Where do my property taxes go?

Total 2017 Property Taxes Levied: $631,735,534

Boulder County Revenue Sources

- **Property Taxes**: $516,391,857 (39% of total revenues)
- **Intergovernmental Revenues**: $58,341,177
- **Sales and Use Tax**: $32,938,407
- **Other Revenues**: $90,055,826

**Budgeted Revenue Sources**

- **Property Taxes**: Less than 10%
- **Intergovernmental Revenues**: 14%
- **Sales and Use Tax**: 12%
- **Other Revenues**: 21%

**Budgeted Revenue Sources**

- **Property Taxes**: Less than 5% of the total property tax levied, leaving the revenue budget to reflect the net property tax levied.

**Boulder County Revenue**

- **Total Revenues**: $422,451,547

**Budget Summary 2017**

- **Total Revenues**: $422,451,547
- **Property Taxes**: $516,391,857
- **Intergovernmental Revenues**: $58,341,177
- **Sales and Use Tax**: $32,938,407
- **Other Revenues**: $90,055,826

**Major Changes Between 2016 and 2017 Budgets**

**Flood Recovery**

- The 2017 budget reflects the fourth full year of recovery work from the 2013 Flood. The total flood recovery budget is $52.8 million across all county funds, representing a decrease of more than $13.2 million from the 2016 budget. The commissioners also approved extensions for 27.75 existing federal TFE terms which were set to expire at the end of 2016 that perform duties primarily related to flood recovery efforts.

- Appropriations in 2017 for flood recovery include $141 million in the Road and Bridge Fund (an estimated first two quarters of 2017, we plan to supplement this in mid-year 2017 once more is known about the progress on these projects is known). This compares with $13 million in 2016. Additionally a total of $7.32 million is appropriated in the General Fund for Parks and Open Space flood recovery work and a total of over $15 million in grant funded CDBG-DR and other awards in the Disaster Recovery Fund. Most of this is carryover form unexpended awards in 2016. From Federal and State reimbursements, Boulder County Sales and Use tax revenues, and reserves.

**County Programs**

- 2017 is a coordinated election year. The approved budget for the Clerk and Recorder Elections Division decreased by $1.5 million to accommodate the lower cost of this election.

- A total of 14.0 TFEs have been added to the Boulder County Sheriff’s Jail Division in response to a recent study which identified that the current staffing is insufficient to handle the pressures created by crowding and changing inmate characteristics at the Boulder County Jail. The annual salaries and benefits budgeted for the additional jail staff total $920,421.

- An additional 9.25 TFEs have been added to the 2017 budget: 2.0 term and 7.25 permanent, including a Cultural Responsiveness and Inclusion Specialist and two positions funded through the Open Space and Open Air sales and use tax.

- The commissioners approved the conversion of another 3.25 term TFE positions that were set to expire at the end of 2016, to permanent TFE status.

- Capital Outlay appropriations include a new elections and voting system with related software, and funding for the planning and implementation for a new financial system. An additional $400 thousand is added to the Flood Replacement budget to aid in keeping the fleet more up to date.

- In addition to funding for flood recovery repairs, the Road & Bridge Fund budget contains $18.6 million for the maintenance and rehabilitation of county roads and bridges as well as $5.6 million for dedicated transportation sales tax projects.

- The 2017 Capital Expenditure Fund budget of $113.1 million addresses space needs and building conditions, and includes $4 million to continue the multi-phase Justice Center Improvement Plan to demolish existing inadequate space and construct a new addition to consolidate space for the District Attorney’s Office.

- The Open Space CP Fund is decreased by $1.5 million in 2017, due to reducing the amount carried forward from 2016. The BOCO will consider supplemental funding for any additional projects or acquisitions that arise in 2017.

- Boulder County’s self-insured employee Health and Dental plan, funded by county and employee contributions, was increased by $1.4 million as healthcare costs continue to increase in 2017.

- The salary and benefits package for county employees includes a 1.8 percent fully-funded range movement, market adjustments to salaries in selected job classifications totaling $1.5 million and a merit pool funded at 3 percent. There was no increase in the PERRA retirement benefit rate for 2017. The total compensation package for 2017 is $8.3 million.

**Carryover of previous funding sources**

- The 2017 budget will re-appropriate a total of $26.3 million in unexpended 2016 capital budgets for projects such as parks & open space acquisitions and improvements ($2.4 million), flood recovery grants ($15.1 million), transportation infrastructure ($4.4 million), upgrades to the Recycling Center facility ($2.6 million) and capital grants awarded to non-profits through the Worthy Cause program ($1.3 million).

