**Property Tax portion only. The total 2013 Transportation revenue budget reflects 0.118 mills in abatements.**

**BOULDER COUNTY PROPERTY TAX DISTRIBUTION**

<table>
<thead>
<tr>
<th>Taxable Assessed Valuation</th>
<th>$5,617,089,739</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total County Levied Property Taxes</td>
<td>$318,433,177</td>
</tr>
</tbody>
</table>

Major Changes between 2012 and 2013 Budgets include:

- The 2013 property tax revenues are based on the 2012 assessed valuation which was a non-reappraisal year for the County’s taxable real property. The assessed valuation for the County’s 2013 tax year increased by 5.25% compared to the prior year due largely to a modest increase in new construction. This translates into an increase in budgeted property tax revenue of $35.6 million. This model increase allows for a reduction in Assessed Valuation of 3% for the 2012 tax year, due to the effects from the 2008/2009 recession, and we anticipate valuations to be flat or increasing slightly in future years. For the past several years, expenditure budgets were maintained at flat funding levels so that operating budgets were sustainable with limited revenues.

- As the local economy improves, we have seen an increase in sales and use tax revenues. The 2013 budget assumes that these revenues will increase by 6% compared to 2011 actuals. This additional revenue is designated to support sales and use tax programs approved by voters in prior years, including open space acquisition and maintenance, worthy cause, offender management, transportation projects and trails.

- Other material revenue increases have influenced the 2013 budget compared to 2012 include a 3% increase in specific ownership taxes and additional local and state funds.

- The 2013 budget also includes an increase in open space funding as well as the carryover of $8.9 million in unexpended bond proceeds from 2011.

- In the November 2010 election, voters approved ballot issue 1B that authorized an increase in the rate of Sales and Use Tax of 0.15% for open space acquisition and maintenance, as well as additional bonding authority. The 2013 adopted budget incorporates the increase in open space funding as well as the carryover of $8.9 million in unexpended bond proceeds from 2011.

- The 2013 budget includes several items related to the County’s effort to improve efficiency through technology investments. This includes a one-time capital outlay investment of $1.5 million for the new Human Resource System, GIS Linear Referencing, File Net upgrade and a Case Management System. An additional technology investment included in the 2013 budget is a Technology Trainer position.

- The 2013 budget includes an increase in the County’s sustainability budget for the Energy Smart program of $750,000, offset by reductions of $180,000. This funding allows the program to continue despite the loss of IBBA funding. Other changes are for an Open Space ranger and shuttle service for the Hessie Trail budgeted in the Parks and Open Space and Transportation departments. There is an operating decrease of $100,000 in the Utilities budget reflecting the efficiencies incurred from the County’s sustainability programs.

- The Ballot and Bridge Fund budget includes an additional $490,000 to complete construction on a new Road Maintenance center, as well as $1.8 million carried forward from prior years for this project. It is expected that there will be projects in 2013 that will receive additional federal and/or State revenues, and they will be budgeted when the amounts are known.

- The Social Services 2013 budget has an increase of over $1.7 million, which is primarily funded by carryover from unexpended amounts in 2012 in the Temporary Safety Net Fund. This fund was approved by voters in November 2010 for five years to provide a temporary safety net of human services programs funded by 0.9 mills of property tax revenue.

Other Items of Interest:

- The salary and benefit package for County employees in the 2013 budget included market and range adjustments to salaries in selected job classifications and a merit pool funded at 2%. There was no increase in the PERA retirement benefit rate for 2013.

- Ballot issue 2013 1A allowed the property tax mill levy rate to grow until it reached the TABOR allowed maximum of 23.745 mills. Beginning in 2011, ballot issue 2010-1A added 0.9 mills to the maximum.

- The total mill levy for the County for taxes carried in 2013 is 24.645, including a Levy of 0.118 mills to recover property taxes paid in 2012.

**BOULDER COUNTY BUDGET SUMMARY 2013**

- **Total Revenues = $319,584,517**
- **Property Taxes** - Property taxes on the books are limited to the lesser of (1) 5.5%, plus an allowance for new construction; or (2) the TABOR mill levy limit of 24.45 mills. The tax levy is set by the Board of County Commissioners, however, the mill levy limit cannot be increased without approval of the electorate. The revenue budget reflects net property tax, which is the total levied minus 1% uncollectibles ($138,433,177 – 1,384,323 = $137,048,845). The property tax base is based on the 11/26/2012 assessed valuation of $5,617,089,739.

**Intergovernmental** - These revenues are primarily Federal and State pass through monies for social service programs, state shared monies for roads, state lottery proceeds, other various government programs, and grant programs.

**Sales & Use Taxes** - restricted to voter approved initiatives and designated to 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 changes for services.

**Use of Fund Balance** - The most significant use of fund balance is from the Open Space Fund I and the Capital Expenditure Fund.

**BOULDER COUNTY EXPENDITURES**

- **Total Expenses = $319,584,517**
CONSERVATION/ SANITATION

Includes all expenditures for the agencies whose purpose is to conserve and develop natural resources, which includes land, water, soil, and forests. Sanitation includes all activities involved in the removal and disposal of sewage and other types of waste. Services in this category are provided by Soil Conservation, Board of County Commissioners-Sustainability Programs, Resource Conservation and Historic Preservation, Parks & Open Space, the Conservation Trust Fund, the Open Space Funds, Eldorado Springs, the Recycling Capital Improvement Fund, the Clean Energy Options LID Fund, the Recycling Center Fund, the Qualified Energy Conservation Bonds Fund and the Better Buildings Grant Fund.

