

Major Changes between 2002 and 2003 Budgets include:

- In November 2002 the voters approved an increase in the property tax rate of 1.5 mills for developmental disabilities, health programs and human services programs. The Developmental Disabilities Fund property tax rate was increased to 1.0 mill. The Health and Human Services Fund was created with the remaining mill levy to help the Health Department, Mental Health, Social Services and other County programs deal with lost revenues due to state funding cuts.
- The voters approved in the November 2001 election an increase of 0.10% in the sales and use tax for seven years to fund transportation projects. The new tax rate went into effect on July 1, 2002 and 2003 is the first full budget year of expenditures.
- 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 collection of 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.
- In November 2000, the voters approved a continuance 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 January 1, 2001 and will be ending December 31, 2003. The 2003 budget in the fund is \$3 million for 2003.
- The Social Services Fund budget for 2003 increased overall by 6% from last year's budget.
- The budget for the Retirement Fund has increased by approximately \$1 million. The primary reason for this is an increase in contributions by employees into the plan. Additionally, the County's contribution increases annually with salary plan changes because it is based on a percentage of salaries.
- The 2003 budget for the Open Space Capital Improvement Funds includes the bond payments and funds remaining from the 2002 bond sale that will be used for land acquisitions. The bond proceeds account for \$20 million of the open space budget.
- The Road and Bridge Fund budget does not include intergovernmental revenue for shared projects. It is expected that there will be specific projects in 2003 that 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 increased approximately \$1.95 million in the 2003 budget to fund the construction for the Justice Center addition in Boulder, the Parks and Open Space Department and the Transportation Department facilities in Longmont.

Other Items of Interest:

- The salary and benefit package for County employees during 2003 includes a market salary adjustment for all employees of 2.5% beginning the first of 2003 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, received an average increase of 5% over the 2002 funding level.
- The budget in 2003 for the County's Health and Dental Plan increased by 21% over last year's original budget.
- The total mill levy for the County in 2002 (for taxes collected in 2003) is 20.087 mills. This total includes a levy of 0.066 mills to recover property taxes abated in 2002 and a temporary mill levy reduction of 3.658 mills, as allowed by State Statute.

BOULDER COUNTY

BUDGET SUMMARY 2003



\$235,785,073

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 Resource Conservation 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 General Fund, Road Fund, Open Space Funds and in the Capital Expenditure Trust Fund.



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.



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, Health & Human Services Fund, Worthy Cause Fund, and various Grant-Funded Programs.



HIGHWAYS & STREETS/ CAPITAL BUILDING PROJECTS/ INTERGOVERNMENTAL EXPENDITURES

Includes all expenditures for the agencies whose purpose is to provide for the construction and maintenance of public buildings, roadways, walkways, bikeways, bridges and storm drainage. Services in this category are provided by the Transportation Department, Facilities, County Architects Division, and Road & Bridge Fund. Also 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 District Attorney, Sheriff (includes the Jail and Communications Center), Coroner, Community Services Correctional Programs, Wildfire Mitigation, Flood Control, and the Emergency Rescue Fund.

