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.

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Boulder County 2003 Board of Commissioners
District #1 Paul D. Danish, Chair
District #2 Ronald K. Steward, 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.

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Boulder County 2003 Budget Summary

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

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.
These revenues are primarily Federal and State pass through monies for social service programs, the most significant use of fund balance is in the Open Space Fund. Bond proceeds from the various other fees, rents, and charges for services, vehicle fees, recording and filing fees, Treasurer’s fees, building permits, interest earnings, tax levy is set by the Board of Commissioners, however, it cannot be increased without approval of the voters. Services Fund, Social Services Fund and Worthy Cause Fund will also use some of their available 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

**BOULDER COUNTY REVENUES**

<table>
<thead>
<tr>
<th>Revenue Type</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Property Taxes*</td>
<td>$90,859,292</td>
</tr>
<tr>
<td>Intergovernmental Revenue</td>
<td>$15,263,169</td>
</tr>
<tr>
<td>Other Revenues</td>
<td>$24,953,205</td>
</tr>
<tr>
<td>Fund Balance</td>
<td>$30,120,742</td>
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</tbody>
</table>

Property Taxes*

Property taxes are the total property tax revenue from all taxing districts. The property tax levy is set by the Board of Commissioners, however, it cannot be increased without approval of the voters. The revenue budget reflects net property tax which is the gross minus uncollectibles ($90,859,292 - $901,885 = $89,957,407). 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 EXPENDITURES**

<table>
<thead>
<tr>
<th>Fund Type</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Fund</td>
<td>$70,101,921</td>
</tr>
<tr>
<td>Social Services Fund</td>
<td>$90,859,292</td>
</tr>
<tr>
<td>Worthy Cause Fund</td>
<td>$32,621,581</td>
</tr>
<tr>
<td>TOTAL</td>
<td>$235,785,073</td>
</tr>
</tbody>
</table>

2003 EXPENDITURES

**Concentration of Land Use**

**General Administration**

- General Administration/All Other Programs: $4,937,002
- Construction Projects: $75,000
- Extension Office: $322,304
- Land Acquisition: $5,833,448
- Transportation/Coal 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

**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: $132,175

**Total Debt Service** = $15,452,849

**General Government**

- Administrative Services
  - Admin Div: $17,744
  - Youths & Family: $15,068
  - Mailing & Printing: $7,620
  - Board of Equalization: $7,382
  - Human Resources: $7,293
  - Finance: $7,199
  - Information Services: $3,977,557
  - Telecommunications: $1,119,031
  - Facilities Administration: $2,685,784
  - Organizational Admin: $10,096,140
  - Building Utilities: $1,127,971
  - Retirement Fund: $8,546,092
  - Internal Services/Regulatory Management Fund: $12,807,290

**Total General Administration** = $66,250,149

**Highways & Streets/Capital Building Projects/Intergovernmental Expenditures**

- Transportation: $1,031,079
- Road & Bridge Fund: $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

**Total** = $26,560,758

**Public Safety/Judicial**

- Police: $6,592,311
- Sheriff: $2,497,978
- District Attorney: $1,773,888
- Board of County Commissioners: $1,064,492
- Budget: $203,031
- Clerk & Recorder: $259,447
- Motor Vehicle Division: $1,646,219
- Elections: $630,515
- Recording: $636,488
- Community Services: $484,133
- Surveyor: $2,000
- Treasurer: $721,055
- General Government: $4,042,858

**Total** = $29,291,389

**Public Safety/Judicial**

- Coroner: $552,602
- District Attorney: $3,484,638
- Land Use/Wetlands Mitigation: $26,000
- Sheriff: $2,456,484
- Technical Services: $473,589
- Jail: $8,589,429
- Field Operations: $5,068,340
- Staff Services: $1,876,096
- Communications Center: $2,058,361
- Transportation/Coal Creek Project: $43,183

**Total** = $25,261,516

**BOULDER COUNTY PROPERTY TAX DISTRIBUTION**

| Taxable Assessed Valuation | $4,523,288 |
| Total County Leveled Property Taxes | $32,687,041 |

**Cities, $36,059,714**

**Total** | $32,687,041

**School Districts, $117,264,672**

**Total** | $32,687,041

**Others, $22,814,363**

**Total** | $32,687,041

**Boulder County, $90,859,291**

**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 moneys 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.**