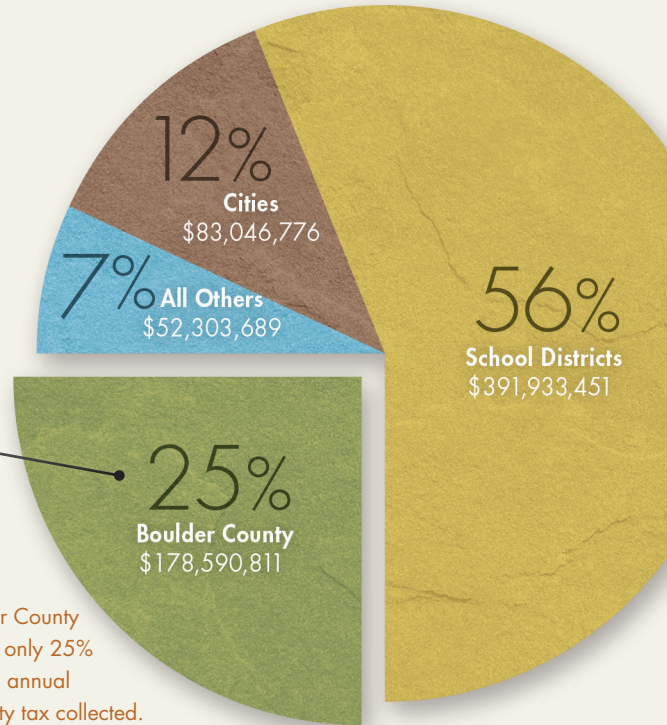


## Where do my property taxes go?

Total 2018 Property Taxes Levied: \$705,894,189

Budgeted Boulder County Revenues



Boulder County retains only 25% of total annual property tax collected. The remaining 75% is distributed to other taxing entities as shown on the graphic.

Boulder County collects taxes for all taxing districts in the county, including school districts, cities, fire districts, water and sanitation districts, and other special districts, and distributes the monies to those districts. Tax notices indicate all the taxing districts for a parcel, the various mill levies for each district, and the total taxes due. This chart shows the gross amount of property tax levied, while the revenue budget reflects the net property tax (the gross minus uncollectibles).



Boulder County 2018 Board of Commissioners

Deb Gardner  
Commissioner

Elise Jones  
Vice Chair

Cindy Domenico  
Chair

## Major Changes Between 2017 and 2018 Budgets

### Flood Recovery Efforts

Boulder County's 2018 budget development was once again heavily influenced by flood recovery work in response to the devastating flood of 2013. The total flood recovery budget of \$48 million represents a decrease of more than \$4.7 million from the 2017 budget. Flood recovery in total is currently projected to cost \$281 million over an excess of six years. The county is also anticipating \$37 million in flood reimbursements and grants from state and federal agencies such as FEMA, FHWA, State of Colorado and CDBG-DR in 2018 to apply toward the ongoing repairs.

The expenditures related to flood recovery appear in four funds within the adopted budget. Within the Road and Bridge Fund we have limited the budget to the first six months of anticipated flood recovery expenditures. The county intends to reevaluate this \$17.8 million budget mid-year when the schedule of road work is more clearly defined. At that time, if necessary, a budget adjustment will be brought forth.

\$17.6 million has also been budgeted in the General Fund for flood recovery. This amount includes funding for:

- Parks & Open Space projects
- The County's Flood Permitting and Information Center
- Additional Transportation projects
- Direct spending and transfers out of the county's Certificates of Participation project funds issued in 2015 to address the timing of flood reimbursements
- Flood recovery term employee extensions for 21.22 FTE's

\$7.8 million has also been budgeted in the county's Disaster Recovery Grant Fund and \$4.9 million has been budgeted to be expensed out of the county's Flood Recovery Sales Tax Fund. This dedicated .185% sales tax was approved by voters in November 2014 and is expected to yield in excess of \$50 million over five years.

