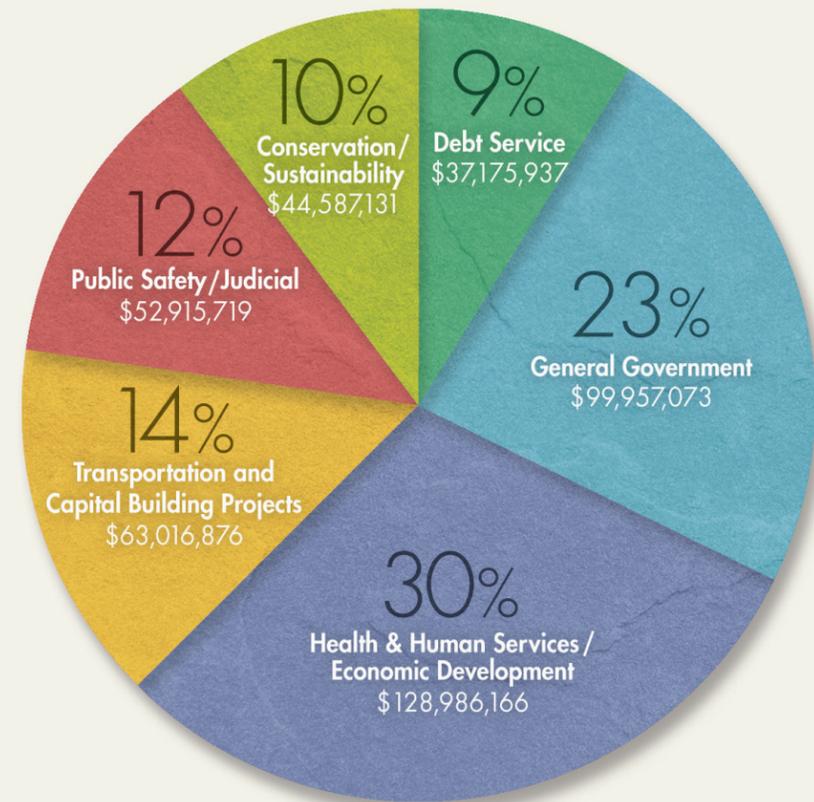


Budgeted Boulder County Expenditures

Total Expenses: \$426,638,902



2016 budgeted expenditures are detailed to the right. →

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 2014 and 2015 expenditures.

Copies of the entire 2016 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

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 Funds, Eldorado Springs, and the Recycling Capital Improvement Fund.

Administrative Services - Resource Conservation	1,456,516
Board of County Commissioners – Sustainability	1,892,753
Land Use	
• Historic Preservation	50,000
• Forest Health/Sustainability	35,000
• Energy Impact Offset	30,000
Parks and Open Space	
• Administration\All Other Programs	19,219,299
• Extension Office	802,298
• Land Acquisition	3,548,387
• Parks – Youth Corps	705,107
Recycling C.I.P.	2,545,300
Eldorado Springs	87,810
Conservation Trust Fund	1,854,655
Open Space Capital Improvement I Fund	6,633,905
Open Space Capital Improvement II Fund	705,006
Clean Energy Options LID Fund	34,495
Better Buildings Grant Fund	15,000
Recycling Center Fund	4,971,601
CONSERVATION/SUSTAINABILITY TOTAL	\$44,587,131

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	1,046,501
Eldorado Springs LID	122,658
Offender Management Bond 04	450,375
Open Space 1 C.I.T. Bond Series 2009, 2010, 2011, 2013	24,320,544
Open Space 2 C.I.T. Bond Series 2008	3,135,056
Clean Energy Options LID Fund	1,009,974
Qualified Energy Conservation Bonds Fund	561,106
Longmont & Coroner Buildings COPs Payments	1,658,973
Flood Recovery Sales Tax	4,870,750
DEBT SERVICE TOTAL	\$37,175,937

