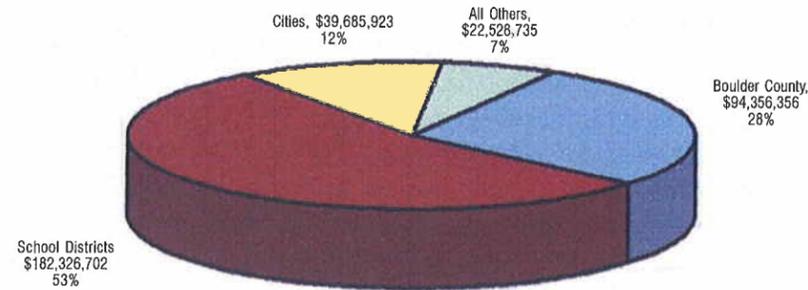


## DISTRIBUTION OF ALL PROPERTY TAXES

Total 2004 Revenues = \$338,897,716



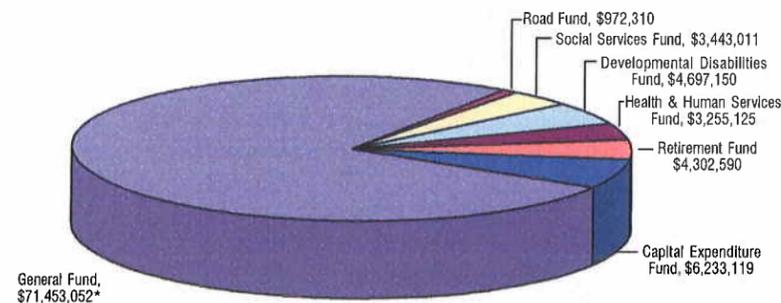
Boulder County collects taxes for all taxing districts in the County, including school districts, fire districts, water and sanitation districts, cities and other special districts, and distributes the monies to those districts. Tax notices indicate all the taxing districts for a parcel, the various 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 = \$4,697,150,375

Total County Levied Property Taxes = \$94,356,357



General Fund*	15.212	5.73%	\$71,453,052
Road Fund	0.207	1.03%	\$972,310
Social Services Fund	0.733	3.65%	\$3,443,011
Developmental Disabilities Fund	1.000	4.98%	\$4,697,150
Health and Human Services Fund	0.693	3.45%	\$3,255,125
Retirement Fund	0.916	4.56%	\$4,302,590
Capital Expenditure Fund	1.327	6.61%	\$6,233,119
<b>TOTAL</b>	<b>20.088</b>	<b>100.00%</b>	<b>\$94,356,357</b>

\*Reflects a temporary 3.657 mill levy credit, as allowed by State Statute and 0.121 mills in abatements.

### Major Changes between 2003 and 2004 Budgets include:

- Boulder County's budget for 2004 is down from the \$235.7 million budget adopted in 2003. This reduction is due in large part to the decreased funds available to the Open Space Capital Fund. This fund includes the bond payments as well as declining funds remaining from the 2002 bond sale. These funds will be used for land acquisitions.
- The 2004 budget projects very limited revenue growth due to the current economic conditions. To balance the budget the Commissioners used the following fiscal constraints:
  - (1) no new personnel positions (FTEs) were approved, and
  - (2) no increases to operating budgets were approved.
- In November, 2003, the voters approved a 5-year 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 begins January 1, 2004, and will end December 31, 2008. The 2004 budget in the fund is \$2.168 million.
- In November, 2003, the voters approved a permanent extension of the county sales and use tax currently used to provide for the fire training centers for public safety. This will provide for offender management and services, including an expansion of the current jail, a new alcohol recovery center, and funding for alternative programs to incarceration. A new fund will be set up for the collection of the revenue generated by the approved 0.05% sales and use tax beginning January 1, 2005, so this fund is not included in the 2004 budget.
- The Fire Training Centers Fund was included in the adopted budget for 2004 for the first time. The voters approved this fund in November, 2001, to provide for capital facilities for fire fighter training. The \$4 million budget is funded by a 0.05% sales and use tax that began January 1, 2002, and will expire December 31, 2004; and with unspent fund balance.
- 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 is included in the Road and Bridge Fund. This fund does not include intergovernmental revenue for shared projects. It is expected that there will be specific projects in 2004 that will receive Federal and/or State revenues, and they will be budgeted when the amounts are known.
- The Retirement Fund increased to cover the anticipated cost of converting the County employees' retirement plan to the Colorado Public Employees' Retirement Association on April 1, 2004.
- The Capital Expenditure Fund budget decreased in 2004. It includes the construction cost to complete the Justice Center addition in Boulder, the Parks and Open Space Department building in Longmont and the partial cost of the new Communications Center.

