



Clerk & Recorder

Hillary Hall

NOTICE OF ELECTION

**TO INCREASE TAXES/TO INCREASE DEBT/
ON A CITIZEN PETITION/ON A REFERRED MEASURE**



November 2, 2010 - Election Day

This pamphlet contains summary statements for ballot propositions as required by the State of Colorado Constitution, Article X, Section 20.

A “yes” vote on any ballot issue is a vote in favor of changing current law or existing circumstances, and a “no” vote on any ballot issue is a vote against changing current law or existing circumstances.

This notice is mailed to each address with one or more active, registered electors. You may not be eligible to vote on all issues presented in this notice.

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BOULDER COUNTY

**ALL REGISTERED VOTERS
BOULDER COUNTY, COLORADO
Notice of Polling Place Election
November 2, 2010 7:00 a.m. – 7:00 p.m.
Boulder County Clerk's Office
Main office: 1750 33rd St.
Boulder, CO 80301
303-413-7740**

NOTICE OF ELECTION TO INCREASE TAXES/ON A REFERRED MEASURE

COUNTY ISSUE 1A [Human Services Safety Net Mill Levy Increase]:

Ballot Title

SHALL BOULDER COUNTY TAXES BE INCREASED \$5.4 MILLION ANNUALLY (FIRST FULL FISCAL YEAR DOLLAR INCREASE IN 2011) THROUGH AN INCREASE IN BOULDER COUNTY'S AD VALOREM PROPERTY TAX MILL LEVY OF 0.9 MILL, FOR FIVE YEARS TO AND INCLUDING 2015, THE PROCEEDS OF WHICH SHALL BE USED TO BACKFILL DEFICIENCIES IN STATE FUNDING FOR COUNTY HUMAN SERVICES PROGRAMS AND FOR CONTRACTS WITH NON-PROFIT AGENCIES MAINTAINING A SAFETY NET FOR FAMILIES AND CHILDREN IN BOULDER COUNTY, SUCH INCREASE IN PROPERTY TAX REVENUES TO BE IN EXCESS OF THAT WHICH WOULD OTHERWISE BE PERMITTED UNDER SECTION 29-1-301, C.R.S., EACH YEAR WITHOUT SUCH INCREASE, AND A VOTER-APPROVED PROPERTY TAX REVENUE CHANGE AND A VOTER-APPROVED REVENUE CHANGE; AND SHALL THE BOARD OF COUNTY COMMISSIONERS, IN SETTING THE ANNUAL MILL LEVY AS AUTHORIZED BY THIS ISSUE, REDUCE THE EFFECTIVE TEMPORARY MILL LEVY FOR ANY SUBSEQUENT FISCAL YEAR IN WHICH STATE FUNDING HAS BEEN PARTIALLY OR FULLY RESTORED FOR COUNTY HUMAN SERVICES PROGRAMS, SUBJECT TO CERTAIN LIMITATIONS, ALL AS MORE PARTICULARLY SET FORTH IN BOARD OF COUNTY COMMISSIONERS' RESOLUTION NO. 2010-92?

YES ____ NO ____

Text of County Issue 1A Proposal: Resolution No.2010-92

A RESOLUTION DESCRIBING A PROPOSAL FOR AN INCREASE IN THE BOULDER COUNTY AD VALOREM PROPERTY TAX MILL LEVY TO INCREASE FUNDING FOR HUMAN SERVICES PROGRAMS WHEREAS, Human Services in the State of Colorado are provided through a state supervised, county administered delivery system, and Boulder County is statutorily responsible for raising a portion of the funding for human services through property taxes; and WHEREAS, unprecedented caseload growth and service demands, coupled with reduced financial support from the State, have placed significant strains on the department's, and community-based safety net human services providers', ability to effectively meet the Boulder County residents' needs within available resources; and WHEREAS, the precarious financial position has been further exacerbated by state statutory changes made in 2008, which required the county to reduce its TANF reserves, an account that had effectively provided the department with a safety net in times of economic downturn; and WHEREAS, in order to avoid severe cutbacks in those County human services programs, including potential termination of several such programs, this Board finds that the most appropriate response is to seek an increase in the County's aggregate ad valorem property tax mill levy in order to provide alternative funding for these programs and avoid the cutbacks or termination of services which will otherwise be necessary; and WHEREAS, to help meet the service demands of Boulder County's residents, the county will be seeking a time-limited five-year property tax mill levy increase, with the expectation that the economic recovery will allow for caseloads to drop and state funding to increase, so that after said five year period, the increased mill levy will no longer be necessary; and WHEREAS, the intent of this mill levy increase is to generate the necessary revenues to backfill the state's funding gaps to Boulder County created by:

- Significant caseload growth in Food Stamps and Medicaid with no additional state funding to support expanded workload associated with caseload growth;
- Increased demand for Low Income Child Care with no additional funding;
- State cuts to child welfare; and
- State legislation that led to the depletion of the TANF reserves; and

WHEREAS, the federal Food Stamps and Medicaid programs provide the most basic safety net for families and individuals living in poverty. These benefits not only provide food security and medical coverage, the direct benefit to the county's economic development is significant, providing a payer source for medical care, and providing an influx of millions of dollars into the local economy through the purchase of food. However, a state study of eligibility services associated with Food Stamps and Medicaid determined that it was under-funded by more than \$28 million. The Study found that counties were being under-funded by about one-third of what was needed to support the eligibility activities; and

WHEREAS, in April 2010, Boulder County's combined Medicaid and Food Stamps caseload was 22,161, a 46% increase since April 2007; if funding had been provided to Boulder County in accordance with the state study and kept pace with the caseload growth, Boulder County would have been allocated \$4.66 million, or roughly \$1.8 million more than it received from the state; and

WHEREAS, the Child Care Assistance Program is funded through a block grant from the State of Colorado, and is primarily used to provide child care subsidies to low income working families, and those who, for a short time, are in search of work. Demand from county residents increased significantly from 2007 to 2010, while at the same time, the amount of funding decreased. Parents are required to pay a portion of the cost of the child care, based on their families' incomes; and WHEREAS, in early 2010, the number of children receiving child care subsidies had grown to 1,056, an increase of 45% over 2007; however, between 2007 and 2010, the funding allocated to Boulder County by the State for the Child Care Assistance Program had dropped by more than \$100,000, and Boulder County was forced to place a freeze on its Child Care Assistance Program beginning in January 2010; as of July 2010, there are 652 children on the waiting list; and

WHEREAS, Boulder County families that are unable to access the subsidy program have difficult choices to make, and may include leaving their children in substandard or unsafe situations that fail to prepare the child for early education, or place the child at risk. For many families, the lack of affordable child care prevents them from accessing work force development services and/or employment; and

WHEREAS, the State provides counties with annual block grants to provide a variety of child welfare related services including: child protection, risk assessment, early intervention, out-of-home placement/foster care, and subsidized adoption; and

WHEREAS, through community partnerships, Boulder County has adopted a very effective collaborative model that has greatly reduced the number of children needing to be removed from their parents' custody, even as the County Department of Human Services received an increased number of reports of child abuse and neglect. However, funding to Boulder County for the program has been cut by the state, despite a 6% increase in child abuse and neglect reports in Boulder County; and

WHEREAS, by state statute adopted in 2008, counties were required to spend down any TANF reserves, which had been used before as a "rainy-day fund" to cover periods when human services caseloads were up and/or state funding for services was down. However, the state-mandated limits placed on the TANF reserves safety net came at the worst possible time. As the economy fell into recession, from 2008 to 2009, the number of TANF households in Boulder County grew by 41%, and grew by an additional 20% in the first six months of 2010. Where once the department's rainy day TANF reserves balance was in excess of \$14 million, the department now faces the real prospect of fully exhausting its reserve balances altogether. In response, the department has had to terminate long-standing funding support for emergency service community providers, significantly reduce its investment in workforce development, and greatly restrict the level of funding for mental health services; and

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WHEREAS, Boulder County seeks to implement many of its human services objectives through a public/private partnership with non-profit agencies through contracts for services with those agencies, and will use certain of the proceeds hereof to preserve current levels of basic human services during the economic downturn for emergency food, shelter, and other safety net services through contracts with such agencies; and

WHEREAS, for all of these reasons, the Board finds that it is appropriate to seek voter approval for a temporary mill levy increase to fund human services to ensure that the state's underfunding of such services does not harm families and children in Boulder County; and

WHEREAS, §29-1-301, C.R.S., provides that County property tax revenues cannot increase more from year to year than 5.5% as computed in compliance with the provisions of that section, unless, pursuant to §29-1-302(2)(b), C.R.S., the question of exempting the increase in property tax revenues is included in the question submitted for an increase in the mill levy, and this Board desires to exempt the revenues in the determination of the limitation as provided in §§29-1-301(2) & 29-1-302(2)(b), C.R.S.; and

WHEREAS, this Board finds that a temporary increase in the County's aggregate mill levy authorization of 0.9 mill (nine-tenths of one mill) is necessary to meet the needs outlined above, and revenues from the balance of the authorized increase shall be deposited in the Boulder County Health and Human Services Property Tax Fund and/or Social Services Fund to be expended for these human services programs; and

WHEREAS, an increase in the mill levy of 0.9 mill would result in an annual increase for a \$300,000 home of approximately \$21; and

WHEREAS, this Board intends that the revenues produced by the temporary increase be as close as possible to the annual deficits in state funding during the five year term of the tax increase, and therefore, in setting the annual mill levy, the Board will review the then-current state fiscal year funding levels for Boulder County. To the extent that the level of the state's funding predicted for the County's next succeeding fiscal year will be increased relative to projected caseloads, the Board, based upon its best estimates at the time of setting the annual mill levy, shall reduce the effective temporary mill levy authorized in this Resolution by providing a temporary mill levy credit against the 0.9 mill authorized hereby for that next succeeding County fiscal year; except that the portion of the revenues from the temporary mill levy used to fund basic human services during the economic downturn for emergency food, shelter, and other safety net services through contracts with non-profit agencies beginning in 2011 shall be subject to reduction only where the Board's assessment, in adopting the budget annually, determines that the unmet needs of eligible services for those non-profit safety net services have been reduced from the prior year; and

WHEREAS, the revenues produced by this increase in the mill levy shall be exempted from the fiscal year spending limitations and be a voter-approved revenue change and property tax revenue change for purposes of the limitations of Art. X, §20, of the Colorado Constitution. NOW, THEREFORE, BE IT RESOLVED that the Board of County Commissioners of Boulder County, in accordance with Section 20 of Article X of the Colorado Constitution and §29-1-302, C.R.S., does hereby refer to the November 2, 2010, general election ballot a proposal to increase Boulder County property taxes by up to \$5.4 million annually through an increase in the aggregate Boulder County ad valorem property tax mill levy of 0.9 mill (nine-tenths of one mill), such increase to be in excess of property tax revenues that would be permitted under §29-1-301, C.R.S., each year without such increase and a voter-approved revenue change and property tax revenue change, the proceeds to be allocated for services for health and human services programs as outlined in the preamble of this resolution.

BE IT FURTHER RESOLVED that, in setting the annual mill levy, the Board will review the then-current state fiscal year funding levels for Boulder County. To the extent that the level of the state's funding predicted for the County's next succeeding fiscal year will be increased relative to projected caseloads, the Board, based upon its best estimates at the time of setting the annual mill levy, shall reduce the effective temporary mill levy authorized in this Resolution by providing a temporary mill levy credit against the 0.9 mill authorized hereby for that next succeeding County fiscal year; except that the portion of the revenues from the temporary mill levy used to fund basic human services during the

economic downturn for emergency food, shelter, and other safety net services through contracts with non-profit agencies beginning in 2011 shall be subject to reduction only where the Board's assessment, in adopting the budget annually, determines that the unmet needs of eligible services for those non-profit safety net services have been reduced from the prior year.

BE IT FURTHER RESOLVED that funds generated by the increase in property tax mill levy will be appropriated annually as determined by the Boulder County Board of County Commissioners in its sole discretion, in accordance with the provisions of this resolution, and nothing contained herein shall be construed as creating a claim by any individual or group for receipt of such funds.

BE IT FURTHER RESOLVED that if any provision of this resolution or the application thereof to any person or circumstances is held invalid, such invalidity shall not affect other provisions or applications of this resolution which can be given effect without the invalid provision or applications and to this end, the provisions of this resolution are declared to be severable.

BE IT FURTHER RESOLVED that the proposal set forth in this Resolution shall take effect immediately upon approval by a majority of voters voting thereon at the November 2, 2010 general election, for purposes of adopting the County's aggregate and component mill levy for 2011, the authorized increase in the mill levy being temporary and expiring after the 2015 fiscal year.

This Resolution has been adopted this 27th day of July, 2010, by the BOARD OF COUNTY COMMISSIONERS OF BOULDER COUNTY, STATE OF COLORADO.

Estimates of Fiscal Year Spending

The estimated total of Boulder County fiscal year spending for the current year and actual total for each of the past four years and the overall percentage and dollar change for the period are as follows:

FISCAL YEAR	SPENDING
2010	\$229,492,026*
2009	\$226,953,697*
2008	\$221,572,351*
2007	\$216,297,358*
2006	\$205,141,036*

Total Percentage Change from 2006 to 2010: 12%*
 Total Dollar Change from 2006 to 2010: \$24,350,990 *

*Figures for 2006 through 2010 include actual and estimated revenues from a 0.25% county-wide open space sales and use tax, from a 0.10% county-wide open space sales and use tax, from a 0.10% county transportation projects sales and use tax, and from grants, intergovernmental revenues, interest, fines and other exempted revenues, which voters authorized in 1993, 1994, 1997, 1998, 2000, and 2001, to be exempt from the County's general fiscal year spending limit. The figures from 2006 onwards include an ad valorem property tax mill levy increase authorized and exempted by voters in 2002. The actual and estimated revenues for 2006 through 2010 include estimated revenues from a 0.05% county-wide sales and use tax approved by voters in 2003 and 2008 for non-profit human services, which is also exempt from the County's general fiscal year spending limit. The actual and estimated revenues for 2006 through 2010 also include revenues from a 0.05% county-wide sales and use tax approved in 2003 for offender management capital construction and equipment, programs for alternatives to jail incarceration, and construction and equipping of a new addiction recovery center, which is also exempt from the County's general fiscal year spending limit; a 0.10% county-wide sales and use tax approved by voters in 2004 for the acquisition and maintenance of open space, Bond Proceeds for Clean Energy Options Local Improvement District which were approved in 2008; and Bond Proceeds for Energy Conservation Projects approved in 2009, all of which are also exempt from the County's general fiscal year spending limit. All estimates for 2010 are based on the TABOR definition of fiscal year spending and limited revenues, although the County's fiscal year spending, revenue, and property tax revenue limits have been exempted from the TABOR limits by action of the voters in 2005.

