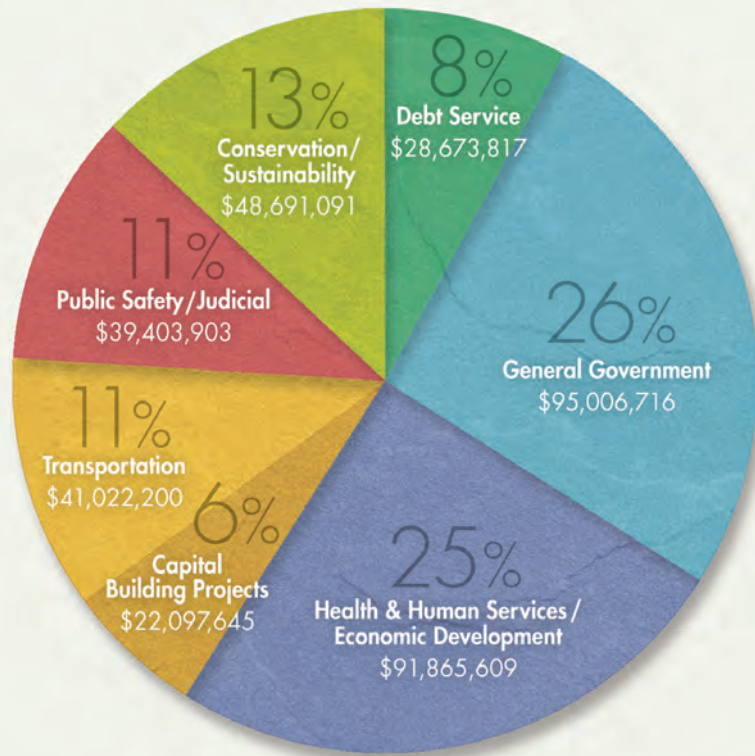


Budgeted Boulder County Expenditures

Total Expenses: \$366,760,981



2014 budgeted expenditures are detailed to the right. →

Boulder County provides a wide variety of roles and carries out many core responsibilities in the community. Our thorough annual budget process allows for the careful allocation of all resources entrusted to Boulder County Government.

The cost of recovery from the 2013 Flood, which caused widespread damage and destruction to public and private property throughout Boulder County including county-maintained road, bridges and open space properties, is the dominate influence on the 2014 budget. The 2014 budget represents the first of several years of infrastructure rebuilding and restoration, with an anticipation of reimbursement revenues from Federal and State sources for eligible 2013 expenditures.

Copies of the entire 2014 budget are available to the public upon request at the County Budget Office.



Boulder County Budget Office
 Boulder County Courthouse – West Wing
 2020 13th Street, Boulder, CO 80302
 Telephone: 303.441.4506
www.bouldercounty.org/budget

2014 Budgeted Expenditure Details

CONSERVATION / SUSTAINABILITY



Includes all expenditures to conserve and manage natural resources, which includes land, water, soil, historical assets, and the wise use of energy. Services are provided by Soil Conservation, Board of County Commissioners-Sustainability Programs, Resource Conservation and Historic Preservation, Parks & Open Space, Conservation Trust Fund, Open Space Funds, Eldorado Springs, and the Recycling Capital Improvement Fund.

Administrative Services - Resource Conservation	9,603,928
Board of County Commissioners – Sustainability	2,143,752
Land Use	
• Historic Preservation	50,000
• Forest Health/Sustainability	35,000
Parks and Open Space	
• Administration/All Other Programs	16,936,543
• Extension Office	623,360
• Land Acquisition	3,548,387
• Parks – Youth Corps	655,377
Eldorado Springs	86,450
Conservation Trust Fund	1,976,504
Open Space Capital Improvement I Fund	7,107,424
Open Space Capital Improvement II Fund	675,000
Clean Energy Options LID Fund	42,222
Better Buildings Grant Fund	200,000
Recycling Center Fund	5,007,144
CONSERVATION/SUSTAINABILITY TOTAL	\$48,691,091

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

Fleet Center COPs Payments	1,047,962
Eldorado Springs LID	122,658
Offender Management Bond 04	447,818
Open Space 1 C.I.T. Bond Series 2005-2006, 2009-2011	20,489,084
Open Space 2 C.I.T. Bond Series 2008	3,134,788
Clean Energy Options LID Fund	1,190,426
Qualified Energy Conservation Bonds Fund	584,108
Longmont & Coroner Buildings COPs Payments	1,656,973
DEBT SERVICE TOTAL	\$28,673,817