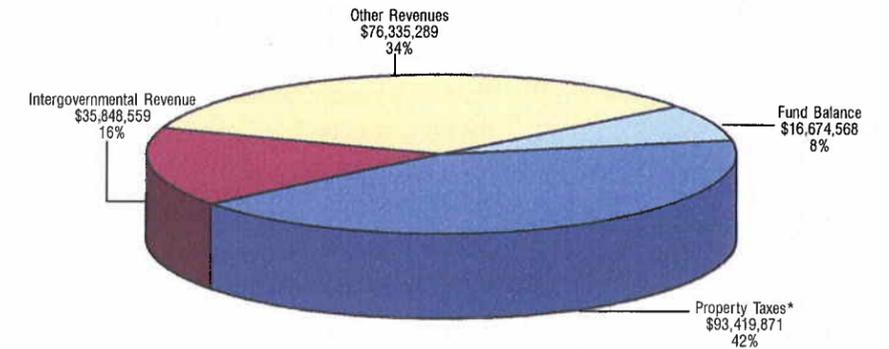
### Other Items of Interest:

- The salary and benefit package for County employees in the 2004 budget included the increased contribution for the new retirement plan, a market adjustment to selected job classifications, and a sliding-scale salary adjustment to employees earning less than \$50,000 per year to help offset the increased cost to employees for retirement benefits and health insurance.
- The allocations to non-profit agencies received an average increase of 3% over the 2003 funding level.
- The total mill levy for the County in 2003 (for taxes collected in 2004) is 20.088, which is very close to last year's mill levy of 20.087. This total includes a levy of 0.121 mills to recover property taxes abated in 2003 and a temporary mill levy reduction of 3.657 mills, as allowed by State Statute.

# BOULDER COUNTY BUDGET SUMMARY 2004

\$222,278,287

## BOULDER COUNTY REVENUES



Total Revenues = \$222,278,287

### 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 (\$94,356,357 - \$936,486 = \$93,419,871). The property tax budget is based on the 11/25/03 assessed valuation of \$4,697,150,375.

### 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.

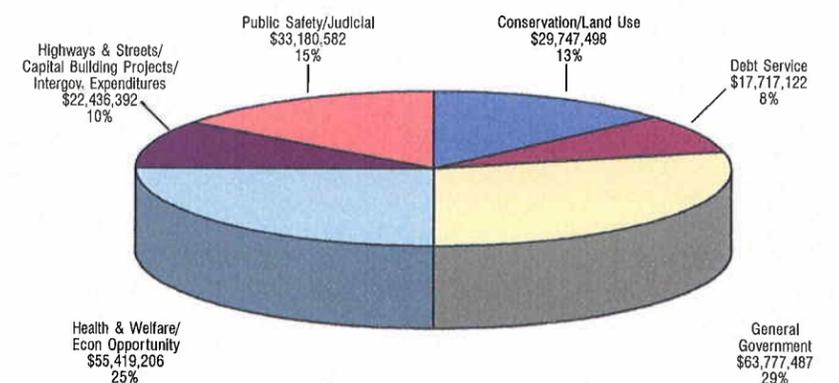
### Other Revenues

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.

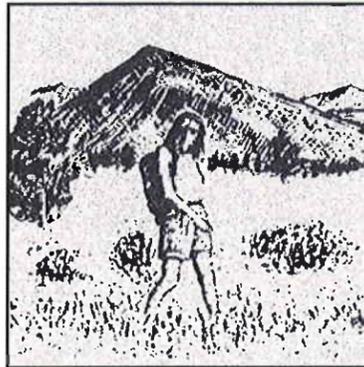
### Fund Balance

The most significant use of fund balance, over \$10.8 million, is from the Open Space Fund. Bond proceeds from 2002 are budgeted in 2004 for land acquisitions. The Social Services Fund, Emergency Rescue Services Fund, Fire Training Centers Fund, and Conservation Trust Fund will also use some of their available fund balance in 2004.