### County Programs

- 2018 is a gubernatorial election year. The approved budget for the Clerk and Recorder's Elections Division increased by \$1.7 million to accommodate for the higher cost of this year's election.
- A total of 5.0 FTEs have been added to the Boulder County Sheriff's Jail Division in response to a recent study which identified that current staffing is insufficient to handle the pressures created by an increased inmate population and the changing inmate characteristics at the Boulder County Jail. The annual salaries and benefits budgeted for the additional jail staff total \$491,734
- An additional 18.85 FTEs have been added to the 2018 budget: 6.50 term and 12.35 permanent, including an oil & gas permit specialist, two additional Sheriff's deputies, a law enforcement technician to support the Sheriff's body-worn camera program, and two new positions in the Parks & Open Space Department.
- Capital Outlay appropriations include \$3 million of funding for the planning and implementation of a new Enterprise Resource Planning system, \$338,000 for the Pictometry Imagery Project, and \$1.3 million for vehicle replacements in order to keep the county's fleet current and minimize related maintenance costs. The county will also continue the installation of electric vehicle charging stations at county facilities.
- In addition to funding for flood recovery repairs, the Road & Bridge Fund budget contains \$17.3 million for the maintenance and rehabilitation of county roads and bridges as well as \$4.8 million for dedicated transportation sales tax projects.
- The 2018 Capital Expenditure Fund budget of \$10.8 million addresses space needs and building conditions. This includes \$2.6 million to continue the multi-phase Justice Center Improvement Plan to demolish inadequate, existing space and construct a new addition to consolidate space for the District Attorney's Office. Also included in the 2018 budget is \$3 million of funding for the first phase of a Jail Modernization project.
- Boulder County's self-insured employee Health and Dental plan, funded by county and employee contributions, was increased by \$1.5 million as healthcare costs continue to rise in 2018.
- The salary and benefits package for county employees includes a 1.8 percent unfunded range movement, market adjustments to salaries in selected job classifications, and a merit pool funded at 3 percent. There was no increase in the PERA retirement benefit rate for 2018. The total compensation package for 2018 is \$4.8 million.

### Carryover of previous funding sources

- The 2018 budget will re-appropriate a total of \$9.4 million in unexpended 2017 capital budgets for projects such as jail improvements design work (\$200,000), flood recovery grants (\$6 million), transportation infrastructure (\$1 million), and capital grants awarded to non-profits through the Worthy Cause program (\$2.2 million).

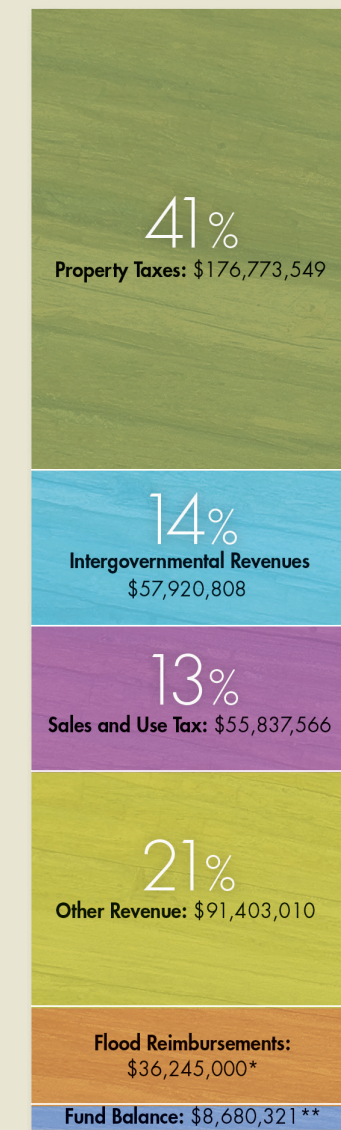
### Revenues

- Boulder County continues to be under the influence of the state's 5.5% Property Tax Revenue Limit governing property tax collections for statutory counties. The 2018 budget includes a temporary mill levy credit, as allowed by state law, of 2.117 mills. The total mill levy for the 2018 budget year is 22.726 mills.
- Sales and Use Tax revenues, which are limited to expenditures explicitly approved by Boulder County voters, are projected to increase in 2018 by 4 percent over projected 2017 numbers. This increase is attributed to the continuing strong growth in the local economy.