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	677,235
• Printing	424,482
• Board of Equalization	93,688
• Human Resources	1,153,442
• Financial Services	1,264,312
• Information Technology	6,584,235
• Security	214,518
• Facilities Administration & Maintenance	4,072,473
Countywide Services and Benefits	26,807,240
Building Utilities	2,116,204
Risk Management Fund	21,660,679
Fleet Services Fund	4,246,179
General Administration	
• Administration/All Other Programs	5,557,766
• Capital Equipment	3,066,410
Assessor	3,262,645
County Attorney	2,134,836
Board of County Commissioners	1,954,962
Clerk & Recorder	
• Administration	470,978
• Motor Vehicle Division	2,096,904
• Elections	2,384,574
• Recording	744,173
Land Use	3,025,413
Surveyor	23,000
Treasurer	970,368
GENERAL GOVERNMENT TOTAL	\$95,006,716

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, Human Services Temporary Safety Net Fund, Mental Health Partners, Non-Profit agencies, Social Services Fund, Worthy Cause Fund, and various Grant-Funded Programs.

Niwot LID	92,000
Non-profit Agencies	4,671,659
Public Health	
• Administration/All Other Programs	6,379,477
• Mosquito Control	397,626
Mental Health	2,519,347
Community Services Programs	1,731,947
Housing	949,779
Social Services Fund	38,099,850
Developmental Disabilities Fund	5,686,515
Grants Fund	12,000,000
Workforce Boulder County Fund	7,000,000
Health & Human Services Fund	4,062,083
Worthy Cause Fund	3,123,675
Temporary Safety Net Fund	5,151,651
HEALTH & HUMAN SERVICES / ECONOMIC DEVELOPMENT TOTAL	\$91,865,609

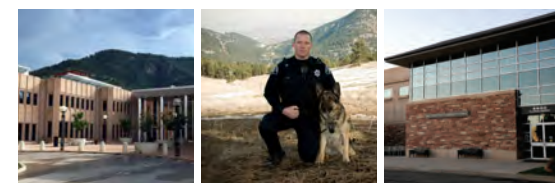
TRANSPORTATION / CAPITAL BUILDING PROJECTS



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

Transportation	
• Administration/All Other Programs	3,538,801
• Transportation Sales Tax 2001-Trails	657,544
Road & Bridge Fund	
• Capital Equipment and Road Projects	19,598,694
• Road Maintenance	8,422,573
• Payments to Cities	439,491
• Transportation Sales Tax	3,737,806
Subdivision Paving	4,627,291
Transportation Subtotal	\$41,022,200
Capital Expenditure Fund	
• Administration/All Other Projects	4,470,375
• Longmont & Coroner Buildings	17,627,270
Capital Building Projects Subtotal	\$22,097,645
TRANSPORTATION/CAPITAL BUILDING PROJECTS TOTAL	\$63,119,845

PUBLIC SAFETY / JUDICIAL



Includes all expenditures for the agencies whose purpose is to provide for the protection of persons and property. Services 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.