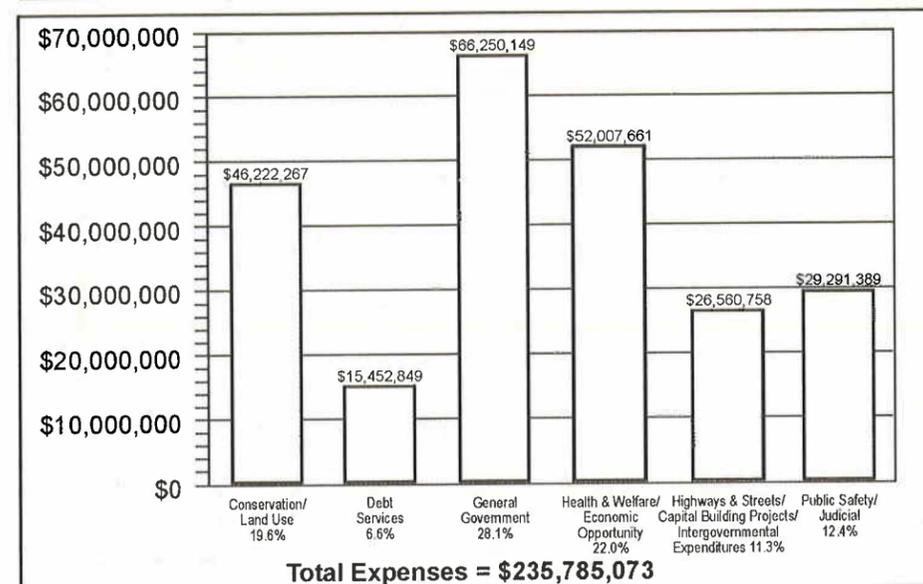


Boulder County 2003 Board of Commissioners

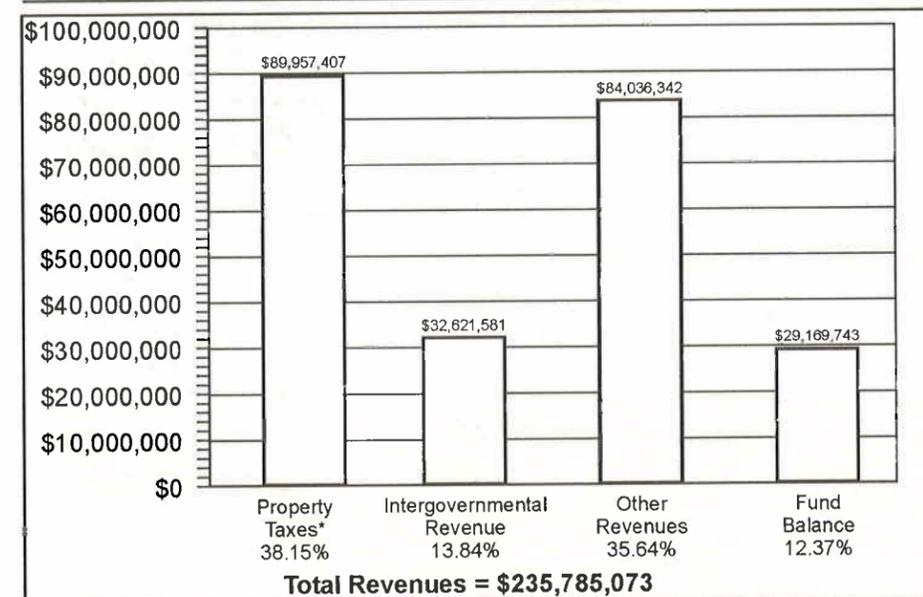
District #1 Paul D. Danish, Chair
District #2 Ronald K. Stewart, Vice-Chair
District #3 Thomas A. Mayer, Commissioner

Copies of the entire 2003 budget are available to the public at the County Budget Office and the County Commissioner's Office.

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 (\$90,859,292 - \$901,885 = \$89,957,407). The property tax budget is based on the 11/27/02 assessed valuation of \$4,523,288,213.

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, 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 2003. The General Fund, Emergency Rescue Services Fund, Social Services Fund and Worthy Cause Fund will also use some of their available fund balance in 2003.

2003 EXPENDITURES

CONSERVATION/LAND USE

GENERAL ADMINISTRATION- Soil Conservation	32,751
LAND USE	2,798,630
PARKS & OPEN SPACE	
Administration\All Other Programs	4,937,002
Construction Projects	75,000
Extension Office	322,304
Land Acquisition	5,833,448
TRANSPORTATION-Coal Creek/ Rock Creek Project	44,050
CONSERVATION TRUST FUND	1,772,630
OPEN SPACE CAPITAL IMPROVEMENT FUND	25,363,605
RESOURCE CONSERVATION FUND	4,042,858
RECYCLING FUND	999,989
CONSERVATION/LAND USE TOTAL	\$46,222,267