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	1,029,440
• Printing	131,222
• Board of Equalization	124,599
• Human Resources	1,626,322
• Financial Services	1,888,155
• Information Technology	8,339,307
• Security	502,370
• Facilities Administration & Maintenance	6,231,430
Internal County Operations	2,304,002
Building Utilities	2,321,418
Risk Management Fund	21,435,062
Fleet Services Fund	4,457,508
Flood Rebuilding & Permit Information Center	335,647
Flood Recovery Sales Tax	10,524,996
Flood Recovery Sales Tax	5,654,246
Flood Recovery COPs 2015	10,000,000
General Administration	
• Administration/All Other Programs	5,660,299
• Capital Equipment	4,204,771
Land Use	4,410,286
County Attorney	2,828,440
Assessor	4,442,415
Board of County Commissioners	2,392,622
Clerk & Recorder	
• Administration	631,472
• Motor Vehicle Division	3,213,738
• Elections	3,547,258
• Recording	969,849
Surveyor	45,980
Treasurer	1,229,216
GENERAL GOVERNMENT TOTAL	\$99,957,073

* 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, 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	126,000
Non-profit Agencies	3,137,102
Public Health	
• Administration/All Other Programs	6,273,623
• Mosquito Control	418,092
Mental Health	3,073,077
Community Services Programs	2,529,881
Community Services Non-profit Grants	1,399,939
Housing	1,246,900
Disaster Recovery	
• Community Development Block Grant - Disaster Recovery	4,000,000
• House Bill 14-1002	520,000
• Hazard Mitigation Grant Program	14,300,000
Social Services Fund	53,831,113
Developmental Disabilities Fund	6,826,990
Grants Fund	12,000,000
Workforce Boulder County Fund	6,000,000
Health & Human Services Fund	4,165,181
Worthy Cause Fund	3,004,759
Temporary Safety Net Fund	6,133,509
HEALTH & HUMAN SERVICES / ECONOMIC DEVELOPMENT TOTAL	\$128,986,166

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.

2013 Flood Reimbursements	13,100,000
Transportation	
• Administration/All Other Programs	4,297,900
• Transportation Sales Tax 2001-Trails	784,190
Road & Bridge Fund	
• Capital Equipment and Road Projects	19,496,092
• Road Maintenance	10,305,226
• Payments to Cities	535,234
• Transportation Sales Tax	4,425,191
Transportation Subtotal	52,943,833
Capital Expenditure Fund	
• Administration/All Other Projects	5,918,830
• Longmont & Coroner Buildings	250,000
Offender Management Capital Improvements	622,413
Recycling Capital Improvements	3,281,800
Capital Building Projects Subtotal	10,073,043
TRANSPORTATION/CAPITAL BUILDING PROJECTS TOTAL	\$63,016,876

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.

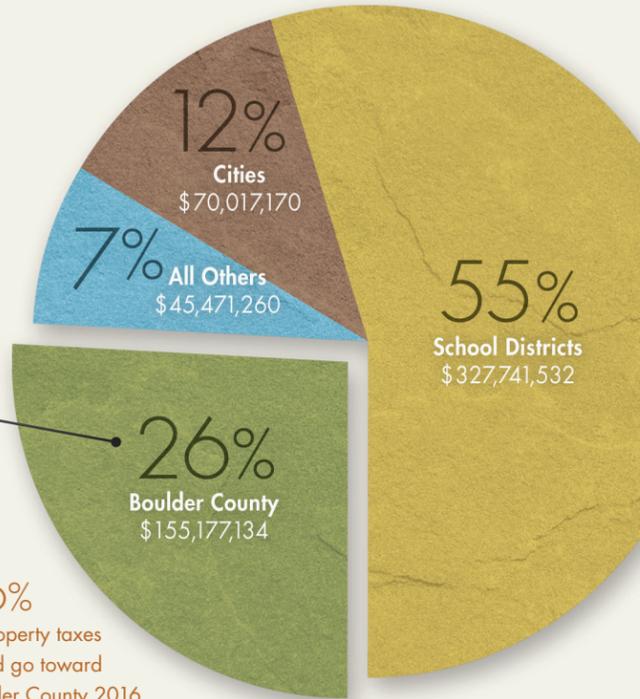
Community Justice Services	4,423,751
Land Use – Wildfire Mitigation	16,000
Transportation – Flood Control	6,034
Offender Management Fund	
• Integrated Treatment Court	533,787
• Jail Expansion	1,246,152
• PACE	318,078
Sheriff	
• Administration/All Other Programs	8,305,642
• Jail	15,481,293
• Operations	11,348,583
• Communications Center	3,007,676
Coroner	1,276,024
District Attorney	6,952,699
PUBLIC SAFETY/JUDICIAL TOTAL	\$52,915,719

