### Budgeted Boulder County Expenditures

**Total Expenses:** $426,638,902

- **Public Safety/Judicial:** $29,915,719
- **Health & Human Services / Economic Development:** $128,986,166
- **Debt Service:** $3,187,837
- **Transportation and Capital Projects:** $63,016,876
- **General Government:** $99,957,073

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, continues to have a predominant impact on the 2016 budget. The 2016 budget represents the third of several years of infrastructure rebuilding and restoration, with an anticipation of reimbursement revenues from Federal and State sources for eligible years 2014 and 2015 expenditures.

Copies of the entire 2016 budget are available to the public upon request at the County Budget Office.

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### 2016 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 Board of County Commissioners Sustainability Programs, Resource Conservation and Historic Preservation, Parks & Open Space, Land Use, Conservation Trust Fund, Open Space Fund, 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 agency costs 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, Surveys, Treasurer, Fleet Services Fund and Risk Management Fund.

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

- **Administrative Services - Reserve Contingency:** $1,454,516
- **Board of County Commissioners - Sustainability:** $1,092,753
- **Land Use - Historic Preservation:** $50,000
- **Parks & Open Space - Administrative All Other Programs:** $19,239,259
- **Extension Office:** $822,298
- **Land Acquisition:** $3,548,387
- **Parks - Youth Corps:** $788,387
- **Recycling C.I.P.:** $2,541,300
- **Eldorado Springs:** $67,010
- **Conservation Trust Fund:** $2,854,655
- **Open Space Capital Improvement Fund:** $6,639,905
- **Open Space Capital Improvement Fund:** $705,006
- **Clean Energy Options LID Fund:** $34,455
- **Better Buildings Grant Fund:** $15,000
- **Recycling Center Fund:** $4,973,607

**CONSERVATION/SUSTAINABILITY TOTAL:** $46,587,131

#### 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.

#### PUBLIC SAFETY / JUDICIAL

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 / 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.

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2016 Expenditure Total: $526,638,902
**Where do my property taxes go?**

Total 2016 Property Taxes Levied: $539,407,096

- **Budgeted Boulder County Revenues**
  - **Property Taxes**: $153,025,755
  - **Intergovernmental Revenues**: $6,858,961,000
  - **Other Revenues**: $114,588,163

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).

**Flood Recovery**

- The 2016 budget reflects the third full year of recovery work from the 2013 Flood. The total flood recovery budget is $64.5 million across all county funds, representing a decrease of more than $23.6 million from the 2015 budget.

**County Programs**

- The 2016 Social Services Fund budget now includes a grant funded amount of $2.519 million for the IMPACT (Integrated Managed Partnership for Adolescent and Child Community Treatment) program. This program has been a part of the Mental Health Partners agency since it was formed in 1997, however as they transition to a healthcare provider approach the IMPACT board identified Boulder County’s Housing and Human Services Department as a more suitable fiscal agent.

- 2016 is an open-presidential election year. The approved budget for the Clerk and Recorder Elections Division increased by $1.4 million to accommodate the additional cost of this election.

- The overall personnel package for 2016 includes the addition of 12.4 FTEs: 1.4 term and 11 permanent. Although additional FTE requests were made by elected officials and departments, only those requests with an independent funding source (such as a grant) or a regulatory requirement were approved. The Commissioners also approved extensions for 38.75 existing term FTEs which were set to expire at the end of 2015. The majority of these term positions perform duties directly related to flood recovery efforts.

- The Recycling Tax Fund was not budgeted for any expenditures in 2015, as has been the case for several years prior to 2015. The 2016 budget includes an amount of $2.545 million to be transferred to the Recycling Center Fund, where it is re-budgeted to meet the requirements for processing additional materials as a result of a new City of Boulder zero-waste ordinance.

- The Recycling Center Fund, an Enterprise Fund, includes the operation of the Recycling Center. This has increased by $2.5 million compared to the 2015 adopted budget. The majority of this change is from the re-appropriation of the transfer in from the Recycling Tax Fund of $2.545 million (above), as well as an additional $446,500 to improve single-stream processing. These amounts are fully funded from a transfer-in or revenues from the City of Boulder respectively, and are to fund infrastructure needs at the Center.

- The Capital Expenditure Fund is decreased in 2016 by $10.265 million, primarily due to the completion of a new Coroners facility and Human Services building (both in 2015), which were funded from Certificates of Participation (COPs) sold in prior years for these specific projects.

- Boulder County’s self insured employee Health and Dental plan, funded by county and employee contributions, was decreased by $1.766 million as healthcare costs were predicted to fall in 2016. The reduction in 2016 is a result of a similar sized increase in the 2015 budget.

- The salary and benefits package for county employees includes a 1% fully-funded range movement, market 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 2016.

**Carryover of previous funding sources**

- The 2016 budget includes carryover of unexpended amounts in 2015 for the Conservation Trust Fund ($1.45 million), the Open Space I and II Funds ($2million), the Worthy Cause Fund ($400,000) and the Capital Expenditure Fund budget ($250,000). The latter fund has carryover of unexpended Certificate of Participation proceeds from a 2012 issuance to complete both the St. Vrain Community Hub complex in Longmont and the Coroners facility in Boulder.

**Revenues**

- The assessed valuation of the county’s taxable real property for the 2016 budget year (based on 2015 property assessments) increased by 18.7%. This increase was largely attributed to the recovery from the 2008 recession. Due to the assessment cycle, it was not until the 2015 assessment (2016 budget) that the “recovery” materialized in the form of a substantial increase in Assessed Valuation. For those funds that have property tax levies that were not voter-approved for special purposes, the State’s Statutorial “5.5%” Limit (or “Annual Levy Law”) limits property tax revenue to New Construction plus 5.5%, a total of 7.28%.

- The total mill levy for the County for taxes collected in 2016 is 22.624 mills, including a levy of 0.160 mills to recover property taxes refunded and abated in 2015, and a Temporary Mill Levy Credit of 2.181 mills to remain in compliance with the Statutorial “5.5%” Limit (referred to above).

- Improvements to the local economy have resulted in an increase of 5% in sales and use tax revenue projections for 2016 over the 2015 adopted budget. This revenue stream is restricted to specific uses as 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.

**Major Changes Between 2015 and 2016 Budgets**