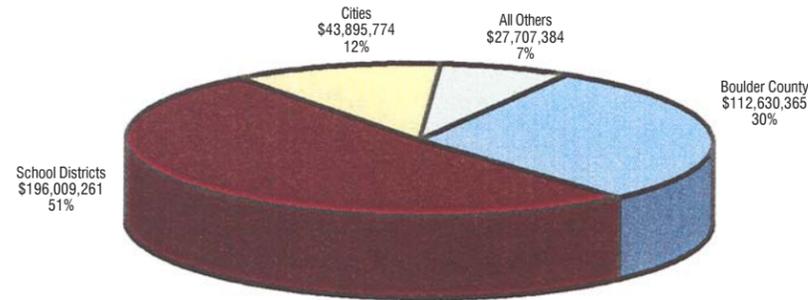


DISTRIBUTION OF ALL PROPERTY TAXES

Total 2007 Revenues = \$380,242,784



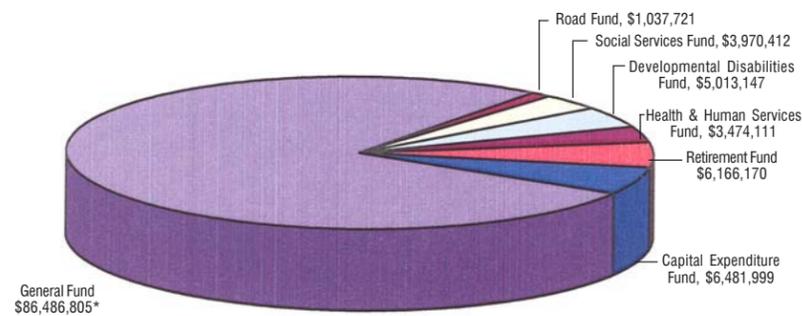
Boulder County collects taxes for all taxing districts in the County, including school districts, fire districts, water and sanitation districts, cities and other special districts, and distributes the monies to those districts. Tax notices indicate all the taxing districts for a parcel, the various 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 = \$5,013,146,566

Total County Levied Property Taxes = \$112,630,365



General Fund*	17.252	76.79%	\$86,486,805
Road Fund	0.207	0.92%	\$1,037,721
Social Services Fund	0.792	3.53%	\$3,970,412
Developmental Disabilities Fund	1.000	4.45%	\$5,013,147
Health and Human Services Fund	0.693	3.08%	\$3,474,111
Retirement Fund	1.230	5.47%	\$6,166,170
Capital Expenditure Fund	1.293	5.76%	\$6,481,999
TOTAL	22.467	100.00%	\$112,630,365

*Reflects a temporary 1.278 mill levy credit, as allowed by State Statute and 0.170 mills in abatements.

Major Changes between 2006 and 2007 Budgets include:

