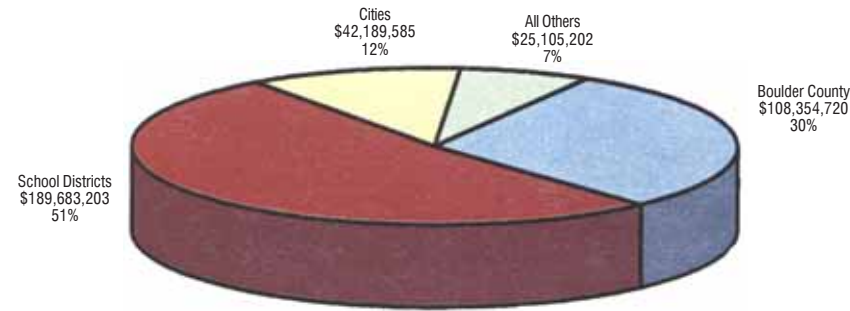


DISTRIBUTION OF ALL PROPERTY TAXES

Total 2006 Revenues = \$365,332,710



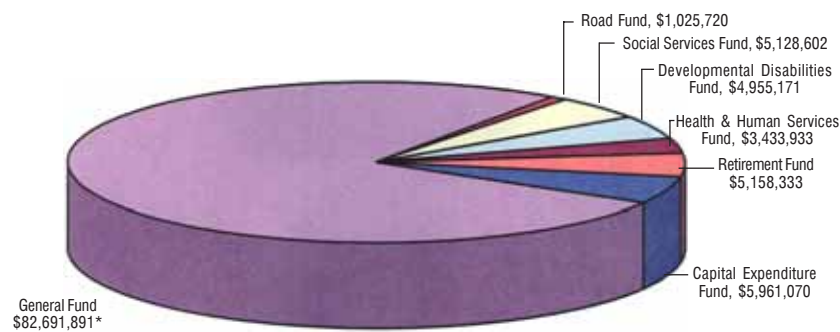
Boulder County collects taxes for all taxing districts in the County, including school districts, fire districts, water and sanitation districts, cities and other special districts, and distributes the monies to those districts. Tax notices indicate all the taxing districts for a parcel, the various 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 = \$4,955,170,800

Total County Levied Property Taxes = \$108,354,720



General Fund*	16.688	76.32%	\$82,691,890
Road Fund	0.207	0.95%	\$ 1,025,720
Social Services Fund	1.035	4.73%	\$ 5,128,602
Developmental Disabilities Fund	1.000	4.57%	\$ 4,955,171
Health and Human Services Fund	0.693	3.17%	\$ 3,433,933
Retirement Fund	1.041	4.76%	\$ 5,158,333
Capital Expenditure Fund	1.203	5.50%	\$ 5,961,070
TOTAL	21.867	100.00%	\$108,354,720

*Reflects a temporary 1.878 mill levy credit, as allowed by State Statute and 0.142 mills in abatements.

Major Changes between 2005 and 2006 Budgets include:

- Boulder County's approved 2006 budget was influenced by the passage of 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 1A designated certain uses for the property tax revenue received in excess of the property tax revenues received in 2005. In compliance with those designations the 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 2006 allocations to non-profit agencies and the Mental Health Center was increased as required by 2005 ballot issue 1A. Nine new non-profit agencies were funded in the 2006 budget.
- 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 2006 budget for this fund is \$3.234 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. Remaining bond proceeds from prior years provide the funding for the construction of a new addiction recovery center. The 2006 budget is over \$2.8 million to cover the operations of the expanded jail, the new addiction recovery center and funding for alternative programs to incarceration.
- 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 2006 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 grew by approximately \$23.7 million in the 2006 budget. This budget increase is funded by the projected fund balance available for land acquisitions from 2005 bond proceeds. 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.
- County Office and Departmental budgets are increased by an average of 2% allowing for the additional costs of operating and personnel expenses.
- The Capital Expenditure Fund budget increased in 2006 by \$2 million. It includes the construction cost to complete the new Communications Center.
- Eldorado Springs Local Improvement District is a new fund created 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 2006 is \$1.7 million to construct the facility.