DEBT SERVICE

ROAD & BRIDGE FUND	107,570
OPEN SPACE 1 C.I.T. BOND SERIES 94,2000,2001	8,808,009
OPEN SPACE 2 C.I.T. BOND SERIES 96 & 98	6,405,095
CAPITAL IMPROVEMENT TRUST FUND (ROADS)	132,175
DEBT SERVICE TOTAL	\$15,452,849

GENERAL GOVERNMENT

ADMINISTRATIVE SERVICES	
Administrative Services	
Admin Div	175,744
Youth Corps	500,767
Mailing & Printing	315,688
Board of Equalization	79,807
Human Resources	738,290
Finance	799,260
Information Services	3,977,576
Telecommunications	1,119,031
Facilities Administration & Maintenance	2,685,784
ORGANIZATIONAL ADMIN	10,096,140
BUILDING UTILITIES	1,127,971
RETIREMENT FUND	8,546,092
INTERNAL SERVICE/RISK MANAGEMENT FUND	12,807,290
GENERAL ADMINISTRATION	
Administration	6,752,976
Vehicle Pool	5,400
Employee Benefits	1,364,596
Capital Equipment	3,196,179
Merit Pool	2,042,311
ASSESSOR	2,497,978
COUNTY ATTORNEY	1,773,889
BOARD OF COUNTY COMMISSIONERS	1,064,492
Budget	203,031
CLERK & RECORDER	
Administration	259,447
Motor Vehicle Division	1,646,219
Elections	630,515
Recording	636,488
COMMUNITY SERVICES	
Administration	484,133
SURVEYOR	2,000
TREASURER	721,055
GENERAL GOVERNMENT TOTAL	\$66,250,149

HEALTH & WELFARE/ ECONOMIC OPPORTUNITY

GENERAL ADMINISTRATION	
Mental Health	1,406,137
Health Department	4,506,066
Mosquito Control	275,397
NON-PROFIT AGENCIES	2,500,118
COMMUNITY SERVICES	
Prevention Connection	27,000
Housing-County Funded	440,918
Project Self Sufficiency	157,251
50 Plus	71,500
Aging Services	707,757
HOUSING MANAGEMENT-	
Grant Funded	1,499,906
SOCIAL SERVICES FUND	20,515,611
DEVELOPMENTAL DISABILITIES FUND	4,400,000
GRANT FUNDED PROGRAMS	10,000,000
HEALTH AND HUMAN SERVICES FUND	2,500,000
WORTHY CAUSE FUND	3,000,000
HEALTH & WELFARE/ ECONOMIC OPPORTUNITY TOTAL	\$52,007,661

