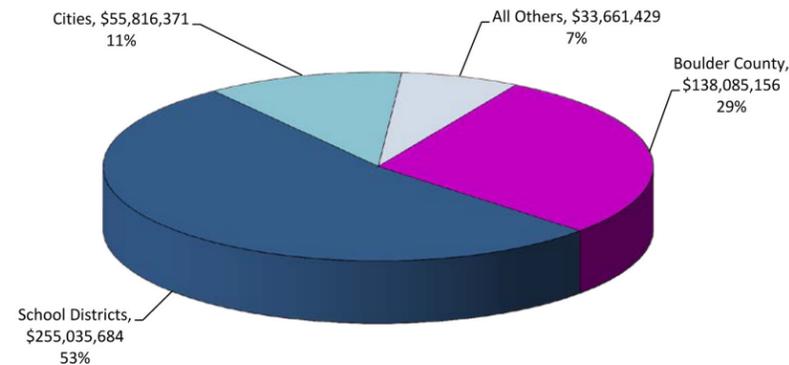


# DISTRIBUTION OF ALL PROPERTY TAXES

Total 2012 Property Taxes Levied = \$482,598,640



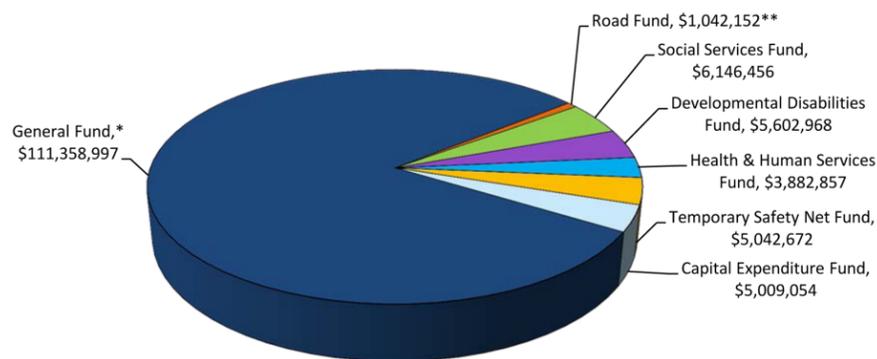
Boulder County collects taxes for all taxing districts in the County, including school districts, cities, fire districts, water and sanitation districts, and other special districts, and distributes the monies to those districts. Tax notices indicate all the taxing districts for a parcel, the various mill levies for each district, and the total taxes due.

This chart shows the gross amount of property tax levied. The revenue budget reflects the net property tax, which is the gross minus uncollectibles.

# BOULDER COUNTY PROPERTY TAX DISTRIBUTION

Taxable Assessed Valuation = \$5,602,968,410

Total County Levied Property Taxes = \$138,085,156



Fund	Amount	Percentage	Total
General Fund*	19.875	80.65%	\$ 111,358,997
Road and Bridge Fund	0.186	0.75%	\$ 1,042,152 **
Social Services Fund	1.097	4.45%	\$ 6,146,456
Developmental Disabilities Fund	1.000	4.06%	\$ 5,602,968
Health and Human Services Fund	0.693	2.81%	\$ 3,882,857
Temporary Safety Net Fund	0.900	3.65%	\$ 5,042,672
Capital Expenditure Fund	0.894	3.63%	\$ 5,009,054
<b>TOTAL</b>	<b>24.645</b>	<b>100.00%</b>	<b>\$ 138,085,156</b>

\* Reflects 0.090 mills in abatements.

\*\* Property Tax portion only. The total 2012 Transportation revenue budget is \$17,705,239.