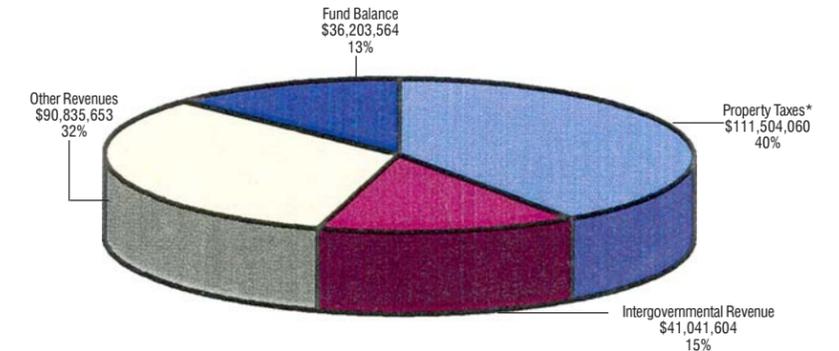
- Boulder County's approved 2007 budget continues to be influenced by the passage of 2005 ballot issue 1A that allows for the retention of property tax revenues collected in excess of the TABOR limitations on fiscal year revenues and spending. The voters approved this ballot issue in the November 2005 election. Ballot issue 1A allows the property tax mill levy rate to grow by no more than 0.6 mills annually until it reaches the TABOR allowed maximum of 23.745 mills.
- Ballot issue 2005 - 1A designated certain uses for the property tax revenue received in excess of the base year 2005 property tax revenues. In compliance with those designations the 2007 budget appropriated the following increases: Public safety services received 30%, health and human services received 20% with 33% of that amount going to non-profit organizations, and sustainable and renewable energy programs received 6.67%.
- The 2007 allocations to non-profit agencies and the Mental Health Center increased as required by 2005 ballot issue 1A. Seven new non-profit agencies were funded in the 2007 budget.
- The 2007 budget includes a new Fleet Maintenance Fund with a \$1.88 million budget. This new internal services fund coincides with the opening of the County's new fleet maintenance facility that will be providing services for all County vehicles except Public Safety.
- 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 began January 1, 2004, and will end December 31, 2008. The 2007 budget for this fund is \$3.546 million, which includes unexpended non-profit awards from prior years.
- In November 2003, the voters approved a permanent extension of a 0.05% sales and use tax to be used for public safety beginning January 1, 2005. These designated revenues are collected in the Offender Management Fund, which provides for offender programs and services. The remaining bond proceeds from prior years provides the funding for the construction of a new addiction recovery center. The 2007 budget is over \$2.9 million to cover the operations of the expanded jail, the new addiction recovery center building completion and funding for alternative programs to incarceration. A new alternative program budget was added this year for the Integrated Treatment Court.
- 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 budget does not include intergovernmental revenue for shared projects. It is expected that there will be specific projects in 2007 that will receive Federal and/or State revenues, and they will be budgeted when the amounts are known.
- The Open Space Capital Fund expenditure budget decreased by approximately \$8 million in the 2007 budget. The projected fund balance available for land acquisitions from the 2005 bond proceeds funds a large portion of this budget and the available balance of those funds decreased in 2006. In November 2004, the voters approved a new 0.1% sales and use tax to be used for the Open Space program. The new funding is budgeted with 90% allocated for land acquisitions and 10% for land maintenance until 2024. At that time, the sales and use tax rate drops to 0.05% and becomes a permanent tax for open space management and maintenance.
- The Capital Expenditure Fund budget increased in 2007 to a total of \$8.1 million. This fund includes the construction cost for major construction projects including the new Communications Center, improvements at 33rd Street for Elections, and infrastructure maintenance.
- The Eldorado Springs Local Improvement District Fund was created in 2005 to pay for a wastewater treatment facility. The voters within the district approved a ballot issue in the November 2004 election allowing for bonding authority and assessment of fees to property holders within the district. The budget for 2007 is \$1.66 million to construct the facility.

Other Items of Interest:

- The salary and benefit package for County employees in the 2007 budget included an increased contribution for a market adjustment to salaries in selected job classifications, a \$75 general increase to all employees, and a merit pool of 3%.
- The Retirement Fund budget covers the anticipated cost of a rate increase of 0.5% of salaries as legislated by the State of Colorado for the employees' retirement plan with the Colorado Public Employees' Retirement Association.
- The budget in 2007 increased approximately \$200,000 to cover the changes in the County's Health and Dental Insurance Plan for the employer contributions. The enhanced medical coverage plan maintained or reduced employee out of pocket costs.
- The total mill levy for the County in 2006 (for taxes collected in 2007) is 22.467. This total includes a levy of 0.170 mills to recover property taxes abated in 2006 and a temporary mill levy reduction of 1.278 mills, as allowed by State Statute.

BOULDER COUNTY BUDGET SUMMARY 2007 \$279,584,881

BOULDER COUNTY REVENUES



Total Revenues = \$279,584,881

Property Taxes*

Property tax increases are limited to the lesser of (1) 5.5%, plus an allowance for new construction; or (2) 0.6mills till the TABOR mill levy limit of 23.745 mills is reached. The tax levy is set by the Board of County Commissioners; however, it cannot be increased without approval of the electorate. The revenue budget reflects net property tax, which is the total levied minus 1% uncollectibles (\$112,630,365 - \$1,126,305 = \$111,504,060). The property tax budget is based on the 11/29/2006 assessed valuation of \$5,013,146,566.

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.

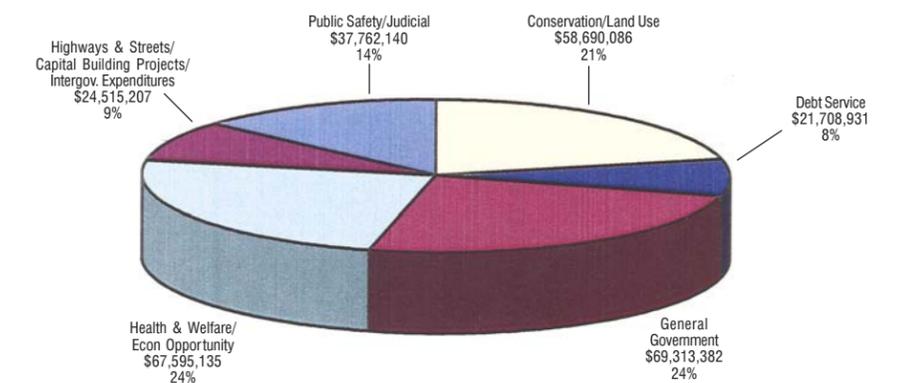
Other Revenues

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.

