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 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).

### Budgeted Revenue Sources

<table>
<thead>
<tr>
<th>Source</th>
<th>Budgeted Revenue 2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>Property Taxes</td>
<td>$76,773,349</td>
</tr>
<tr>
<td>Intergovernmental Revenues</td>
<td>$5,950,808</td>
</tr>
<tr>
<td>Sales &amp; Use Taxes</td>
<td>$55,837,566</td>
</tr>
<tr>
<td>Other Revenues</td>
<td>$9,403,010</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td><strong>$82,966,831</strong></td>
</tr>
</tbody>
</table>

### Major Changes Between 2017 and 2018 Budgets

**Flood Recovery Efforts**

Boulder County's 2018 budget development was once again heavily influenced by flood recovery work in response to the devastating flood of 2013. The total flood recovery budget of $48 million represents a decrease of more than $4.7 million from the 2017 budget. Flood recovery in total is currently projected to cost $281 million over an excess of six years. The county is also anticipating $37 million in flood reimbursements and grants from state and federal agencies such as FEMA, FHWA, State of Colorado and CDBG-DR in 2018 to apply toward the ongoing repairs.

The expenditures related to flood recovery appear in four funds within the adopted budget. Within the Road and Bridge Fund we have limited the budget to the first six months of anticipated flood recovery expenditures. The county intends to reallocate this $17.8 million budget mid-year when the schedule of road work is more clearly defined. At that time, if necessary, a budget adjustment will be brought forth.

$17.6 million has also been budgeted in the General Fund for flood recovery. This amount includes funding for:

- Parks & Open Space projects
- The County’s Flood Permitting and Information Center
- Additional Transportation projects
- Direct spending and transfers out of the county’s Certificates of Participation project funds issued in 2015 to address the timing of flood reimbursements
- Flood recovery term employee extensions for 21.22 FTEs
- $7.8 million has also been budgeted in the county’s Disaster Recovery Grant Fund and $4.9 million has been budgeted to be expensed out of the county’s Flood Recovery Sales Tax Fund. This dedicated .185% sales tax was approved by voters in November 2014 and is expected to yield in excess of $50 million over five years.

### County Programs

- **2018** is a gubernatorial election year. The approved budget for the Clerk and Recorder’s Elections Division increased by $1.7 million to accommodate for the higher cost of this year’s election.
  - A total of 5.0 FTEs have been added to the Boulder County Sheriff’s Jail Division in response to a recent study which identified that current staffing is insufficient to handle the pressures created by an increased inmate population and the changing inmate characteristics at the Boulder County Jail. The annual salaries and benefits budgeted for the additional jail staff total $491,734
  - An additional 18 FTEs have been added to the 2018 budget: 6.50 term and 12.50 permanent, including an on-site & off-site specialist, two additional Sheriff’s deputies, a law enforcement technician to support the Sheriff’s body-worn camera program, and two new positions in the Parks & Open Space Department.
- **Flood Recovery Efforts**
  - The 2018 Capital Expenditure Fund budget of $118 million addresses space needs and building conditions. This includes $2.6 million to continue the multi-phase Justice Center Improvement Project to demolish inadequate, existing space and construct a new addition to consolidate space for the District Attorney’s Office. Also included in the 2018 budget is $3 million for funding of the first phase of a Jail Modernization project.
  - Boulder County’s self-insured Employee Health and Dental plan, funded by county and employee contributions, was increased by $1.5 million as healthcare costs continue to rise in 2018.
  - The salary and benefits package for county employees includes a 3.9 percent unfunded range movement, market adjustments to salaries in selected job classifications, and a merit pool funded at 3 percent. There was no increase in the PERS retirement benefit rate for 2018. The total compensation package for 2018 is $4.8 million.

### Carryover of previous funding sources

- The 2018 budget will re-appropriate a total of $9.4 million in unexpended 2017 capital budgets for projects such as jail improvements design work ($200,000), flood recovery grants ($16 million), transportation infrastructure ($1 million), and capital grants awarded to non-profits through the Worthy Cause program ($2.2 million).

