A

Yearly Sales Tax Breakdown

	1964	1965	1966	1967	1968	1969	1970	1971	1972	1973	1974	1975	1976	1977	1978
General Fund	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
Open Space				0.40%	0.40%	0.40%	0.40%	0.40%	0.40%	0.40%	0.40%	0.40%	0.40%	0.40%	0.40%
Transporation				0.60%	0.60%	0.60%	0.60%	0.60%	0.60%	0.60%	0.60%	0.60%	0.60%	0.60%	0.60%
Parks & Rec									0.15%	0.15%	0.15%	0.15%	0.15%	0.15%	0.15%
Total Rate	1.00%	1.00%	1.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.15%	2.15%	2.15%	2.15%	2.15%	2.15%	2.15%

	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993
General Fund	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
Open Space	0.40%	0.40%	0.40%	0.40%	0.40%	0.40%	0.40%	0.40%	0.40%	0.40%	0.40%	0.40%	0.40%	0.40%	0.40%
Transporation	0.60%	0.60%	0.60%	0.60%	0.60%	0.60%	0.60%	0.60%	0.60%	0.60%	0.60%	0.60%	0.60%	0.60%	0.60%
Parks & Rec	0.15%	0.15%	0.15%	0.15%	0.15%	0.15%	0.15%	0.15%	0.15%	0.15%	0.15%	0.15%	0.15%	0.15%	
General Fund										0.38%	0.38%	0.38%	0.38%	0.38%	0.38%
Open Space												0.33%	0.33%	0.33%	0.33%
P&R/Gen Muni (previous P&R)															0.15%
Total Rate	2.15%	2.15%	2.15%	2.15%	2.15%	2.15%	2.15%	2.15%	2.15%	2.53%	2.53%	2.86%	2.86%	2.86%	2.86%
Food Service									0.15%	0.15%	0.15%	0.15%	0.15%	0.15%	0.15%

	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
General Fund	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
Open Space	0.40%	0.40%	0.40%	0.40%	0.40%	0.40%	0.40%	0.40%	0.40%	0.40%	0.40%	0.40%	0.40%
Transporation	0.60%	0.60%	0.60%	0.60%	0.60%	0.60%	0.60%	0.60%	0.60%	0.60%	0.60%	0.60%	0.60%
General Fund	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%
Open Space	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%
P&R/Gen Muni Purposes	0.15%	0.15%	0.15%	0.15%	0.15%	0.15%	0.15%	0.15%	0.15%	0.15%	0.15%	0.15%	0.15%
Parks Acquisition & Rec			0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
Public Safety					0.15%	0.15%	0.15%	0.15%	0.15%	0.15%			
General Fund(prev.pub safety)											0.15%	0.15%	0.15%
Open Space											0.15%	0.15%	0.15%
	2.86%	2.86%	3.11%	3.11%	3.26%	3.26%	3.26%	3.26%	3.26%	3.26%	3.41%	3.41%	3.41%
Food Service	0.15%	0.15%	0.15%	0.15%	0.15%	0.15%	0.15%	0.15%	0.15%	0.15%	0.15%	0.15%	0.15%

B

PROPERTY TAX COLLECTIONS AND MILLS

CITY OF BOULDER

Revenue Year	General Fund	Mill Levy	Levy (Net of Temp TABOR Credit)	CHAP Fund	Mill Levy	Levy (Net of Temp TABOR Credit)	Library Fund	Mill Levy	Levy (Net of Temp TABOR Credit)	Permanent Parks and Recreation Fund	Mill Levy	Levy (Net of Temp TABOR Credit)	Public Safety Property & Sales Tax Fund	Mill Levy	Levy (Net of Temp TABOR Credit)	Total Dollars Collected	Total Mill Levy	Total Levy (Net of Temp TABOR Credit)
1990	$ 6,800	7.948	7.948				$ 292	0.333	0.333	$ 790	0.900	0.900				$ 7,882	9.181	9.181
1991	7,590	8.748	8.748				296	0.333	0.333	801	0.900	0.900				8,687	9.981	9.981
1992	7,864	8.748	8.748				307	0.333	0.333	830	0.900	0.900				9,001	9.981	9.981
1993	8,329	8.748	8.748				317	0.333	0.333	855	0.900	0.900				9,501	9.981	9.981
1994	8,801	8.748	8.618				335	0.333	0.328	904	0.900	0.887				10,040	9.981	9.833
1995	9,210	8.748	8.748				346	0.333	0.333	945	0.900	0.900				10,501	9.981	9.981
1996	9,802	8.748	8.054				369	0.333	0.307	1,006	0.900	0.829				11,177	9.981	9.189
1997	9,349	7.948	7.697	$ 941	0.800	0.775	392	0.333	0.322	1,058	0.900	0.872				11,740	9.981	9.666
1998	9,715	7.948	7.508	977	0.800	0.756	406	0.333	0.315	1,100	0.900	0.850	$ 2,289	2.000	2.000	14,487	11.981	11.428
1999	10,016	7.948	7.516	1,008	0.800	0.757	420	0.333	0.315	1,134	0.900	0.851	2,666	2.000	2.000	15,244	11.981	11.438
2000	10,265	7.948	6.770	1,033	0.800	0.682	430	0.333	0.284	1,162	0.900	0.767	2,967	2.000	2.000	15,857	11.981	10.502
2001	10,704	7.948	7.094	1,078	0.800	0.714	449	0.333	0.297	1,212	0.900	0.803	3,018	2.000	2.000	16,461	11.981	10.908
2002	10,957	7.948	5.814	1,102	0.800	0.585	459	0.333	0.243	1,239	0.900	0.658	3,765	2.000	2.000	17,522	11.981	9.301
2003	11,632	7.948	6.084	1,170	0.800	0.612	487	0.333	0.255	1,316	0.900	0.689	3,822	2.000	2.000	18,427	11.981	9.640
2004	16,143	9.948	8.259	1,230	0.800	0.630	512	0.333	0.262	1,384	0.900	0.709				19,269	11.981	9.860
2005	16,228	9.948	8.375	1,243	0.800	0.642	517	0.333	0.267	1,399	0.900	0.722				19,387	11.981	10.005

