

BOULDER COUNTY

BUDGET SUMMARY 2002  \$208,170,414



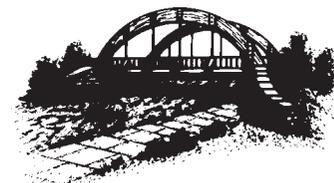
CONSERVATION/ LAND USE

Includes all expenditures for the agencies whose purpose is to conserve and develop natural resources, which includes land, water, soil, and forests. Services

in this category are provided by Land Use, Parks & Open Space, Transportation, the Conservation Trust Fund, the Open Space Funds, Soil Conservation, and the Recycling and Composting 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, bridges and storm drainage. Services in this category are provided by the Transportation Department, Facilities, and the County Architects Division.



DEBT SERVICE

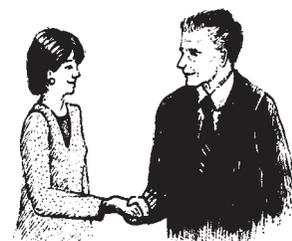
Includes all expenditures for interest and principal payments on general long term debt and fiscal agent fees connected thereto.

Payments in this category

are provided for in the General Fund, Road Fund, Open Space Funds and in the Capital Expenditure Trust Fund.

INTERGOVERNMENTAL EXPENDITURES

Includes all expenditures made by one level or unit of government to another government in support of government activities administered by the recipient unit. Expenditures in this category include payments to cities for road improvements.



GENERAL GOVERNMENT

Includes all expenditures for the administrative branch of county government.

Services in this category are provided by the

Administrative Services Department, Assessor, Board of County Commissioners, Clerk & Recorder, Community Services, County Attorney, Surveyor and Treasurer.



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 District Attorney, Sheriff (includes the Jail and Communications Center), Coroner, Community Services Correctional Programs, Wildfire Mitigation, and Flood Control.