# BOULDER COUNTY Budget Summary 2018



### Budgeted Revenue Sources



## Boulder County Revenues

Total Revenues: \$426,860,254

**Property Taxes** – The revenue budget reflects net property tax, which is the total levied minus uncollectible amounts (\$178,590,811 – 1,817,262 = 176,773,549). The calculation of levied property tax is based on the 11/22/2017 assessed valuation of \$7,858,435,737 and reflects the county's 25% share of total property tax collections. (See chart inside for a complete breakdown).

**Intergovernmental Revenues** – These revenues are primarily federal and state pass through monies for human services programs, state shared monies for roads, state lottery proceeds, and other various grant programs.

**Sales & Use Taxes** – Restricted to voter-approved initiatives and designated to Flood Recovery, Open Space, Offender Management, Worthy Cause, Transportation, and Trails.

**Other Revenues** – Major "other revenues" include specific ownership taxes, motor vehicle fees, recording and filing fees, Treasurer's fees, building permits, various other fees, rents, and charges for services.

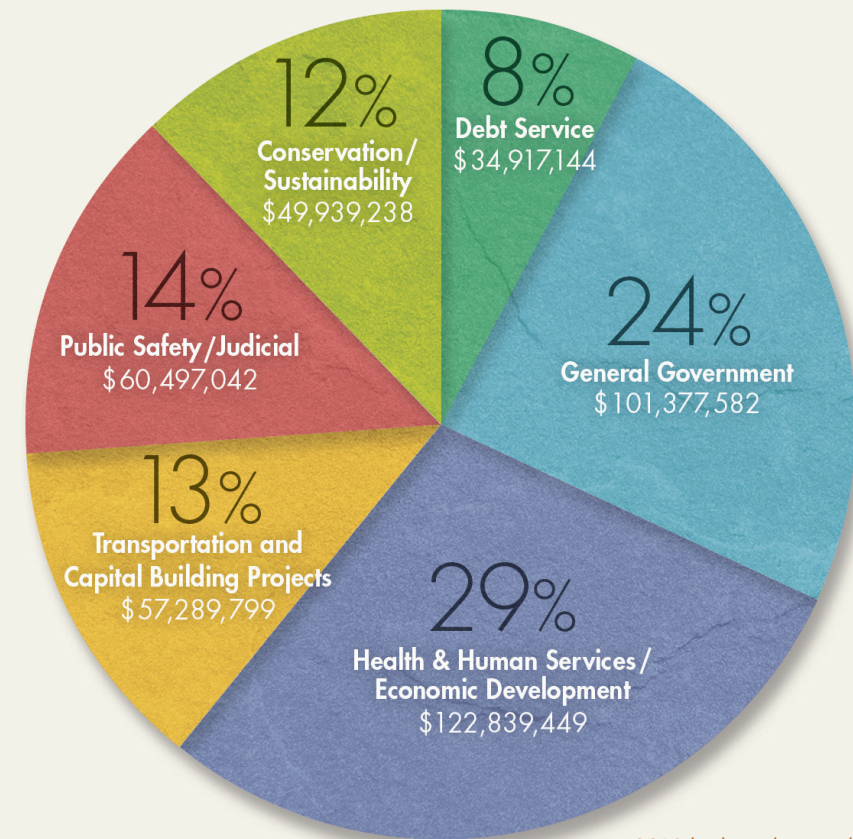
**Flood Reimbursement** – Federal and State qualified reimbursement of costs directly associated with the 2013 Flood in Boulder County.

