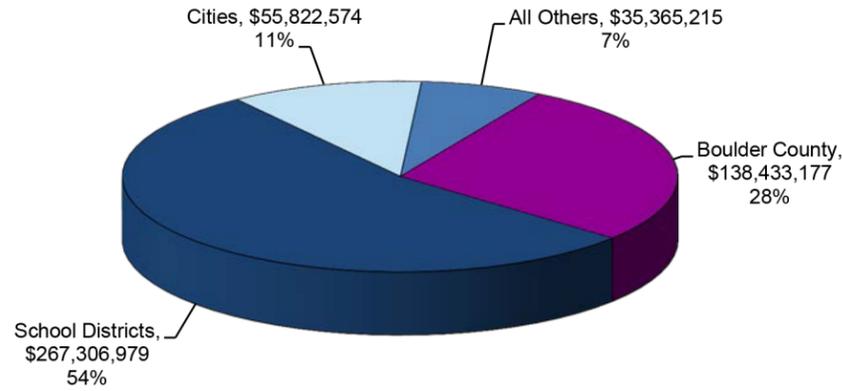


# DISTRIBUTION OF ALL PROPERTY TAXES

Total 2013 Property Taxes Levied = \$496,927,945



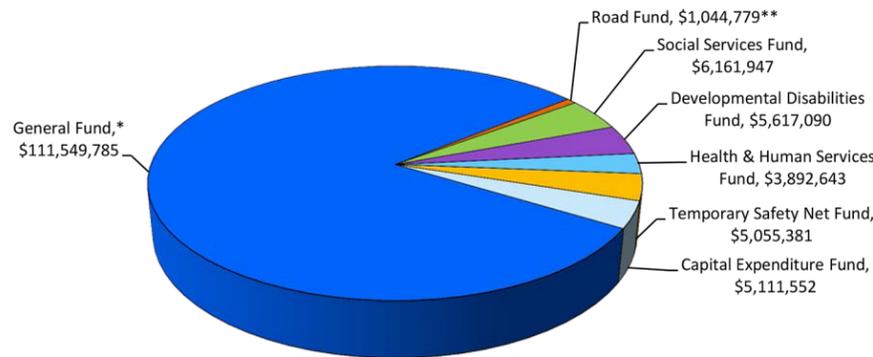
Boulder County collects taxes for all taxing districts in the County, including school districts, cities, fire districts, water and sanitation districts, and other special districts, and distributes the monies to those districts. Tax notices indicate all the taxing districts for a parcel, the various 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 = \$5,617,089,739

Total County Levied Property Taxes = \$138,433,177



Fund	Millage Rate	Percentage	Amount
General Fund*	19.859	80.58%	\$111,549,785
Road and Bridge Fund	0.186	0.76%	\$1,044,779**
Social Services Fund	1.097	4.45%	\$6,161,947
Developmental Disabilities Fund	1.000	4.06%	\$5,617,090
Health and Human Services Fund	0.693	2.81%	\$3,892,643
Temporary Safety Net Fund	0.900	3.65%	\$5,055,381
Capital Expenditure Fund	0.910	3.69%	\$5,111,552
<b>TOTAL</b>	<b>24.645</b>	<b>100.00%</b>	<b>\$138,433,177</b>

\* Reflects 0.118 mills in abatements.

\*\* Property Tax portion only. The total 2013 Transportation revenue budget is \$17,320,188.