## BOULDER COUNTY EXPENDITURES

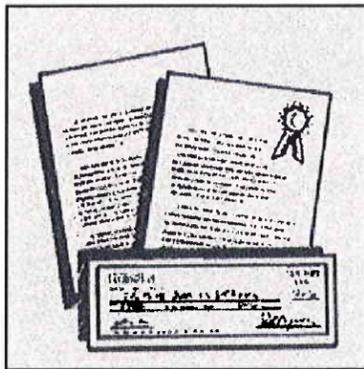


Total Expenses = \$222,278,287



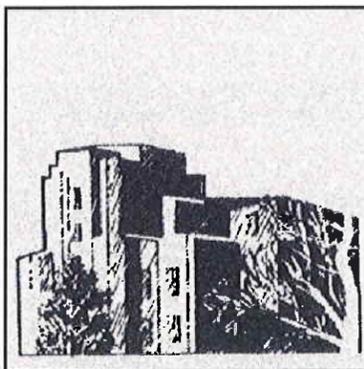
## CONSERVATION/ LAND USE

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 Soil Conservation, Land Use, Parks & Open Space, Transportation, the Conservation Trust Fund, the Open Space Funds, Resource Conservation Fund, and the Recycling 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 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, General Administration, Assessor, County Attorney, Board of County Commissioners, Clerk & Recorder, Community Services, Surveyor and the Treasurer.

## 2004 EXPENDITURES

### CONSERVATION/LAND USE

GENERAL ADMINISTRATION- Soil Conservation	36,922
LAND USE	3,020,536
PARKS & OPEN SPACE	
Administration\All Other Programs	5,261,716
Construction Projects	75,000
Extension Office	345,941
Land Acquisition	3,833,448
TRANSPORTATION-Coal Creek/ Rock Creek Project	44,050
CONSERVATION TRUST FUND	2,534,057
OPEN SPACE CAPITAL IMPROVEMENT FUND	10,194,659
RESOURCE CONSERVATION FUND	3,968,442
RECYCLING FUND	432,727
<b>CONSERVATION/LAND USE TOTAL</b>	<b>\$29,747,498</b>

### DEBT SERVICE

ROAD & BRIDGE FUND	56,740
OPEN SPACE 1 C.I.T. BOND SERIES 94,2000,2001	11,125,449
OPEN SPACE 2 C.I.T. BOND SERIES 96 & 98	6,534,933
<b>DEBT SERVICE TOTAL</b>	<b>\$17,717,122</b>

### GENERAL GOVERNMENT

ADMINISTRATIVE SERVICES	
Administrative Services	
Admin Div	183,109
Youth Corps	505,061
Mailing & Printing	334,846
Board of Equalization	82,668
Human Resources	746,666
Finance	847,906
Information Services	4,249,593
Telecommunications	1,196,740
Facilities Administration & Maintenance	2,763,037
ORGANIZATIONAL ADMIN	10,054,184
BUILDING UTILITIES	1,127,971
RETIREMENT FUND	12,832,755
INTERNAL SERVICE/ RISK MANAGEMENT FUND	13,120,032
GENERAL ADMINISTRATION	
Administration	1,037,186
Vehicle Pool	7,100
Employee Benefits	1,430,456
Capital Equipment	2,093,700
Merit Pool	0
ASSESSOR	2,584,198
COUNTY ATTORNEY	1,864,436
BOARD OF COUNTY COMMISSIONERS	1,167,475
Budget	213,851
CLERK & RECORDER	
Administration	237,072
Motor Vehicle Division	1,686,681
Elections	1,464,097
Recording	670,118
COMMUNITY SERVICES	
Administration	526,890
SURVEYOR	2,000
TREASURER	747,659
<b>GENERAL GOVERNMENT TOTAL</b>	<b>\$63,777,487</b>