**Revenues**

- Boulder County continues to be under the influence of the Statutory 5.5% Limit governing property tax. The 2017 budget includes a Temporary Mill Levy Credit, as allowed by State law, of 0.78 mills. The total mill levy for the 2017 budget year is 24.064.

- Sales and Use Tax revenues, which are limited to expenditures explicitly approved by Boulder County voters, are projected to increase in 2017 by 3 percent over projected 2016 numbers. This increase is attributed to the continuing strong growth in the local economy.

- $59.4 million in flood recovery reimbursements, grants, sales tax and internal transfers are projected for next year. It is important to note that the flood recovery is being funded from these sources and will be applied to outstanding flood recovery balances. The decrease in flood spending does not reflect a need for less Property Tax revenue.
The 2017 expenditure budget is $422,451,547 for all funds, and represents a decrease of 1 percent in comparison to the 2016 Adopted Budget of $426,638,982. The 2017 budget focuses on providing solutions to the following challenges:

- Resolving an initial phase of the impact of limited staffing at the county jail, exacerbated by a rapidly growing inmate population
- Addressing some one-time capital expenditure demands
- Continuing the recovery from the 2013 flood, which is anticipated to run through 2019

Copies of the entire 2017 budget are available to the public upon request at the County Budget Office.

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**2017 Budgeted Expenditure Details**

### Conservation / Sustainability

- Administrative Services - Resource Conservation: $1,811
- Board of County Commissioners - Sustainability: $2,743
- Land Use
  - Historic Preservation: $50
  - Forest Health/Sustainability: $20
  - Energy Impact Offset: $30
  - Parks and Open Space
    - Administrative/All Other Programs: $19,851
    - Extension Office: $85
    - Land Acquisition: $2,848
    - Parks - Youth Corps: $796
- Eldorado Springs
  - Conservation Trust Fund: $2,885
  - Open Space Capital Improvement Fund: $7,049
  - Clean Energy Options LID Fund: $28
  - Better Buildings Grant Fund: $15
  - Recycling Center Fund: $4,764

**CONSERVATION/SUSTAINABILITY TOTAL**: $42,849

### Debt Service

- Eldorado Springs Debt: $13
- Open Space Capital Improvement Fund: $26,740
- Clean Energy Options LID Fund
  - Qualified Energy Conservation Bonds Fund: $1,462
- Longmont & Conner Buildings
  - CPS Payments: $1,518
- Flood Recovery Sales Tax: $4,874

**DEBT SERVICE TOTAL**: $31,857

### 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.

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

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<tr>
<th>Administrative Services</th>
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<td>Address Devices</td>
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<td>Printing</td>
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<td>Hospitalization</td>
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<td>Risk Management Utilities</td>
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<td>Fleet Services Fund</td>
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<td>Flood Recovery CPS 2015</td>
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**GENERAL GOVERNMENT TOTAL**: $59,298

### 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 poverty and its causes. Services are provided by Boulder County Public Health, Community Services, Developmental Disabilities Fund, Health & Human Services Fund, Housing, Human Services Safety Net Fund, Mental Health Partners, Non-profit Agencies, Social Services Fund, Worthy Cause Fund, and various Grant-Funded Programs.

- NewLeaf LID: 113
- Non-profit Agencies: 3,246
- Public Health
  - Administrative/All Other Programs: 6,007
  - Mosquito Control: 397
- Mental Health: 3,073
- Community Services Programs: 2,779
- Community Services Non-profit Grants: 1,424
- Housing: 1,176
- Disaster Recovery
  - Community Development Block Grant: 10,213
  - Disaster Recovery: 10,213
  - Hazard Mitigation Grant Program: 4,575
- Social Services Fund: 57,318
- Developmental Disabilities Fund: 6,256
- Grants Fund: 12,000
- Worthy Cause Fund: 6,000
- Boulder County Building Fund: 6,000
- Health & Human Services Fund: 4,622
- Worthy Cause Fund: 3,952
- Temporary Safety Net Fund: 6,134

### 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, Boulder County Building Services, and the Transportation Sales Tax. Includes intergovernmental expenditures for payments to cities for road improvements.

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### Public Safety / Judicial

Includes all expenditures for 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.

- Coroner: 318
- District Attorney: 5,238
- Sheriff
  - Administrative/All Other Programs: 8,885
  - Jail: 17,617
  - Operations: 12,160
- Communications Center: 3,096
- Correction: 1,310
- Jail: 6,134

**PUBLIC SAFETY/JUDICIAL TOTAL**: $57,443

**2017 Expenditure Total**: $422,452