Boulder County collects taxes for all taxing districts in the county, including school districts, cities, five 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).

**Where do my property taxes go?**

**Total 2015 Property Taxes Levied:** $523,782,048

- **Boulder County Budgeted Revenue:** 28% of the county’s revenues, comprising 32% of the county’s revenue budget.
- **Cities:** 11% of property taxes levied go toward Boulder County 2015 revenues, comprising 22% of the county’s revenue budget.
- **School Districts:** 54% of property taxes levied go toward Boulder County 2015 revenues, comprising 72% of the county’s revenue budget.
- **All Others:** 7% of property taxes levied go toward Boulder County 2015 revenues, comprising 8% of the county’s revenue budget.

**Budgeted Revenue Sources**

- **Boulder County Revenues:** 32% of property taxes
- **Intergovernmental:** 13%
- **Sales and Use Tax:** 11%
- **Other:** 21%
- **Reimbursements:** 19%
- **Fund Balance:** 4%

**Budget Summary 2015**

- **Total Revenues:** $438,840,064

**Major Changes Between 2014 and 2015 Budgets**

**Flood Recovery**

- The 2015 budget reflects the second full year of recovery work from the 2013 Flood. The total flood recovery budget is $75 million across all county funds.
- Transportation infrastructure-related flood repairs and reconstruction is budgeted at over $33 million in the Road and Bridge Fund. This is the second year of a three-year plan to restore the county’s flood-damaged transportation system.
- A total of $34.5 million has been appropriated in the new Disaster Recovery Fund. This fund includes grants for Hazardous Mitigation (HMGP), watershed recovery, and Community Development Block Grant – Disaster Recovery (CDBG-DR) expenditures.
- Within the county’s General Fund, $7.3 million is budgeted for flood recovery projects on Boulder County Open Space properties.
- The voters approved a five-year Flood Recovery 0.185% sales and use tax which takes effect January 1, 2015. This new tax is projected to yield $9.2 million in 2015. The new revenue will enable Boulder County to continue with flood recovery work not covered by FEMA, the State of Colorado, or other funding sources.

**County Programs**

- The county will open two new buildings in 2015: A new Coroner’s facility in Boulder in the second quarter of the year and the new St. Vrain Health and Human Services building in Longmont, which will integrate four separate services operations into one facility, late in the third quarter.
- A total of 28.5 Full-Time Equivalent (FTE) employee positions were approved for 2015 (6.5 term positions and 22 permanent). Of these, 6.25 FTEs are reserved for public safety positions in the Sheriff’s Office, District Attorney’s Office and Coroner’s Office, with an additional 10 FTEs required to support the two new buildings referenced above.
- While little change was made in the overall funding for human services non-profit organizations, the allocations for these non-profits were transferred from the General Fund to the Sheriff’s Office, Community Services, and Housing & Human Services.
- The Human Services Safety Net (HSSN) Fund is budgeted for $5.2 million. Funded by 0.9 mills of property tax revenue to provide a safety net of human services programs, the HSSN was extended by voters in November 2014 for an additional fifteen years.
- Boulder County’s self-insured employee Health and Dental plan, funded by county and employee contributions, was increased $1.5 million to address rising healthcare costs.
- The salary and benefits package for county employees includes market and range adjustments to salaries in selected job classifications and a merit pool funded at 3%. There was no increase in the PERA retirement benefit rate for 2015.

**Carryover of previous funding sources**

- The 2015 budget includes carryover of unexpended amounts in 2014 for the Conservation Trust Fund ($71 million), the Open Space I and II Funds ($4.9 million) and the Worthy Cause Fund ($1 million).
- The Capital Expenditure Fund budget includes an appropriation of an additional $7.4 million of the unexpended Certificate of Participation proceeds from a 2012 issuance to complete both 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 13% in sales and use tax revenue projections for 2015 over the 2014 adopted budget. This revenue stream is restricted to specific uses approved by voters, including Open Space acquisition and maintenance, Worthy Cause, Offender Management, ballot-defined Transportation projects and trails, and the new Flood Recovery tax.
- The assessed valuation of the county’s taxable real property for the 2015 budget year (based on 2014 property assessments) increased by 1.15% due largely to a modest increase in new construction. The 2015 budget year reflects a real property non-reappraisal year. Due to lower property tax abatements and the result of the minimal valuation changes in 2014, there is a reduction of $235,848 in budgeted property tax for 2015.
- The total mill levy for the County for taxes collected in 2015 is 24.794 mills, including a levy of 0.149 mills to recover property taxes refunded and abated in 2014.
**2015 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.

### 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.

### 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.

### 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 Non-Profit agencies, Social Services Fund, Worthy Cause Fund, and various Grant-Funded Programs.

### 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.

### 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, Wildlife Mitigation, Sheriff (includes the Jail and Communications Center), Offender Management (includes the Integrated Treatment Court), and Flood Control.