Other Items of Interest:

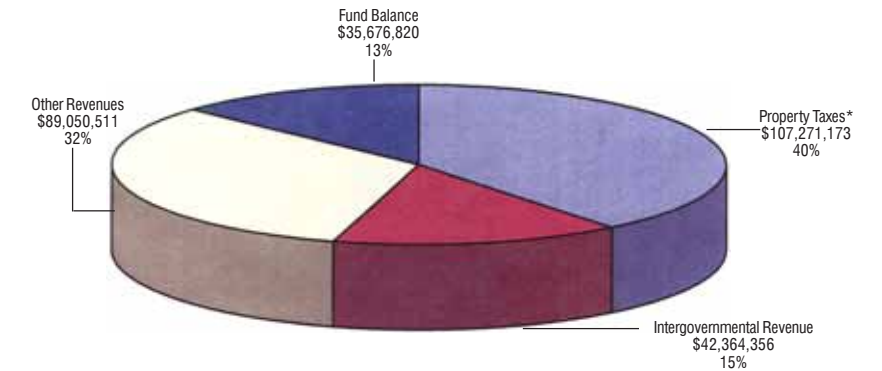
- The salary and benefit package for County employees in the 2006 budget included an increased contribution for a market adjustment to salaries in selected job classifications, a \$50 general increase to all employees, and a merit pool of 3%.
- The Retirement Fund budget covers the anticipated cost of 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 2006 for the County's Health and Dental Insurance Plan increased in employee contributions and employer contributions in the Internal Services Fund to offset this growing expense.
- The total mill levy for the County in 2005 (for taxes collected in 2006) is 21.867. This total includes a levy of 0.142 mills to recover property taxes abated in 2005 and a temporary mill levy reduction of 1.878 mills, as allowed by State Statute.

BOULDER COUNTY BUDGET SUMMARY 2006



\$274,362,860

BOULDER COUNTY REVENUES



Total Revenues = \$274,362,860

Property Taxes*

Property tax increases are limited to the lesser of (1) 5.5%, plus an allowance for new construction; or (2) 0.6 mills till the TABOR mill levy limit of 23.745 mills is reached. 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 (\$108,354,720 - \$1,083,547 = \$107,271,173). The property tax budget is based on the 11/21/05 assessed valuation of \$4,955,170,800.

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.

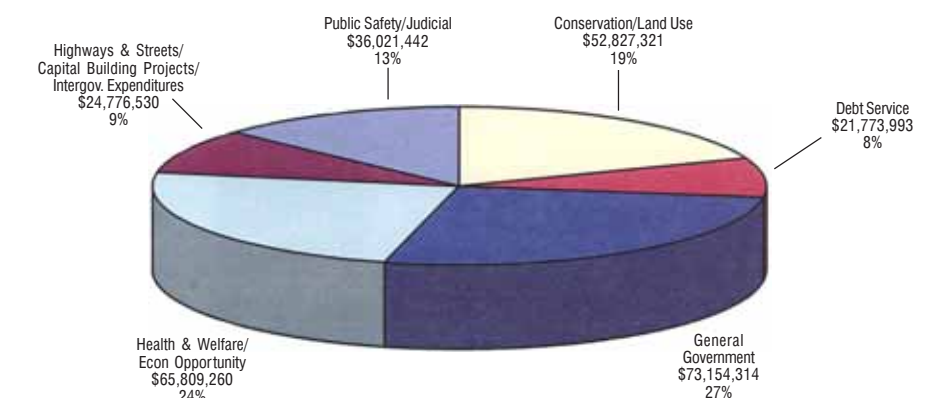
Other Revenues

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 \$25.6 million, is from the Open Space Fund. Remaining bond proceeds from FY 2005 are budgeted in 2006 for land acquisitions. The Social Services Fund, Road & Bridge Fund, Fire Training Fund, Conservation Trust Fund, Offender Management Fund and Worthy Cause Fund will use a significant portion of their available fund balance in the 2006 budget.