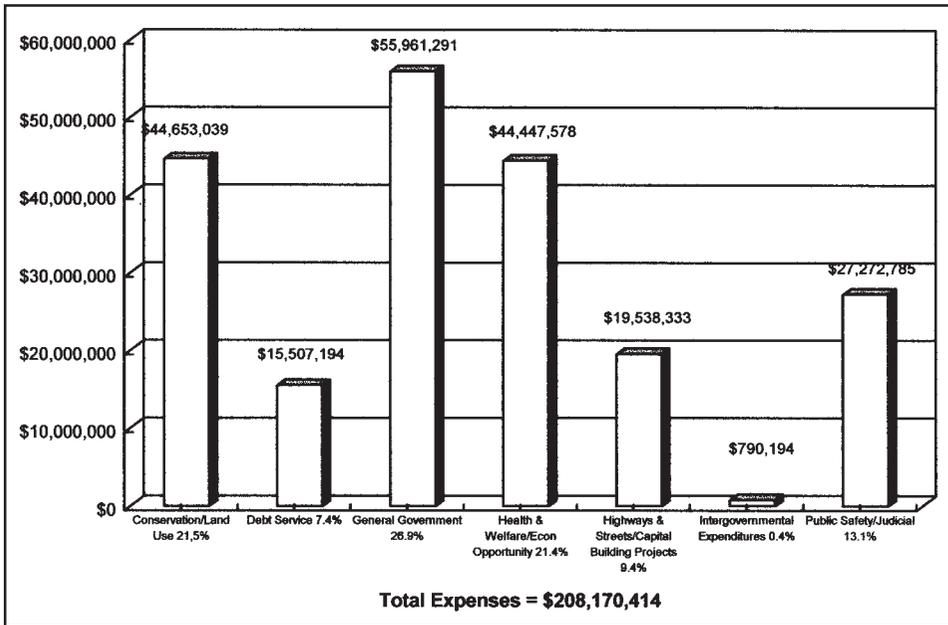


HEALTH & WELFARE/ECONOMIC OPPORTUNITY

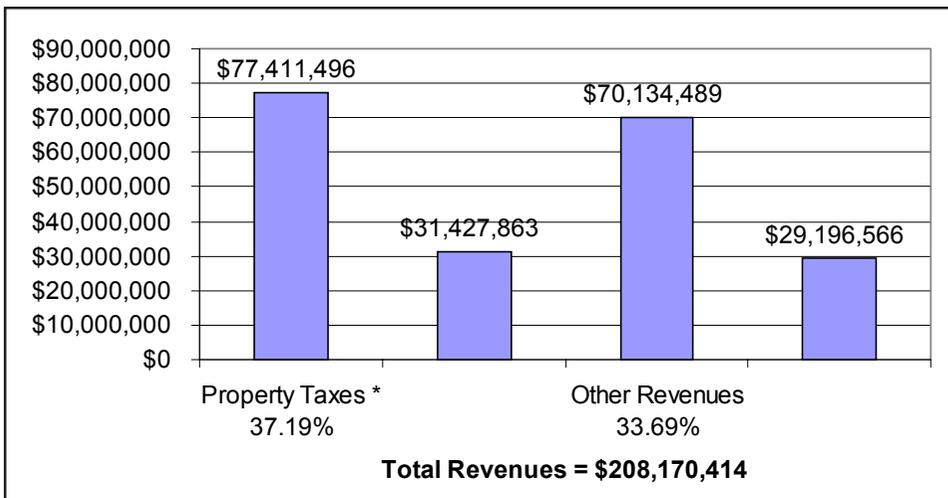
Includes all expenditures for the agencies whose purpose is to provide for the conservation and improvement of public health, to provide public assistance and institutional care for individuals economically unable to provide essential needs for themselves and to eliminate or ameliorate poverty and its causes. Services in this category are provided by the Mental Health Center, Health Department, Non-Profit agencies, Community Services, Housing Management, Social Services, Developmental Disabilities, Emergency Services Fund, Worthy Cause Fund, and various Grant-Funded Programs.



BOULDER COUNTY EXPENDITURES



BOULDER COUNTY REVENUES



Property Taxes*

Property tax increases are limited to the lesser of (1) 5.5%, plus an allowance for new construction or (2) the TABOR limit of the prior year plus the CPI-U and new construction. The tax levy is set by the Board of Commissioners, however, it cannot be increased without approval of the electors. The revenue budget reflects net property tax which is total minus uncollectibles (\$78,183,325 - 771,829 = \$77,411,496). The property tax budget is based on the 12/04/01 assessed taxable valuation of \$4,436,940,270.

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.

Other Revenues

Major "other revenues" include bond proceeds, sales taxes, specific ownership taxes, motor vehicle fees, recording and filing fees, Treasurer's fees, building permits, interest earnings, and various other fees, rents, and charges for services.

Fund Balance

The most significant use of fund balance is in the Open Space Fund. Bond proceeds from the previous year for land acquisitions are budgeted in 2002. The Emergency Rescue Services Fund, Recycling Fund, Social Services Fund and Worthy Cause Fund will also use some of their available fund balance in 2002.

2002 EXPENDITURES

CONSERVATION/LAND USE

GENERAL ADMINISTRATION-	
Soil Conservation	27,922
LAND USE	2,539,934
PARKS & OPEN SPACE	
Administration\All Other	
Programs	4,661,970
Construction Projects	87,755
Extension Office	307,504
Land Acquisition	3,833,448
TRANSPORTATION-Coal Creek/Rock	
Creek Project	44,050
CONSERVATION TRUST FUND	991,203
OPEN SPACE CAPITAL IMPROVEMENT	
FUND	26,354,589
RECYCLING AND COMPOSTING	
FACILITY	4,196,062
RECYCLING FUND	1,608,602
CONSERVATION/LAND USE	
TOTAL	\$44,653,039

DEBT SERVICE

ROAD & BRIDGE FUND	197,665
OPEN SPACE 1 C.I.T.	
BOND SERIES 94,2000,2001	8,781,010
OPEN SPACE 2 C.I.T.	
BOND SERIES 96 & 98	6,394,864
CAPITAL IMPROVEMENT TRUST	
FUND (ROADS)	133,655
DEBT SERVICE TOTAL	\$15,507,194

GENERAL GOVERNMENT

ADMINISTRATIVE SERVICES	
Administrative Services	
Admin Div	160,750
Youth Corps	458,116
Mailing & Printing	306,344
Board of Equalization	79,448
Human Resources	671,170
Financial Services	736,098
Information Services	3,756,771
Telecommunications	1,101,503
Facilities Administration &	
Maintenance	2,547,635
ORGANIZATIONAL ADMIN	8,929,408
BUILDING UTILITIES	1,105,854
RETIREMENT FUND	7,579,653
INTERNAL SERVICE/	
RISK MANAGEMENT FUND	10,602,430
GENERAL ADMINISTRATION	
Administration	864,498
Vehicle Pool	5,400
Employee Benefits	1,303,296
Capital Equipment	3,837,907
Merit Pool	2,264,490
ASSESSOR	2,395,047
COUNTY ATTORNEY	1,547,288
BOARD OF COUNTY	
COMMISSIONERS	1,025,135
Budget	167,612
CLERK & RECORDER	
Administration	245,329
Motor Vehicle Division	1,538,095
Elections	994,826
Recording	592,507
COMMUNITY SERVICES	
Administration	453,175
SURVEYOR	2,000
TREASURER	689,506
GENERAL GOVERNMENT	
TOTAL	\$55,961,291

