



Member Contributions

Finance & Budget Committee – July 2, 2025

Current Assessment Context

- Formula: $\left(\frac{\text{Total Assessed Value}}{1,000} \times 0.01\right) + (\text{Population} \times 0.11)$
- Minimum = \$600
- County contribution based on total county (incorporated and unincorporated).
- Municipal contribution based on incorporated.
- Denver assessed as a county and a municipality (two assessments).
- Broomfield assessed as a county.
- Total 2024 county assessments: \$1,178,000 (56.1%)
- Total 2024 municipal assessments: \$921,000 (43.9%)
- Total 2024 assessments: \$2,099,000

Issues

- Formula and minimum contribution haven't been reviewed for years.
- Basing contributions only on population and assessed value may not fully reflect the MPO-related work that a portion of contributions supports.
- As the region has grown, including incorporated areas in county assessment formula may no longer be appropriate.
- Board representation vs. member contributions:
 - Counties: 15% vs. 56%
 - Municipalities: 85% vs. 44%

Option 1

- Adjust county formula to apply only to unincorporated areas.
- Adjust county formula to 0.015 per 1,000 assessed value + 0.15 per capita to reflect that county roads traverse incorporated areas and counties provide county-wide social services.
- Treat City and County of Denver and City and County of Broomfield as counties.
- Adjust minimum contribution to \$1,000.
- Assess 1.5% TIP fee.
 - Assessed on STBG and CMAQ federal award.
 - Offset with reduced match of 18.5%.





Option 2

- Same as Option 1 but treat Denver and Broomfield as municipalities.

Option 3

- Assessments based on proportional share of regional population and assessed value.
- Counties based on unincorporated areas.
- Weight assessed value and population equally.
- Adjust minimum contribution to \$1,000.
- Apply an annual inflation adjustment to assessments.
- Periodically adjust assessment amount based on revenue and budget review.
- Assess 1.5% TIP fee.
 - Assessed on STBG and CMAQ federal award.
 - Offset with reduced match of 18.5%.



Results

Jurisdiction	2024 Current	Option 1	Difference Option 1	Option 2	Difference Option 2	Option 3	Difference Option 3
Adams County	\$161,000	\$52,800	(\$108,200)	\$52,800	(\$108,200)	\$38,000	(\$123,000)
Arapahoe County	\$204,800	\$42,300	(\$162,500)	\$42,300	(\$162,500)	\$32,500	(\$172,300)
Boulder County	\$129,600	\$27,000	(\$102,600)	\$27,000	(\$102,600)	\$18,500	(\$111,100)
Broomfield	\$28,800	\$42,100	\$13,300	\$28,800	\$0	\$30,000	\$1,200
Clear Creek County	\$4,200	\$4,500	\$300	\$4,500	\$300	\$3,000	(\$1,200)
Denver*	\$622,400	\$456,100	(\$166,300)	\$311,200	(\$311,200)	\$312,300	(\$310,100)
Douglas County	\$123,200	\$97,500	(\$25,700)	\$97,500	(\$25,700)	\$72,400	(\$50,800)
Gilpin County	\$5,100	\$2,700	(\$2,400)	\$2,700	(\$2,400)	\$2,500	(\$2,600)
Jefferson County	\$180,800	\$108,400	(\$72,400)	\$108,400	(\$72,400)	\$77,200	(\$103,600)
Weld County	\$29,300	\$5,800	(\$23,500)	\$5,800	(\$23,500)	\$3,100	(\$26,200)
County Total	\$1,178,000	\$839,200	(\$338,800)	\$341,000	(\$837,000)	\$247,200	(\$930,800)
Municipal Total	\$921,000	\$614,800	(\$306,200)	\$954,800	\$33,800	\$1,011,400	\$90,400
1.5% TIP Fee		\$959,565	\$959,565	\$959,565	\$959,565	\$959,565	\$959,565
Total Contributions	\$2,099,000	\$2,413,565	\$314,565	\$2,255,365	\$156,365	\$2,218,165	\$119,165

* Current = Combined County and City Assessment

Board Retreat feedback

- Question about county contributions only calculated on unincorporated areas since counties provide county-wide services.

