Boulder County 2019 Board of Commissioners

Matt Jones
Commissioner
Elise Jones
Chair
Deb Gardner
Vice Chair

Budget Summary 2019

Boulder County Revenues

Total Revenues: $442,060,199

Property Taxes – The revenue budget reflects net property tax, which is the total levied minus uncollectible amounts ($189,095,625 – 1,895,364 = 187,200,261). The calculation of levied property tax is based on the 11/20/2018 assessed valuation of $7,870,458,089 and reflects the county’s 26% share of total property tax collections. (See chart inside for a complete breakdown).

Intergovernmental Revenues – These revenues are primarily federal and state pass-through monies for human services programs, state shared monies for roads, state lottery proceeds, and other various grant programs.

Sales and 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 changes for services.

Flood Reimbursement – Federal and State qualified reimbursement of costs directly associated with the 2013 Flood in Boulder County.

Major Changes Between 2018 and 2019 Budgets

Flood Recovery Efforts

Boulder County’s 2019 budget development was once again heavily influenced by flood recovery work in response to the devastating flood of 2013. This year’s flood recovery budget across all funds is set at $447 million which is approximately 8% of the county’s total budget. This represents a decrease of $13.3 million in comparison to the 2018 budget. Flood recovery in total is currently projected to cost $271.0 million over an excess of six years.

The county is also anticipating $483 million in flood reimbursements and grants from state and federal agencies such as FEMA, FHWA, State of Colorado and CDBG-DR in 2019 to apply toward the ongoing repairs. $11.2 million in revenue is projected to be generated by the county’s Flood Recovery Sales Tax. This dedicated .185% tax was approved by voters in November 2014 and is expected to yield in excess of $50 million over five years.

The expenditures related to our flood recovery appear in several funds within the adopted budget. We have budgeted $10.3 million in the Road and Bridge Fund to repair and replace damaged roadways and $18.1 million in the General Fund mainly to support flood repairs on our open space properties. $1.4 million is budgeted in the county’s Disaster Recovery Grants Fund to support flood efforts as well. Flood recovery term employee extensions are included in these budgeted amounts across these three funds.

$4.9 million has also been budgeted to be expended out of the county’s Flood Recovery Sales Tax Fund.

County Programs

- Upgrades to the Boulder County Jail are budgeted in the Offender Management Fund in the amount of $5.9 million. This amount includes $200,000 thousand to begin the design work needed to build an Alternate Sentence Center Improvement Plan to address existing inadequate space and construct a new addition to consolidate space for the District Attorney’s Office. Capital items totaling $702 thousand have been budgeted for improvements and repairs at the Recycling Center and $1.4 million has been budgeted to purchase a sort yard to be managed by the Parks and Open Space Department.

- Capital/Outlay appropriations include $3.4 million of funding for the implementation of a new Enterprise Resource Planning system and $1.2 million for vehicle replacements to keep the county’s fleet current in good condition, and to minimize related maintenance costs. The county will also continue the installation of electric vehicle charging infrastructure at county facilities.

- In addition to funding for flood recovery repairs, the fixed and Bridge Fund budget contains $9.4 million for the rehabilitation of county roads and bridges as well as $0.5 million for dedicated transportation sales tax projects.

- An additional 18.5 new FTEs have been added to the 2019 budget. In addition to the new jail staff mentioned above, the budget includes funding for three new District Attorney positions in response to increased workloads, a multimodal planner, and a hazardous materials specialist, among others. The salary and benefits package for county employees includes a 2% fully funded range movement, market adjustments to salaries in selected job classifications, and a merit pool funded at 2%.

Carryover of Previous Funding Sources

- The 2019 budget re-appropriates a total of $3.3 million in budgeted 2018 funds earmarked for land purchases under negotiations within the county’s Parks and Open Space Department.

Revenues

- Boulder County continues to be under the influence of the Statutory 5.5% Limit governing property tax. The 2019 budget includes a Temporary Mill Levy credit, as allowed by State law, of 0.734 mills. The total mill levy for the 2019 budget year is 24.026 mills.

- Sales and Use Tax revenues, which are limited to expenditures explicitly approved by Boulder County voters, are projected to increase in 2019 by 3 percent over projected 2018 numbers. This increase is attributable to the continuing strong growth in the local economy.

Strategic Priorities

Upon adoption of the 2019 budget, the Boulder County Commissioners also adopted a set of 5-year strategic priorities. Working with leadership and staff from across the county to help identify and support key initiatives, the commissioners set the following five strategic priorities to guide 2020 budget year decisions: Affordable Living, Climate Action, Equity & Justice, Land & Water Stewardship, and Organizational & Financial Stewardship.