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Estimate of First Fiscal Year (2011) Total Tax Revenue Increase:
\$5,400,000

Estimate of Maximum Fiscal Year 2011 Spending Without The Proposed Tax Revenue Increase:**
\$227,087,525**

** All estimates for 2011 are based on the TABOR definition of fiscal year spending and limited revenues, although the County's fiscal year spending, revenues, and property tax revenues have been exempted from the TABOR limits by action of the voters in 2005.

Statement submitted in favor of County Issue 1A:

Boulder County Issue 1A proposes a five-year increase in the Ad Valorem property tax mill levy of 0.9 mills:

- to offset deficiencies in state funding for county human services programs;
- for contracts with non-profit agencies that provide a safety net for families and children in Boulder County; and
- to require that the Boulder County Board of County Commissioners adjust the annual levy in subsequent fiscal years in which the state funding has been partially or fully restored.

Voting Yes on ballot issue 1A will positively impact the quality of life and safety of the most vulnerable children and families who live in Boulder County:

Child Care: County Issue 1A will allow for several hundred more children of families who currently are not receiving subsidies to be able to access licensed child care at affordable costs. Child Care is a key supportive service in helping low-income families both obtain and retain gainful employment, and, through a network of quality child care providers, prepare children for preschool and elementary school. Boulder County has experienced reductions in its state funding for Child Care Assistance while at the same time experiencing a 45% increase in demand, forcing the county to place a freeze on enrollment. As of September, the department had over eight hundred children on its waiting list.

Food Assistance and Medical Coverage: County Issue 1A will allow more families and individuals to receive the food assistance and medical coverage to which they are entitled, on a timely basis. According to the U.S. Department of Agriculture, for every \$5.00 in federal Food Assistance benefits issued, the local economy receives \$9.20 in total economic activity. Medicaid provides essential medical coverage and medically related services to the most vulnerable populations in society. Absent medical coverage, vulnerable populations will either remain underserved or will seek more costly emergency room care. Boulder County's caseloads have increased by 46% since 2007 and are under funded by \$1.8 million.

Child Welfare: County Issue 1A will allow for the county to avoid having to make any further cuts to its Child Welfare programs. Over the past year, the department has had to eliminate more than 20 Child Welfare staff positions, reduce the amount of spending on Child Welfare Child Care, and reduce funding for services to prevent out-of-home placement and to reunify families. State funding for Boulder County's Child Welfare Services has dropped by nearly \$600,000 since 2009. Referrals for child abuse and neglect were up 6%.

Emergency Community Service Providers: County Issue 1A will help to restore funding to a network of local community providers that deliver emergency services to Boulder County families experiencing homelessness, domestic violence, and mental health and substance abuse issues. Boulder County historically provided emergency service providers with funding from the Temporary Assistance Needy Families (TANF) block grant to provide essential services to Boulder County eligible residents. As a result of state legislation, TANF funding is no longer available to support the providers, and the essential services they provide.

Summary of statements submitted in opposition to County Issue 1A:

This mill levy increase for human services could be totally avoided if the commissioners would only get their spending priorities in line with basic needs of the county. The proposed tax increase would net \$5.4 million annually, yet in 2010 the commissioners saw fit to allocate \$12.5 million from the General Fund for the pet project of open space. Human serv-

ices could have desperately used such monies instead of open space from the General Fund. It's a far higher priority than the bloated open space department that already takes in \$17 million annually from three dedicated sales taxes in effect. Until the commissioners get their spending act together and show some responsibility toward basic public needs, voters should reject any special tax increase for human services, roads or any other item that suffers from poor management of county funds. Vote NO on County Issue 1A.

In the US today, one in every 400 homes are in foreclosure and, more telling, the number of borrowers who have either missed a payment or are in foreclosure was at 15%. http://www.usatoday.com/money/economy/housing/2010-03-11-foreclosures_N.htm

While 1A sounds compassionate at first, what it does is shift the crisis from one distressed group – those already needing a safety net – to another group: distressed homeowners, many of whom will, in turn, need a safety net. If this tax is imposed, the number will certainly go up.

In July, 2010, Boulder County had 99 foreclosure filings. That's just one month. If the rate continues, that will be about 1200 families who will be at risk of losing their homes if they are unable to come up with the money to pay their mortgage and taxes. Focus on those unfortunate people while considering this tax. Every family thrown out of their house is a tragedy. Please vote no on this measure to help keep those families in the home they live in.

Yes, there is a terrible crisis in the economy and Boulder families are not immune to it. Do not make a bad situation worse by levying an additional tax on an already overburdened group.

NOTICE OF ELECTION TO INCREASE TAXES/INCREASE DEBT/ON A REFERRED MEASURE

COUNTY ISSUE 1B (Countywide Open Space Sales and Use Tax Increase and Bond Authorization):

Ballot Title

SHALL BOULDER COUNTY TAXES BE INCREASED \$5.85 MILLION ANNUALLY (FIRST FULL FISCAL YEAR DOLLAR INCREASE STARTING IN 2011), BY THE IMPOSITION OF AN ADDITIONAL COUNTY-WIDE SALES AND USE TAX FOR 20 YEARS TO AND INCLUDING DECEMBER 31, 2030 AT THE RATE OF 0.15% FOR PURPOSES OF OPEN SPACE LAND ACQUISITION OR PRESERVATION THROUGH CONSERVATION EASEMENTS OF:

- MAJOR REMAINING OPEN LANDS, INCLUDING AN EMPHASIS ON AREAS SURROUNDING OR WITHIN EXISTING MOUNTAIN OPEN SPACE PARKS (HEIL/HALL/CARIBOU RANCHES),
- WILDLIFE HABITAT LANDS, ESPECIALLY WINTER ELK RANGE AREAS OF NORTH FOOTHILLS HIGHWAY,
- CONSERVING WATER QUALITY AND WILDLIFE HABITAT BY PROTECTING REMAINING PARCELS ALONG STREAM CORRIDORS, INCLUDING ST. VRAIN RIVER, BOULDER CREEK, LEFTHAND CREEK AND COAL CREEK,
- PROTECTING OPEN SPACE BUFFERS THAT SEPARATE CITIES AND TOWNS WITHIN THE COUNTY,
- PROVIDING GREATER OUTDOOR RECREATION OPPORTUNITIES FOR HIKING, BIKING, AND EQUESTRIAN USE,
- PRESERVING WORKING FARMS AND RANCHES TO ENHANCE LOCAL FOOD PRODUCTION,
- EFFECTIVE/EFFICIENT USE OF WATER RESOURCES FOR OPEN SPACE LANDS;
- AND IMPROVEMENTS AND MAINTENANCE FOR SUCH LANDS; AND SHALL BOULDER COUNTY DEBT BE INCREASED UP TO \$40,000,000, WITH A REPAYMENT COST OF UP TO \$66,000,000 FOR PURPOSES OF SUCH OPEN SPACE ACQUISITION AND IMPROVEMENTS BY THE ISSUANCE OF REVENUE BONDS PAYABLE FROM THE PROCEEDS OF SUCH TAX AND, TO THE EXTENT MONEYS FROM SUCH TAX ARE NOT SUFFICIENT FOR THE REPAYMENT OF SUCH BONDS, FROM OTHER COUNTY OPEN SPACE SALES AND USE TAX REVENUES, THE CONSERVATION TRUST FUND, THE COUNTY'S GENERAL FUND AND OTHER LEGALLY AVAILABLE FUNDS, WHICH BONDS SHALL BEAR INTEREST, MATURE, BE SUBJECT TO REDEMPTION, WITH OR WITHOUT PREMIUM, AND BE ISSUED, DATED AND SOLD AT SUCH TIME OR TIMES, AT SUCH PRICES (AT, ABOVE OR BELOW PAR) AND IN SUCH MANNER AND CONTAINING SUCH OTHER TERMS, NOT

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INCONSISTENT HEREWITH, AS THE BOARD OF COUNTY COMMISSIONERS MAY DETERMINE; AND SHALL THE COUNTY BE AUTHORIZED, IN ORDER TO PROVIDE FOR THE PAYMENT OF SUCH BONDS, TO ENTER INTO A MULTIPLE-FISCAL YEAR OBLIGATION TO TRANSFER THE PROCEEDS OF THE ADDITIONAL SALES AND USE TAX, AS WELL AS OTHER MONEYS FROM THE COUNTY'S OPEN SPACE SALES AND USE TAX REVENUES AND FUNDS, THE CONSERVATION TRUST FUND, THE GENERAL FUND AND OTHER LEGALLY AVAILABLE FUNDS, TO THE OPEN SPACE CAPITAL IMPROVEMENT TRUST FUND IN AN AMOUNT SUFFICIENT TO PAY THE DEBT SERVICE ON SUCH BONDS AND TO OTHERWISE COMPLY WITH THE COVENANTS OF THE RESOLUTIONS OR OTHER INSTRUMENTS GOVERNING SUCH BONDS; AND SHALL THE EARNINGS ON THE INVESTMENT OF PROCEEDS OF SUCH TAX AND BONDS, REGARDLESS OF AMOUNT, CONSTITUTE A VOTER-APPROVED REVENUE CHANGE; ALL IN ACCORDANCE WITH BOARD OF COUNTY COMMISSIONERS' RESOLUTION NO. 2010-93?
YES ____ NO ____

Text of County Issue 1B Proposal: Resolution No. 2010-93

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF BOULDER COUNTY DESCRIBING A PROPOSAL FOR THE IMPOSITION OF AN ADDITIONAL 0.15% COUNTY-WIDE SALES AND USE TAX; FOR THE ISSUANCE OF OPEN SPACE CAPITAL IMPROVEMENT TRUST FUND BONDS THROUGH A MULTIPLE-FISCAL YEAR COMMITMENT OF REVENUES FROM SUCH TAX, AND FROM OTHER OPEN SPACE SALES AND USE TAX REVENUES, GENERAL FUND MONEYS AND OTHER LEGALLY AVAILABLE FUNDS; AND A VOTER-APPROVED REVENUE CHANGE; SETTING THE TITLE AND CONTENT OF THE BALLOT ISSUE FOR SUCH PROPOSAL; AND PROVIDING OTHER MATTERS RELATING THERETO.

WHEREAS, Article 2, Title 29, Colorado Revised Statutes, as amended (hereinafter the "Article"), provides for the imposition of a County-wide sales and use tax upon approval of a majority of the registered electors of the County voting on such question; and

WHEREAS, on August 31, 1993, the Board of County Commissioners (the "Board") of Boulder County, Colorado (the "County") adopted Resolution 93-174, proposing and placing on the 1993 off-year (special) election ballot the approval of a 0.25% County-wide sales and use tax and issuance of open space sales and use tax revenue bonds, the proceeds of said tax and bonds to be spent in accordance with the terms of said resolution to acquire, improve, manage and maintain open space lands and other open space property interests; and WHEREAS, the voters of the County approved the County-wide sales and use tax and bonds proposal described in said Resolution 93-174; and

WHEREAS, the goals of the County open space program, as originally stated in Resolution 93-174, and as modified over time, have not as yet been fully realized, in that there are numerous lands and areas for which property interests should be acquired in order to create trails and open space buffers for communities, protect wildlife habitat and preserve important agricultural lands; and

WHEREAS, there remains a critical need for the preservation of open space lands in the County, preserved open space being a fundamental shared value of the citizens of the County, which open space lands can be used for purposes including but not limited to buffers to preserve community identity, natural areas, wildlife habitat and wetlands, and lands to allow continuation of existing visual corridors and offer passive recreational use through the development of a recreational trail system, and therefore there is a critical need for County-wide sales and use taxes to finance the acquisition and limited improvement of said lands; and

WHEREAS, the current bond proceeds approved by the voters of the County for open space purposes will soon be expended or committed, and without additional funding sources, no additional uncommitted acquisitions could take place for the future; and

WHEREAS, it is more cost-effective to purchase lands now rather than wait until additional revenues are realized from currently approved sources, since the price inflation of land costs is several times greater

than the financing costs through tax-exempt bonds; and WHEREAS, the imposition of an additional County-wide sales and use tax effective January 1, 2011 to and including December 31, 2030, at the rate of 0.15%, with revenues to be expended for open space acquisition and improvement, management and maintenance and for repayment of capital improvement trust fund bonds for open space acquisition and improvement, in accordance with the purposes set forth in Resolution No. 93-174, is a cost-effective method of obtaining additional revenues which can be used for said purposes; and WHEREAS, due to the immediacy of the need, open space capital improvement trust fund bonds as authorized by law in a maximum principal amount of \$40,000,000, net of any premium, should be issued in order to allow such acquisitions and improvements to take place as soon as possible, said revenue bonds to be repaid through a multiple-fiscal year commitment of revenues received from such additional 0.15% County-wide sales and use tax, and, to the extent moneys from such tax are not sufficient, moneys transferred to the Boulder County Open Space Capital Improvement Trust Fund from other open space sales and use tax moneys, the County's general fund and conservation trust fund, and other legally available funds; and WHEREAS, the Board finds that the imposition of an additional County-wide sales and use tax at the rate of 0.15% to be effective from January 1, 2011 to and including December 31, 2030, with proceeds of such extension to be utilized for open space purposes in accordance with the provisions of this Resolution, and the issuance of up to \$40,000,000 in open space capital improvement trust fund bonds repaid through a multiple-fiscal year commitment of revenues received from such 0.15% County-wide sales and use tax, and, to the extent moneys from such tax are not sufficient, moneys transferred to the Boulder County Open Space Capital Improvement Trust Fund from other open space sales and use tax moneys, the County's general fund and conservation trust fund, and other legally available funds, and the exemption of such tax revenues, bond proceeds and the interest thereon from the fiscal year spending limitations of article X, section 20 of the Colorado Constitution ("TABOR"), would permit additional revenues to be utilized now to further accomplish the County's open space goals while lands are still undeveloped and at lower cost to the public than if acquisition were postponed to future years; and WHEREAS, the County, with voter approval, is statutorily authorized to issue bonds to finance open space acquisitions and improvements, and to repay those bonds from any revenue source available to the County; and WHEREAS, the Board desires to refer to the registered electors of the County, to be determined by a majority voting thereon, the question of whether such taxes, bonds and voter-approved revenue change shall be approved or disapproved; and WHEREAS, the Article provides for the submission of such a County-wide sales and use tax proposal and multiple fiscal year obligation authorization to the registered electors of the County at a general election scheduled within 120 days after adoption of such resolution; and WHEREAS, the Article provides that the County Clerk and Recorder shall publish the text of such tax proposal four separate times, a week apart, in the official newspaper of the County and of each city and incorporated town within the County; and WHEREAS, Colo. Const., Art. X, Section 20(3)(b), requires certain election notices to be mailed to all registered voters of the County; and WHEREAS, the Article provides that the proposal shall contain certain provisions concerning the amount, levying and scope of said tax; and NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF BOULDER COUNTY, COLORADO that there shall be referred to the registered electors of the County at the general election to be held on Tuesday, November 2, 2010, the following proposal:

1.(a) A County-wide fifteen one-hundredths of one percent (0.15%) sales tax in accordance with the provisions of the Article is imposed on the sale of tangible personal property at retail or the furnishing of services in the County as provided in paragraph (d) of subsection (1) of Section 29-2-105, Colorado Revised Statutes ("C.R.S."), as amended, and as is more fully hereinafter set forth.