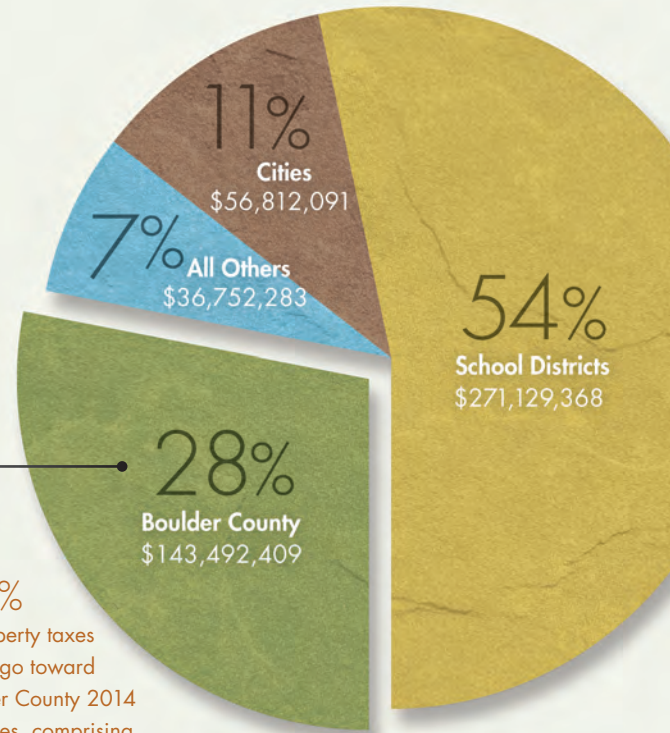
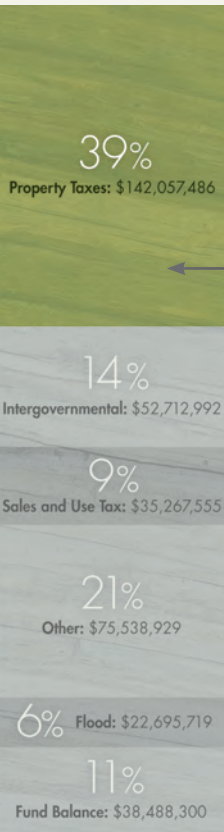
Coroner	922,977
Fire Recovery Center	137,534
Community Justice Services	3,025,943
District Attorney	4,803,905
Land Use – Wildfire Mitigation	16,000
Sheriff	
• Administration/All Other Programs	6,247,233
• Jail	11,599,965
• Operations	8,177,821
• Communications Center	2,610,210
Transportation Flood Control	6,034
Offender Management Fund	
• Integrated Treatment Court	498,905
• Jail Expansion	1,039,298
• PACE	318,078
PUBLIC SAFETY/JUDICIAL TOTAL	\$39,403,903

2014 Expenditure Total \$366,760,981

Where do my property taxes go?

Total 2014 Property Taxes Levied: \$508,186,151

Budgeted Boulder County Revenues



28% of property taxes levied go toward Boulder County 2014 revenues, comprising 39% of the county's revenue budget.

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 2014 Board of Commissioners

Elise Jones
Commissioner

Cindy Domenico
Chair

Deb Gardner
Vice Chair

Major Changes Between 2013 and 2014 Budgets

Flood Recovery

- Flood recovery expenses in the General Fund budget include over \$19 million for the repair of Open Space property, infrastructure and trails. This is partially funded by \$7.8 million in reimbursement revenues related to 2013 eligible flood expenditures. An additional amount of more than \$1.5 million is appropriated in the Capital Expenditure Fund for repairs to county buildings.
- The Road & Bridge Fund budget includes an additional amount of more than \$15 million for flood-related transportation infrastructure repairs and reconstruction. Roads destroyed or damaged in 2013 have been temporarily repaired to allow traffic into the affected areas, with permanent construction planned to commence in the spring of 2014. This construction is mostly funded by anticipated reimbursement revenues.

County Programs

- The General Fund includes an additional \$1 million in the Sustainability budget for the EnergySmart program and \$950,000 in the Clerk & Recorder's Elections Division base to fund the 2014 General Election.
- The Subdivision Paving Local Improvement District (LID) is a new Fund for the county adding \$4.6 million to the budget. The LID is funded from annual assessments on properties within the district and an annual contribution from the county of \$1 million.
- The Social Services Fund was increased by \$2 million, mostly from intergovernmental block grants from the State, to fund additional Colorado Works and Child Welfare programs. The Human Services Temporary Safety Net Fund, approved by voters in November 2010 and funded annually for five years by 0.9 mills of property tax revenue, will provide \$5.2 million in 2014 for families in need.
- The Work Force Fund was increased by \$1 million, all funded from federal grant revenues for flood-related employment services.
- The Better Buildings Fund is nearing the end of the ARRA grant funding and represents a decrease of \$6.5 million in the 2014 budget.
- An increase of \$1.5 million for Boulder County's self-insured Health and Dental plan is appropriated in the Risk Management Fund. This is funded from both employee contributions and the county.
- The salary and benefits package for county employees in the 2014 budget includes market and range adjustments to salaries in selected job classifications and a merit pool funded at 2%. There is no increase in the PERA retirement benefit rate for 2014.