## Major Changes between 2012 and 2013 Budgets include:

- The 2013 property tax revenues are based on the 2012 assessed valuation which was a non-reappraisal year for the County's taxable real property. The assessed valuation for the County's 2013 tax year increased by 0.25% compared to the prior year due largely to a modest increase in new construction. This translates into an increase in budgeted property tax revenue of \$345,000. This modest increase follows a reduction in Assessed Valuation of 3% for the 2012 tax year, due to the effects from the 2008/2009 recession, and we anticipate valuations to be flat or increasing slightly in future years. For the past several years, expenditure budgets were maintained at flat funding levels so that operating budgets were sustainable with limited revenues.
- As the local economy improves we have seen an increase in sales and use tax revenues. The 2013 budget assumes that these revenues will increase by 6% compared to 2011 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, transportation projects and trails. Other material revenue increases that have influenced the 2013 budget compared with 2012 include a 3% increase in Specific Ownership Tax and additional Clerk and Recorder Fees of over \$1 million, reflecting the returning demand for new motor vehicle sales and real estate transactions.
- Revenue decreases in the 2013 budget occurred in the Road and Bridge Grants of \$1.19 million, the spend down of American Recovery and Reinvestment Act (ARRA) funds in the Better Buildings Grant Fund of \$3.1 million, and a decline in the Sale of Recycled Materials of \$1.775 million in the Recycling Center Fund. All of the above revenue decreases were offset by corresponding expenditure reductions.
- In 2012 the County entered into a Certificate of Participation (COPs) lease-back to obtain \$24.4 million for the purpose of constructing a new Human Services complex in Longmont and a new Coroner facility in Boulder. These debt proceeds were not appropriated in the 2012 budget. The 2013 Adopted Budget appropriates in the Capital Expenditure Fund (CEF) \$6.41 million of the debt proceeds to begin planning and construction of these two facilities. Other CEF projects for 2013 include remodeling of the Clerk and Recorder's Election Wing and the remodeling of the Justice Center for the District Attorney, Courts, and the Juvenile Assessment Center.
- 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. The 2013 budget includes this new open space funding as well as the carryover of \$8.9 million in unexpended bond proceeds from 2011.
- The 2013 budget includes several items related to the County's effort to improve efficiency through technology investments. This includes a one-time capital outlay investment of \$1.3 million for the new Human Resource System, GIS Linear Referencing, File Net upgrade and a Case Management Solution system. An additional technology investment included in the 2013 budget is a Technology Trainer position.
- The 2013 budget includes an increase in the County's Sustainability budget for the Energy Smart program of \$705,000, offset by revenues of \$180,000. This funding allows the program to continue despite the loss of ARRA funding. Other changes are for an Open Space ranger and shuttle service for the Hessie Trail budgeted in the Parks and Open Space and Transportation departments. There is an operating decrease of \$100,000 in the Utilities budget reflecting the efficiencies incurred from the County's sustainability programs.
- The Road and Bridge Fund budget includes an additional \$490,000 to complete construction on a new Road Maintenance center, as well as \$1.8 million carried forward from prior years for this project. It is expected that there will be projects in 2013 that will receive additional Federal and/or State revenues, and they will be budgeted when the amounts are known.
- The Social Services Fund 2013 budget has an increase of over \$1.7 million, which is primarily funded by carryover appropriated from unexpended amounts in 2012 in the Temporary Safety Net Fund. This fund was approved by voters in November 2010 for five years to provide a temporary safety net of human services programs funded by 0.9 mills of property tax revenue.

## Other Items of Interest:

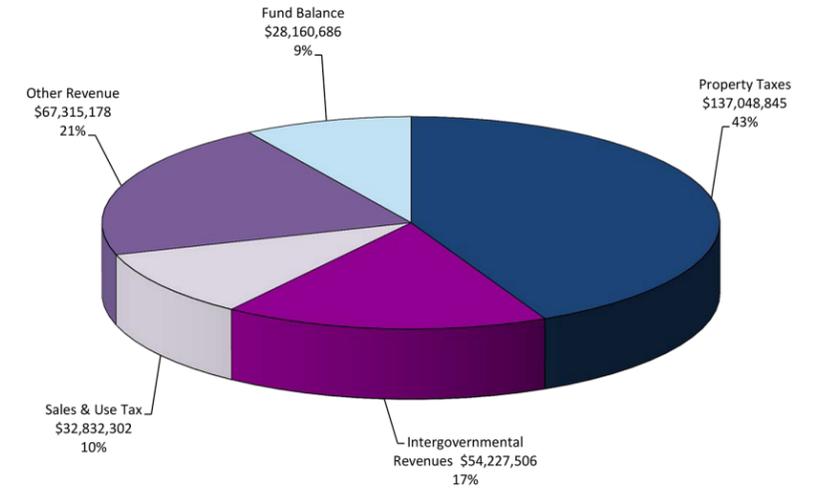
- The salary and benefit package for County employees in the 2013 budget included market and range adjustments to salaries in selected job classifications and a merit pool funded at 2%. There was no increase in the PERA retirement benefit rate for 2013.
- Ballot issue 2005 1A allowed the property tax 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 2013 is 24.645, including a levy of 0.118 mills to recover property taxes abated in 2012.

# BOULDER COUNTY BUDGET SUMMARY 2013



\$319,584,517

## BOULDER COUNTY REVENUES



Total Revenues = \$319,584,517

**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 (\$138,433,177 - 1,384,332 = \$137,048,845). The property tax budget is based on the 11/26/2012 assessed valuation of \$5,617,089,739.

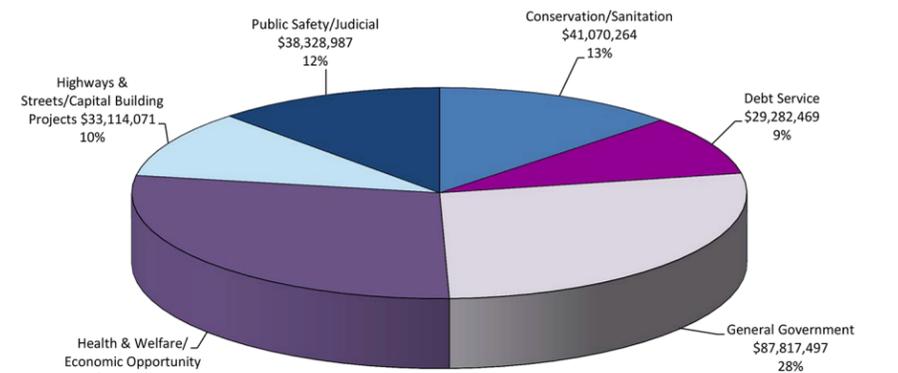
**Intergovernmental** - These revenues are primarily Federal and State pass through monies for social service programs, state shared monies for roads, state lottery proceeds, other various government programs, and grant programs.