(b) For the purposes of this sales tax proposal, all retail sales are consummated at the place of business of the retailer unless the tangible personal property sold is delivered by the retailer or his agent to a des-

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tion outside the limits of the County or to a common carrier for delivery to a destination outside the limits of the County. The gross receipts from such sales shall include delivery charges when such charges are subject to the state sales and use tax imposed by article 26 of title 39, C.R.S., as amended, regardless of the place to which delivery is made. If a retailer has no permanent place of business in the County or has more than one place of business, the place or places at which the retail sales are consummated for the purpose of a sales tax imposed by this proposal shall be determined by the provisions of article 26 of title 39, C.R.S., as amended, and by rules and regulations promulgated by the Colorado Department of Revenue.

(c) The amount subject to tax shall not include the amount of any sales or use tax imposed by article 26 of title 39, C.R.S., as amended.

(d) Subject to the provisions of Section 39-26-127, C.R.S., as amended, the tangible personal property and services taxable pursuant to this proposal shall be the same as the tangible personal property and services taxable pursuant to Section 39-26-104, C.R.S., as amended, and subject to the same sales tax exemptions as those specified in part 7 of article 26 of title 39, C.R.S., as amended, and further subject to: (i) the exemption for sales of food (as defined in Section 39-26-102(4.5), C.R.S., as amended) specified in Section 39-26-707(1)(e), C.R.S., as amended; (ii) the exemption for purchases of machinery and machine tools specified in Section 39-26-709(1), C.R.S., as amended; (iii) the exemption of sales and purchases of those items in Section 39-26-715(1)(a)(II), C.R.S., as amended; (iv) the exemption for sales by an association or organization of parents and teachers of public school students that is a charitable organization as specified in Section 39-26-718(1)(c), C.R.S., as amended; (v) the exemption for sales of wood from salvaged trees killed or infested in Colorado by mountain pine beetles specified in Section 39-26-723, C.R.S., as amended; (vi) the exemption for sales of components used in the production of energy, including but not limited to alternating current electricity, from a renewable energy source, specified in Section 39-26-724, C.R.S., as amended; and (vii) the exemption for sales that benefit a Colorado school specified in Section 39-26-725, C.R.S., as amended.

(e) All sales of personal property on which a specific ownership tax has been paid or is payable shall be exempt from the sales tax imposed by the County when such sales meet both of the following conditions:

(i) the purchaser is a non-resident of or has his principal place of business outside of the County; and
(ii) such personal property is registered or required to be registered outside the limits of the County under the laws of the State of Colorado.
f) The County-wide sales tax proposed hereby shall not apply to the sale of construction and building materials, as the term is used in Section 29-2-109, C.R.S., as amended, if such materials are picked up by the purchaser and if the purchaser of such materials presents to the retailer a building permit or other documentation acceptable to the County evidencing that a local use tax has been paid or is required to be paid.

(g) The County-wide sales tax proposed hereby shall not apply to the sale of tangible personal property at retail or the furnishing of services if the transaction was previously subjected to a sales or use tax lawfully imposed on the purchaser or user by another statutory or home rule county equal to or in excess of that sought to be imposed by the County. A credit shall be granted against the sales tax imposed by the County with respect to such transaction equal in amount to the lawfully imposed local sales or use tax previously paid by the purchaser or user to the previous statutory or home rule county. The amount of the credit shall not exceed the sales tax imposed by the County.

(h) The County-wide sales tax proposed hereby shall be collected, administered and enforced by the Executive Director of the Department of Revenue in the same manner as the collection, administration and enforcement of the Colorado state sales tax, as provided by article 26 of title 39, C.R.S., as amended; provided that the County shall be authorized to enter into an intergovernmental agreement with said Executive Director pursuant to Section 39-26-122.5, C.R.S., as amended, to enhance systemic efficiencies in the collection of such taxes.

2. A County-wide fifteen one-hundredths of one percent (0.15%) use tax in accordance with the provisions of the Article is imposed for the privilege of using or consuming in the County any construction and building materials purchased at retail and for the privilege of storing, using, or consuming in the County any motor and other vehicles, pur-

chased at retail on which registration is required. Subject to the provisions of Section 39-26-212, C.R.S., as amended, the use tax shall not apply:

(a) To the storage, use, or consumption of any tangible personal property the sale of which is subject to a retail sales tax imposed by the County;

(b) To the storage, use, or consumption of any tangible personal property purchased for resale in the County either in its original form or as an ingredient of a manufactured or compounded product, in the regular course of a business;

(c) To the storage, use, or consumption of tangible personal property brought into the County by a non-resident thereof for his own storage, use, or consumption while temporarily within the County; however, this exemption does not apply to the storage, use, or consumption of tangible personal property brought into this state by a non-resident to be used in the conduct of a business in this state;

(d) To the storage, use, or consumption of tangible personal property by the United States government, or the State of Colorado, or its institutions, or its political subdivisions in their governmental capacities only or by religious or charitable corporations in the conduct of their regular religious or charitable functions;

(e) To the storage, use, or consumption of tangible personal property by a person engaged in the business of manufacturing or compounding for sale, profit, or use any article, substance, or commodity, which tangible personal property enters into the processing of or becomes an ingredient or component part of the product or service which is manufactured, compounded, or furnished and the container, label, or the furnished shipping case thereof;

(f) To the storage, use, or consumption of any article of tangible personal property the sale or use of which has already been subjected to a legally imposed sales or use tax of another statutory or home rule county equal to or in excess of that imposed by the County. A credit shall be granted against the use tax imposed by the County with respect to a person's storage, use, or consumption in the County of tangible personal property purchased in another statutory or home rule county. The amount of the credit shall be equal to the tax paid by the person by reason of the imposition of a sales or use tax of the other statutory or home rule county on the purchase or use of the property. The amount of the credit shall not exceed the tax imposed by this resolution;

(g) To the storage, use, or consumption of tangible personal property and household effects acquired outside of the County and brought into it by a nonresident acquiring residency;

(h) To the storage or use of a motor vehicle if the owner is or was, at the time of purchase, a nonresident of the County and purchased the vehicle outside of the County for use outside of the County and actually so used it for a substantial and primary purpose for which it was acquired and registered, titled, and licensed said motor vehicle outside of the County;

(i) To the storage, use or consumption of any construction and building materials and motor and other vehicles on which registration is required if a written contract for the purchase thereof was entered into prior to January 1, 2011;

(j) To the storage, use or consumption of any construction and building materials required or made necessary in the performance of any construction contract bid, let, or entered into any time prior to January 1, 2011.

3. Except as provided by section 39-26-208, C.R.S., as amended, any use tax imposed shall be collected, enforced and administered by the County. The use tax on construction and building materials will be collected by the County building inspector or as may be otherwise provided by intergovernmental agreement, based upon an estimate of building and construction materials costs submitted by the owner or contractor at the time a building permit application is made.

4. If the majority of the registered electors voting thereon vote for approval of this County-wide sales and use tax proposal, such additional 0.15% County-wide sales and use tax shall be effective on January 1, 2011 throughout the incorporated and unincorporated portions of the County up to and including December 31, 2030.

5. If the majority of the registered electors voting thereon vote for approval of this County-wide sales and use tax proposal, revenues collected from the imposition of said 0.15% County-wide sales and use tax

BOULDER COUNTY

up to and including December 31, 2030 shall be expended in accordance with this Resolution.

6. If the majority of the registered electors voting thereon vote for approval of this proposal, the Board may issue up to \$40,000,000 maximum principal amount, net of any premium, of open space capital improvement trust fund bonds payable from moneys transferred to the Boulder County Open Space Capital Improvement Trust Fund from moneys from the County-wide 0.15% sales and use tax authorized herein, and to the extent moneys from such tax are not sufficient for the repayment of such bonds, from the County's other open space sales and use tax moneys, the County's conservation trust fund, the County's general fund, and other legally available funds, in such amount as is necessary to pay the debt service on the bonds and to otherwise comply with the covenants of the resolution or resolutions to be adopted by the Board authorizing the bonds and setting the terms thereof, such bonds to be issued in accordance with part 5 of article 26 of title 30, C.R.S., as amended; and

7. The cost of the election shall be paid from the general fund of the County.

8. The County Clerk and Recorder shall publish the text of this sales and use tax proposal four separate times, a week apart, in the official newspaper of the County and each city and incorporated town within this County.

9. The conduct of the election shall conform so far as is practicable to the general election laws of the State of Colorado.

10. All of the net proceeds from the additional 0.15% County-wide sales and use tax proposed hereby that are received by the County from collections during the period authorized hereby, as well as the net proceeds from the issuance of open space capital improvement trust fund bonds, shall be distributed to the County and expended by the County for the following purposes:

(a) To acquire fee title interest in real property through all means available and by various types of instruments and transactions, in the County for open space when determined by the Board, acting pursuant to authority as set forth in title 30, C.R.S., and in article 7 of title 29, C.R.S., to be necessary to preserve such areas;

(b) To acquire an interest in real property by other devices, including but not limited to, lease, development rights, mineral and other subsurface rights, and conservation easements, in order to effect the preservation of open space lands, as hereinafter defined, in the County;

(c) To acquire water rights and water storage rights for use in connection with real property acquired for open space;

(d) To acquire rights-of-way and easements for access to open space lands and for trails in the County and to build and improve such access ways and trails;

(e) To acquire options related to these acquisitions;

(f) To pay for all related costs of acquisition and construction as set forth in subparagraphs (a) through (e) above;

(g) To improve all County open space property and trails in accordance with Parks and Open Space policies adopted by the Board; improvements shall be related to resource management, including but not limited to water improvements (irrigation, domestic use and recreational uses), preservation enhancements (fences, wetlands and wildlife habitat improvements), and passive recreational uses, such as trails, trail-head parking and other access improvements, picnic facilities and restrooms;

(h) To manage, patrol and maintain all County open space property and trails in accordance with Parks and Open Space policies adopted by the Board;

(i) To permit the use of these funds for the joint acquisition of open space property with municipalities located within the County in accordance with an intergovernmental agreement for open space or with other governmental entities or land trusts;

(j) To pay the costs of issuance and debt service of capital improvement trust fund revenue bonds, including principal and interest thereon, as authorized by this resolution.

In connection with these purposes, these funds shall be used for:

- major remaining open lands, including an emphasis on areas surrounding or within existing mountain open space parks (Heil/Hall/Caribou ranches);
- highly visible buffer lands surrounding cities and towns outside their urban growth areas;

- wildlife habitat lands, especially winter elk range areas of North Foothills Highway, and remaining parcels along stream corridors, including St. Vrain River, Boulder Creek, Lefthand Creek and Coal Creek;
- lands that include trail corridors connecting communities to open space properties;
- agricultural lands and improvements that enhance local food production;
- effective/efficient use of water resources for open space lands;
- and improvements to such lands.

11. Open space land, for the purposes of this resolution, is generally described as: those lands in which it has been determined by the Board that it is, or may in the future be, within the public interest to acquire an interest in order to assure their protection and to fulfill one or more of the functions described below. Interests acquired may include fee simple, lease, easements, development rights, and conservation easements.

12. Open space shall serve one or more of the following functions:
(a) urban shaping between or around municipalities or community service areas and buffer zones between residential and non-residential development;

(b) preservation of critical ecosystems, natural areas, scenic vistas and areas, fish and wildlife habitat, natural resources and landmarks, and cultural, historical and archeological areas;

(c) linkages and trails, access to public lakes, streams and other usable open space lands, stream corridors and scenic corridors along existing highways;

(d) areas of environmental preservation, designated as areas of concern, generally in multiple ownership, where several different preservation methods (including other governmental bodies' participation or private ownership) may need to be utilized;

(e) conservation of natural resources, including but not limited to forest lands, range lands, agricultural land, aquifer recharge areas, and surface water;

(f) preservation of land for outdoor recreation areas limited to passive recreational use, including but not limited to hiking, photography or nature studies, and, if specifically designated, bicycling, horseback riding, or fishing.

13. Once acquired, open space may be used only for passive recreational purposes, for agricultural purposes, or for environmental preservation purposes, all as set forth above.

14. The Board will annually consult the City Councils and Town Boards of the municipalities within the County to assure that open space preservation and trail projects identified by municipalities are considered in setting county open space acquisition and trail development priorities for the following calendar year.

15. No open space land acquired through the revenues provided by this sales and use tax may be sold, leased, traded, or otherwise conveyed, nor may any exclusive license or permit on such open space land be given, until approval of such disposal by the Board. Prior to such disposal, the Parks and Open Space Advisory Committee shall review the proposed disposition, and a recommendation shall be forwarded to the Board. Approval of the disposal may be given only by a majority vote of the members of the Board after a public hearing held with notice published at least ten (10) days in advance in the official newspaper of the County and of each city and incorporated town within the County, giving the location of the land in question and the intended disposal thereof. No such open space land shall be disposed of until sixty (60) days following the date of Board's approval of such disposal. If, within such sixty (60) day period, a petition meeting the requirements of §29-2-104, C.R.S., as amended, or its successor statute, is filed with the County Clerk, requesting that such disposal be submitted to a vote of the electors, such disposal shall not become effective until a referendum held in accordance with said statute has been held. The provisions of this paragraph shall not apply to agricultural leases for crop or grazing purposes for a term of ten (10) years or less.