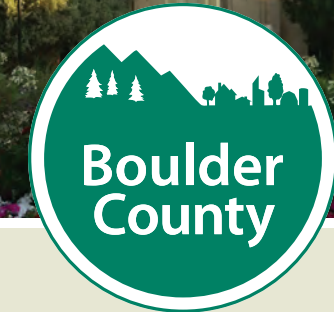
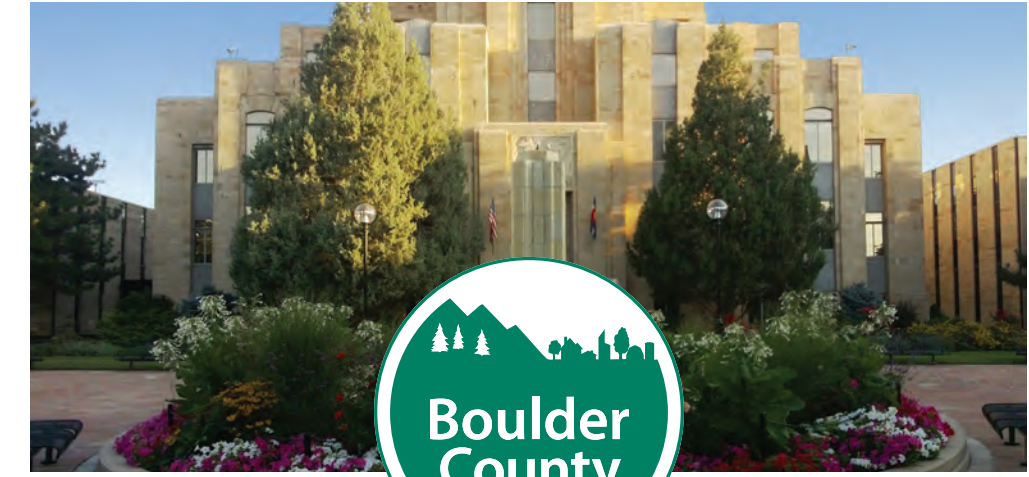
Carryover of previous funding sources

- The 2014 budget includes carryover of unexpended amounts in 2013 for the Conservation Trust Fund (\$1.5 million), the Open Space I Fund (\$3.3 million), and Worthy Cause Fund (\$925,000).
- The Capital Expenditure Fund budget includes carryover in an appropriation of \$17.5 million of unexpended bond proceeds to continue the design and construction of the St. Vrain Health and Human Services complex in Longmont and the new Coroner's facility in Boulder.

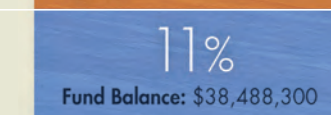
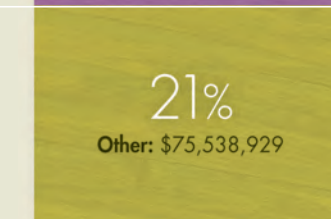
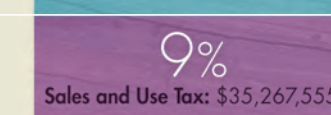
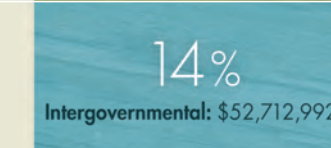
Revenues

- Improvements to the local economy following the recession have resulted in an increase of 7% in sales and use tax revenue projections for 2014 over the 2013 adopted budget. This revenue stream is restricted to specific uses approved by voters in prior years, including Open Space acquisition and maintenance, Worthy Cause, Offender Management, and uniquely defined Transportation projects and trails.
- 2014 property tax revenues are based on the 2013 Assessed Valuation which reflects a reappraisal year for the county's taxable real property. The 2013 Assessed Valuation increased by 1.7% over the prior year due largely to a modest increase in new construction. This assessment is still reflective of the 2008/2009 recession impacts on real property values, due to the timing of the assessment process. Included in the assessment is a pro-rated reduction for property destroyed in the recent floods. The result of the valuation change is additional budgeted property tax revenue of \$2.38 million.
- Ballot issue 2005-1A 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 collected in 2014 is 25.120, including a levy of 0.475 mills yielding \$2.7 million to recover property taxes refunded and abated in 2013.

BOULDER COUNTY Budget Summary 2014



Budgeted Revenue Sources



Boulder County Revenues

Total Revenues: \$366,760,981

Property Taxes - The revenue budget reflects net property tax, which is the total levied minus 1% uncollectibles (\$143,492,411 - \$1,434,925 = \$142,057,486). The property tax budget is based on the 11/21/2013 assessed valuation of \$5,712,277,459.

Intergovernmental Revenues - 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 - Includes 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 September 2013 flooding costs.

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