Use of Fund Balance

The most significant use of fund balance, over \$16.9 million, is from the Open Space Fund. The Social Services Fund, Recycling Tax Fund, Fire Training Centers Fund, Conservation Trust Fund and Worthy Cause Fund, will also use a significant portion of their available fund balance in the 2007 budget.

BOULDER COUNTY EXPENDITURES

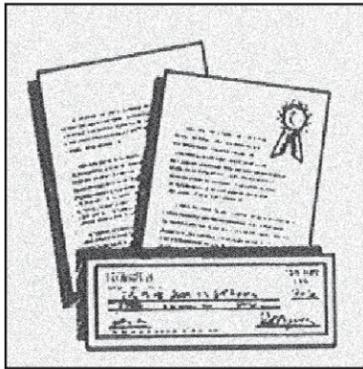


Total Expenses = \$279,584,881



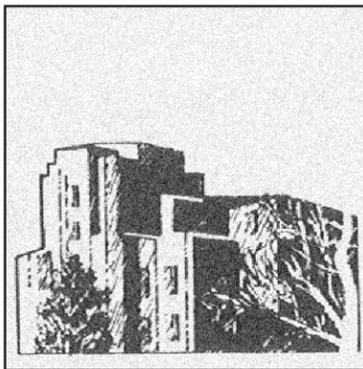
CONSERVATION/SANITATION

Includes all expenditures for the agencies whose purpose is to conserve and develop natural resources, which includes land, water, soil, and forests. Sanitation includes all activities involved in the removal and disposal of sewage and other types of waste. Services in this category are provided by Soil Conservation, Resource Conservation and Historic Preservation, Parks & Open Space, the Conservation Trust Fund, the Open Space Funds, Eldorado Springs, the Recycling Capital Improvement Fund and the Recycling Center 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, the Capital Expenditure Fund, the Eldorado Springs Fund, Offender Management 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, Land Use, Surveyor, the Treasurer and the Fleet Services Fund.

2007 EXPENDITURES

CONSERVATION/SANITATION

General Administration	
Soil Conservation	43,604
Land Use	
Resource Conservation	965,435
Historic Preservation	50,000
Parks and Open Space	
Administration\All Other Programs	6,391,060
Construction Projects	54,306
Extension Office	458,974
Land Acquisition	3,833,448
Conservation Trust Fund	2,234,090
Open Space Capital Improvement Fund	8,922,846
Eldorado Springs	1,596,561
Recycling Capital Improvement Fund	5,995,000
Open Space 2005 Bonds	17,108,607
Parks Fairgrounds Minor Projects	20,000
Resource Conservation Fund	11,016,155
CONSERVATION/SANITATION TOTAL	\$58,690,086

DEBT SERVICE

Local Improvement Districts	35,700
COPs Lease Payments	1,050,145
Eldorado Springs Debt	65,359
Offender Management Bond 04 Debt Service	434,158
Open Space 1 C.I.T. Bond Series 2000, 2001, 2002	4,972,762
Open Space 2 C.I.T. Bond Series 1996 & 1998	11,589,682
Open Space 2005 Bond Account	1,970,400
Open Space 2006 Bond Account	1,590,725
DEBT SERVICE TOTAL	\$21,708,931

GENERAL GOVERNMENT

Administrative Services	
Admin Division	219,339
Mailing & Printing	384,271
Board of Equalization	87,845
Human Resources	939,736
Financial Services	950,772
Information Services	4,679,046
Telecommunications	1,132,192
Facilities Administration & Maintenance	3,334,223
Organizational Admin	13,249,281
Building Utilities	2,070,955
Retirement Fund	6,611,269
Internal Service/Risk Management Fund	13,408,572
Fleet Services Fund	1,879,956
Tabor Refunds	5,000
General Administration	
Administration	1,486,260
Vehicle Pool	4,350
Employee Benefits	1,585,812
Capital Equipment	3,508,486
Assessor	2,917,990
County Attorney	1,647,316
Board of County Commissioners	1,404,523
Budget	257,433
Clerk & Recorder	
Administration	284,005
Motor Vehicle Division	1,909,235
Elections	1,213,245
Recording	749,291
Electronic Filing	75,000
Land Use	2,457,182