16. If the real property or any interest therein acquired by use of proceeds of said sales and use tax pursuant to paragraph 13 of this resolution be ever sold, exchanged, transferred or otherwise disposed of, the consideration for such sale, exchange, transfer or disposition shall be subject to the same expenditure and use restrictions as those set forth herein for the original proceeds of said sales and use tax, includ-

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ing restrictions set forth in this paragraph; and if such consideration is by its nature incapable of being subject to the restrictions set forth herein, then the proposed sale, exchange, transfer or disposition shall be unlawful and shall not be made.

17. The County will not use any of the revenues received from the 0.15% County-wide sales and use tax proposed hereby to acquire an interest, other than an option, in open space land within the community service or influence area of a municipality as designated and recognized by action of the Board in accordance with the Boulder County Comprehensive Plan or as provided in an intergovernmental agreement with such municipality, without the concurrence of the municipality involved.

18. Revenue generated from activities on open space lands may be used to acquire, manage, patrol, improve and maintain open space properties.

19. Interest generated from the revenues of the sales and use tax shall be used for the purposes set forth in this resolution.

20. For purposes of TABOR, the receipt and expenditure of revenues of the 0.15% County-wide sales and use tax proposed hereby and of the proceeds of the revenue bonds proposed hereby and refunding bonds, if any, together with earnings on the investment of the proceeds of such tax and bonds, shall constitute a voter-approved revenue change.

21. The sales and use tax shall expire at 12:00 a.m. on January 1, 2031, and all monies remaining may continue to be expended for the purposes set forth herein until completely exhausted.

22. The proposal as described in this Resolution shall take effect immediately upon the approval of the electorate.

23. A notice of the approval of this County-wide sales and use tax proposal by a majority of the registered electors voting thereon shall forthwith be submitted by the County Clerk and Recorder to the Executive Director of the Department of Revenue, together with a certified copy of this Resolution, prior to November 15, 2010.

24. The election shall be conducted on November 2, 2010 as a coordinated election in accordance with articles 1 to 13 of title 1, C.R.S. (the "Uniform Election Code").

25. The Board shall take further action by resolution to set a ballot title for the proposal described herein. For purposes of Section 1-11-203.5, C.R.S., as amended, such resolution shall serve to set the ballot title for such proposal and the text of such proposal shall be the text of this Resolution.

26. No later than September 3, 2010, the Designated Election Official shall certify the order of the ballot and ballot content to the Clerk and Recorder of the County (the "County Clerk"). The "Designated Election Official" shall be Michelle Krezek, Intergovernmental Relations Director and Administrative Deputy to the Board.

27. The order of the ballot shall be determined by the County Clerk as provided in Section 1-5-407(5), C.R.S., and the rules of the Secretary of State. In accordance therewith, if the County refers more than one ballot issue, the order of the ballot shall, in accordance therewith, be as follows: first, measures to increase taxes; second, measures to retain revenues in excess of its fiscal year spending limit; third, measures to increase debt; fourth, citizen petitions; and fifth, other referred measures. If the County refers more than one ballot issue within any such type of ballot issue, the order within such type of ballot issue shall, unless otherwise determined by the Board, be the same as the order of the ballot issues in the resolution of the Board that orders that such ballot issues be so referred (with questions set forth in separate resolutions listed in the order in which such resolutions were adopted).

28. The Designated Election Official is hereby authorized and directed to proceed with any action necessary or appropriate to effectuate the provisions of this Resolution and comply with the Uniform Election Code, TABOR and other applicable laws; provided that all acts required or permitted by the Uniform Election Code relevant to voting by early voters' ballots, absentee ballots and emergency absentee ballots which are to be performed by the designated election official shall be performed by the County Clerk. The election shall be conducted in accordance with the Uniform Election Code, TABOR and all other applicable laws.

29. No later than September 21, 2010, the Designated Election Official shall submit to the County Clerk, in the form, if any, specified by the County Clerk, the notice of election required by subsection (3)(b) of TABOR.

30. No later than October 13, 2010, the Designated Election Official shall ensure that, in accordance with Section 1-7-908, C.R.S., as amended, the posting of financial notice required thereby is made on the County's website.

31. The Designated Election Official, the County Clerk and other County officials and employees are hereby authorized and directed to take all action necessary or appropriate to effectuate the provisions of this Resolution.

32. All actions not inconsistent with the provisions of this Resolution heretofore taken by the members of the Board and the officers and employees of the County and directed toward holding the election for the purposes stated herein are hereby ratified, approved and confirmed.

33. All prior acts, orders or resolutions, or parts thereof, by the County in conflict with this Resolution are hereby repealed, except that this repealer shall not be construed to revive any act, order or resolution, or part thereof, heretofore repealed.

34. If any provision of this resolution or the application thereof to any person or circumstances is held invalid, such invalidity shall not affect other provisions or applications of this resolution which can be given effect without the invalid provision or applications and to this end, the provisions of this resolution are declared to be severable.

IT IS HEREBY DECLARED by the Board of County Commissioners of the County of Boulder, State of Colorado that this resolution is necessary for the immediate preservation of the public health, safety and welfare, and that it shall become effective immediately upon its adoption. This Resolution has been adopted this 27th day of July, 2010, by the BOARD OF COUNTY COMMISSIONERS OF BOULDER COUNTY, STATE OF COLORADO.

Estimates of Fiscal Year Spending

The estimated total of Boulder County fiscal year spending for the current year and actual total for each of the past four years and the overall percentage and dollar change for the period are as follows:

YEAR	FISCAL YEAR SPENDING
2010	\$229,492,026*
2009	\$226,953,697*
2008	\$221,572,351*
2007	\$216,297,358*
2006	\$205,141,036*

Total Percentage Change from 2006 to 2010: 12%*

Total Dollar Change from 2006 to 2010: \$24,350,990*

*Figures for 2006 through 2010 include actual and estimated revenues from a 0.25% county-wide open space sales and use tax, from a 0.10% county-wide open space sales and use tax, from a 0.10% county transportation projects sales and use tax, and from grants, intergovernmental revenues, interest, fines and other exempted revenues, which voters authorized in 1993, 1994, 1997, 1998, 2000, and 2001, to be exempt from the County's general fiscal year spending limit. The figures from 2006 onwards include an ad valorem property tax mill levy increase authorized and exempted by voters in 2002. The actual and estimated revenues for 2006 through 2010 include estimated revenues from a 0.05% county-wide sales and use tax approved by voters in 2003 and 2008 for non-profit human services, which is also exempt from the County's general fiscal year spending limit. The actual and estimated revenues for 2006 through 2010 also include revenues from a 0.05% county-wide sales and use tax approved in 2003 for offender management capital construction and equipment, programs for alternatives to jail incarceration, and construction and equipping of a new addiction recovery center, which is also exempt from the County's general fiscal year spending limit; a 0.10% county-wide sales and use tax approved by voters in 2004 for the acquisition and maintenance of open space, Bond Proceeds for Clean Energy Options Local Improvement District which were approved in 2008; and Bond Proceeds for Energy Conservation Projects approved in 2009, all of which are also exempt from the County's general fiscal year spending limit. All estimates for 2010 are based on the TABOR definition of fiscal year spending and limited revenues, although the County's fiscal year spending, revenue, and property tax revenue limits have been exempted from the TABOR limits by action of the voters in 2005.

Estimate of First Fiscal Year (2011) Total Tax Revenue Increase:
 \$5,850,000
Estimate of Maximum Fiscal Year 2011 Spending Without The Proposed Tax Revenue Increase:**
 \$227,087,525**

** All estimates for 2011 are based on the TABOR definition of fiscal year spending and limited revenues, although the County's fiscal year spending, revenues, and property tax revenues have been exempted from the TABOR limits by action of the voters in 2005.

Proposed Open Space Capital Improvement Trust Fund Bond Issue:
 Maximum principal amount: \$40,000,000.
 Estimated maximum annual repayment cost: \$ 3,800,000.
 Maximum total repayment cost: \$66,000,000.

Principal balance of total current bonded debt and maximum annual and remaining total repayment cost.
Total of Current Revenue Bond Issues**
 Total current principal amount: \$210,938,433.
 Total maximum annual repayment cost: \$25,776,081.
 Total remaining repayment cost: \$286,781,989.
 **As of November 2, 2010. Includes estimated figures from as-yet unissued but planned October 2010 Clean Energy Options Local Improvement District bond issue.

Statement submitted in support of County Issue 1B:
 These are hard times. And that makes it particularly hard to ask for a tax increase now. But some things just can't wait. Preserving Boulder County's remaining open space is one of those things that needs action now – because if we don't act now it won't be around later. Specifically, there are the dozen or so properties throughout the County – including some of the largest remaining private parcels - whose preservation is critical to protecting both our unique environment and our quality of life. Right now Boulder County has the opportunity to buy this land that has been a preservation priority for decades. The owners are ready to sell and the choice is clear. If we vote in favor of Issue 1B these lands can be preserved as open space for future generations. If we vote against 1B, these lands will not be preserved. So what kind of land are we talking about? Properties like the 800 acre Loukonen farm between Boulder and Lyons that is the winter home of a migrating elk herd that moves from the Indian Peaks Wilderness to the Plains each year. It is also home to bear, lions, bobcat, deer and other wildlife. Properties that are adjacent to the Hall, Heil and Caribou Ranches. Properties along river corridors that are prime habitat and that play an important role in maintaining clean water quality. Properties around the edges of our cities and towns where sprawl is the alternative to preservation and where maintaining separation between communities is critical. Properties on which new trail systems can be built and which connect communities to existing open space lands. Properties that can increase our local food production. We can also use these funds to improve the efficient use of water on open space lands. Now is our chance – very likely our last chance - to save these properties from development. Make no mistake. The quality of our environment is crucial to the success of our local economy. Businesses and individuals choose to locate here because of our exceptional environment and quality of life. Missing this opportunity to complete the open space vision won't help our economy, now or in the future. Continuing our commitment to an exceptional quality of life is our best guarantee of a prospering economy. Now the basics. County Ballot Issue 1B is a 15/100 of a cent sales tax that will last for 20 years – that's 15 cents on a \$100 purchase. It's not a tax on groceries or medications; those items are exempt from the tax. Passing the tax will allow the County to issue bonds that provide the financing for the magnificent properties described above. Using bonds to pay for the open space is like getting a mortgage to pay for your home.

Issue 1B is all about Boulder County's future. It's about saving exceptional places in the County for future generations. It's about making an investment that keeps our economy strong. Vote YES on 1B. For Us and For Generations To Come.

Summary of statements submitted in opposition to County Issue 1B:
 Taking more land off the tax rolls for open space is doing a disservice to the citizens of this county. We, the citizens of Boulder County are not allowed to use much of the open space the county already owns. Whether it is owned by the government or by an individual we can still look across it and see the mountains, etc. Furthermore, land in the county can only be sold off in 35 acres parcels and only two homes can be built on two 5 acre parcels and the remaining 25 acres is a conservation easement and no additional living units are allowed on that. A house and out buildings does not cover even one acre, so that leaves more than 33 acres of undeveloped land for every 35 acres no matter what happens. In these tough economic times it makes no sense to remove more property from the tax rolls and increase the county's debt with open space purchase and more bond issues. This is a tax increase in a weak economy that would further push the total sales tax toward 8.5% in most county municipalities. More than two thirds of county land is protected from development by various government entities. 171,500 acres –federal; 1,400 acres – state; 68,000 acres – County – 51,000 acres as County Open Space and 18,000 acres in conservation easement; 7,100 acres joint County/City open space or conservation easements with Boulder, Lafayette, Louisville, Longmont and Lyons; 13,000 acres – regulatory conservation easements; 33,000 acres – City of Boulder open space and conservation easements; 11,000 acres – municipal watersheds; 1,700 acres – Lafayette, Longmont and Lyons open space; The "protect from development" line is a myth in itself – it is nearly impossible for new development in Boulder County due to strict land-use laws. Many of these lands would never be suitable for development in the first place. "Quality of life" is another over used mantra driving excessive open space purchases. Wildlife roams on rural open lands regardless of whether it is purchased by the government. Worst of all is the fiscal irresponsibility displayed by the commissioners. The county spends more on open space annually than any other single program and has accrued hundreds of millions of dollars of open space bond debt. This could prove economically disastrous in times ahead for basic services and operations. County voters last year said enough is enough and rejected an open space sales tax extension. Now is the time for taxpayers to further put their foot down against the draconian rule of the county commissioners. Approving this tax measure will have, at minimum, the following negative effects:
 1) increase in the sales tax; hurting everyone.
 2) taxes now being paid by these properties will be spread back to the rest of the property owners increasing their property taxes
 3) We will be borrowing \$40,000,000 but paying back \$66,000,000
 4) The newly acquired lands will need to be maintained indefinitely. Citizens will have to pay additional monies to maintain these properties. Enough is enough.

CITY OF BOULDER
Office of the City Clerk
1777 BROADWAY
P.O. BOX 791
BOULDER, CO 80306
(303) 441-3011

NOTICE OF ELECTION TO INCREASE TAXES AND FOR REVENUE CHANGES

(i) Ballot title and text for Ballot Issue 2A:

ORDINANCE NO. 7733

Public Accommodations Tax

- A. The City has imposed a public accommodations tax pursuant to Chapter 3-3 "Public Accommodations Tax" of five and one-half percent on the price paid for the leasing or rental of any hotel room, motel room, or other 'public accommodations' located in the city for lodging purposes;
- B. A proposal has been made to increase the rate of the public accommodations tax from five and one-half percent to seven and one-half percent;
- C. The tax increase has been supported by the Boulder Convention and Visitors Bureau Advisory Board, and the Boulder Hotel and Motel Association has advised that it is unlikely to support the increase;
- D. The proposed increase is consistent with the recommendations of the Blue Ribbon Commissions I and II; and
- E. It is appropriate for voters to approve collection, retention, and expenditure of the full amount collected from the public accommodations tax.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF BOULDER, COLORADO:

Section 1. A special municipal coordinated election will be held in the City of Boulder, county of Boulder and state of Colorado, on Tuesday, November 2, 2010, between the hours of 7 a.m. and 7 p.m.