BOULDER COUNTY EXPENDITURES

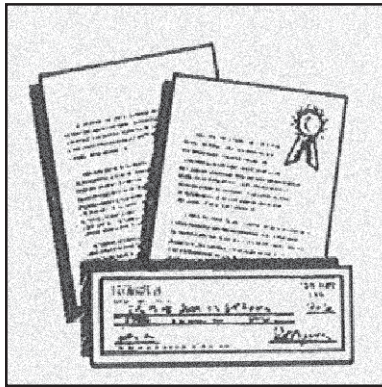


Total Expenses = \$274,362,860



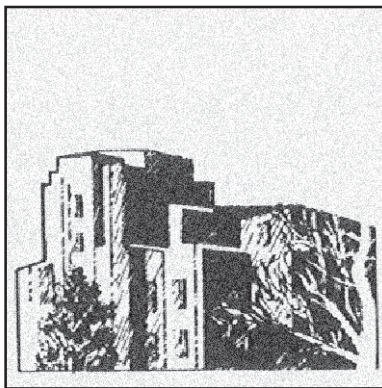
CONSERVATION/SANITATION

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, Solid Waste and Historic Preservation, Parks & Open Space, Transportation, the Conservation Trust Fund, the Open Space Funds, Eldorado Springs and Resource Conservation Funds, 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, the 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 and the Treasurer.

2006 EXPENDITURES

CONSERVATION/SANITATION

General Administration	
Soil Conservation	39,993
Land Use	
HHW/Solid Waste	560,176
Historic Preservation	50,000
Parks & Open Space	
Administration\All Other Programs	6,162,266
Construction Projects	55,000
Extension Office	440,525
Land Acquisition	3,833,448
Conservation Trust Fund	1,686,085
Open Space 2005 Bonds	25,093,966
Open Space Capital	
Improvement Fund	8,650,635
Eldorado Springs	1,730,500
Resource Conservation Fund	4,524,727
CONSERVATION/SANITATION TOTAL	52,827,321

DEBT SERVICE

Local Improvement Districts	42,800
COPs Lease Payments	1,052,044
Offender Management Bond 04	
Debt Service	436,358
Open Space 1 C.I.T. Bond Series	
2000,2001,2002	6,801,988
Open Space 2005 Bond Account	1,970,400
Open Space 1996, 1998	
Bond Account	11,470,403
DEBT SERVICE TOTAL	21,773,993

GENERAL GOVERNMENT

Administrative Services	
Admin Division	207,320
Mailing & Printing	369,756
Board of Equalization	84,722
Human Resources	837,742
Financial Services	888,787
Information Services	4,644,804
Telecommunications	1,133,239
Facilities Administration and Maintenance	3,236,772
Organizational Admin	11,829,491
Building Utilities	1,597,111
Retirement Fund	15,129,089
Internal Service/Risk Management Fund	14,224,181
TABOR Refund	10,000
General Administration	
Administration	1,369,893
Vehicle Pool	7,100
Employee Benefits	1,585,812
Capital Equipment	2,275,031
Assessor	2,812,554
County Attorney	1,551,999
Board of County Commissioners	1,261,125
Budget	247,454
Clerk & Recorder	
Administration	267,436
Motor Vehicle Division	1,808,204
Elections	1,549,626
Recording	709,391
Electronic Filing	75,000
Land Use	2,632,195
Surveyor	4,500
Treasurer	803,980
GENERAL GOVERNMENT TOTAL	73,154,314

