\$202,223,171</i> |
| <hr/> | |
| <i>Road and Bridge Fund</i> | |
| Road Sales Tax | \$11,542,906 |
| Projects and Maintenance | \$25,150,145 |
| <i>Total Road and Bridge Fund:</i> | <i>\$36,693,051</i> |
| <hr/> | |
| <i>Social Services Fund</i> | |
| Human Services | \$57,091,830 |
| IMPACT | \$3,521,526 |
| <i>Total Human Services Fund:</i> | <i>\$60,613,356</i> |
| <hr/> | |
| <i>Dedicated Resources Fund</i> | |
| Grants and Special Projects | \$13,833,489 |
| E-Recording Fees | \$70,793 |
| Energy Impact Offset | \$159,400 |
| Donations | \$337,400 |
| Transportation Sales Tax - Trails | \$2,697,903 |
| Disaster Recovery Grants | \$1,165,766 |
| Mosquito Control District | \$397,151 |
| Jail Booking Fees | \$173,967 |
| Niwot LID | \$133,000 |
| Workforce Boulder County | \$5,916,751 |
| Better Buildings Grants | \$15,000 |
| <i>Total Dedicated Resources Fund:</i> | <i>\$24,900,620</i> |
| <hr/> | |
| <i>Health and Human Services Fund</i> | |
| Developmental Disabilities | \$8,688,145 |
| Health and Human Services | \$4,912,625 |
| Human Services Safety Net | \$7,775,023 |
| Worthy Cause | \$3,249,326 |
| <i>Total Health and Human Services Fund:</i> | <i>\$24,625,119</i> |
| <hr/> | |
| <i>Eldorado Springs LID Fund</i> | <i>\$321,259</i> |
| <hr/> | |
| <i>Offender Management Fund</i> | |
| Integrated Treatment Courts | \$639,620 |
| Jail Expansion | \$1,818,737 |

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| | |
|--|---------------------------|
| Construction | \$1,506,876 |
| <i>Total Offender Management Fund</i> | <i>\$3,965,233</i> |
| <i>Open Space Capital Improvements Fund</i> | |
| Conservation Trust Funds | \$414,053 |
| 1994 Sales Tax | \$28,216,188 |
| 2005 Sales Tax | \$6,320,759 |
| 2011 Sales Tax | \$14,713,989 |
| 2008 Bond Series | \$7,228,898 |
| <i>Total Open Space Capital Improvements Fund</i> | <i>\$56,893,887</i> |
| <i>Debt Service Fund</i> | |
| Climate Smart Residential | \$623,648 |
| Qualified Energy Conservation Bonds | \$492,350 |
| <i>Total Debt Service Fund</i> | <i>\$1,115,998</i> |
| <i>Disaster Recovery Fund</i> | |
| Flood Recovery Sales and Use Tax | \$4,872,500 |
| <i>Sustainability Sales Tax Fund</i> | <i>\$6,911,462</i> |
| <i>Capital Expenditure Fund</i> | |
| General Reconstruction | \$3,998,890 |
| Infrastructure | \$1,936,500 |
| Human Services & Coroner Buildings | \$1,656,273 |
| Certificates of Participation | \$20,375,970 |
| <i>Total Capital Expenditure Fund</i> | <i>\$27,967,633</i> |
| <i>Risk Management Fund</i> | |
| Property, Casualty, Workers' Comp | \$1,443,326 |
| Health & Dental Insurance | \$26,642,531 |
| <i>Total Risk Management Fund</i> | <i>\$28,085,857</i> |
| <i>Fleet Services Fund</i> | |
| Fleet Services | \$4,198,499 |
| <i>Recycling Center Fund</i> | |
| Recycling Center | \$7,030,858 |
| Certificates of Participation | \$2,875,000 |
| <i>Total Recycling Center Fund</i> | <i>\$9,905,858</i> |

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Total Boulder County

\$493,293,503

ADOPTED this 8th day of December 2020.

**BOARD OF COUNTY COMMISSIONERS OF
BOULDER COUNTY**

Deb Gardner

Deb Gardner, Chair

Matt Jones

Matt Jones, Vice-Chair

ATTEST:

Cecilia Lacey

Clerk to the Board

Elise Jones

Elise Jones, Commissioner

RESOLUTION 2020-097

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2020 TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE COUNTY OF BOULDER, COLORADO, FOR THE 2021 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 8th, 2020; and

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

| | |
|---------------------------------|-----------------------|
| General Fund | \$ 176,382,195 |
| Road & Bridge Fund | \$ 1,623,069 |
| Social Services Fund | \$ 8,743,628 |
| Developmental Disabilities Fund | \$ 8,726,176 |
| Health and Human Services Fund | \$ 5,305,515 |
| Human Services Safety Net Fund | \$ 7,853,558 |
| Capital Expenditure Fund | \$ 7,521,964 |
| Total: | \$ 216,156,105 |

WHEREAS, the 2020 valuation for assessment for the County of Boulder, as certified by the County Assessor, is \$8,726,175,995; and

WHEREAS, after reviewing the requirements for anticipated expenditures as well as anticipated revenues from other sources for 2021, the Board of County Commissioners has determined that for the year of 2020 valuations, the proper mill levy, which shall be collected in 2021 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 24.771 mills, less a temporary mill levy credit of 0.000 mills, for a total of 24.771 mills.

