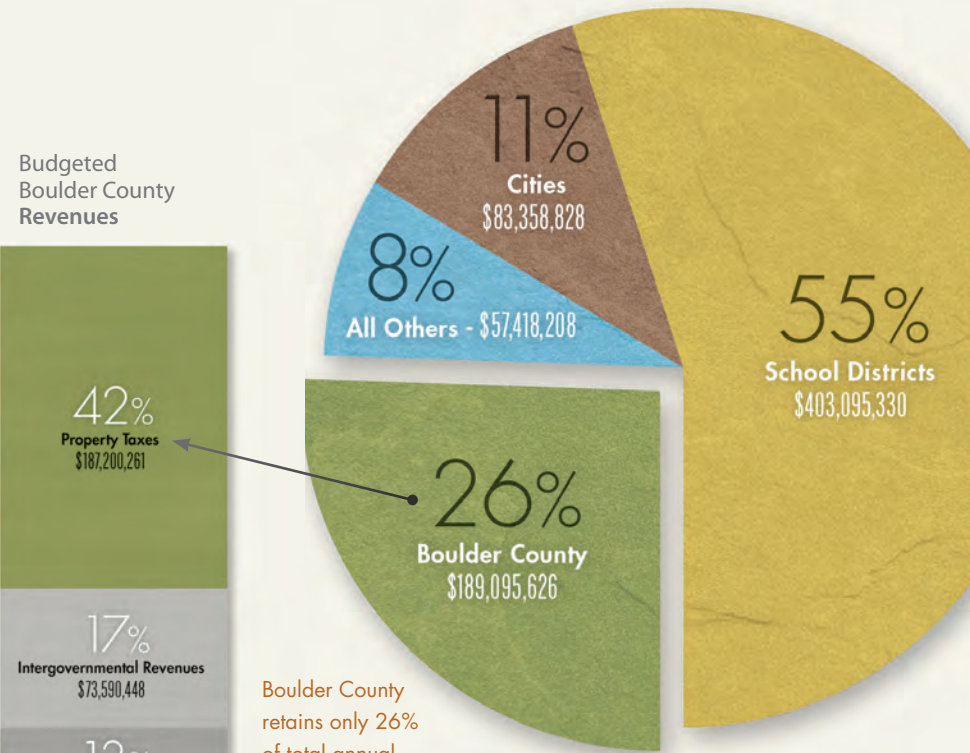


Where do my property taxes go?

Total 2019 Property Taxes Levied: \$732,967,992



Boulder County retains only 26% of total annual property tax collected. The remaining 74% 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).

Budgeted Boulder County Revenues



Boulder County 2019 Board of Commissioners



Matt Jones
Commissioner

Elise Jones
Chair

Deb Gardner
Vice Chair

Major Changes Between 2018 and 2019 Budgets

Flood Recovery Efforts

Boulder County's 2019 budget development was once again heavily influenced by flood recovery work in response to the devastating flood of 2013. This year's flood recovery budget across all funds is set at \$34.7 million which is approximately 8% of the county's total budget. This represents a decrease of \$13.3 million in comparison to the 2018 budget. Flood recovery in total is currently projected to cost \$271.0 million over an excess of six years.

The county is also anticipating \$48.3 million in flood reimbursements and grants from state and federal agencies such as FEMA, FHWA, State of Colorado and CDBG-DR in 2019 to apply toward the ongoing repairs. \$11.2 million in revenue is projected to be generated by the county's Flood Recovery Sales Tax. This dedicated .185% tax was approved by voters in November 2014 and is expected to yield in excess of \$50 million over five years.

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

County Programs

- Upgrades to the Boulder County Jail are budgeted in the Offender Management Fund in the amount of \$5.9 million. This amount includes \$200 thousand to begin the design work needed to build an Alternative Sentencing Facility. The funding for the facility was approved by voters in November through the passage of a 0.185 percent sales tax that will replace the emergency flood recovery tax that expires next year. The tax will be in effect for five years and will raise approximately \$50.0 million which will allow the county to build the facility without the need to issue a new debt instrument. The General Fund budget also includes the funding for five additional Sheriff's Office positions at the Boulder County Jail. Following recommendations from a staffing consultant, the county commissioners agreed to fund the hiring of three new corrections program coordinators and two new jail deputies in 2019, as well as specialty pay for jail nurses for retention purposes. These positions are in addition to staffing increases approved in 2017 and 2018.

- The 2019 budget funds capital projects across various funds. The budget addresses space needs and building conditions which include \$1.6 million to continue the multi-phase Justice Center Improvement Plan to demolish existing inadequate space and construct a new addition to consolidate space for the District Attorney's Office. Capital items totaling \$702 thousand have been budgeted for improvements and repairs at the Recycling Center and \$1.4 million has been budgeted to purchase a sort yard to be managed by the Parks and Open Space Department.