## Major Changes between 2011 and 2012 Budgets include:

- The 2012 property tax revenues are based on the assessed valuation that includes the biennial reappraisal of the County's taxable property. The assessed valuation for the County's 2012 tax year fell by 3% compared to the prior year due to the impact of the economic downturn on real property. This translates into a decrease in budgeted property tax revenue of \$4.4 million. The County has been anticipating a decline in this revenue since the 2008 recession. For the past several years expenditure budgets were maintained at flat funding levels so that operating budgets were sustainable with falling revenues.
- In the November 2010 election, voters approved ballot issue 1B that authorized an increase in the rate of Sales and Use Tax of 0.15% for open space acquisition and maintenance, as well as additional bonding authority. This was not included in the 2011 adopted budget and was supplementally appropriated during the year. The 2012 budget includes this new open space funding as well as the carryover of \$18 million in unexpended bond proceeds from 2011.
- As the local economy improves we have seen an increase in sales and use tax revenues. The 2012 budget assumes that these revenues will increase by 6% compared to 2010 actuals. This additional revenue is designated to support sales and use tax programs approved by voters in prior years, including open space acquisition and maintenance, worthy cause, offender management and transportation and trails.
- The 2012 budget includes several major capital outlay software projects that will be undertaken over multiple years. To enable contractual obligations to be made with the vendors for these projects the entire cost of the multi-year projects has been appropriated in the General Fund, with the intent of carrying over unexpended amounts into future years according to cash flow requirements.
- The Road and Bridge Fund budget includes over \$1 million of transportation grants, as well as an increased budget for fuel to reflect the higher prices, and one-time funding for reconstruction of transportation infrastructure. This budget includes funding carried over from prior years to complete construction on a new Road Maintenance center. It is expected that there will be projects in 2012 that will receive additional Federal and/or State revenues, and they will be budgeted when the amounts are known.
- The Social Services Fund 2012 budget has an increase of \$1.6 million, which is primarily funded by carryover appropriated from unexpended amounts in 2011 in the Temporary Safety Net Fund. This fund was approved by voters in November 2010 for 5 years to provide a temporary safety net of human services programs funded by 0.9 mills of property tax revenue.
- The Better Buildings ARRA Grant Fund 2012 appropriation was reduced from 2011 by \$5.9 million to reflect the progressive spend-downs of the grant funding as this program nears completion. Other decreases in the 2012 budget are in the Qualified Energy Conservation Bond Fund by \$2.4 million as the bond proceeds from 2009 are expended on capital infrastructure projects and the Clean Energy Options LID Fund by \$1.4 million as the sustainability projects are completed.
- The Fleet Services Fund increased by \$1.7 million due to the need to address an internal accounting change to recognize the sale of fuel from inventory in this fund to the other County funds where the fuel is consumed. This expenditure budget increase is completely offset by internal revenues.
- The Recycling Center Fund increased by over \$800,000 in 2012 which is attributed primarily to the increase in revenue from the sale of recycled materials that are produced by this facility.
- In November 2008 the voters approved a 10-year extension of the county sales and use tax to provide for capital facilities for non-profit organizations. The Worthy Cause Fund revenues generated by the approved 0.05% sales and use tax began on January 1, 2009 and will end December 31, 2019. The 2012 budget for this fund is \$3.8 million, which includes unexpended non-profit awards from prior years.
- In the November 2007 election, voters approved an extension of a 0.10% sales and use tax for transportation from July 1, 2009 through June 30, 2024. This is budgeted in both the General and the Road and Bridge Funds for transportation and trails projects.
- The Capital Expenditure Fund budget increased in 2012 to a total of \$5.7 million. The major projects include completion of the remodeling and infrastructure replacement for the Justice Center and a space needs study for Human Services departments.

## Other Items of Interest:

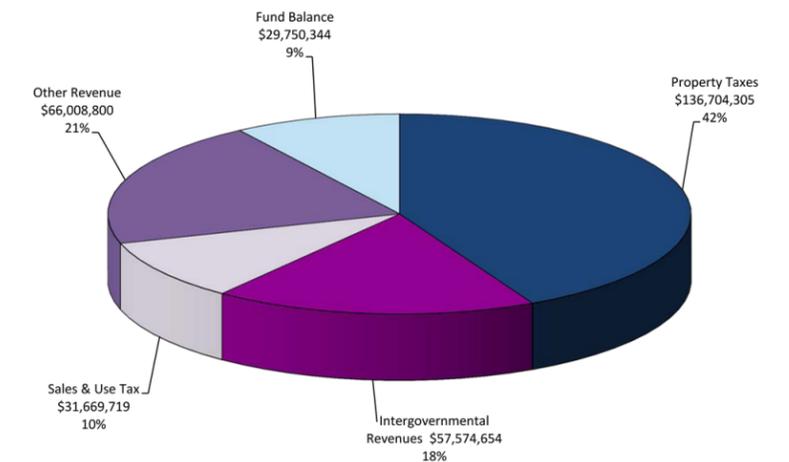
- The salary and benefit package for County employees in the 2012 budget included a market adjustment to salaries in selected job classifications and a merit pool funded at 3%. There was no increase in the PERA retirement benefit rate for 2012.
- Ballot issue 2005 1A allowed the property tax mill levy rate to grow until it reached the TABOR allowed maximum of 23.745 mills. Beginning in 2011, ballot issue 2010-1A added 0.9 mills to the maximum. The total mill levy for the County for taxes collected in 2012 is 24.645, including a levy of 0.090 mills to recover property taxes abated in 2011.