The mill levy shall be distributed as follows:

| | |
|---|---------------|
| General Fund (includes 0.126 mills for abatements) | 20.213 |
| Road & Bridge Fund | 0.186 |
| Social Services Fund | 1.002 |
| Developmental Disabilities Fund | 1.000 |
| Health and Human Services Fund | 0.608 |
| Human Services Safety Net Fund | 0.900 |
| Capital Expenditure Fund | 0.862 |
| Total gross mill levy: | 24.771 |
| Less temporary General Fund mill levy | (0.000) |
| Total net mill levy: | 24.771 |

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NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of the County of Boulder, Colorado:

That for the purpose of meeting general operating expenses of the County of Boulder during the 2021 budget year, there is hereby levied a tax of 24.771 mills, less a temporary mill levy credit of 0.000 mills, upon each dollar of the total valuation for assessment of all taxable property within the County for the year 2020.

ADOPTED this 8th day of December, 2020.

**BOARD OF COUNTY COMMISSIONERS OF
BOULDER COUNTY**

Deb Gardner

Deb Gardner, Chair

Matt Jones

Matt Jones, Vice-Chair

ATTEST:

Cecilia Lacey

Clerk to the Board

Elise Jones

Elise Jones, Commissioner

RESOLUTION 2020-098

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 2021 AND ENDING THE LAST DAY OF DECEMBER 2021.

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 27, 2020, 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 | \$202,223,171 |
| Road and Bridge Fund | \$36,693,051 |
| Social Services Fund | \$60,613,356 |
| Dedicated Resources Fund | \$24,900,620 |
| Health & Human Services Fund | \$24,625,119 |
| Eldorado Springs LID Fund | \$321,259 |
| Offender Management Fund | \$3,965,233 |
| Open Space Capital Improvement Fund | \$56,893,887 |
| Debt Service Fund | \$1,115,998 |
| Disaster Recovery Fund | \$4,872,500 |
| Sustainability Sales Tax Fund | \$6,911,462 |
| Capital Expenditure Fund | \$27,967,633 |
| Risk Management Fund | \$28,085,857 |
| Fleet Services Fund | \$4,198,499 |
| Recycling Center Fund | \$9,905,858 |
| Total Expenditures: | \$493,293,503 |

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

| | |
|-------------------------------------|----------------------|
| General Fund | \$202,223,171 |
| Road and Bridge Fund | \$36,693,051 |
| Social Services Fund | \$60,613,356 |
| Dedicated Resources Fund | \$24,900,620 |
| Health & Human Services Fund | \$24,625,119 |
| Eldorado Springs LID Fund | \$321,259 |
| Offender Management Fund | \$3,965,233 |
| Open Space Capital Improvement Fund | \$56,893,887 |
| Debt Service Fund | \$1,115,998 |
| Disaster Recovery Fund | \$4,872,500 |
| Sustainability Sales Tax Fund | \$6,911,462 |
| Capital Expenditure Fund | \$27,967,633 |
| Risk Management Fund | \$28,085,857 |
| Fleet Services Fund | \$4,198,499 |
| Recycling Center Fund | \$9,905,858 |
| Total Revenues: | \$493,293,503 |

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 2021.

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 §29-1-103(3) of the Colorado Revised Statutes, the total amount to be expended for payment obligations under lease-purchase agreements in 2021 are as follows:

| | |
|--|--------------------|
| Health & Human Services and Coroner COPS Buildings | \$1,653,773 |
| Flood Recovery COPS Buildings | \$4,869,750 |
| Capital Projects COPS Buildings | \$2,476,261 |
| Total lease purchase obligations: | \$8,999,784 |

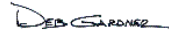
The County's payments under these lease-purchases are expressly subject to annual appropriation, and therefore are not financial obligations as to future fiscal years.

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ADOPTED this 8th day of December 2020.

**BOARD OF COMMISSIONERS OF
BOULDER COUNTY, COLORADO**

ATTEST:



Deb Gardner, Chair



Clerk to the Board



Matt Jones, Vice Chair



Elise Jones, Commissioner

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Boulder
County