2016 Expenditure Total \$426,638,902

Where do my property taxes go?

Total 2016 Property Taxes Levied: \$598,407,096

Budgeted Boulder County Revenues



26% of property taxes levied go toward Boulder County 2016 revenues, comprising 36% 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).

* less than 10%
** less than 5%



Deb Gardner
Commissioner

Elise Jones
Chair

Cindy Domenico
Vice Chair

Major Changes Between 2015 and 2016 Budgets

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 been increased by \$2.948 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 Coroner 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 Coroner's facility in Boulder.

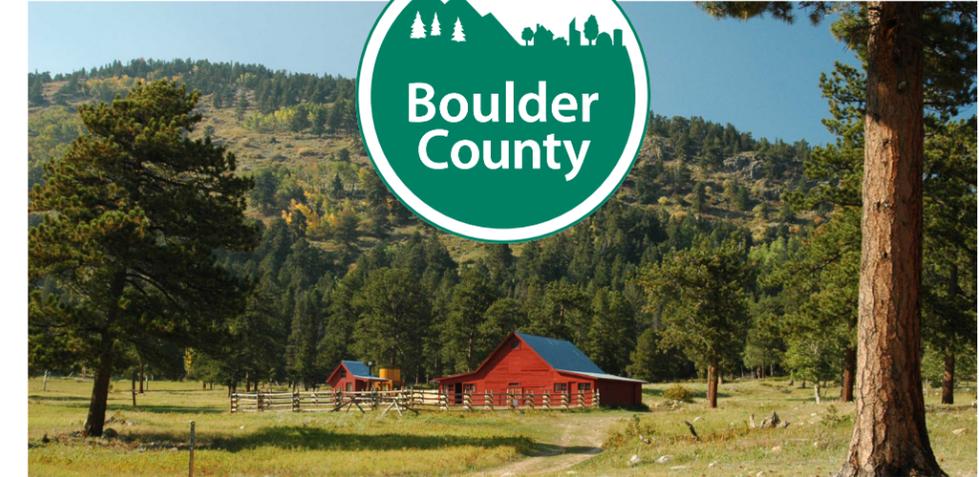
Revenues

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%.

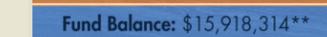
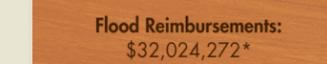
The total mill levy for the County for taxes collected in 2016 is 22.624 mills, including a levy of 0.160 mills to recover property taxes refunded and abated in 2015, and a Temporary Mill Levy Credit of 2.181 mills to remain in compliance with the Statutorial "5.5%" Limit (referred to above).

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 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.

BOULDER COUNTY Budget Summary 2016



Budgeted Revenue Sources



* less than 10%
** less than 5%

Boulder County Revenues

Total Revenues: \$426,638,902

Property Taxes* – The revenue budget reflects net property tax, which is the total levied minus uncollectibles (\$155,177,134 – 1,551,379 = \$153,625,755). The property tax budget is based on the 11/23/2015 assessed valuation of \$6,858,961,000

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 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 September 2013 flooding events in Boulder County.

Fund Balance – The most significant use of fund balance is from the Capital Expenditure Fund, the Open Space Capital Improvement Fund I & the Social Services Fund.