### Revenues

- Boulder County continues to be under the influence of the state’s 5.5% Property Tax Revenue Limit governing property tax collections for statutory counties. The 2018 budget includes a temporary mill levy credit, as allowed by state law, of 2.117 mills. The total mill levy for the 2018 budget year is 22.726 mills.
  - Sales and Use Tax revenues, which are limited to expenditures explicitly approved by Boulder County voters, are projected to increase in 2018 by 4 percent over projected 2017 numbers. This increase is attributed to the continuing strong growth in the local economy.
Boulder County adopted a $426.9 million balanced budget in accordance with Colorado Revised Statutes. This represents a 1% increase over the 2017 budget of $422.5 million. The 2018 budget focuses on providing solutions to the following challenges:

- Continued recovery from the 2013 Flood. Across all funds, the recovery budget is $422.5 million. The 2018 budget focuses on providing solutions to the following challenges:

- Ongoing efforts to alleviate issues related to county jail facilities and staffing needs
- Providing a compensation package to retain a talented staff in an increasingly competitive job market directly linked to the rapid growth and development in the area
- Providing core services across all county offices and departments to a growing population

Copies of the complete 2018 budget are available to the public upon request.

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**2018 Budgeted Expenditure Details**

**CONSERVATION / SUSTAINABILITY**

Includes all expenditures to conserve and manage natural resources such as land, water, soil, historical assets and energy. Services are provided by Board of County Commissioners’ Sustainability Programs, Resource Conservation, Historic Preservation, Parks & Open Space, Land Use, Conservation Trust Fund, Open Space Fund, Eldorado Springs, and a portion of the Disaster Recovery Grants Funds.

Administrative Services - Resource Conservation $1,846
Board of County Commissioners - Sustainability 1,718
Land Use - Historic Preservation 50
- Forest Health/Sustainability 20
- Energy Impact Offset 30
- Parks and Open Space 1,430
- Administrators/All Other Programs 25,682
- Extension 940
- Land Acquisition 45
- Parks – Youth Corps 816
Disaster Recovery - Community Development 6,535
Eldorado Springs 96
Conservation Trust Fund 414
Open Space Capital Improvement Fund 6,345
Clean Energy Options LD Fund 29
Better Buildings Grant Fund 75
Recycling Center Fund 4,683
Recycling Capital Improvements 615
CONSERVATION/SUSTAINABILITY TOTAL $49,939

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**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 Capital Expenditure Fund, Eldorado Springs LD Fund, Clean Energy Options LD Fund, Qualified Energy Conservation Bonds Fund, Flood Recovery Sales Tax Fund, and Open Space Fund.

Eldorado Springs Debt $123
Open Space Capital Improvement Fund 20,846
Clean Energy Options LD Fund/ Qualified Energy Conservation Bonds Fund 1,402
St. Vrain Community Hub & Concourse Buildings COPS Payments 1,614
Flood Recovery Sales Tax 4,972
DEBT SERVICE TOTAL $54,917

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**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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**CONSERVATION / SUSTAINABILITY**

Includes all expenditures to conserve and manage natural resources such as land, water, soil, historical assets and energy. Services are provided by Board of County Commissioners’ Sustainability Programs, Resource Conservation, Historic Preservation, Parks & Open Space, Land Use, Conservation Trust Fund, Open Space Fund, Eldorado Springs, and a portion of the Disaster Recovery Grants Funds.

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**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 programs, Disaster Recovery Fund, Human Services Safety Net Fund, Mental Health Partners, Non-profit agencies, Social Services Fund, Worth Cause Fund, and various Grant Funded Programs.

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**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 programs, Disaster Recovery Fund, Human Services Safety Net Fund, Mental Health Partners, Non-profit agencies, Social Services Fund, Worth Cause Fund, and various Grant Funded Programs.

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**TRANSPORTATION / CAPITAL BUILDING PROJECTS**

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

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**PUBLIC SAFETY / JUDICIAL**

Includes all expenditures for the agencies whose purpose is to provide for the protection of persons and property. Services in this category are provided by the Coroner, Community Justice Services, District Attorney, Wildfire Mitigation, Sheriff (includes the Jail and Communications Center), Defender Management (includes the Integrated Treatment Court), and Flood Control.

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**Budgeted Boulder County Expenditures**

Total Expenses: $426,860,254

- Debt Service: $4,917,144
- General Government: $103,877,362
- Transportation and Capital Building Projects: $57,289,799
- Health & Human Services / Economic Development: $122,840,449

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

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**2018 Expenditure Total**

$426,860,254