Section 2. At that election, there shall be submitted to the electors of the City of Boulder entitled by law to vote the issue of authorizing an increase of two percent of the public accommodations tax, from five and one-half percent to seven and one-half percent, and to collect, retain, and spend the revenues generated from such tax notwithstanding any state revenue or expenditure limitations, pursuant to and by adoption of this ordinance amending Chapter 3-3, B.R.C. 1981.

Section 3. The official ballot shall contain the following ballot title, which shall also be the designation and submission clause for the issue:

ISSUE NO. 2A

PUBLIC ACCOMMODATIONS TAX

SHALL CITY OF BOULDER TAXES BE INCREASED BY UP TO \$1 MILLION (IN THE FIRST FULL FISCAL YEAR) ANNUALLY

AND BY WHATEVER AMOUNTS AS MAY BE COLLECTED ANNUALLY THEREAFTER BY THE IMPOSITION OF AN INCREASE IN THE TAX ON PUBLIC ACCOMMODATIONS WHICH INCLUDES WITHOUT LIMITATION THE LEASING OR RENTAL OF ANY HOTEL ROOM, MOTEL ROOM OR OTHER PUBLIC ACCOMMODATION USED FOR LODGING PURPOSES FROM 5.5% UP TO 7.5% AS PROVIDED IN ORDINANCE NO. 7733; AND

SHALL THE FUNDS BE AVAILABLE TO PAY FOR THE GENERAL EXPENSES OF GOVERNMENT, INCLUDING WITHOUT LIMITATION MUNICIPAL IMPROVEMENTS AND SERVICES TO THE RESIDENTS AND VISITORS OF THE CITY, AND TO PROMOTE PROGRAMS AND SERVICES THAT BRING INCREASED TOURISM TO THE CITY;

AND IN CONNECTION THEREWITH;

SHALL THE FULL PROCEEDS OF SUCH TAXES AT SUCH RATES AND ANY EARNINGS THEREON BE COLLECTED, RETAINED, AND SPENT, AS A VOTER-APPROVED REVENUE CHANGE WITHOUT LIMITATION OR CONDITION, AND WITHOUT LIMITING THE COLLECTION, RETENTION, OR SPENDING OF ANY OTHER REVENUES OR FUNDS BY THE CITY OF BOULDER UNDER ARTICLE X SECTION 20 OF THE COLORADO CONSTITUTION OR ANY OTHER LAW?

FOR THE MEASURE _____

AGAINST THE MEASURE _____

Section 4. If such ballot issue is approved by the voters, the following amendments to Chapter 3-3, "Public Accommodations Tax," B.R.C. 1981, shall be adopted by the City Council effective January 1, 2011:

(Note - the language which has been lined out would be omitted from the section if this ordinance is approved by the electors.):

Chapter 3-3: Public Accommodations Tax

3-3-1 Legislative Intent.

The city council intends that every person who, for consideration, leases or rents any hotel room, motel room, or other accommodation located in the city for lodging purposes shall pay and every person who furnishes for lease or rental any such accommodation shall collect the tax imposed by this chapter.

The purpose of this tax is to increase the revenue base for the city to provide municipal improvements and services to the residents and visitors of the city. It is the purpose of this tax, in part, to promote tourism in the city. Revenues from the tax shall be deposited in the general fund and shall therefore be available to pay for the general expenses of government. However, although the city council recognizes that it cannot bind future city councils, it nonetheless declares its intention that up to 20% of the revenues generated by this tax

CITY OF BOULDER

be appropriated by future city councils for purposes of promoting programs and services that bring increased tourism to the city.

3-3-2 Imposition and Rate of Tax.

~~On and after January 1, 1985, There is and shall be paid and collected an excise tax of five and one-half seven and one-half percent on the price paid for the leasing or rental of any hotel room, motel room, or other public accommodation located in the city for lodging purposes.~~

Section 5. The electors of the City of Boulder hereby authorize the City Council to adopt Ordinance No. 7733 and such other amendments to Chapter 3-3, "Public Accommodations Tax," B.R.C. 1981 as may be necessary to implement the intent and purpose of this ordinance.

Section 6. If a majority of all the votes cast at the election on the issue submitted shall be for the issue, the issue shall be deemed to have passed and shall be effective upon passage, and it shall be lawful for the City Council to provide for the amendment of its tax code in accordance with the issue approved.

Section 7. The election shall be conducted under the provisions of the Colorado Constitution, the charter and ordinances of the City, the Boulder Revised Code, 1981, and this ordinance, and all contrary provisions of the statutes of the state of Colorado are hereby superseded.

Section 8. The officers of the City are authorized to take all action necessary or appropriate to effectuate the provisions of this ordinance and to contract with the county clerk to conduct the election for the City.

Section 9. If any section, paragraph, clause, or provision of this ordinance shall for any reason be held to be invalid or unenforceable, such decision shall not affect any of the remaining provisions of this ordinance.

Section 10. This ordinance is necessary to protect the public health, safety and welfare of the residents of the City, and covers matters of local concern.

Section 11. The council deems it appropriate that this ordinance be published by title only and orders that copies of this ordinance be made available in the office of the city clerk for public inspection and acquisition.

1INTRODUCED, READ ON FIRST READING, AMENDED, AND ORDERED PUBLISHED BY TITLE ONLY this 6th day of July 2010.

Susan Osborne
Mayor

Attest:
Alisa D. Lewis
City Clerk on behalf of the
Director of Finance and Record

READ ON SECOND READING, PASSED, ADOPTED, AND ORDERED PUBLISHED BY TITLE ONLY this 20th day of July 2010.

Susan Osborne
Mayor

Attest:
Alisa D. Lewis
City Clerk on behalf of the
Director of Finance and Record

Fiscal Information for Ballot Issue 2A

(ii) Estimated total City fiscal year spending for the current year and actuals for each of the past four years, and the overall percentage and dollar change.

Fiscal Year	Dollar Spending
2006 Actual	\$153,300,000
2007 Actual	167,912,000
2008 Actual	172,035,000
2009 Actual	153,804,000
2010 Adopted	165,031,000

Overall Percentage Change from 2006 to 2010 1.46%
Overall Dollar Change from 2006 to 2010 \$ 2,231,000

(iii) For the first full fiscal year of this proposed City tax increase (2011), the City estimates that the maximum dollar amount of the increase in the excise tax will be \$1,000,000 and that the City fiscal year spending without the increase is recommended to be \$166,158,000.

The following summaries were prepared from materials filed by persons in favor of or opposed to the ballot issue.

Those in favor say:

- This small increase in the city's accommodations tax:
- only applies to overnight stays in local hotel and motels, and thus will not affect residents of Boulder
 - will provide some additional funding for the promotion of tourism to Boulder, which provides low-impact support of our business community as well as substantial sales tax revenues
 - will also provide additional revenue directly to the city's general fund, which supports all basic city services, including police, fire, parks and recreation, library, and human services
 - is a good way to diversity the city's revenue stream, reducing our dependency on sales taxes
 - is in line with similar taxes charged by other cities in the Denver area
 - will not adversely affect the hotel/motel industry in Boulder
 - is supported by the Boulder Hotel and Motel Association because they agree that this small tax increase will not harm their business and will provide much-needed funding for tourism activities
 - is supported by the Boulder Convention and Visitors Bureau

Those opposed say:

Accommodation taxes like most taxes are filled with injustices among those who pay them; and even more so among those who benefit while others are harmed.

A telling sign that this is going to hurt business is that, according

CITY OF BOULDER

to Article C of Ordinance No. 7733 (the enabling ordinance for this ballot measure), "the Boulder Hotel and Motel Association has advised that it is unlikely to support the increase." Clearly this tax is going to affect our hotel industry, a major engine of economic activity in Boulder, negatively. Again, clearly this is the wrong tax at the wrong time.

Today's economic crisis should invite a look at alternatives to direct taxation: we should be encouraging economic activity to support the needs of people and government. Perhaps one alternative would be to capture the increased value of land near public buildings, parks and open space; or creating public services that could be improved with continually lower costs by allowing private options. We should consider these alternatives before slapping a 50% increase in a tax that will keep visitors away from Boulder. Let's not nickel and dime our visitors. Let's make them feel welcome by reducing the taxes that they pay to come and spend money here.

(i) Ballot title and text for Ballot Issue 2B:

ORDINANCE NO. 7751

FIVE YEAR UTILITY OCCUPATION TAX TO REPLACE LOST FRANCHISE FEE REVENUE

AN ORDINANCE SUBMITTING TO THE ELECTORS OF THE CITY OF BOULDER AT THE SPECIAL MUNICIPAL COORDINATED ELECTION TO BE HELD ON TUESDAY, NOVEMBER 2, 2010, THE ISSUE OF WHETHER THE CITY OF BOULDER TAXES SHOULD BE INCREASED BY UP TO \$4.1 MILLION (IN THE FIRST FULL FISCAL YEAR) ANNUALLY AND BY SUCH AMOUNTS AS MAY BE COLLECTED ANNUALLY THEREAFTER BY THE IMPOSITION OF A UTILITY OCCUPATION TAX ON PUBLIC UTILITY COMPANIES THAT DELIVER ENERGY TO CUSTOMERS IN THE FORM OF ELECTRICITY AND GAS AT THE RATE \$4.1 MILLION DOLLARS, BEGINNING JANUARY 1, 2011 AND EXPIRING ON DECEMBER 31, 2015; AND SETTING FORTH RELATED DETAILS.

WHEREAS the City Council finds that:

- A. The franchise agreement between the City of Boulder and Public Service Company of Colorado ("PSCo"), adopted pursuant to Ordinance No. 5569 and adopted by the electorate in November 1993 is scheduled to expire on August 4, 2010 (the "Franchise").
- B. The City and PSCo have extended the terms of the Franchise pursuant to a revocable permit granted pursuant to the authority granted under Ordinance No.7729 and under City Charter Section 115.
- C. In the event that the City does not approve a new franchise agreement, the City will need to find an alternative revenue source to replace the benefits of the Franchise, including franchise fee payments to the City.
- D. It is appropriate for voters to approve collection, retention, and expenditure of the full amount collected from the tax proposed by the ballot issue described below.
- E. The proposed measure title is a clear and concise

statement, without argument or prejudice that is descriptive of the substance of the amendment and complies with the requirements of the City of Boulder Charter and the Boulder Revised Code, 1981.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF BOULDER, COLORADO:

Section 1. A special municipal coordinated election will be held in the City of Boulder, county of Boulder and state of Colorado, on Tuesday, November 2, 2010, between the hours of 7 a.m. and 7 p.m.

Section 2. At that election, there shall be submitted to the electors of the City of Boulder entitled by law to vote the issue of authorizing a utility occupation tax on the delivery of energy created from electricity and gas, and to collect, retain, and spend the revenues generated from such tax notwithstanding any state revenue or expenditure limitations.

Section 3. The official ballot shall contain the following ballot title, which shall also be the designation and submission clause for the issue:

ISSUE NO. 2B

FIVE YEAR UTILITY OCCUPATION TAX TO REPLACE LOST FRANCHISE FEE REVENUE

SHALL CITY OF BOULDER TAXES BE INCREASED (UP TO \$4.1 MILLION IN THE FIRST YEAR) ANNUALLY AND BY SUCH AMOUNTS AS MAY BE COLLECTED THEREAFTER, BY IMPOSING A TAX ON PUBLIC UTILITY COMPANIES TO REPLACE THE THREE PERCENT FRANCHISE FEE IF IT IS NO LONGER COLLECTED BY PUBLIC SERVICE COMPANY OF COLORADO (XCEL ENERGY) FROM ITS BOULDER CUSTOMERS AND REMITTED TO THE CITY;

AND IN CONNECTION THEREWITH SHALL THE CITY COUNCIL BE AUTHORIZED TO:

- LEVY AND COLLECT THIS TAX TO TAKE EFFECT ON JANUARY 1, 2011 AND EXPIRE ON DECEMBER 31, 2015,
- LEVY AND COLLECT THIS TAX UPON PUBLIC UTILITY COMPANIES THAT DELIVER ELECTRICITY AND NATURAL GAS TO CUSTOMERS WITHIN THE CITY OF BOULDER AT THE RATE OF \$4.1 MILLION PER PUBLIC UTILITY COMPANY,
- INCREASE THE OCCUPATION TAX LIMITED BY THE LESSER OF UP TO THREE PERCENT PER YEAR OR THE AVERAGE OF RATE INCREASES MADE BY COLORADO PUBLIC UTILITY COMPANIES IN THE PREVIOUS YEAR, AND
- DEVELOP PLANS FOR PROVIDING A CLEANER FUTURE ENERGY SUPPLY WITH MORE STABLE ENERGY RATES AND TO IMPLEMENT SUCH PLANS WITH THE INTENT OF PLACING CHOICES FOR BOULDER'S ENERGY SUPPLY ON

CITY OF BOULDER

THE BALLOT BEFORE THE END OF 2015;

AND SHALL THE FULL PROCEEDS OF THIS TAX AT SUCH RATES AND ANY EARNINGS THEREON BE COLLECTED, RETAINED, AND SPENT, AS A VOTER-APPROVED REVENUE CHANGE WITHOUT LIMITATION OR CONDITION, AND WITHOUT LIMITING THE COLLECTION, RETENTION, OR SPENDING OF ANY OTHER REVENUES OR FUNDS BY THE CITY OF BOULDER UNDER ARTICLE X SECTION 20 OF THE COLORADO CONSTITUTION OR ANY OTHER LAW?

FOR THE MEASURE _____

AGAINST THE MEASURE _____

Section 4. If this ballot issue is approved by the voters, the City Council may adopt amendments to the Boulder Revised Code to implement this utility occupation tax and such other amendments to the Boulder Revised Code as may be necessary to implement the intent and purpose of this ordinance.

Section 5. If a majority of all the votes cast at the election on the issue submitted shall be for the issue, the issue shall be deemed to have passed and shall be effective upon passage, and it shall be lawful for the City Council to provide for the amendment of its tax code in accordance with the issue approved.

Section 6. The election shall be conducted under the provisions of the Colorado Constitution, the charter and ordinances of the City, the Boulder Revised Code, 1981, and this ordinance, and all contrary provisions of the statutes of the state of Colorado are hereby superseded.

