**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 11/15/01 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 the size of the 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 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 Boulder County Budget Office and the County Commissioner’s Office.

---

**Boulder County 2002 Budget Summary**

**Sales and Use Tax Increase:**

- The voters approved 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.

**New County Fund:**

- 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.

**New Sales and Use Tax:**

- 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.

**New Tax for Property Abatements:**

- 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.

**Social Services Fund Budget Increase:**

- The Social Services Fund budget for 2002 increased overall by 6% from last year’s budget.

**Retirement Fund Budget Decrease:**

- The budget for the Retirement Fund has decreased by $377,308. The primary reason for this drop is a decrease in the size of the 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.

---

**Boulder County 2002 Budget Summary**

**Government Expenditures:**

- 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 the Land Use, Parks & Open Space, Transportation, the Conservation Trust Fund, the Open Space Funds, Soil Conservation, and the Recycling and Composting 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.

---

**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 the 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 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.

---

**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.

---

**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

**2002 EXPENDITURES**

<table>
<thead>
<tr>
<th>Fund Balance</th>
<th>$44,653,039</th>
</tr>
</thead>
<tbody>
<tr>
<td>CONSERVATION/LAND USE</td>
<td>$15,507,194</td>
</tr>
<tr>
<td>GENERAL ADMINISTRATION</td>
<td>$4,447,578</td>
</tr>
<tr>
<td>INTERNAL SERVICES</td>
<td>$3,756,771</td>
</tr>
<tr>
<td>INVESTMENT IN ECONOMIC OPPORTUNITY</td>
<td>$2,685,430</td>
</tr>
<tr>
<td>RISK MANAGEMENT FUND</td>
<td>$1,060,243</td>
</tr>
<tr>
<td>ROAD &amp; BRIDGE FUND</td>
<td>$1,608,602</td>
</tr>
<tr>
<td>SOCIAL SERVICES FUND</td>
<td>$1,608,602</td>
</tr>
<tr>
<td>WORTHY CAUSE FUND</td>
<td>$1,608,602</td>
</tr>
<tr>
<td>TOTAL</td>
<td>$208,170,414</td>
</tr>
</tbody>
</table>

### BOULDER COUNTY REVENUES

**2002 REVENUES**

<table>
<thead>
<tr>
<th>Revenue Category</th>
<th>Total</th>
<th>Median</th>
<th>Mean</th>
</tr>
</thead>
<tbody>
<tr>
<td>Property Taxes*</td>
<td>$77,411,496</td>
<td>37.19%</td>
<td>37%</td>
</tr>
<tr>
<td>Other Revenues</td>
<td>$70,134,489</td>
<td>33.69%</td>
<td>33%</td>
</tr>
</tbody>
</table>

**Total Revenues** = $147,545,985

### DISTRIBUTION OF ALL PROPERTY TAXES

<table>
<thead>
<tr>
<th>Category</th>
<th>Amount</th>
<th>Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Boulder County</td>
<td>$78,183,325</td>
<td>12%</td>
</tr>
<tr>
<td>Schools Districts, $156,131,126</td>
<td>53%</td>
<td></td>
</tr>
<tr>
<td>All Others, $21,925,459</td>
<td>8%</td>
<td></td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Property Tax</th>
<th>Amount</th>
<th>Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Fund</td>
<td>$62,485,430</td>
<td>4%</td>
</tr>
<tr>
<td>Social Services</td>
<td>$24,385</td>
<td>0.5%</td>
</tr>
<tr>
<td>Capital Expenditure</td>
<td>$6,903,879</td>
<td>0.9%</td>
</tr>
<tr>
<td>Road Fund</td>
<td>$1,065,665</td>
<td>0.3%</td>
</tr>
<tr>
<td>Other Funds</td>
<td>$2,804,146</td>
<td>0.4%</td>
</tr>
</tbody>
</table>

**General Fund**

- Coroner: $14,083 (79)
- School Bond: $4,314,305
- Social Services: $0.907
- Capital Expenditure: $1.556
- Other Funds: $0.632

**TOTAL**

- $17,621.00

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

---

*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. It cannot be increased without approval of the voters. The revenue budget reflects net property tax which is total minus uncollectibles ($78,183,325 = $771,829). The property tax budget is based on the 12/04/01 assessed taxable valuation of $31,799,346,400.*
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 Offices 303,504
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 C.I.T. 8,781,010
OPEN SPACE 2 C.I.T. 6,394,864
BOND SERIES 96 & 98 6,394,864
CAPITAL IMPROVEMENT TRUST FUND (ROADS) 133,655
DEBT SERVICE TOTAL $15,507,194