- Capital Outlay appropriations include \$3.4 million of funding for the implementation of a new Enterprise Resource Planning system and \$1.2 million for vehicle replacements to keep the county's fleet current, in good condition, and to minimize related maintenance costs. The county will also continue the installation of electric vehicle charging infrastructure at county facilities.

- In addition to funding for flood recovery repairs, the Road and Bridge Fund budget contains \$9.4 million for the rehabilitation of county roads and bridges as well as \$5.0 million for dedicated transportation sales tax projects.

- An additional 18.5 new FTEs have been added to the 2019 budget. In addition to the new jail staff mentioned above, the budget includes funding for three new District Attorney positions in response to increased workloads, a multimodal planner, and a hazardous materials specialist, among others. The salary and benefits package for county employees includes a 2% fully funded range movement, market adjustments to salaries in selected job classifications, and a merit pool funded at 2%.

Carryover of Previous Funding Sources

- The 2019 budget re-appropriates a total of \$3.3 million in budgeted 2018 funds earmarked for land purchases under negotiations within the county's Parks and Open Space Department.

Revenues

- Boulder County continues to be under the influence of the Statutory 5.5% Limit governing property tax. The 2019 budget includes a Temporary Mill Levy Credit, as allowed by State law, of 0.734 mills. The total mill levy for the 2019 budget year is 24.026 mills.

- Sales and Use Tax revenues, which are limited to expenditures explicitly approved by Boulder County voters, are projected to increase in 2019 by 3 percent over projected 2018 numbers. This increase is attributed to the continuing strong growth in the local economy.

Strategic Priorities

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 to guide 2020 budget year decisions: Affordable Living; Climate Action; Equity & Justice; Land & Water Stewardship; and Organizational & Financial Stewardship

BOULDER COUNTY Budget Summary 2019



Budgeted Revenue Sources



Boulder County Revenues

Total Revenues: \$442,060,199

Property Taxes – The revenue budget reflects net property tax, which is the total levied minus uncollectible amounts (\$189,095,625 – 1,895,364 = 187,200,261). The calculation of levied property tax is based on the 11/20/2018 assessed valuation of \$7,870,458,089 and reflects the county's 26% 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.

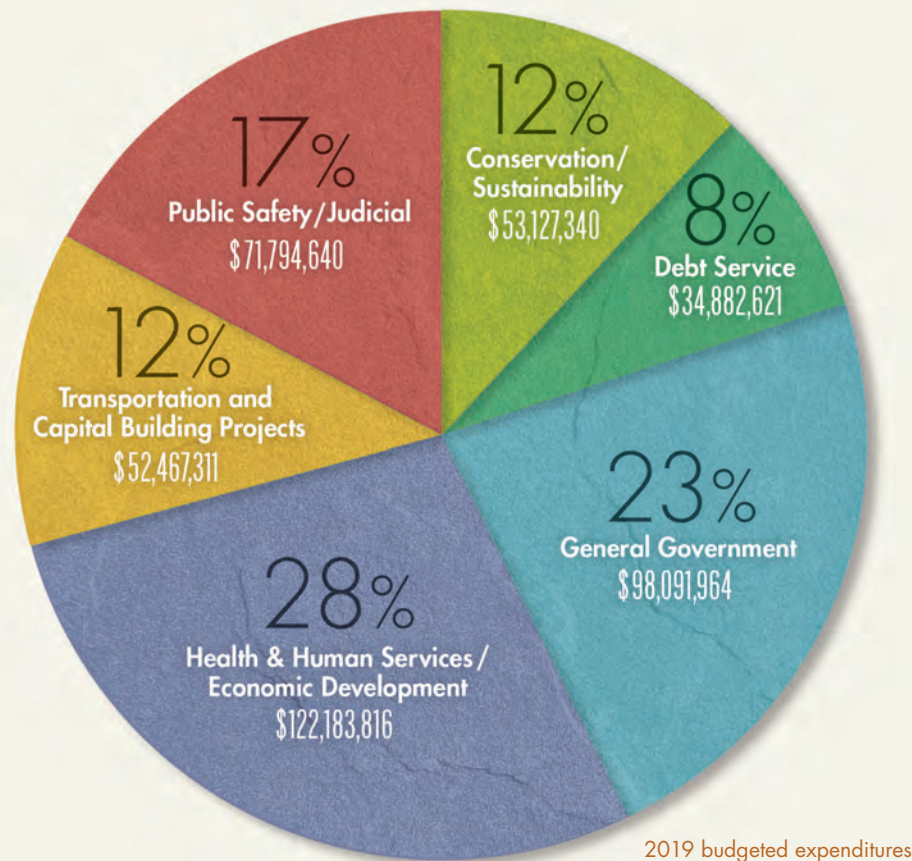
Sales & Use Taxes – Restricted to voter-approved initiatives and designated to Flood Recovery, Open Space, Offender Management, Worthy Cause, Transportation, and Trails.