---

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

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

**2015 Budgeted Expenditure Details**

**CONSERVATION / SUSTAINABILITY**

Administrative Services - Resource Conservation 1,210,162
Board of County Commissioners - Sustainability 1,311,843
Land Use
- Historic Preservation 50,000
- Forest Health/Sustainability 35,000
Parks and Open Space
- Administrative/V All Other Programs 16,648,510
- Extension Office 657,625
- Land Acquisition 5,408,377
- Parks - Youth Corps 636,029
Comprehensive Clerk Planning 5,400,218
Conservation Trust Fund 87,010
Open Space Capital Improvement Fund 2,406,725
Open Space Capital Improvement/End Fund 700,006
Clean Energy Options/LID Fund 42,222
Recycling Center Fund 5,805,748
CONSERVATION/SUSTAINABILITY TOTAL $47,061,570

**DEBT SERVICE**

Fleet Center COPs Payments 1,942,361
Eldorado Springs LID 122,618
Offender Management Bond 04 449,655
Open Space 2 C.I.T. Bond Series 2009 1,111,888
Clean Energy Options/LID Fund 1,129,029
Qualified Energy Conservation Bonds Fund 572,013
Longmont & Coroner Buildings COPs Payments 1,936,771
DEBT SERVICE TOTAL $5,422,701

**GENERAL GOVERNMENT**

Administrative Services
- Admin/Chancellor 684,146
- Printing 438,224
- Board of Equalization 18,419
- Human Resources 1,227,875
- Financial Services 3,317,867
- Information Technology 6,649,223
- Security 260,144
- Facility Administration & Maintenance 4,529,478
- Countywide Services and Benefits 27,129,275
- Building Utilities 2,149,640
- Risk Management Fund 23,280,916
- Fleet Services Fund 4,370,950
- Flood Rebuilding & Permit Information Center 276,004
- Flood Recovery Sales Tax 8,701,481
General Administration
- Administrative/V All Other Programs 6,619,082
- Capital Equipment 3,837,951
- Land Use 3,115,341
- County Attorney 2,246,327
- Assessor 2,377,090
- Board of County Commissioners 2,039,824
- Clerk & Recorder 482,916
- Motor Vehicle Division 2,566,049
- Elections 9,440,651
- Recording 496,164
- Surveyor 23,000
- Treasurer 982,921
GENERAL GOVERNMENT TOTAL $108,867,456

**HEALTH & HUMAN SERVICES / ECONOMIC DEVELOPMENT**

Niwot LID 92,000
Non-profit Agencies 3,106,409
Public Health
- Administrative/V All Other Programs 5,874,358
- Mosquito Control 478,826
- Mental Health 3,073,077
Community Services Programs 1,724,290
Community Services Non-profit Grants 5,143,889
Housing 1,081,483
Disaster Recovery
- Community Development Block Grant 23,717,737
- House Bill 14-1002 983,854
- Hurricane Irvin/Grant Program 25,965,791
Social Services Fund 50,995,446
Developmental Disabilities Fund 5,748,236
Grants Fund 12,000,000
Worthington Boulder County Fund 7,431,000
Health & Human Services Fund 4,075,544
Worthy Cause Fund 3,518,827
Temporary Safety Net Fund 5,311,651
HEALTH & HUMAN SERVICES / ECONOMIC DEVELOPMENT TOTAL $134,708,388

**TRANSPORTATION / CAPITAL BUILDING PROJECTS**

Transportation
- Administrative/V All Other Programs 5,050,707
- Transportation Sales Tax 2011 Trails 742,748
- Road & Bridge Fund 5,140,958
- Capital Equipment and Road Projects 39,248,356
- Road Maintenance 8,049,468
- Payments to Cities 487,226
- Transportation Sales Tax 4,262,319
Transportation Subtotal 58,660,935
Capital Expenditure Fund
- Administrative/V All Other Programs 8,672,263
- Longmont & Coroner Buildings 7,408,970
Capital Building Projects Subtotal 16,081,233
TRANSPORTATION/CAPITAL BUILDING PROJECTS TOTAL $74,742,168

**PUBLIC SAFETY / JUDICIAL**

Community Justice Services 3,137,968
Land Use – Wildlife Mitigation 16,000
Transportation Flood Control 6,214
Offender Management Fund
- Integrated Treatment Court 575,590
- Jail Expansion 1,031,694
- FOS 318,278
Sheriff
- Administrative/V All Other Programs 6,849,465
- Jail 11,953,881
- Operations 8,309,466
- Communications Center 2,699,898
- Coroner 975,963
- DistRICT Attorney 5,748,314
PUBLIC SAFETY/JUDICIAL TOTAL $40,957,721

**2015 Expenditure Total** $438,840,064

**Budgeted Boulder County Expenditures**

**Total Expenses:** $438,840,064

**Conservation / Sustainability:** 11%

**Debt Service:** 7%

**General Government:** 25%

**Public Safety / Judicial:** 13%

**Transportation / Capital Building Projects:** 4%

**Health & Human Services / Economic Development:** 31%

**Capital Building Projects:** $16,081,233

**Health & Human Services / Economic Development:** $134,708,388

**Transportation / Capital Building Projects:** $74,742,168

**Public Safety / Judicial:** $40,957,721

---

**Copies of the entire 2015 budget are available to the public upon request at the County Budget Office.**

---

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 roads, bridges and open space properties, is the dominant influence on the 2015 budget. The 2015 budget represents the second of several years of infrastructure rebuilding and restoration, with an anticipation of reimbursement revenues from Federal and State sources for eligible 2014 expenditures.