**Fund Balance** – The most significant one-time use of fund balance is from the Road & Bridge Fund.

\* less than 10%  
\*\* less than 5%

# Budgeted Boulder County Expenditures

Total Expenses: \$426,860,254



2018 budgeted expenditures are detailed to the right. →

Boulder County adopted a \$426.9 million balanced budget in accordance with Colorado Revised Statutes. This represents a 1% increase over the 2017 budget of \$422.5 million. The 2018 budget focuses on providing solutions to the following challenges:

- Continued recovery from the 2013 Flood. Across all funds, the recovery budget is set at \$48 million, or approximately 11% of the county's total 2018 budget
- Ongoing efforts to alleviate issues related to county jail facilities and staffing needs
- Providing a compensation package to retain a talented staff in an increasingly competitive job market directly linked to the rapid growth and development in the area
- Providing quality core services across all county offices and departments to a growing population

Copies of the complete 2018 budget are available to the public upon request.



**Boulder County Budget Office**  
 Boulder County Courthouse  
 1325 Pearl Street, Boulder, CO 80302  
 Telephone: 303.441.4506  
[www.bouldercounty.org/budget](http://www.bouldercounty.org/budget)

## 2018 Budgeted Expenditure Details

(IN THOUSANDS)

### CONSERVATION / SUSTAINABILITY



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

Administrative Services - Resource Conservation	\$1,846
Board of County Commissioners – Sustainability	1,738
Land Use	
• Historic Preservation	50
• Forest Health/Sustainability	20
• Energy Impact Offset	30
Parks and Open Space	
• Administration/All Other Programs	25,682
• Extension Office	940
• Land Acquisition	65
• Parks – Youth Corps	816
Disaster Recovery – Community Development	
Block Grant- Disaster Recovery	6,535
Eldorado Springs	96
Conservation Trust Fund	414
Open Space Capital Improvement Fund	6,345
Clean Energy Options LID Fund	29
Better Buildings Grant Fund	15
Recycling Center Fund	4,683
Recycling Capital Improvements	635
<b>CONSERVATION/SUSTAINABILITY TOTAL</b>	<b>\$49,939</b>

### DEBT SERVICE



Includes all expenditures for interest and principal payments on general long-term debt and fiscal agent fees connected thereto. Payments in this category are provided for in the Capital Expenditure Fund, Eldorado Springs LID Fund, Clean Energy Options LID Fund, Qualified Energy Conservation Bonds Fund, Flood Recovery Sales Tax Fund, and Open Space Fund.

Eldorado Springs Debt	\$123
Open Space Capital Improvement Fund	26,866
Clean Energy Options LID Fund/ Qualified Energy Conservation Bonds Fund	1,402
St. Vrain Community Hub & Coroner Buildings COPs Payments	1,654
Flood Recovery Sales Tax	4,872
<b>DEBT SERVICE TOTAL</b>	<b>\$34,917</b>

### GENERAL GOVERNMENT



Includes all expenditures for the administrative branch of county government. Services are provided by the Administrative Services Department, Countywide Services and Benefits, General Administration, Assessor, County Attorney, Board of County Commissioners, Clerk & Recorder, Land Use, Surveyor, Treasurer, Fleet Services Fund, and Risk Management Fund.\*

<b>Administrative Services</b>	
• Admin Division	\$1,279
• Printing	130
• Board of Equalization	52
• Human Resources	1,718
• Financial Services	2,107
• Information Technology	7,403
• Security	498
• Facilities Administration & Maintenance	7,271
Countywide Services and Benefits	2,364
Building Utilities	2,321
Risk Management Fund	26,702
Fleet Services Fund	4,701
Fleet Services Capital Improvements	32
Flood Rebuilding & Permit Information Center	480
2015 COPs Flood Recovery Projects	3,000
General Administration	
• Administration/All Other Programs	9,997
• Capital Equipment	5,466
Land Use	4,868
County Attorney	2,938
Assessor	4,991
Board of County Commissioners	2,745
Clerk & Recorder	
• Administration	704
• Motor Vehicle Division	3,551
• Elections	3,828
• Recording	927
Surveyor	47
Treasurer	1,257
<b>GENERAL GOVERNMENT TOTAL</b>	<b>\$101,377</b>

\* Note: Employee benefits have been allocated to the programs in which the related employees reside.