HEALTH & WELFARE/ECONOMIC OPPORTUNITY

Administrative Services - Youth Corps	541,961
General Administration	
Mental Health	1,617,709
Public Health	5,545,687
Mosquito Control	349,600
Non-profit Agencies	3,329,664
Community Services	
Administration	245,989
Veterans' Office	120,402
Housing	700,264
Child Protection	53,193
Project Self Sufficiency	175,688
Volunteer Initiative	72,750
50 Plus	49,254
Prevention Connection	44,700
Aging Services	771,551
Social Services Fund	23,485,662
Developmental Disabilities	4,911,575
Grants Fund	12,000,000
Workforce Boulder County Fund	5,000,000
Health & Human Services Fund	3,559,761
Worthy Cause Fund	3,233,850
HEALTH & WELFARE/ECONOMIC OPPORTUNITY TOTAL	65,809,260

HIGHWAYS & STREETS/CAPITAL BUILDING PROJECTS

Transportation	1,322,694
Road & Bridge Fund	
Open Space & Transportation Complex - COPs Admin	717,506
Capital Equipment & Road Projects	4,166,001
Road Maintenance	5,167,751
Fleet Services	1,338,517
Payments to Cities	416,698
Transportation Sales Tax	3,536,724
Offender Management - Construction:	
ARC	1,277,073
Capital Expenditure Fund	6,833,566
HIGHWAYS & STREETS/CAPITAL BUILDING PROJECTS TOTAL	24,776,530

PUBLIC SAFETY/JUDICIAL

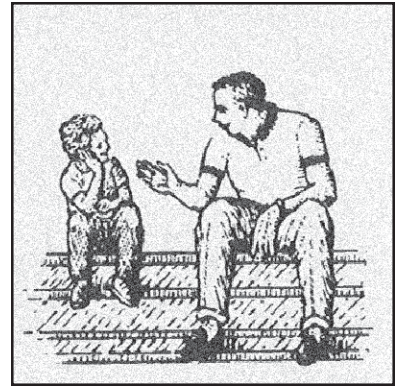
Coroner	643,104
Community Justice Services	2,693,426
District Attorney	3,927,743
Land Use - Wildfire Mitigation	26,000
Sheriff	
Administration\All Other Programs	3,597,236
Technical Services	398,124
Jail	10,013,345
Operations	6,528,905
Records	414,242
Communications Center	2,297,968
Transportation - Flood Control	31,034
Emergency Rescue Fund	213,311
Fire Training Centers Fund	4,097,296
Offender Management Fund	
Women's Alternative Program	140,820
Jail Expansion	814,490
PACE	184,398

PUBLIC SAFETY/JUDICIAL TOTAL

36,021,442

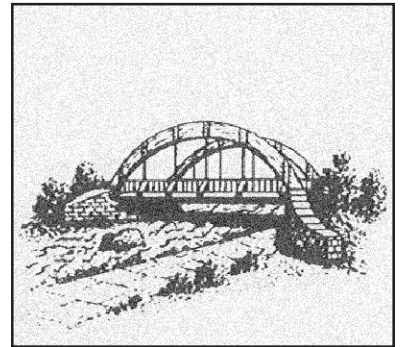
HEALTH & WELFARE/ECONOMIC OPPORTUNITY

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, Non-Profit agencies, Community Services, Social Services, Developmental Disabilities Fund, various Grant-Funded Programs, Health & Human Services Fund, and the Worthy Cause Fund.



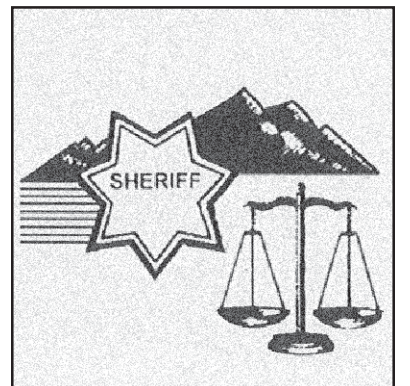
HIGHWAYS & STREETS/CAPITAL BUILDING PROJECTS

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



Copies of the entire 2006 budget are available to the public at the County Budget Office and the County Commissioner's Office.



Boulder County 2006 Board of Commissioners

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

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