# BOULDER COUNTY BUDGET SUMMARY 2012



\$321,707,822

## BOULDER COUNTY REVENUES



Total Revenues = \$321,707,822

### Property Taxes\*

Property tax increases are limited to the lesser of (1) 5.5%, plus an allowance for new construction; or (2) the TABOR mill levy limit of 24.645 mills. The tax levy is set by the Board of County Commissioners; however, the mill levy limit cannot be increased without approval of the electorate. The revenue budget reflects net property tax, which is the total levied minus 1% uncollectibles (\$138,085,156 - 1,380,851 = \$136,704,305). The property tax budget is based on the 12/05/2011 assessed valuation of \$5,602,968,410.

### Intergovernmental

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 Open Space, Offender Management, Worthy Cause, Transportation, and Trails.

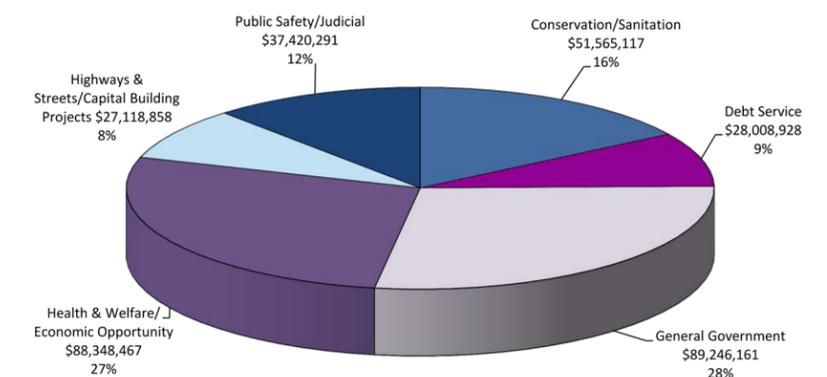
### Other Revenues

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.

### Use of Fund Balance

The most significant use of fund balance is from the Open Space Fund I, Road and Bridge Fund, Worthy Cause Fund, the Qualified Energy Conservation Bonds Fund.

## BOULDER COUNTY EXPENDITURES



Total Expenses = \$321,707,822

## CONSERVATION/ SANITATION

Includes all expenditures for the agencies whose purpose is to conserve and develop natural resources, which includes land, water, soil, and forests. Sanitation includes all activities involved in the removal and disposal of sewage and other types of waste. Services in this category are provided by Soil



Conservation, Board of County Commissioners-Sustainability Programs, Resource Conservation and Historic Preservation, Parks & Open Space, the Conservation Trust Fund, the Open Space Funds, Eldorado Springs, the Recycling Capital Improvement Fund, the Clean Energy Options LID Fund, the Recycling Center Fund, the Qualified Energy Conservation Bonds Fund and the Better Buildings Grant Fund.



## 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 Fund, the Capital Expenditure Fund, the Eldorado Springs Fund, the Clean Energy Options LID Fund, Offender Management Fund, the Qualified Energy Conservation Bonds Fund and the Open Space Funds.

## GENERAL GOVERNMENT

Includes all expenditures for the administrative branch of county government. Services in this category 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, the Treasurer, the Fleet Services Fund and the Risk Management Fund.



## 2012 EXPENDITURES

### CONSERVATION/SANITATION

Administrative Services	
Resource Conservation	1,006,413
General Administration	
Soil Conservation	51,987
Board of County Commissioners	
Sustainability	435,679
Land Use	
Historic Preservation	50,000
Forest Health/Sustainability	35,000
Parks and Open Space	
Administration\	
All Other Programs	7,912,171
Extension Office	582,411
Land Acquisition	3,759,782
Eldorado Springs	86,450
Conservation Trust Fund	1,019,681
Open Space Capital	
Improvement I Fund	19,929,492
Open Space Capital	
Improvement II Fund	550,000
Clean Energy Options LID Fund	500,260
Qualified Energy Conservation	
Bonds Fund	1,310,554
Better Buildings Grant Fund	7,564,012
Recycling Center Fund	6,771,225

### CONSERVATION/SANITATION

**TOTAL \$51,565,117**

### DEBT SERVICE

COPs Lease Payments	1,038,655
Eldorado Springs Debt	122,657
Offender Management Bond 04	
Debt Service	440,689
Open Space 1 C.I.T. Bond	
Series 2006, 2009, 2010	21,327,499
Open Space 2 C.I.T. Bond	
Series 2008	3,133,013
Clean Energy Options LID Fund	1,347,242
Qualified Energy Conservation	
Bonds Fund	599,173