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.

Budgeted Boulder County Expenditures

Total Expenses: \$432,547,691



2019 budgeted expenditures are detailed to the right. →

Boulder County has adopted a \$432.5 million balanced budget in accordance with Colorado Revised Statutes. This represents a 1.3% increase over the 2018 budget of \$426.9 million. The 2019 budget focuses on providing solutions to the following challenges:

- Continued recovery from the 2013 Flood. Across all fund the recovery budget is set at \$34.7 million, or approximately 8% of the county's total 2019 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 2019 budget are available to the public upon request.



Boulder County Budget Office
 Boulder County Courthouse
 1325 Pearl Street, Boulder, CO 80302
 Telephone: 303.441.3499
www.bouldercounty.org/budget

2019 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	\$2,107
Board of County Commissioners – Sustainability	1,918
Land Use	
• Historic Preservation	50
• Forest Health/Sustainability	20
Parks and Open Space	
• Administration/All Other Programs	30,786
• Extension Office	965
• Land Acquisition	1,490
• Parks – Youth Corps	824
Eldorado Springs	96
Conservation Trust Fund	414
Open Space Capital Improvement Fund	9,683
Clean Energy Options LID Fund	28
Better Buildings Grant Fund	15
Recycling Center Fund	4,731
CONSERVATION/SUSTAINABILITY TOTAL	\$53,127

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	\$112
Open Space Capital Improvement Fund	26,860
Clean Energy Options LID Fund/ Qualified Energy Conservation Bonds Fund	1,381
St. Vrain Community Hub & Coroner Buildings	
COPs Payments	1,657
Flood Recovery Sales Tax	4,873
DEBT SERVICE TOTAL	\$34,883

GENERAL GOVERNMENT



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

Administrative Services	
• Admin Division	\$1,591
• Printing	130
• Board of Equalization	52
• Human Resources	1,840
• Financial Services	1,886
• Information Technology	7,767
• Security	518
• Facilities Administration & Maintenance	7,611
Countywide Services and Benefits	2,680
Building Utilities	2,321
Risk Management Fund	24,473
Fleet Services Fund	4,080
Flood Rebuilding & Permit Information Center	493
General Administration	
• Administration/All Other Programs	11,368
• Capital Equipment	5,092
Land Use	5,319
County Attorney	3,104
Assessor	5,365
Board of County Commissioners	2,993
Clerk & Recorder	
• Administration	784
• Motor Vehicle Division	3,711
• Elections	2,688
• Recording	831
Surveyor	52
Treasurer	1,343
GENERAL GOVERNMENT TOTAL	\$98,092

*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	3,437
Public Health	
• Administration/All Other Programs	7,799
• Mosquito Control	397
Mental Health	3,073
Community Services Programs	3,451
Community Services Non-profit Grants	1,349
Housing	1,388
Disaster Recovery	1,732
Social Services Fund	57,492
Developmental Disabilities Fund	7,890
Grants Fund	12,000
Workforce Boulder County Fund	6,000
Health & Human Services Fund	4,736
Worthy Cause Fund	4,251
Temporary Safety Net Fund	7,056
HEALTH & HUMAN SERVICES / ECONOMIC DEVELOPMENT TOTAL	\$122,184

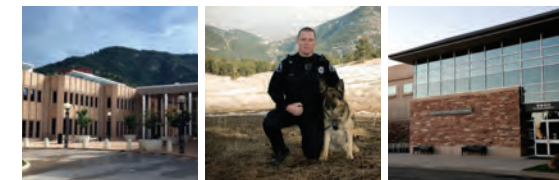
TRANSPORTATION / CAPITAL BUILDING PROJECTS



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	\$4,886
• Transportation Sales Tax 2001-Trails	892
Road & Bridge Fund	
• Capital Equipment and Road Projects	19,948
• Road Maintenance	10,150
• Payments to Cities	624
• Transportation Sales Tax	4,704
Transportation Subtotal	41,204
Capital Expenditure Fund	10,318
Road & Bridge Capital Improvements	225
Fleet Services – Architect Projects	18
Recycling Center – Capital Improvements	702
Capital Expenditure Subtotal	11,263
TRANSPORTATION/CAPITAL BUILDING PROJECTS TOTAL	\$52,467

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	\$5,214
Land Use – Wildfire Mitigation	84
Transportation – Flood Control	308
Offender Management Fund	
• Integrated Treatment Court	640
• Jail Expansion	1,376
• PACE	395
• Capital Improvements	6,024
Sheriff	
• Administration/All Other Programs	8,548
• Jail	20,429
• Operations	15,589
• Communications Center	2,729
Coroner	1,615
District Attorney	8,844
PUBLIC SAFETY/JUDICIAL TOTAL	\$71,795

2019 Expenditure Total \$432,548