Boulder County 2019 Property Taxes Levied:

Total 2019 Property Taxes Levied: $732,967,992

- Budgeted Boulder County Revenues
- Budgeted Revenues Sources

Where do my property taxes go?

- Commissioner Matt Jones
- Boulder County 2019 Board of Commissioners

- All Others – $574,620,108
- School Districts – $413,085,280
- Cities – $838,358,289

- 8% All Others
- 55% School Districts
- 20% Boulder County
- 17% Intergovernmental Revenues
- 13% Sales and Use Tax
- 20% Other Revenues
- 8% Flood Reimbursements

- 1224.0x792.0
- [Image 17x78 to 388x178]
- [Image 17x248 to 388x682]
- 25x602
- 38x689
- 38x715
- [Image 831x23 to 989x468]
- Budget Summary 2019

BOULDER COUNTY

- 42% Property Taxes
- 42% Property Taxes
- 13% Sales and Use Tax
- 20% Other Revenues
- 8% Flood Reimbursements

- Total: $189,095,625 – 1,895,364 = 187,200,261
**Budgeted Boulder County Expenditures**

Total Expenses: $432,547,691

<table>
<thead>
<tr>
<th>Category</th>
<th>Total Expenses: $422,683,916</th>
</tr>
</thead>
<tbody>
<tr>
<td>Public Safety/Judicial</td>
<td>$71,984.04</td>
</tr>
<tr>
<td>Transportation and Capital Building Projects</td>
<td>$52,967.31</td>
</tr>
<tr>
<td>Health &amp; Human Services/Economic Development</td>
<td>$122,983.86</td>
</tr>
<tr>
<td>Conservation/Sustainability</td>
<td>$312,134.00</td>
</tr>
<tr>
<td>Debt Service</td>
<td>$34,882.62</td>
</tr>
</tbody>
</table>

**2019 Budgeted Expenditure Details**

### CONSERVATION / SUSTAINABILITY

<table>
<thead>
<tr>
<th>Budget Category</th>
<th>2019 Expenditure Total</th>
<th>Notes</th>
</tr>
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<tbody>
<tr>
<td>Conservation/Sustainability</td>
<td>$312,134.00</td>
<td>Includes all expenditures to conserve and manage natural resources such as land, water, soil, historical assets and energy; services are provided by Boulder County Commissions' Sustainability Programs, Resource Conservation, Historic Preservation, Parks &amp; Open Space, Land Use, Conservation Trust Fund, Open Space Fund, Eldorado Springs, and a portion of the Disaster Recovery Grants Funds.</td>
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### DEBT SERVICE

<table>
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</thead>
<tbody>
<tr>
<td>Debt Service</td>
<td>$34,882.62</td>
<td>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 LID Fund, Clean Energy Options LID Fund, Qualified Energy Conservation Bonds Fund, Flood Recovery Sales Tax Fund, and Open Space Fund.</td>
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### GENERAL GOVERNMENT

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<tr>
<td>General Government</td>
<td>$122,983.86</td>
<td>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 &amp; 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.</td>
</tr>
</tbody>
</table>

Copies of the complete 2019 budget are available to the public upon request.

Boulder County has adopted a $432.5 million balanced budget in accordance with Colorado Revised Statutes. This represents a 1.3% increase over the 2018 budget of $426.9 million. The 2019 budget focuses on providing solutions to the following challenges:

- Continued recovery from the 2013 Flood. Across all fund the recovery budget is set at $34.7 million, or approximately 8% of the county’s total 2019 budget.
- 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 quality core services across all county offices and departments to a growing population.

**HEALTH & HUMAN SERVICES / ECONOMIC DEVELOPMENT**

<table>
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<tr>
<td>Health &amp; Human Services Fund</td>
<td>$6,000.00</td>
<td>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 &amp; Human Services Fund, Housing programs, Disaster Recovery Fund, Human Safety Net Fund, Mental Health Partners, Non-profit agencies, Social Services Fund, Worthy Cause Fund, and various Grant-Funded Programs.</td>
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**TRANSPORTATION / CAPITAL BUILDING PROJECTS**

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<tr>
<td>Transportation</td>
<td>$54,886.00</td>
<td>Includes all expenditures for the construction and maintenance of public buildings, roadways, railways, highways, 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.</td>
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**PUBLIC SAFETY / JUDICIAL**

<table>
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<tbody>
<tr>
<td>Public Safety</td>
<td>$5,214.00</td>
<td>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 Community Justice Services, District Attorney, Wildlife Mitigation, Sheriff (includes the Jail and Communications Center), Offender Management (includes the Integrated Treatment Court), and Flood Control.</td>
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**2019 Expenditure Total**

$432,548