### HEALTH & HUMAN SERVICES / ECONOMIC DEVELOPMENT



Includes all expenditures for the conservation and improvement of public health, to provide public assistance and institutional care for individuals economically unable to provide essential needs for themselves, and to eliminate or ameliorate poverty and its causes. Services are provided by Boulder County Public Health, Community Services, Developmental Disabilities Fund, Health & Human Services Fund, Housing programs, Disaster Recovery Fund, Human Services Safety Net Fund, Mental Health Partners, Non-profit agencies, Social Services Fund, Worthy Cause Fund, and various Grant-Funded Programs.

Niwot LID	\$133
Non-profit Agencies	3,341
Public Health	
• Administration/All Other Programs	7,175
• Mosquito Control	397
Mental Health	3,073
Community Services Programs	3,154
Community Services Non-profit Grants	1,329
Housing	1,368
Disaster Recovery	
• Hazard Mitigation Grant Program	1,250
Social Services Fund	58,207
Developmental Disabilities Fund	7,856
Grants Fund	12,000
Workforce Boulder County Fund	6,000
Health & Human Services Fund	4,816
Worthy Cause Fund	5,715
Temporary Safety Net Fund	7,026
<b>HEALTH &amp; HUMAN SERVICES / ECONOMIC DEVELOPMENT TOTAL</b>	<b>\$122,840</b>

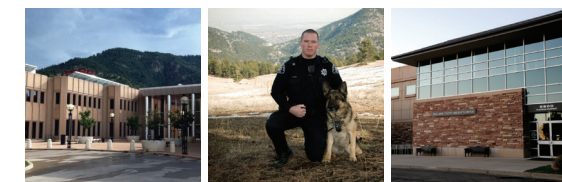
### TRANSPORTATION / CAPITAL BUILDING PROJECTS



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

Transportation	
• Administration/All Other Programs	\$5,085
• Transportation Sales Tax 2001-Trails	848
Road & Bridge Fund	
• Capital Equipment and Road Projects	26,982
• Road Maintenance	9,575
• Payments to Cities	622
• Transportation Sales Tax	4,806
<b>Transportation Subtotal</b>	<b>47,918</b>
Capital Expenditure Fund	9,137
Road & Bridge Capital Improvements	235
<b>Capital Expenditure Subtotal</b>	<b>9,372</b>
<b>TRANSPORTATION/CAPITAL BUILDING PROJECTS TOTAL</b>	<b>\$57,290</b>

### PUBLIC SAFETY / JUDICIAL



Includes all expenditures for the agencies whose purpose is to provide for the protection of persons and property. Services in this category are provided by the Coroner, Community Justice Services, District Attorney, Wildfire Mitigation, Sheriff (includes the Jail and Communications Center), Offender Management (includes the Integrated Treatment Court), and Flood Control.

Community Justice Services	\$4,930
Land Use – Wildfire Mitigation	50
Transportation – Flood Control	6
Offender Management Fund	
• Integrated Treatment Court	628
• Jail Expansion	1,323
• PACE	395
• Capital Improvements	450
Sheriff	
• Administration/All Other Programs	7,886
• Jail	18,287
• Operations	14,041
• Communications Center	3,187
Coroner	1,450
District Attorney	7,864
<b>PUBLIC SAFETY/JUDICIAL TOTAL</b>	<b>\$60,497</b>

**2018 Expenditure Total \$426,860**