Section 7. The officers of the City are authorized to take all action necessary or appropriate to effectuate the provisions of this ordinance and to contract with the county clerk to conduct the election for the City.

Section 8. If any section, paragraph, clause, or provision of this ordinance shall for any reason be held to be invalid or unenforceable, such decision shall not affect any of the remaining provisions of this ordinance.

Section 9. This ordinance is necessary to protect the public health, safety and welfare of the residents of the City, and covers matters of local concern.

Section 10. The council deems it appropriate that this ordinance be published by title only and orders that copies of this ordinance be made available in the office of the city clerk for public inspection and acquisition.

1INTRODUCED, READ ON FIRST READING, AND ORDERED PUBLISHED BY TITLE ONLY this 3rd day of August 2010.

Susan Osborne
Mayor

Attest:
Alisa D. Lewis
City Clerk on behalf of the
Director of Finance and Record

READ ON SECOND READING, PASSED, ADOPTED, AND ORDERED PUBLISHED BY TITLE ONLY this 17th day of August 2010.

Susan Osborne
Mayor

Attest:
Alisa D. Lewis
City Clerk on behalf of the
Director of Finance and Record

Fiscal Information for Ballot Issue 202

(ii) Estimated total City fiscal year spending for the current year and actuals for each of the past four years, and the overall percentage and dollar change.

<u>Fiscal Year</u>	<u>Dollar Spending</u>
2006 Actual	\$153,300,000
2007 Actual	167,912,000
2008 Actual	172,035,000
2009 Actual	153,804,000
2010 Adopted	165,031,000

Overall Percentage Change from 2006 to 2010 1.46%

Overall Dollar Change from 2006 to 2010 \$ 2,231,000

(iv) For the first full fiscal year of this proposed City tax increase (2011), the City estimates that the maximum dollar amount of the increase in the excise tax will be \$4,100,000 and that the City fiscal year spending without the increase is recommended to be \$162,058,000.

The following summaries were prepared from materials filed by persons in favor of or opposed to the ballot issue:

Those in favor say:

2B opens the door for Boulder to take control of its energy future.

2B simply replaces the franchise fee we pay on our Xcel bills with a Utility Occupation Tax, same amount, different name, no increase.

2B gives time for citizens and experts to negotiate with experienced energy companies and service providers, including Xcel, to provide more renewable energy at reasonable rates and with high reliability.

2B protects funding for essential City services, such as fire, police, social services, libraries, parks, and recreation centers.

2B will not require residents to pay twice, because it does not take effect if Xcel continues to collect and remit the franchise fee to the City.

2B is limited to five years, so Boulder voters will make the final decision about our energy future, until then Xcel is required to

continue delivering electricity and natural gas to its Boulder customers, same service, same rates, same rebates.

A 20 year franchise with Xcel is simply too long. The energy field is changing too fast to sign a 20 year commitment with a company whose energy comes mostly from fossil fuels.

2B is NOT really a tax increase, even if the TABOR ballot language says it is - 2B just collects the same money as the Xcel franchise fee under a different name.

Experienced independent energy companies are already coming to Boulder and spending money to study our electricity system. The preliminary results are very encouraging... no guarantees yet, but 50% renewable energy by 2015 may be possible with more renewable energy to follow.

The City Council decided this summer not to support renewal of Xcel's exclusive 20-year franchise. Putting it on the ballot without a well researched alternative would have led to a very expensive campaign by Xcel to lock us into another 20 years. By keeping the options open, the Council has created an opportunity for other energy providers to compete for our business, and get us more renewable energy at competitive prices.

2B will end Boulder's financial dependence on Xcel. This provides leverage to negotiate freely with all energy companies, and provides us sufficient time to evaluate these new energy opportunities, that can both reduce our impact on the environment and to help ensure long-term price stability as fossil fuel costs escalate.

Voting for 2B is not a vote for any specific power generation plan in the future.

Voting for 2B is not a vote against Xcel. The City expects to work with Xcel to see what they can offer, to the extent that Xcel is willing.

If 2B fails, there will be a significant loss in revenue for the City, at a time when the City is already making deep cuts. The \$4.1 million 2B replaces represents over 50% of the budget for libraries and arts, or over 25% of the Fire Department budget, or 16% of the Parks and Recreation budget.

Supporting 2B will keep Boulder in the forefront of healthy communities and energy innovation.

Those opposed say:

Ballot Issue 2B - Five year utility occupation tax to provide interim revenues while plans are developed for "providing a cleaner future energy supply with more stable energy rates."

Let us be clear: in the history of the world, there has never been and there will never be a tax on a business. There is only a tax on the customers of those businesses because businesses will pass along the cost of the tax to the customers. Always.

In this year of escalating taxes and public utility commission in sanity regarding summer electric rates, this is a time for Boulder to take a leadership position and lower taxes.

Boulder hopes to set a good example to the world in terms of promoting a green economy. But Boulder will accomplish exactly the opposite result if we and other communities and nations spend more for energy in effect spending more energy before alternatives become cost effective. Wasteful expenditures will reduce mankind's ability to adapt to higher energy prices or climate change by wasting the critically needed resources for future investments.

The cost of adapting must be allowed to compete with the cost of reducing man's contribution to climate change. Add the cost of abandoning power plants and new equipment before they must be replaced, and of alternatives that are likely to be obsolete before long.

Meanwhile those who win public contracts will be sidetracked into spending time and dollars to gain public approval. Those who lose will be discouraged from participating in the search for the most cost effective sources of power, including negative effects. A far greater danger than climate change would be our willingness to impose extra costs on those who disagree. The result will increase command economies that may threaten warfare. Common worldwide understanding will be crucial because often adaptation may depend on the peaceful breakdown of national borders.

Finally, let us make no mistake about this: this is a general tax. While the words may sound green, the real words of the measure are "AND SHALL THE FULL PROCEEDS OF THIS TAX AT SUCH RATES AND ANY EARNINGS THEREON BE COLLECTED, RETAINED, AND SPENT, AS A VOTER APPROVED REVENUE CHANGE WITHOUT LIMITATION OR CONDITIONS." Let's face it: it's just a tax in green clothing.

CITY OF LOUISVILLE

TO: All Registered Voters

NOTICE OF ELECTION TO INCREASE TAXES

City of Louisville, Colorado
Boulder County, Colorado

Election Date: Tuesday, November 2, 2010
Election Hours: 7:00 a.m. to 7:00 p.m.

Local Election Office Address and Telephone Number:

Hillary Hall
Boulder County Clerk and Recorder
1750 33rd Street, Suite 200
Boulder, Colorado, 80301-2546
Telephone: (303) 413-7700

Ballot Title and Text:

BALLOT ISSUE 2D

SHALL CITY OF LOUISVILLE TAXES BE INCREASED \$1.5 MILLION ANNUALLY (FIRST FULL FISCAL YEAR INCREASE) AND BY WHATEVER ADDITIONAL AMOUNTS ARE RAISED ANNUALLY THEREAFTER BY THE ADOPTION OF A USE TAX UPON THE PRIVILEGE OF USING, STORING, DISTRIBUTING, OR CONSUMING WITHIN THE CITY ANY ARTICLE OF TANGIBLE PERSONAL PROPERTY OR TAXABLE SERVICES PURCHASED, LEASED OR RENTED FROM SOURCES OUTSIDE THE CITY, AND UPON RENTAL OF STORAGE SPACE WITHIN THE CITY, SUCH TAX TO BE AT THE RATE OF 3.500% OF THE PURCHASE PRICE THEREOF AND TO COMMENCE JANUARY 1, 2011 SUBJECT TO THE FOLLOWING:

SUCH USE TAX SHALL SUPERSEDE THE CITY'S CURRENT USE TAX OF 3.375%, PROVIDED THAT IF THIS QUESTION IS NOT APPROVED BY THE VOTERS THE CURRENT USE TAX OF 3.375% SHALL REMAIN IN EFFECT IN ACCORDANCE WITH THE TERMS OF THE VOTERS' APPROVALS OF SUCH 3.375% USE TAX;

THE NEW USE TAX OF 3.500% SHALL BE APPLIED TO SUCH PROPERTY AND SERVICES, AND SUBJECT TO SUCH EXEMPTIONS, AS MAY BE PRESCRIBED FROM TIME TO TIME BY ORDINANCE OF THE CITY COUNCIL;

THE NET PROCEEDS OF SUCH TAX TO BE ALLOCATED SUCH THAT REVENUES FROM A RATE OF 0.375% ARE USED FOR OPEN SPACE PURPOSES CONSISTENT WITH BALLOT ISSUE 2D APPROVED AT THE NOVEMBER 5, 2002 ELECTION, REVENUES FROM A RATE OF 0.125% ARE USED FOR HISTORIC PRESERVATION PURPOSES CONSISTENT WITH BALLLOT ISSUE 2A APPROVED AT THE NOVEMBER 4, 2008 ELECTION; AND REVENUES FROM THE REMAINING 3.000% ARE USED FOR PURPOSES DETERMINED BY THE CITY COUNCIL;

AND SHALL THE CITY BE PERMITTED TO COLLECT, RETAIN AND EXPEND ALL REVENUES DERIVED FROM SUCH 3.500% USE TAX AS A VOTER-APPROVED REVENUE CHANGE AND AN EXCEPTION TO LIMITS WHICH WOULD OTHERWISE APPLY UNDER ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION OR ANY OTHER LAW?

YES _____ NO _____

Actual historical and current estimated fiscal year spending information:*

<u>Fiscal Year</u>	<u>Fiscal Year Spending*</u>
2010 (estimated):	\$21,794,800
2009 (actual):	\$22,095,300
2008 (actual):	\$20,224,372
2007 (actual):	\$18,465,116
2006 (actual):	\$23,800,283

Overall Percentage Change from 2006 to 2010: -8.426%

Overall Dollar Change from 2006 to 2010: -\$2,005,483

*Fiscal Year Spending does not include enterprise or internal service funds or operating transfers between funds.

For first full fiscal year of each proposed tax increase, estimates of maximum dollar amount of each tax increase:

Ballot Issue 2D (Fiscal Year 2011): \$1,500,000

Estimate of 2011 Fiscal Year Spending Without Increase:

Without Ballot Issue 2D Increase: \$22,230,000

Summary of written comments "FOR" Ballot Issue 2D

Pro 2D Statement

The City of Louisville's existing revenue sources no longer provide the funding necessary to support the level of services that City residents have come to expect. The current economic recession has exacerbated this trend. In 2009 and 2010, the City has made significant budget cuts to senior services, museum funding, less police officers, park and open space maintenance, and special events.

Ballot issue 2D will impose a consumer use tax within the City of Louisville. This use tax will allow the City to collect a tax equal to the sales tax lost when purchases are made outside Louisville and delivered for use in Louisville. This will not be a duplicative tax. Although the great majority of this tax will be paid by businesses located in Louisville, it will remove incentives for residents to shop outside Louisville for refrigerators, washing machines, dryers, and other appliances. It will encourage citizens to shop locally. Most cities within Boulder County and the entire Denver Metropolitan area already have consumer use taxes.

The consumer use tax will mean less of a reliance on the volatility of the sales tax revenue and reduce the dependence on sales tax revenues as the major stream of funding. The consumer use tax will be collected by the merchant and there will be no tax reporting by the individual or business receiving the item in Louisville.

Voting YES on Ballot Issue 2D will allow the City to maintain and enhance the quality of life which we value. The use tax will allow the restoration of reductions to street maintenance, special transit, senior meal service, the fall leaf pick-up program, and the historical museum, just to name a few programs. In addition, we will be able to have the Fourth of July celebration, which was cancelled this year because of funding shortages.

Please consider this ballot measure as an investment in the future of Louisville not only in 2011, but in years to come.

Summaries of written comments "AGAINST" Ballot Issue 2D:

No written comments were filed with the election officer by the constitutional deadline.

BOULDER VALLEY SCHOOL DISTRICT RE-2

TO: ALL REGISTERED VOTERS

Notice of Election to Increase Taxes on a Referred Measure

Boulder Valley School District Re-2

Boulder and Gilpin Counties, and the City and County of
Broomfield, Colorado

Election Date: Tuesday, November 2, 2010

Election Hours: 7:00 a.m. to 7:00 p.m.

Local Election Office Address and Telephone Number:

Boulder County Clerk and Recorder
1750 33rd Street
Suite 200
Boulder, Colorado 80301
Telephone: 303-413-7740

Ballot Title and Text:

BALLOT ISSUE NO. 3A:

SHALL BOULDER VALLEY SCHOOL DISTRICT RE 2 TAXES BE INCREASED BY \$22,500,000 DOLLARS IN 2010 FOR COLLECTION IN THE 2011 CALENDAR YEAR, AND BY SUCH AMOUNTS AS MAY BE COLLECTED ANNUALLY THEREAFTER BY THE IMPOSITION OF A MILL LEVY WHICH GENERATES REVENUE, WHICH TOGETHER WITH THE REVENUES PRODUCED BY PREVIOUS VOTER AUTHORIZED TAX INCREASES OF THE DISTRICT UNDER 22-54-108, C.R.S., AS AMENDED, IS NOT GREATER THAN TWENTY-FIVE PERCENT OF THE DISTRICT'S TOTAL PROGRAM FUNDING PLUS SUPPLEMENTAL COST OF LIVING ADJUSTMENT, TO BE USED FOR GENERAL FUND PURPOSES, WHICH MAY INCLUDE BUT ARE NOT LIMITED TO:

- RESTORING CRITICAL BUDGET CUTS;
- MITIGATING FUTURE BUDGET CUTS;
- SUPPLEMENTING TEACHER AND STAFF COMPENSATION;
- FUNDING EARLY CHILDHOOD EDUCATION PROGRAMS;

AND SHALL SUCH INCREASE BE AN ADDITIONAL PROPERTY TAX MILL LEVY IN EXCESS OF THE LEVIES THE DISTRICT IS OTHERWISE AUTHORIZED BY LAW TO IMPOSE; AND SHALL THE DISTRICT BE AUTHORIZED TO COLLECT, RETAIN AND SPEND ALL REVENUES FROM SUCH TAXES AND THE EARNINGS FROM THE INVESTMENT OF SUCH REVENUES AS A VOTER APPROVED REVENUE CHANGE AND AN EXCEPTION TO THE LIMITS WHICH WOULD OTHER-

WISE APPLY UNDER ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION?