Option 3a

- Assessments based on proportional share of regional population and assessed value.
- County calculation based on entire county AV and population.
- Treat Denver and Broomfield as counties.
- Weight assessed value and population equally.
- Adjust minimum contribution to \$1,000.
- Apply an annual inflation adjustment to assessments.
- Periodically adjust assessment amount based on revenue and budget review.
- Assess 1.5% TIP fee.
 - Assessed on STBG and CMAQ federal award.
 - Offset with reduced match of 18.5%.

Option 3a results

Jurisdiction	2024 Current	Option 1	Difference Option 1	Option 3	Difference Option 3	Option 3a	Difference Option 3a
Adams County	\$161,000	\$52,800	(\$108,200)	\$38,000	(\$123,000)	\$117,700	(\$43,300)
Arapahoe County	\$204,800	\$42,300	(\$162,500)	\$32,500	(\$172,300)	\$149,900	(\$54,900)
Boulder County	\$129,600	\$27,000	(\$102,600)	\$18,500	(\$111,100)	\$88,700	(\$40,900)
Broomfield	\$28,800	\$42,100	\$13,300	\$30,000	\$1,200	\$19,900	(\$8,900)
Clear Creek County	\$4,200	\$4,500	\$300	\$3,000	(\$1,200)	\$2,800	(\$1,400)
Denver*	\$622,400	\$456,100	(\$166,300)	\$312,300	(\$310,100)	\$208,200	(\$414,200)
Douglas County	\$123,200	\$97,500	(\$25,700)	\$72,400	(\$50,800)	\$88,300	(\$34,900)
Gilpin County	\$5,100	\$2,700	(\$2,400)	\$2,500	(\$2,600)	\$3,100	(\$2,000)
Jefferson County	\$180,800	\$108,400	(\$72,400)	\$77,200	(\$103,600)	\$131,100	(\$49,700)
Weld County	\$29,300	\$5,800	(\$23,500)	\$3,100	(\$26,200)	\$2,500	(\$26,800)
County Total	\$1,178,000	\$839,200	(\$338,800)	\$247,200	(\$930,800)	\$812,200	(\$365,800)
Municipal Total	\$921,000	\$614,800	(\$306,200)	\$1,011,400	\$90,400	\$448,300	(\$472,700)
1.5% TIP Fee		\$959,565	\$959,565	\$959,565	\$959,565	\$959,565	\$959,565
Total Contributions	\$2,099,000	\$2,413,565	\$314,565	\$2,218,165	\$119,165	\$2,220,065	\$121,065

Option 4: keep it simple

- Reduce every communities' member contribution by 50%
- Adjust minimum contribution to \$1,000.
- Assess 1.5% TIP fee.
 - Assessed on STBG and CMAQ federal award.
 - Offset with reduced match of 18.5%.
- Apply an annual inflation adjustment to assessments.
- Periodically adjust assessment amount based on revenue and budget review.

TIP Fee example

Current project - no fee

- Project Cost: \$2,000,000
 - 80% Federal: \$1,600,000
 - 20% Local: \$400,000

- Total Federal: \$1,600,000
- Total Local: \$400,000

Current project - with fee

- Project Cost: \$2,000,000
 - 81.5% Federal: \$1,630,000
 - 18.5% Local: \$370,000
 - 1.5% TIP fee: \$24,450

- Total Federal: \$1,630,000
- Total Local: \$394,450

Discussion

- Does this approach appropriately balance the formula-based assessment (~60%) and fee-based assessment (~40%)?
- Should the minimum contribution increase be phased in?
- Are you comfortable with increasing the federal share to TIP projects, which reduces amount of projects that can be funded?
- How will this affect current weighted voting (1 vote per \$100 contribution)?

Thank you!

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