DISTRIBUTION OF ALL PROPERTY TAXES

HEALTH & WELFARE/ ECONOMIC OPPORTUNITY

GENERAL ADMINISTRATION	
Mental Health	1,329,170
Health Department	4,159,486
Mosquito Control	242,000
NON-PROFIT AGENCIES	2,192,830
COMMUNITY SERVICES	
Prevention Connection	25,000
Housing-County Funded	459,575
Project Self Sufficiency	143,904
50 Plus	71,500
Aging Services	661,196
HOUSING MANAGEMENT-	
Grant Funded	1,384,587
SOCIAL SERVICES FUND	19,329,918
DEVELOPMENTAL DISABILITIES	
FUND	931,612
GRANT FUNDED PROGRAMS	10,000,000
WORTHY CAUSE FUND	3,516,800

HEALTH & WELFARE/ECONOMIC OPPORTUNITY

TOTAL \$44,447,578

HIGHWAYS & STREETS/ CAPITAL BUILDING PROJECTS

TRANSPORTATION	966,038
ROAD & BRIDGE FUND	
Capital Equipment and	
Road Projects	4,340,770
Road Maintenance	5,602,812
CAPITAL EXPENDITURE FUND	8,628,713

HIGHWAY & STREETS/CAPITAL BUILDING PROJECTS

TOTAL \$19,538,333

INTERGOVERNMENTAL EXPENDITURES

ROAD & BRIDGE-Payment to Cities	790,194
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INTERGOVERNMENTAL EXPENDITURES

TOTAL \$790,194

PUBLIC SAFETY/JUDICIAL

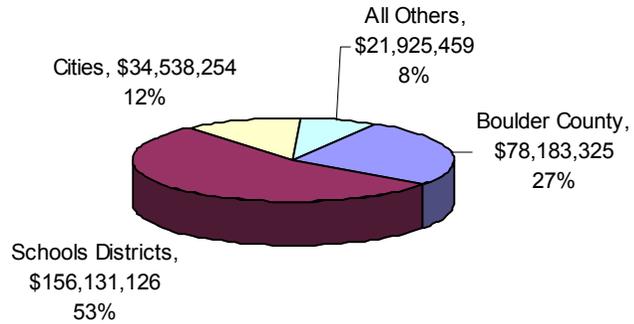
CORONER	480,814
COMMUNITY SERVICES	
Corrections Programs	2,299,012
DISTRICT ATTORNEY	3,284,926
LAND USE-Wildfire Mitigation	26,000
SHERIFF	
Administration\	
All Other Programs	2,048,177
Technical Services	461,337
Jail	7,824,104
Field Operations	4,587,800
Staff Services	1,745,832
Communications Center	1,852,094
TRANSPORTATION-Flood Control	33,000
EMERGENCY RESCUE FUND	2,629,689