Total District Fiscal Year Spending

Fiscal Year

2010-2011 (estimated)	\$282,039,607
2009-2010 (unaudited)	\$295,015,907
2008-2009 (actual)	\$277,821,434
2007-2008 (actual)	\$268,014,270
2006-2007 (actual)	\$251,262,523

Overall percentage change from 2006-2007 to 2010-2011
12.25%

Overall dollar change from 2006-2007 to 2010-2011
\$30,077,084

Proposed Tax Increase

District Estimate of the Maximum Dollar Amount of the Proposed Tax Increase For Fiscal Year 2011-2012 (the First Full Fiscal Year of the Proposed Tax Increase):

BALLOT ISSUE NO. 3A: \$22,500,000

District Estimate of 2011-2012 Fiscal Year Spending Without Proposed Tax Increase: \$282,039,607

Summary of Written Comments FOR Ballot Issue No. 3A:

Great schools make Boulder Valley a place where people and businesses want to locate. Investing in education is among the most important things we can do to improve our economy now and in the future.

Businesses need skilled workers. That's why a quality education system is a top consideration for companies deciding where to locate. Where schools are good, people want to buy homes, keeping property values high. And educational excellence prepares young people for high-tech, high-paying jobs.

Ballot measure 3A will help protect educational excellence in Boulder Valley by restoring classroom funding cuts, attracting and retaining great teachers and enhancing early childhood education.

The State of Colorado has cut education \$260 million, forcing the Boulder Valley School District (BVSD) to cut \$11.7 million from the 2010-11 budget. More cuts are coming next year, when federal stimulus funding ends, Amendment 23 expires and Colorado has less revenue.

BVSD has prioritized administrative cuts. To date, more than 20 central administration jobs have been cut and overall funding slashed by 13.5 %. But without budget resources, the District had

to cut 3.75% from school and classroom funding earlier this year. Some of the school-based cuts were restored recently with one time federal dollars, but others remain. Unless we act now, more teachers, services and programs will be cut, class sizes will increase, and educational quality will deteriorate.

We're fighting an uphill battle to ensure that our children can compete with others around the United States. Per pupil expenditures in BVSD are less this year than they were in fiscal 2009 or 2008. And Colorado's overall per pupil expenditures are \$1900 below the national average, putting our state 42nd among the 50 states in terms of education funding.

Passing 3A will spur economic progress and prepare our kids for future jobs. 3A will generate \$22.5 million in 2011 to:

Restore Classroom Cuts — \$12 million will be used to restore past and future state funding cuts. This will allow BVSD to maintain and, as possible, reduce class sizes so that students get the attention they need from their teachers. No funds will be used to restore cuts in central administration.

Compensate Teachers and Staff — Boulder Valley must compete for great teachers with other school districts. 3A will mobilize \$5.5 million for teacher and staff compensation.

Enhance Early Childhood Education & Close the Achievement Gap — 3A will generate \$5 million to give hundreds more BVSD kids access to early childhood education. Early education is a key means of reducing and, in many cases, preventing the achievement gap.

This ballot measure is one of the key ways Boulder Valley residents can exercise local control, support public schools, and invest in our economic future. 3A would increase 2011 residential property taxes about \$130 on a \$350,000 home - or about 35 cents a day.

Passage of 3A will keep our schools strong and help us create a brighter economic future.

Summary of Written Comments AGAINST Ballot Issue No. 3A:

No comments were filed by the constitutional deadline.

PARK SCHOOL DISTRICT R-3

ALL REGISTERED VOTERS

PARK SCHOOL DISTRICT R-3 BOULDER COUNTY, COLORADO

NOTICE OF ELECTION TO INCREASE DEBT ON A REFERRED MEASURE

Election date: November 2, 2010
Election hours: 7:00 a.m. to 7:00 p.m.
Local election office address and phone number:

Designated Election Official: Ruth A. Miller, Park School District R-3, 1605 Brodie Avenue, Estes Park, CO 80517, telephone number (970) 586-2361, ext. 3001
 Coordinated Election Official: Hillary Hall, Boulder County Clerk and Recorder, 1750 33rd St. #200, Boulder, CO 80301; telephone number (303) 413-7700
Ballot title and text:

PARK SCHOOL DISTRICT R-3 BALLOT ISSUE 3C

SHALL PARK SCHOOL DISTRICT R-3 DEBT BE INCREASED \$2,500,000, WITH A REPAYMENT COST OF UP TO \$2,700,000, BUT WITH NO INCREASE IN PROPERTY TAXES AUTHORIZED BY THIS BALLOT ISSUE (PROVIDED THAT SUCH DEBT AUTHORIZATION IS EFFECTIVE ONLY FOR THE 2011-2012 FISCAL YEAR AND ONLY IF AMENDMENT 61 IS APPROVED BY THE VOTERS OF THE STATE ON NOVEMBER 2, 2010), FOR THE PURPOSE OF INCURRING A SHORT-TERM LOAN OR ISSUING TAX ANTICIPATION NOTES TO ALLEVIATE THE TEMPORARY CASH FLOW DEFICITS REALIZED BY THE DISTRICT DUE TO THE RECEIPT OF PROPERTY TAX REVENUES LATE IN THE DISTRICT'S FISCAL YEAR; WHICH LOAN OR TAX ANTICIPATION NOTES SHALL MATURE NOT LATER THAN JUNE 30, 2012, SHALL BE PAID FROM PROPERTY TAX REVENUES ANTICIPATED TO BE COLLECTED IN THE 2011-2012 FISCAL YEAR, AND SHALL BEAR INTEREST, BE SUBJECT TO REDEMPTION, WITH OR WITHOUT PREMIUM, AND BE ISSUED AT SUCH TIME OR TIMES, AT SUCH PRICES (AT, ABOVE OR BELOW PAR) AND IN SUCH MANNER AND CONTAINING SUCH TERMS AS THE BOARD OF EDUCATION MAY DETERMINE?

Actual historical and current estimated fiscal year spending information:

Year	Fiscal Year Spending ¹
2006-2007 (actual)	\$12,911,395
2007-2008 (actual)	13,329,681
2008-2009 (actual)	13,200,469
2009-2010 (estimated)	14,606,687
2010-2011 (current year estimated)	13,366,285

Overall percentage change in fiscal year spending over the five year period from 2006-2007 through 2010-2011: 3.52%

Overall dollar change in fiscal year spending over the five year period from 2006-2007 through 2010-2011: \$454,890

¹ Fiscal year spending includes amounts expended by the District for bonded debt service.

Information regarding bonded debt proposed by Ballot Issue 3C:

Principal amount: \$2,500,000
 Maximum annual repayment cost: \$2,700,000
 Maximum total repayment cost: \$2,700,000

Information regarding current bonded debt:

Principal balance: \$21,980,000
 Maximum annual repayment cost: \$1,648,988
 Maximum remaining total repayment cost: \$34,577,833

Summaries of written comments filed with the election officer:

The following summaries were prepared from comments filed by persons FOR Ballot Issue 3C:

Park R-3 is one of only seven school districts in Colorado, 100-percent locally funded by property taxes. In the past, Park R-3 was the recipient of a zero-percent loan program from the state to resolve the cash-flow between the time our taxes are collected, and the time the school expends those funds to teach our children. This November voters will make a decision on Amendment 61, which if approved, would prohibit the state's zero-interest loan program. The school board is requesting voter approval to allow the school to borrow with no increase in property taxes. Approval would provide the financial cushion needed to fund the district should Amendment 61 pass.

Voters should vote "YES" and grant permission for the Park School District R-3 to borrow funds for a single year for the following reasons:

1. Permission is valid only if voters of the State approve Amendment 61 to the State Constitution.
2. There will be NO increase in property taxes if District voters vote "YES" and grant permission to our school district to borrow these funds for the 2011-2012 school year only with a June 2012 repayment.
3. If Amendment 61 passes, the State of Colorado will be unable to provide the District (and many other school districts in the State) with interest-free loans to cover our District's cash flow needs from mid-November 2011 to March 2012.
4. If the District does not receive these interest-free loans from the State to cover its cash flow needs, the District must ask permission from District voters to borrow funds if Amendment 61 passes.
5. If Amendment 61 passes and local voters do not grant the District permission to borrow these funds for the 2011-2012 school year, the District will not have enough funds to operate schools from mid-November 2011 until March 2012.
6. The District is seeking borrowing authority in this November 2010 election even though these funds will not be needed until November 2011, a year after this election.
7. If voters do not grant the district permission to borrow these funds, families will leave our school district. The departure of these families will impact all members of our community, not just those families with children in our schools.

The following summaries were prepared from comments filed by persons AGAINST Ballot Issue 3C:

No comments were filed by the constitutional deadline.

LYONS FIRE PROTECTION DISTRICT

ALL REGISTERED VOTERS

LYONS FIRE PROTECTION DISTRICT BOULDER COUNTY, COLORADO

NOTICE OF ELECTION TO INCREASE TAXES AND TO INCREASE DEBT ON A REFERRED MEASURE

Election date: November 2, 2010

Election hours: 7:00 a.m. to 7:00 p.m.

Local election office address and phone number:

Designated Election Official: Diana Kyle, Lyons Fire Protection District, 251 Broadway, P.O. Box 695, Lyons, Colorado 80540; telephone number: (303) 823-6611

Coordinated Election Official: Hillary Hall, Boulder County Clerk and Recorder, 1750 33rd St. #200, Boulder, CO 80301; telephone number: (303) 413-7700

Ballot title and text:

Lyons Fire Protection District Bond Ballot Issue 4A

SHALL LYONS FIRE PROTECTION DISTRICT DEBT BE INCREASED UP TO \$870,000, WITH A MAXIMUM REPAYMENT COST OF UP TO \$1,500,000, AND SHALL DISTRICT TAXES BE INCREASED UP TO \$150,000 ANNUALLY FOR THE PURPOSE OF FINANCING THE COST OF ACQUIRING

- A STRUCTURAL/WILDLAND URBAN INTERFACE ENGINE AND WATER TENDER TRUCK TO REPLACE OUTDATED VEHICLES,
- A QUICK-RESPONSE VEHICLE, AND
- FIREFIGHTING AND FIRE PROTECTION EQUIPMENT, INCLUDING A PORTABLE DIESEL PUMP AND A PORTABLE GENERATOR,

SUCH DEBT TO CONSIST OF THE ISSUANCE AND PAYMENT OF GENERAL OBLIGATION BONDS, WHICH BONDS SHALL BEAR INTEREST AT A MAXIMUM NET EFFECTIVE INTEREST RATE NOT TO EXCEED 6.0% PER ANNUM AND BE ISSUED, DATED AND SOLD AT SUCH TIME OR TIMES, AT SUCH PRICES (AT, ABOVE OR BELOW PAR) AND IN SUCH MANNER AND CONTAINING SUCH TERMS, NOT INCONSISTENT HERewith, AS THE BOARD OF DIRECTORS MAY DETERMINE; SHALL AD VALOREM PROPERTY TAXES BE LEVIED IN ANY YEAR, WITHOUT LIMITATION AS TO RATE AND IN AN AMOUNT SUFFICIENT TO PAY THE PRINCIPAL OF, PREMIUM IF ANY, AND INTEREST ON SUCH BONDS AS THE SAME BECOME DUE; AND SHALL THE EARNINGS ON THE INVESTMENT OF THE REVENUES FROM SUCH TAXES AND THE PROCEEDS OF SUCH BONDS (REGARDLESS OF AMOUNT) CONSTITUTE A VOTER-APPROVED REVENUE CHANGE?

Actual historical and current estimated fiscal year spending information:

Year	Fiscal Year Spending
2006 (actual)	\$365,198
2007 (actual)	376,554
2008 (actual)	972,564
2009 (actual)	349,384
2010 (current year estimated)	403,700
2011 (estimated)	401,500

Overall percentage change in fiscal year spending over the five year period from 2006 through 2010: 10.5%

Overall dollar change in fiscal year spending over the five year period from 2006 through 2010: \$38,502

Estimated 2011 fiscal year spending without taking into account the tax increase authorized by Ballot Issue 4A: \$401,500

Estimated 2011 tax increase authorized Ballot Issue 4A: \$150,000

Information regarding bonded debt proposed by Ballot Issue 4A:

Principal amount: \$870,000

Maximum annual repayment cost: \$150,000

Maximum total repayment cost: \$1,500,000

Information regarding current bonded debt:

Principal balance: \$-0-

Maximum annual repayment cost: \$-0-

Maximum remaining total repayment cost: \$-0-

Summaries of written comments filed with the election officer:

The following summaries were prepared from comments filed by persons FOR Ballot Issue 4A:

As we have seen in Sunshine Canyon, living in the foothills brings risk with the great lifestyle it offers. To make sure that we can do everything possible to help lessen the risk that we face everyday, we as a community should support the \$870,000 bond issue proposed by the Lyons Fire Protection District. For a very small amount of additional property taxes, we can make sure that the District has the money it needs to update their aging fleet of fire trucks and other equipment needed to fight fires, both structural and wildland in nature.

I was concerned when I recently learned that three of the District's vehicles are 20 plus years old and no longer meet general safety, operational and performance standards.

One of the District's current trucks, slated for retirement, also is the backup structure fire engine for Station #1. This engine has not been deployed on any structure fire for at least four years due to its mechanical limitations and drivability issues. The proposed new engine would double as a wild-land firefighting vehicle. These standards are taken into consideration in determining local fire insurance rates for District property owners.

LYONS FIRE PROTECTION DISTRICT

A second proposed truck would replace an aging tender (water tanker) that is used to supply water for all fires outside the Town of Lyons. This tender was built several years ago on a vehicle chassis that was not designed to carry the weight of a water tank. The current tender is small (1,500-gallon capacity), is almost 30 years old and is difficult to drive and maneuver. It also is unreliable due to its age and original design.

The third proposed vehicle would be a quick response vehicle used to assist with both first response firefighting and medical calls. This vehicle also will allow us to respond to calls that currently require deployment of a pumper which is often not a cost-effective solution.

While the trucks are the main use of the bond money, the District has also taken a careful look at other firefighting gear and suggested that it should also fund a portable diesel pump and generator from bond money as well. The pump is powerful enough to draw water from area lakes and ponds in the more remote areas of the District to assist in rural fire situations. The proposed generator acquisition will provide power needs during a situational crisis that requires lighting or power tools in rescue and/or firefighting events.