GENERAL GOVERNMENT
Administrative Services
Admin Div 160,750
Youth Corps 450,116
Mailing & Printing 306,344
Board of Equalization 79,448
Human Resources 671,170
Financial Services 736,098
Information Services 2,755,771
Telecommunications 5,103
Facilities Administration & Maintenance 2,547,635
ORGANIZATIONAL ADMIN 8,929,408
BUILDING UTILITIES 1,105,854
RETIRED FUND 7,579,653
INTERNAL SERVICES RISK MANAGEMENT FUND 10,602,430
GENERAL ADMINISTRATION Administration 864,498
Vehicle Pool 5,400
Employer Benefits 1,303,296
Capital Equipment 3,837,907
Merit Pool 2,264,490
ASSISTANT DISTRICT ATTORNEY 2,390,187
COUNTY ATTORNEY 1,547,288
BOARD OF COUNTY COMMISSIONERS 1,025,135
Budget 167,612
CLERK & RECORDER Administration 245,329
Motor Vehicle Division 1,338,095
Elections 994,826
Recording 592,507
COMMUNITY SERVICES Administration 453,175
SURVEYOR 2,000
TREASURER 689,506
GENERAL GOVERNMENT TOTAL $55,961,291

HEALTH & WELFARE/ECONOMIC OPPORTUNITY

GENERAL ADMINISTRATION
Mental Health 1,329,170
Health Department 4,159,486
Mosquito Control 242,000
NON-PROFIT AGENCIES 1,92,830
COMMUNITY SERVICES
Prevention Connection 25,000
SOCIAL SERVICES FUND 19,329,918
DEVELOPMENTAL DISABILITIES FUND 931,612
GRANT FUNDED PROGRAMS 10,000,000
HOUSING MANAGEMENT
Grant Funded 1,384,587
SOCIAL SERVICES FUND 19,329,918
WORTHY CAUSE FUND 3,516,800
HEALTH & WELFARE/ECONOMIC OPPORTUNITY TOTAL $44,447,576

HIGHWAYS & STREETS/CAPITAL BUILDING PROJECTS
TRANSPORTATION ROAD & BRIDGE FUND 966,038
Capital Equipment and Road Projects 4,340,770
Maintenance 5,602,812
CAPITAL BUILDING PROJECTS FUND 8,628,713
HIGHWAY & STREETS/CAPITAL BUILDING PROJECTS TOTAL $19,538,333

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

PUBLIC SAFETY/JUDICIAL
CORONER 480,814
COMMUNITY SERVICES Corrections Programs 2,299,012
DISTRICT ATTORNEY 1,926
LAND USE/Wildlife Mitigation 26,000
SHERIFF Administration 2,087,177
All Other Programs 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

DISTRIBUTION OF ALL PROPERTY TAXES

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

CITIES, $34,538,254
All Others, $21,925,459
Boulder County, $78,183,325
Schools Districts, $156,111,126

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

<table>
<thead>
<tr>
<th>Taxable Assessed Value</th>
<th>$4,436,940,270</th>
</tr>
</thead>
<tbody>
<tr>
<td>Actual Assessed Value</td>
<td>Of All Taxable Property = $31,799,346,400</td>
</tr>
<tr>
<td>Total County Leveled Property Taxes</td>
<td>$78,183,325</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Property Taxpayer</th>
<th>Percentage</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Boulder County</td>
<td>12%</td>
<td>$78,183,325</td>
</tr>
<tr>
<td>Schools Districts</td>
<td>9%</td>
<td>$6,903,879</td>
</tr>
<tr>
<td>All Others</td>
<td>4%</td>
<td>$2,804,146</td>
</tr>
<tr>
<td>Road Fund</td>
<td>3%</td>
<td>$6,903,879</td>
</tr>
<tr>
<td>Capital Expenditure Fund</td>
<td>5%</td>
<td>$6,093,879</td>
</tr>
<tr>
<td>Social Services Fund</td>
<td>3%</td>
<td>$6,903,879</td>
</tr>
<tr>
<td>All Other Funds</td>
<td>4%</td>
<td>$2,804,146</td>
</tr>
<tr>
<td>Total</td>
<td>100.00%</td>
<td>$78,183,325</td>
</tr>
</tbody>
</table>

*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.