### DEBT SERVICE TOTAL

**\$28,008,928**

### GENERAL GOVERNMENT

Administrative Services	
Admin Division	189,613
Mailing & Printing	387,504
Board of Equalization	92,275
Human Resources	1,042,383
Financial Services	1,122,413
Information Technology	5,791,654
Security	211,087
Telecommunications	404,770
Facilities Administration & Maintenance	3,916,886
Countywide Services and	
Benefits	23,644,239
Building Utilities	2,116,204
Risk Management Fund	19,278,845
Fleet Services Fund	3,909,107
General Administration	4,687,088
Capital Equipment	5,712,685
Assessor	3,242,670
County Attorney	2,108,715
Board of County Commissioners	1,476,908
Fire Recovery Center	236,580
Budget	367,294

### Clerk & Recorder

Administration	462,799
Motor Vehicle Division	2,028,679
Elections	2,332,406
Recording	766,257
Land Use	2,785,314
Surveyor	11,000
Treasurer	920,786

### GENERAL GOVERNMENT

**TOTAL \$89,246,161**

### HEALTH & WELFARE/ ECONOMIC OPPORTUNITY

Niwot LID	64,750
Non-profit Agencies	4,656,757
Public Health	6,055,062
Mosquito Control	355,723
Mental Health	2,101,729
Community Services Programs	1,628,575
Housing	995,561
Parks - Youth Corp	646,539
Social Services Fund	34,374,435
Developmental Disabilities Fund	5,585,599
Grants Fund	12,000,000
Workforce Boulder County Fund	6,000,000
Health & Human Services Fund	4,022,997
Worthy Cause Fund	3,806,075
Human Services Temporary	
Safety Net Fund	6,054,665

### HEALTH & WELFARE/ECONOMIC

**OPPORTUNITY TOTAL \$88,348,467**

### HIGHWAYS & STREETS/ CAPITAL BUILDING PROJECTS

Transportation	1,790,389
Transportation Sales Tax 2001-	
Trails	592,811
Road & Bridge Fund	
Capital Equipment	
and Road Projects	5,387,773
Road Maintenance	8,164,551
Payments to Cities	430,685
Transportation Sales Tax	3,352,736
Architect's Projects	2,087,000
Capital Expenditure Fund	5,212,913
Parks Fairgrounds Minor Projects	100,000

### HIGHWAY & STREETS/CAPITAL BUILDING

**PROJECTS TOTAL \$27,118,858**

### PUBLIC SAFETY/JUDICIAL

Coroner	836,141
Community Justice Services	2,887,892
District Attorney	4,600,232
Land Use - Wildfire Mitigation	16,000
Sheriff	
Administration\All Other	
Programs	5,721,932
Jail	11,287,669
Operations	7,775,108
Communications Center	2,497,465
Transportation - Flood Control	6,034
Offender Management Fund	
Integrated Treatment Court	473,100
Jail Expansion	1,009,905
PACE	308,813

### PUBLIC SAFETY/JUDICIAL

**TOTAL \$37,420,291**

### GRAND TOTAL

**\$321,707,822**



## HEALTH & WELFARE/ ECONOMIC OPPORTUNITY

Includes all expenditures for the agencies whose purpose is to provide 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 in this category are provided by Youth Corps, the Mental Health Center, Public Health Department, Non-Profit agencies, Community Services, Housing Department, Social Services, Developmental Disabilities, various Grant-Funded Programs, Health & Human Services Fund, the Worthy Cause Fund, and the Human Services Temporary Safety Net Fund.

## HIGHWAYS & STREETS/ CAPITAL BUILDING PROJECTS

Includes all expenditures for the agencies whose purpose is to provide for the construction and maintenance of public buildings, roadways, walkways, transit & bikeways, bridges & storm drainage. Services in this category are provided by the Transportation Department, Road and Bridge Fund, the County Architects Division, and the Transportation Sales Tax. Includes intergovernmental expenditures for payments to cities for road improvements.



## 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), Offender Management (includes the Integrated Treatment Court), and Flood Control.

*Copies of the entire 2012 budget are available to the public at the County Budget Office and the County Commissioner's Office.*



### Boulder County 2012 Board of Commissioners

District #1	Will Toor, Vice Chair
District #2	Deb Gardner, Commissioner
District #3	Cindy Domenico, Chair