Surveyor	1,500
Treasurer	859,297
GENERAL GOVERNMENT TOTAL	\$69,313,382

HEALTH & WELFARE/ECONOMIC OPPORTUNITY

Admin Services	
Youth Corp	543,708
General Administration	
Mental Health	1,652,417
Public Health	5,388,436
Mosquito Control	292,864
Non-Profit Agencies	3,614,849
Community Services	
Administration	324,513
Veterans' Office	125,152
Housing	652,134
Child Protection	56,754
Project Self Sufficiency	179,590
Volunteer Initiative	75,271
50 Plus	49,254
Prevention Connection	62,479
Aging Services	833,010
Social Services Fund	24,616,874
Developmental Disabilities Fund	4,990,367
Grants Fund	12,000,000
Workforce Boulder County Fund	5,000,000
Health and Human Services Fund	3,591,385
Worthy Cause Fund	3,546,078

HEALTH & WELFARE/ECONOMIC OPPORTUNITY TOTAL

HEALTH & WELFARE/ECONOMIC OPPORTUNITY TOTAL	\$67,595,135
--	---------------------

HIGHWAYS & STREETS/ CAPITAL BUILDING PROJECTS

Transportation	1,399,306
Road & Bridge Fund	
Capital Equipment and Road Projects	3,997,001
Road Maintenance	6,348,301
Payments to Cities	421,589
Transportation Sales Tax	3,709,540
Offender Management Fund - Construction: ARC	932,632
Capital Expenditure Fund	7,706,838
HIGHWAY & STREETS/CAPITAL BUILDING PROJECTS TOTAL	\$24,515,207

PUBLIC SAFETY/JUDICIAL

Coroner	678,675
Community Justice Services	2,859,333
District Attorney	4,169,308
Land Use-Wildfire Mitigation	16,000
Sheriff	
Administration\All Other Programs	4,008,108
Technical Services	408,909
Jail	10,516,267
Operations	6,868,505
Records	442,169
Communications Center	2,206,141
Transportation-Flood Control	31,034
Fire Training Centers Fund	3,986,484
Offender Management Fund	
Integrated Treatment Court	404,600
Jail Expansion	866,789
PACE	299,818

PUBLIC SAFETY/JUDICIAL TOTAL

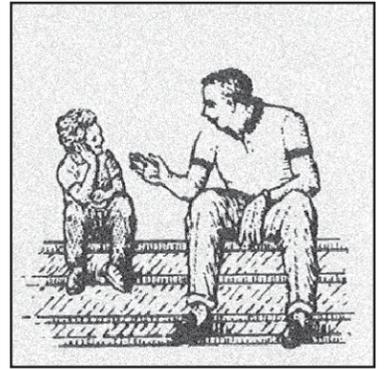
PUBLIC SAFETY/JUDICIAL TOTAL	\$37,762,140
-------------------------------------	---------------------

GRAND TOTAL

GRAND TOTAL	\$279,584,881
--------------------	----------------------

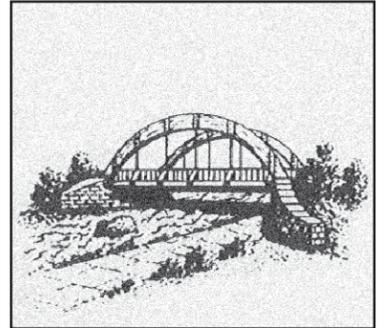
HEALTH & WELFARE/ ECONOMIC OPPORTUNITY

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 Youth Corps, the Mental Health Center, Public Health Department, Non-Profit agencies, Community Services, Social Services, Developmental Disabilities, various Grant-Funded Programs, Health & Human Services Fund, and the Worthy Cause Fund.



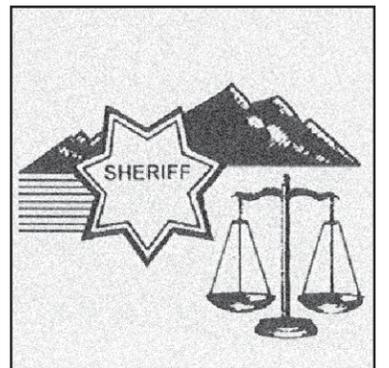
HIGHWAYS & STREETS/ CAPITAL BUILDING PROJECTS

Includes all expenditures for the agencies whose purpose is to provide for the construction and maintenance of public buildings, roadways, walkways, bikeways, bridges and storm drainage. Services in this category are provided by the Transportation Department, Road and Bridge Fund, the County Architects Division, the Offender Management Fund and the Transportation Sales Tax including 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 Justice Services, District Attorney, Wildfire Mitigation, Sheriff (includes the Jail and Communications Center), Offender Management (includes the Integrated Treatment Court), Flood Control, and the Fire Training Centers Fund.



Copies of the entire 2007 budget are available to the public at the County Budget Office and the County Commissioner's Office.



Boulder County 2007 Board of Commissioners

District #1	Will Toor, Commissioner
District #2	Ben Pearlman, Chair
District #3	Thomas A. Mayer, Vice-Chair

Printed on Recycled Paper