### HEALTH & WELFARE/ ECONOMIC OPPORTUNITY

GENERAL ADMINISTRATION	
Mental Health	1,406,137
Health Department	4,577,162
Mosquito Control	349,600
NON-PROFIT AGENCIES	2,413,987
COMMUNITY SERVICES	
Prevention Connection	27,000
Housing-County Funded	596,888
Project Self Sufficiency 50 Plus	71,500
Aging Services	727,744
HOUSING MANAGEMENT- Grant Funded	1,268,653
SOCIAL SERVICES FUND	21,405,460
DEVELOPMENTAL DISABILITIES FUND	4,650,179
GRANT FUNDED PROGRAMS	12,000,000
HEALTH AND HUMAN SERVICES FUND	3,756,534
WORTHY CAUSE FUND	2,168,362
<b>HEALTH &amp; WELFARE/ ECONOMIC OPPORTUNITY TOTAL</b>	<b>\$55,419,206</b>

### HIGHWAYS & STREETS/ CAPITAL BUILDING PROJECTS

TRANSPORTATION	1,199,148
ROAD & BRIDGE FUND	
Capital Equipment and Road Projects	4,220,000
Road Maintenance	6,091,045
Payments to Cities	393,308
ROAD SALES TAX	3,536,724
CAPITAL EXPENDITURE FUND	6,996,167
<b>HIGHWAY &amp; STREETS/CAPITAL BUILDING PROJECTS TOTAL</b>	<b>\$22,436,392</b>

### PUBLIC SAFETY/JUDICIAL

CORONER	542,575
COMMUNITY SERVICES	
Corrections Programs	2,506,838
DISTRICT ATTORNEY	3,662,716
LAND USE-Wildfire Mitigation	26,000
SHERIFF	
Administration\All Other Programs	2,952,271
Technical Services	406,801
Jail	9,186,604
Field Operations	6,144,367
Staff Services	375,681
Communications Center	2,169,710
TRANSPORTATION-Flood Control	43,183
EMERGENCY RESCUE FUND	1,058,836
FIRE TRAINING CENTERS FUND	4,105,000
<b>PUBLIC SAFETY/JUDICIAL TOTAL</b>	<b>\$33,180,582</b>

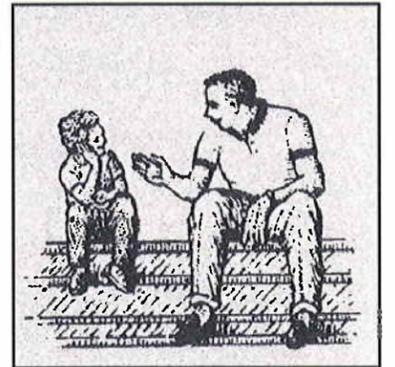
**GRAND TOTAL \$222,278,287**

### Boulder County Mission Statement

*"As trusted stewards  
of Boulder County's future, we  
provide the best in Public Service."*

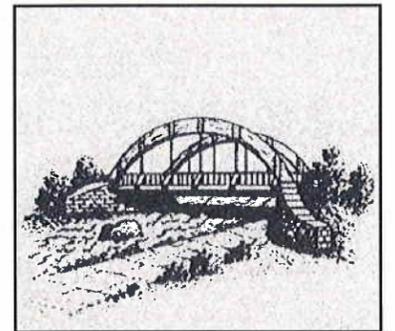
## HEALTH & WELFARE/ ECONOMIC OPPORTUNITY

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



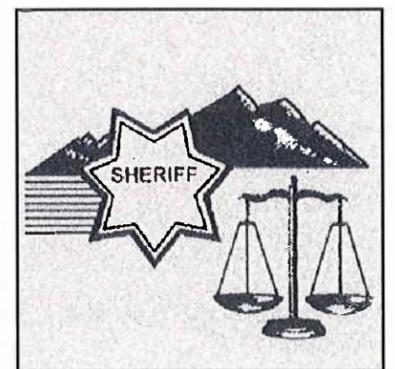
## HIGHWAYS & STREETS/ CAPITAL BUILDING PROJECTS/ INTERGOVERNMENTAL EXPENDITURES

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, Road and Bridge Fund, Facilities, and the County Architects Division. 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 Coroner, Community Services, District Attorney, Wildfire Mitigation, Sheriff (includes the Jail and Communications Center), Flood Control, Emergency Rescue Fund, and the Fire Training Centers Fund.



Copies of the entire 2004 budget are available to the public at the County Budget Office and the County Commissioner's Office.



### Boulder County 2004 Board of Commissioners

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

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