While I know that this is a tough economic environment, I also learned that the district last sought a bond issue over 12 years ago, and those bonds were paid off a few years back. Our fire district has a much lower tax rate than fire districts in surrounding communities and if the bond is approved, taxes will only increase by \$1.28 per month for each \$100,000 that your home is worth. Please vote YES on 4A with me for the additional safety that this will provide our homes!

The following summaries were prepared from comments filed by persons AGAINST Ballot Issue 4A:

No comments were filed by the constitutional deadline.

FOUR MILE FIRE PROTECTION DISTRICT

TO: ALL REGISTERED VOTERS NOTICE OF ELECTION TO INCREASE TAXES ON A REFERRED MEASURE

FOUR MILE FIRE PROTECTION DISTRICT BOULDER COUNTY, COLORADO

Election date: November 2, 2010

Election hours: 7:00 a.m. to 7:00 p.m.

Local election office address and phone number:

Boulder County Clerk and Recorder, 1750 33rd Street, suite 200,
Boulder, CO 80301-2546; Telephone (303) 413-7745

BALLOT TITLE AND TEXT: BALLOT ISSUE 5A

SHALL FOUR MILE FIRE PROTECTION DISTRICT TAXES BE INCREASED BY 4.708 MILLS ANNUALLY, COMMENCING FOR YEAR 2010 TAXES DUE AND PAYABLE IN 2011, SUCH TAXES TO BE IMPOSED IN ADDITION TO THE DISTRICT'S CURRENT MILL LEVY OF 7.292 MILLS FOR GENERAL OPERATING PURPOSES, WITH ALL REVENUE RECEIVED PURSUANT TO SAID MILL LEVY TO BE USED FOR ALL LEGITIMATE PURPOSES; AND SHALL THE REVENUE FROM SUCH TAXES, AND INVESTMENT INCOME THEREON, CONSTITUTE VOTER-APPROVED REVENUE CHANGES AND BE COLLECTED AND SPENT BY THE DISTRICT WITHOUT REGARD TO ANY SPENDING OR REVENUE RESTRICTIONS OR OTHER LIMITATIONS CONTAINED WITHIN ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION, THE 5 1/2% LIMIT SET FORTH IN SECTION 29-1-301, C.R.S., OR ANY OTHER LAW, AND, WITHOUT LIMITING, IN ANY YEAR, THE AMOUNT OF OTHER REVENUE THAT MAY BE COLLECTED AND SPENT BY THE DISTRICT?

Financial Information:

Funds derived from the current mill levy of 7.292:

2006 (actual)	\$111,261
2007 (actual)	\$113,393
2008 (actual)	\$117,728
2009 (actual)	\$118,802
2010 (estimated)	\$107,664 (105,164 received through 8/31/10)

Overall Percentage Change from 2006 through 2010: decrease of \$3597, or 3.3%

Fiscal Year Spending*:

2006 (actual)	\$302,380
2007 (actual)	\$181,292
2008 (actual)	\$595,023
2009 (actual)	\$389,118
2010 (estimated)	\$288,647

*Spending exceeds income from tax revenues due to other sources of income, including grants for the District's mitigation program, other grants, matching funds from land owners whose property has been mitigated, fees, donations, etc.

Overall Percentage Change from 2006 through 2010: decrease of \$13,633, or 4.5%

Estimated Total Dollars of Income during 2011 Including the Tax Increase: \$620,000 (District may receive as much as \$450,000 in insurance proceeds and grants)

Estimated Total Dollars of Income during 2011 Excluding the Tax Increase: \$550,777 (District may receive as much as \$450,000 in insurance proceeds and grants)

Estimated Maximum Dollar Amount of Increased Tax Income during 2011 due to the Proposed Tax Increase: \$69,223, based on the District's assessed valuation for 2010.

Estimate of District Fiscal Year Spending during 2011 Without the Proposed Tax Increase: \$600,000 (District may spend as much as \$450,000 from insurance proceeds and grants)

Summary of Written Comments FOR Ballot Issue 5A:

We have just suffered a devastating fire in the Four Mile Fire Protection District. Forty-two homes in the District were destroyed. Nine of our firefighters lost their homes while they were saving the homes of others. The vast majority of the houses in the burn zone that did not burn were saved by the actions of our firefighters. The District itself lost one of its stations, one of its trucks, a lot of equipment and gear, and all its records.

Now the District needs your help. We need more tax revenue. We have not raised taxes since 1998. Unfortunately, the cost of everything we need to operate our fire and emergency medical services has increased since then. Propane for the stations, gas for the trucks, electricity, insurance, training, medical supplies, the required audits and notices, the equipment that allows our firefighters and medical responders to do their life-saving jobs, maintaining trucks and equipment, complying with an ever-increasing number of costly federal and state mandates. It all costs more. That doesn't even take into account the enormous increase in the cost of buying trucks and equipment.

We receive a little in fees and in donations (we appreciate them enormously), but they are not nearly enough to make up the difference. We get a fair amount of grant money, but every cent is earmarked for some particular purpose. We can't use any of it for our general operations.

What the District has collected each year in taxes has barely been enough to keep us operating. Our 2010 tax revenues decreased by almost 10% compared to 2009. They will probably decrease by another 10% in 2011 because the valuation of the property in the District will go down by that percent due to the loss of houses in the fire. The District, already cash strapped, is going to be a lot more so now. It desperately needs more tax money just to continue to provide the basic services it provides now. Any additional funds generated by the tax increase will be used to fund the activities of the mitigation crew (whose work helped save so many houses) and to train 3 or 4 of the crew as emergency responders and pay them to respond to emergencies in the District at times when there are no volunteers available.

One hundred per cent of the taxes you pay to the District goes to support our operations. There is no bureaucracy to support. No one gets paid a cent - not the Chief, nor any firefighter, EMT, board member or auxiliary member.

The average home currently pays \$245 in taxes to the District, based on the current District mill levy of 7.292. The proposed mill levy increase would cost that home an additional \$158, for a total of \$403 a year (about \$1.10 a day). Not much to pay for fire and emergency medical services. Less than the average satellite TV bill.

Summary of Written Comments AGAINST Ballot Issue 5A:

No comments were filed by the constitutional deadline.

SUGARLOAF FIRE PROTECTION DISTRICT

TO ALL REGISTERED VOTERS NOTICE OF ELECTION ON A REFERRED MEASURE SUGARLOAF FIRE PROTECTION DISTRICT COLORADO

Election date: November 2, 2010

Election hours: 7:00 a.m. to 7:00 p.m.

Local election office address and phone number: Boulder County Elections, 1750 33rd St. #200, Boulder, CO 80301; (303) 413-7740

Designated Election Official: Marilyn Hartig, 76 So. Peak Trail, Boulder, CO 80302; 303-444-1868
SUGARLOAF FIRE PROTECTION DISTRICT BALLOT ISSUE 5B (EXTENSION OF EXISTING TAX):

WITHOUT INCREASING OR RAISING ADDITIONAL TAXES, SHALL THE EXISTING ADDITIONAL MILL LEVY THAT WAS APPROVED BY THE VOTERS IN 1996 BE EXTENDED FROM ITS CURRENT EXPIRATION IN TAX YEAR 2010, THE TAX REVENUES FROM WHICH ARE UTILIZED TO MAINTAIN FIRE PREVENTION CAPABILITIES BY PURCHASING AND REPLACING CAPITAL EQUIPMENT, AND SHALL SUCH TAX CONTINUE THEREAFTER AS PROVIDED BY LAW, AND THE PROCEEDS FROM WHICH CONTINUE TO BE COLLECTED AND SPENT BY THE DISTRICT AS A VOTER APPROVED REVENUE AND SPENDING CHANGES IN EACH YEAR, WITHOUT REGARD TO ANY SPENDING OR REVENUE LIMITATION CONTAINED IN ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION OR SECTION 29-1-301, COLORADO REVISED STATUTES?

Summaries of written comments on ballot issue 5B filed with the election officer:

The following summary was prepared from comments filed by persons FOR the issue:

The ballot issue asks to extend indefinitely the current mill levy at the same rate to provide funds for the purchase of capital items for the Sugar Loaf Fire Protection District (SLFPD).

The SLFPD provides firefighting and emergency services to the Sugar Loaf Mountain area. The District is funded primarily through two mill levies assessed to the special tax district. One levy of 3.576 mills covers the operating expenses of the department and continues indefinitely as the law permits. The other levy, addressed by this ballot issue, covers capital purchases (trucks and other equipment) and was approved in the May 1996 election. That ballot issue provided for the collection of \$50,000 in tax year 1996 and continuing for fifteen years (therefore ending in tax year 2010/collection year 2011). As provided in that ballot issue, the amount of the levy is adjusted for inflation and annual local growth each year; therefore, it is not necessarily the same rate every year. In the District's 2010 assessment the capital mill levy was 3.7 mills, yielding a total Special District assessment of 7.276 mills.

The board of the SLFPD has reviewed the current capital appropriations and believes that continuing the capital mill levy at the same rate as that established in 1996 would adequately cover

the need to replace aging trucks and equipment. This is a relatively conservative plan, based on a 30 to 40 year lifetime for trucks and an assumption that we will not increase the number of trucks in our fleet. Note that we have been able to supplement the number of small vehicles (ATVs and UTVs) with partial funding from grants in recent years, but that source is highly variable and therefore not reliable, particularly for the larger, more expensive trucks.

If this capital mill levy is approved, the current fleet can probably be replaced and maintained as needed without additional taxes in the foreseeable future and without the need for periodic ballot issues to keep extending it. The need for updated trucks will certainly not go away. Supporting our volunteer firefighters with sufficient, modern, well-functioning equipment will insure both firefighter safety and rapid, adequately flexible response to both fires and emergency calls. It also helps the District to recruit new volunteer members who must feel protected and supported. Planning ahead to set aside funds for major capital expenses, like fire trucks, prevents future large emergency increases in taxes and is the only responsible way to run a fire protection district like ours.

What happens if the capital mill levy is not approved?

Eventually, the District will be unable to replace old, outdated, and unsafe equipment. The District's ISO rating may increase over time, resulting in potentially higher insurance costs to residents. Ultimately, we will have difficulty retaining and attracting volunteers.

In the future, we may need to request a relatively high mill levy increase to urgently purchase needed trucks.

The following summaries were prepared from comments filed by persons AGAINST the issue: No comments were filed by the constitutional deadline.



General Election - Tuesday, Nov. 2, 2010

Visit www.VoteBoulder.org for complete election details.

Polling Places

Polling places will be open 7 a.m.-7 p.m. on Tuesday, Nov. 2.

Registered voters can find their assigned polling places by checking their voter information at www.VoteBoulder.org beginning Oct. 12 or by calling **303-413-7740**.

Early Voting

Voters may cast ballots early at any Boulder County early-voting location:

- County Clerk's Office – 1750 33rd St., Boulder
- County Courthouse, East Wing – 2025 14th St., Boulder
- University of Colorado at Boulder, Recreation Center – UCB 355, Boulder
- Lafayette Public Library – 775 W. Baseline Road, Lafayette
- County Clerk's Office – 529 Coffman St., Longmont
- Twin Peaks Mall (near Sears) – 1250 S. Hover Road, Longmont

Locations are open:

- 8 a.m.-6 p.m., Monday-Friday, Oct. 18-29
- 9 a.m.-3 p.m., Saturday, Oct. 23

Mail-in Ballots

Ballots will be mailed to voters who requested mail-in ballots beginning Oct. 12. Ballots were mailed to U.S. military and overseas voters on Sept. 18.

Voted ballots must be **received** by the Boulder County Clerk & Recorder by 7 p.m. on Nov. 2 in order to be counted.

Voters must affix **\$0.61** postage if returning ballots by mail. Ballots may also be delivered to any designated drop-off location.

Ballot Drop-off Locations	Times/Dates
County Clerk's Office – 1750 33rd St., Boulder County Clerk's Office – 529 Coffman St., Longmont Lafayette Public Library – 775 W. Baseline Road, Lafayette Twin Peaks Mall – 1250 S. Hover Road, Longmont	<ul style="list-style-type: none"> • 8 a.m.-6 p.m., Monday-Friday, Oct. 18-Nov. 1 • 9 a.m.-3 p.m., Saturday, Oct. 23 • 9 a.m.-3 p.m., Saturday, Oct. 30 • 7 a.m.-7 p.m., Election Day, Nov. 2
County Courthouse, East Wing – 2025 14 th St., Boulder University of Colorado, Recreation Center – UCB 355, Boulder	<ul style="list-style-type: none"> • 8 a.m.-6 p.m., Monday-Friday, Oct. 18-Nov. 1 • 9 a.m.-3 p.m., Saturday, Oct. 23 • 7 a.m.-7 p.m., Election Day, Nov. 2
County Clerk's Office – 722 Main St., Louisville	<ul style="list-style-type: none"> • 8 a.m.-4:30 p.m., Monday-Friday • 8 a.m.-6 p.m., Monday, Nov. 1 • 7 a.m.-7 p.m., Election Day, Nov. 2
Lyons Town Hall – 432 5 th Ave., Lyons Community Center – 750 N. Highway 72, Nederland	<ul style="list-style-type: none"> • 7 a.m.-7 p.m., Election Day, Nov. 2
(Drive-by, drop-off) County Clerk's Office – 1750 33rd St., Boulder County Clerk's Office – Terry St. between 5 th and 6 th , Longmont Steinbaugh Pavilion – 824 Front St., Louisville	(Drive-by, drop-off) <ul style="list-style-type: none"> • 9 a.m.-3 p.m., Saturday, Oct. 30 • 8 a.m.-6 p.m., Monday, Nov. 1 • 7 a.m.-7 p.m., Election Day, Nov. 2

Questions? Email Vote@VoteBoulder.org or call **303-413-7740**.

BOULDER COUNTY CLERK & RECORDER
ELECTIONS DIVISION
1750 33RD ST STE 200
BOULDER, CO 80301-2546



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ALL REGISTERED VOTERS

Receiving this notice does not guarantee you are registered to vote.

Visit **www.VoteBoulder.org** to verify your voter registration status,
register to vote or update your voter registration information.

Questions? Email **Vote@VoteBoulder.org** or call **303-413-7740**.
www.VoteBoulder.org