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 Road Fund, the Capital Expenditure Fund, the Eldorado Springs Fund, the Clean Energy Options LID Fund, Offender Management Fund, the Qualified Energy Conservation Bonds Fund and the Open Space Funds.

GENERAL GOVERNMENT

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

2013 EXPENDITURES

CONSERVATION/SANITATION

Administrative Services
Resource Conservation 1,112,951
Board of County Commissioners Sustainability 1,143,452
Land Use 50,000
Historic Preservation 35,000
Parks and Open Space Administration
All Other Programs 8,429,796
Extension Office 611,484
Land Acquisition 3,548,387
Eldorado Springs 86,450
Conservation Trust Fund 401,504
Open Space Capital Improvement I Fund 12,734,811
Open Space Capital Improvement II Fund 675,000
Clean Energy Options LID Fund 55,618
Qualified Energy Conservation Bonds Fund 443,507
Better Buildings Grant Fund 6,712,124
Recycling Center Fund 4,985,180
CONSERVATION/SANITATION TOTAL $41,070,264

DEBT SERVICE

COO's Lease Payments 994,461
Eldorado Springs Debt 122,658
Offender Management Bond 04 Debt Service 444,908
Open Space 2 C.I.T. Bond Series 2008 3,130,950
Clean Energy Options LID Fund 1,353,402
Qualified Energy Conservation Bonds Fund 592,668
Longmont & Coroner Buildings COO's 779,692
DEBT SERVICE TOTAL $29,282,469

GENERAL GOVERNMENT

Administrative Services
Admin Division 604,169
Printing 348,474
Board of Equalization 93,698
Human Resources 1,112,333
Financial Services 1,116,460
Information Technology 6,061,942
Security 211,182
Facilities Administration & Maintenance 3,982,736
Countywide Services and Benefits 23,939,645
Building Utilities 2,015,204
Risk Management Fund 20,132,098
Fleet Services Fund 4,023,155
General Administration 5,189,936
Capital Equipment 3,211,580
Assessor 3,193,363
County Attorney 2,073,772
Board of County Commissioners 1,563,506
Budget 386,711
Clerk & Recorder Administration 458,157

Motor Vehicle Division 2,079,999
Elections 1,440,052
Recording 746,672
Land Use 2,880,817
Surplus 11,000
Treasurer 938,745
GENERAL GOVERNMENT TOTAL $87,817,497

HEALTH & WELFARE/ECONOMIC OPPORTUNITY

Medicaid 92,000
Non-profit Agencies 4,764,909
Public Health 6,199,513
Mosquito Control 387,987
Mental Health 2,122,746
Community Services Programs 1,684,611
Housing 994,483
Parks - Youth Corps 638,847
Social Services Fund 36,124,548
Developmental Disabilities Fund 5,608,830
Grants Fund 12,000,000
Workforce Boulder County Fund 6,000,000
Health & Human Services Fund 4,058,102
Worthy Cause Fund 3,327,002
Temporary Safety Net Fund 6,027,948
HEALTH & WELFARE/ECONOMIC OPPORTUNITY TOTAL $89,971,229

HIGHWAYS & STREETS/CAPITAL BUILDING PROJECTS

Transportation 2,084,285
Transportation Sales Tax 2001-2007 Trails 613,642
Road & Bridge Fund Capital Equipment and Road Projects 4,181,513
Road Maintenance 8,181,338
Payments to Cities 430,981
Transportation Sales Tax 3,482,339
Architect's Projects 2,214,929
Capital Expenditure Fund 5,455,721
Longmont & Coroner Buildings 6,419,734
Parks Fairgrounds Minor Projects 58,599
HIGHWAY & STREETS/CAPITAL BUILDING PROJECTS TOTAL $32,114,071

HEALTH & WELFARE/ ECONOMIC OPPORTUNITY

PUBLIC SAFETY/JUDICIAL

Coroner 874,482
Community Justice Services 2,974,968
District Attorney 3,642,558
Land Use - Wildlife Mitigation 16,000
Sheriff
Administration/All Other Programs 6,115,880
Jail 11,417,781
Operations 7,930,541
Communications Center 2,513,800
Transportation - Flood Control 8,034
Offender Management Fund Integrated Treatment Court 488,637
Jail Expansion 1,025,159
PACE 318,078
PUBLIC SAFETY/JUDICIAL TOTAL $38,328,987

BUILDING PROJECTS TOTAL $33,114,071

HIGHWAYS & STREETS/CAPITAL BUILDING PROJECTS TOTAL $32,114,071

HEALTH & WELFARE/ ECONOMIC OPPORTUNITY

SUCCESSFUL 2013 BUDGET GOALS

- Surplus was 11,000
- Plan was 5%
- Original goal was 5% or more
- Tax Levy was 5.78%
- Debt Service was 0.9%

HIGHPAYMENTS AND ACTIVITY

- Debt Service was 0.9%
- Bonded debt service was 0.9%
- Bonded debt service was 0.9%