PUBLIC SAFETY/JUDICIAL

TOTAL \$27,272,785

GRAND TOTAL \$208,170,414

Total 2002 Tax Revenues = \$290,778,164 Projected Gross Tax Revenues



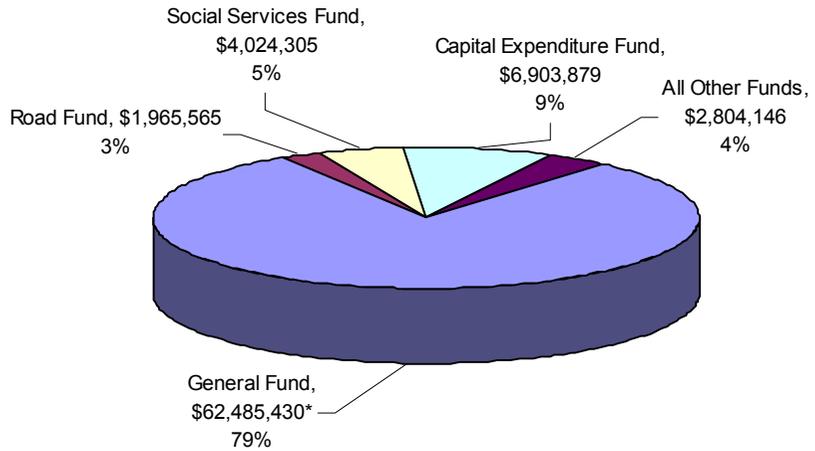
Boulder County collects taxes for all taxing districts in the County, including school districts, fire districts, water and sanitation districts, cities and other special districts, and distributes the monies to those districts. Tax notices indicate all the taxing districts for a parcel, the various 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 = \$4,436,940,270

Actual Assessed Value Of All Taxable Real Property = \$31,799,346,400
Total County Levied Property Taxes = \$78,183,325



Property with an assessed taxable value of \$15,000 will pay \$264 in County property taxes.

General Fund*	14.083	79	\$62,485,430
Road Fund	0.443	3	\$1,965,565
Social Services Fund	0.907	5	\$4,024,305
Capital Expenditure Fund	1.556	9	\$6,903,879
All Other Funds	0.632	4	\$2,804,146
TOTAL	17.621	100.00%	\$78,183,325

*Reflects a temporary 4.624 mill levy credit, as allowed by State Statute and 0.134 mills in abatements.

Major Changes between 2001 and 2002 include:

- The Commissioners adopted an operating budget for 2002 that successfully transitions Boulder County into a new reduced size. The formation of the new Broomfield County on 11/15/2001 meant a loss of property and revenue to Boulder County. By limiting growth in the budget base in the previous fiscal years, the county is able to fund all ongoing operations in 2002.
- The Recycling and Composting Facility Fund became part of the County budget in 2002. An Intergovernmental Agreement among the entities represented in the Recycling and Composting Authority approved the transfer to Boulder County. This new county fund is budgeted for \$4,196,062 for 2002. The sale of recycled materials will provide a revenue source for this fund.
- In November 2001, the voters approved an increase in the county sales and use tax to provide for fire training centers. A new fund has been set up for the fire training centers to collect the revenues generated by the approved 0.05% sales and use tax beginning January 1, 2002 and ending December 31, 2004. There are no planned expenditures budgeted at this time.
- The voters approved in the November 2001 election an increase of 0.10% in the county sales and use tax for seven years to fund transportation projects. The tax will go into effect on July 1, 2002 and will be added to the 2002 budget at that time.
- The Social Services Fund budget for 2002 increased overall by 6% from last year's budget.
- The budget for the Retirement Fund has decreased by \$377,308. The primary reason for this drop is a decrease in contributions by employees into the plan.
- The 2002 budget for the Open Space Capital Improvement Funds includes the bond payments and funds remaining from previous bond sales that will be used for land acquisitions. The bond proceeds caused the \$24 million increase in the open space funds.
- The Road and Bridge Fund does not include intergovernmental revenue for shared projects. It is expected that there will be specific projects in 2002 which will receive Federal and/or State revenues. These revenues will be budgeted when the amounts are known. This is consistent with past practice.
- The Capital Expenditure Fund decreased approximately \$1.27 million for 2002 due to the completion of the Longmont Judicial Center, the Courthouse West Wing, Community Services/Health building in 2001. The major project planned for 2002 is an addition to the Boulder Justice Center for the Courts.

Other Items of Interest:

- The salary and benefit package for County employees for 2002 includes a market salary adjustment for all employees of 3% at the beginning of 2002, additional market adjustments for selected positions, and a variable merit pool from 3 - 6% based on the employee's place in the salary range for the job classification.
- The allocations to non-profit agencies, including the Mental Health Center and the Board for Developmental Disabilities, received an average increase of 5% over the 2001 funding level.
- The total mill levy for the County in 2001 (for taxes collected in 2002) is 17.621 mills. This total includes a levy of 0.134 mills to recover property taxes abated in 2001 and a temporary mill levy reduction of 4.624 mills, as allowed by State Statute.



Boulder County 2002 Board of Commissioners

District #1 Paul D. Danish, Vice-Chair
District #2 Ronald K. Stewart, Commissioner
District #3 Jana L. Mendez, Chair

Copies of the entire 2002 budget are available to the public at the County Budget Office and the County Commissioner's Office.