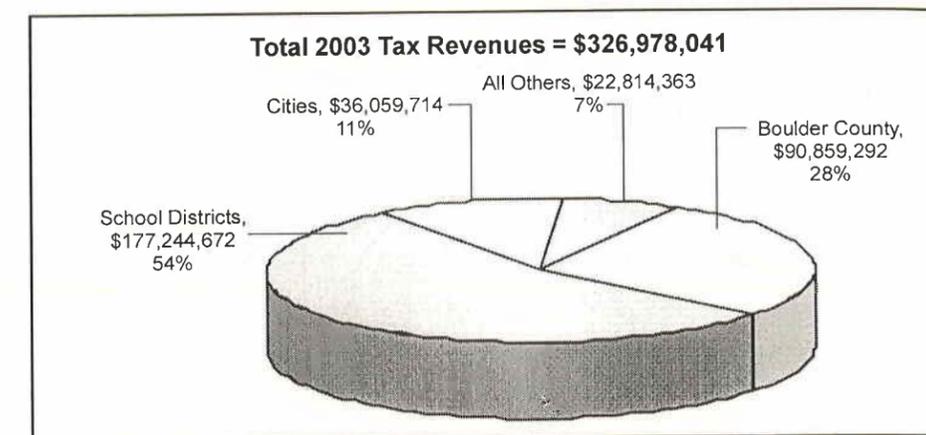
HIGHWAYS & STREETS/ CAPITAL BUILDING PROJECTS/ INTERGOVERNMENTAL EXPENDITURES

TRANSPORTATION	1,031,079
ROAD & BRIDGE FUND	
Capital Equipment and Road Projects	4,347,460
Road Maintenance	5,820,455
Payments to Cities	790,194
ROAD SALES TAX	3,996,913
CAPITAL EXPENDITURE FUND	10,574,657
HIGHWAY & STREETS/ CAPITAL BUILDING PROJECTS/ INTERGOVERNMENTAL EXPENDITURES TOTAL	\$26,560,758

PUBLIC SAFETY/JUDICIAL

CORONER	552,602
COMMUNITY SERVICES	
Corrections Programs	2,456,484
DISTRICT ATTORNEY	3,484,638
LAND USE-Wildfire Mitigation	26,000
SHERIFF	
Administration\All Other Programs	2,193,951
Technical Services	473,589
Jail	8,584,429
Field Operations	5,068,340
Staff Services	1,878,096
Communications Center	2,058,561
TRANSPORTATION-Flood Control	43,183
EMERGENCY RESCUE FUND	2,471,516
PUBLIC SAFETY/JUDICIAL TOTAL	\$29,291,389
GRAND TOTAL	\$235,785,073

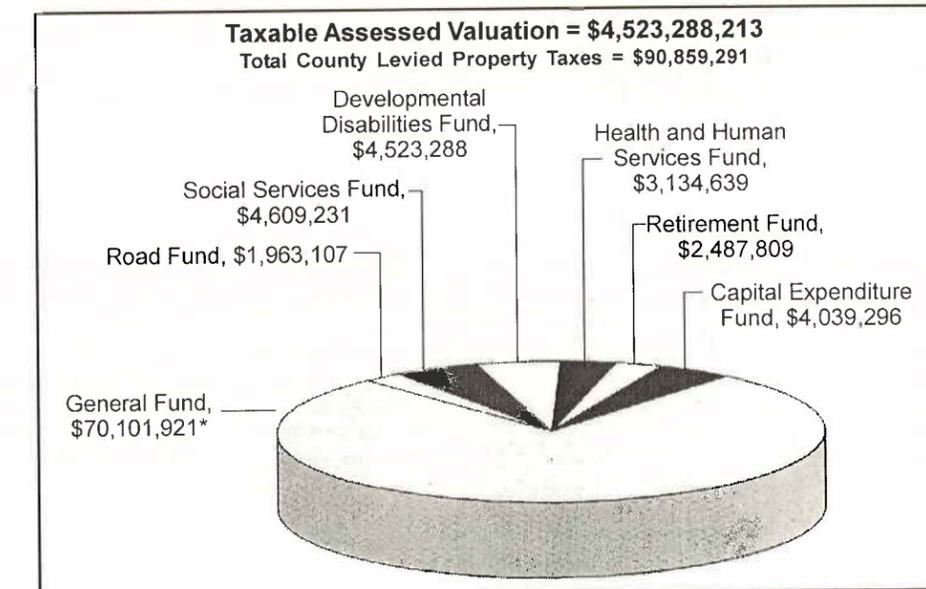
DISTRIBUTION OF ALL PROPERTY TAXES



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



Category	Amount	Percentage	Total
General Fund*	15.498	77.15%	\$70,101,921
Road Fund	0.434	2.16%	\$1,963,107
Social Services Fund	1.019	5.07%	\$4,609,231
Developmental Disabilities Fund	1.000	4.98%	\$4,523,288
Health and Human Services Fund	0.693	3.45%	\$3,134,639
Retirement Fund	0.550	2.74%	\$2,487,809
Capital Expenditure Fund	0.893	4.45%	\$4,039,296
TOTAL	20.087	100.00%	\$90,859,291

*Reflects a temporary 3.658 mill levy credit, as allowed by State Statute and 0.066 mills in abatements.