**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 and the Capital Expenditure Fund.

## BOULDER COUNTY EXPENDITURES



Total Expenses = \$319,584,517

## 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.



## 2013 EXPENDITURES

### CONSERVATION/SANITATION

Administrative Services	
Resource Conservation	1,112,951
Board of County Commissioners	
Sustainability	1,143,452
Land Use	
Historic Preservation	50,000
Forest Health/Sustainability	35,000
Parks and Open Space	
Administration\	
All Other Programs	8,429,796
Extension Office	611,484
Land Acquisition	3,548,387
Eldorado Springs	86,450
Conservation Trust Fund	401,504
Open Space Capital	
Improvement I Fund	12,734,811
Open Space Capital	
Improvement II Fund	675,000
Clean Energy Options LID Fund	55,618
Qualified Energy Conservation	
Bonds Fund	443,507
Better Buildings Grant Fund	6,762,124
Recycling Center Fund	4,980,180
<b>CONSERVATION/SANITATION TOTAL</b>	<b>\$41,070,264</b>

### DEBT SERVICE

COPs Lease Payments	994,461
Eldorado Springs Debt	122,658
Offender Management Bond 04	
Debt Service	444,908
Open Space 1 C.I.T. Bond Series	
2005-2006, 2009-2011	21,863,730
Open Space 2 C.I.T.	
Bond Series 2008	3,130,950
Clean Energy Options LID Fund	1,353,402
Qualified Energy Conservation	
Bonds Fund	592,668
Longmont & Coroner	
Buildings COPs	779,692
<b>DEBT SERVICE TOTAL</b>	<b>\$29,282,469</b>

### GENERAL GOVERNMENT

Administrative Services	
Admin Division	604,169
Printing	348,574
Board of Equalization	93,698
Human Resources	1,112,333
Financial Services	1,116,460
Information Technology	6,061,942
Security	211,182
Facilities Administration & Maintenance	3,982,736
Countywide Services	
and Benefits	23,939,645
Building Utilities	2,016,204
Risk Management Fund	20,133,098
Fleet Services Fund	4,023,155
General Administration	5,189,926
Capital Equipment	3,211,580
Assessor	3,193,363
County Attorney	2,073,772
Board of County Commissioners	1,563,506
Budget	386,711
Clerk & Recorder	
Administration	458,157

Motor Vehicle Division	2,079,999
Elections	1,440,053
Recording	748,672
Land Use	2,880,817
Surveyor	11,000
Treasurer	936,745
<b>GENERAL GOVERNMENT TOTAL</b>	<b>\$87,817,497</b>

### HEALTH & WELFARE/ECONOMIC OPPORTUNITY

Niwot LID	92,000
Non-profit Agencies	4,704,909
Public Health	6,199,513
Mosquito Control	387,987
Mental Health	2,122,746
Community Services Programs	1,684,616
Housing	994,483
Parks - Youth Corps	638,847
Social Services Fund	36,124,548
Developmental Disabilities Fund	5,608,830
Grants Fund	12,000,000
Workforce Boulder County Fund	6,000,000
Health & Human Services Fund	4,058,102
Worthy Cause Fund	3,327,002
Temporary Safety Net Fund	6,027,646
<b>HEALTH &amp; WELFARE/ECONOMIC OPPORTUNITY TOTAL</b>	<b>\$89,971,229</b>

### HIGHWAYS & STREETS/ CAPITAL BUILDING PROJECTS

Transportation	2,084,285
Transportation Sales Tax 2001-	
Trails	613,642
Road & Bridge Fund	
Capital Equipment and	
Road Projects	4,181,513
Road Maintenance	8,181,338
Payments to Cities	430,981
Transportation Sales Tax	3,482,330
Architect's Projects	2,214,928
Capital Expenditure Fund	5,455,721
Longmont & Coroner Buildings	6,410,734
Parks Fairgrounds Minor Projects	58,599

### HIGHWAY & STREETS/CAPITAL BUILDING PROJECTS TOTAL

<b>\$33,114,071</b>	
<b>PUBLIC SAFETY/JUDICIAL</b>	
Coroner	874,482
Community Justice Services	2,974,968
District Attorney	4,647,628
Land Use - Wildfire Mitigation	16,000
Sheriff	
Administration/	
All Other Programs	6,115,880
Jail	11,417,781
Operations	7,930,541
Communications Center	2,513,800
Transportation - Flood Control	6,034
Offender Management Fund	
Integrated Treatment Court	488,637
Jail Expansion	1,025,158
PACE	318,078
<b>PUBLIC SAFETY/JUDICIAL TOTAL</b>	<b>\$38,328,987</b>
<b>GRAND TOTAL</b>	<b>\$319,584,517</b>



## 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 2013 budget are available to the public at the County Budget Office and the County Commissioner's Office.



**Boulder County 2013 Board of Commissioners**  
**District #1** Elise Jones, Commissioner  
**District #2** Deb Gardner, Vice Chair  
**District #3** Cindy Domenico, Chair