SPECIAL DISTRICTS

Revenue Year	Forest Glen Transit Pass GID	Mill Levy	Levy (Net of Temp TABOR Credit)	CAGID	Mill Levy	Levy (Net of Temp TABOR Credit)	CAGID St. Julien Tax Increment	Mill Levy	Levy (Net of Temp TABOR Credit)	UHGID	Mill Levy	Levy (Net of Temp TABOR Credit)
1990				$ 406	8.567	8.567				$ 16	4.780	4.780
1991				425	9.250	9.250				17	4.990	4.990
1992				487	9.990	9.990				17	4.984	4.984
1993				506	9.990	9.990				18	4.984	4.984
1994				531	9.990	9.300				18	4.984	4.800
1995				546	9.510	9.510				19	4.884	4.884
1996				564	9.990	8.111				20	4.984	3.863
1997				592	9.990	8.375				20	4.984	4.040
1998				620	9.990	8.242				21	4.984	3.327
1999				642	9.990	6.623				21	4.984	3.424
2000				675	9.990	6.526				21	4.984	3.344
2001	$ 6	2.310	1.490	698	9.990	6.575				21	4.984	3.163
2002	6	2.310	1.037	709	9.990	5.345				22	4.984	2.504
2003	5	2.310	0.910	740	9.990	5.544				23	4.984	2.684
2004	6	2.310	0.950	781	9.990	5.733				24	4.984	2.614
2005	4	2.310	0.661	814	9.990	5.932	$ 44	81.904	81.904	25	4.984	2.729

BURA

Revenue Year	BURA Tax Increment	Levy (Net of Temp TABOR Credit)
1990	not available	
1991	$ 1,456	
1992	1,620	
1993	1,619	
1994	1,885	
1995	1,991	
1996	2,245	
1997	2,362	
1998	2,534	
1999	2,908	
2000	3,035	
2001	2,999	
2002		
2003		
2004		
2005		

Notes

all years All collections have been reduced by a 1% collection fee with the exception of the special districts which are reduced by 1.5% (Special Districts are: CAGID, UHGID, Transit Pass GID and St. Julien TIF)

1997 0.800 CHAP Fund mills are broken out from the General Fund beginning in 1997

2004 2.000 Public Safety and Sales Tax Fund mills are rolled into the General Fund beginning in 2004

Credits TABOR was passed in 2002. Beginning in revenue year 2004, temporary tax credits reduced mill levies. All collections displayed above are net of these credits. City credits are applied as follows:

General Fund	79.63%	– General Fund and CHAP combined from 1994-1996
CHAP Fund	8.01%	– After 2003, General Fund % applies to 9.948 mills which includes 2.000 from the Public Safety Fund
Library Fund	3.34%	
Perm Parks Fund	9.02%	
	100.00%	

C

SALES & USE TAX COLLECTIONS AND RATES

Revenue Year	CITY OF BOULDER: General Fund	Open Space Fund	Trans-portation Fund	Parks and Recreation Bond Fund	.15 Cent Sales Tax Fund	P&R .25 Cent Sales Tax Fund	.15 Cent Sales Tax Debt Service Fund	Public Safety Property & Sales Tax Fund	Total Sales Tax Collected	CAGID: note (a) CAGID St. Julien Increment	BURA: note (b) BURA Increment	TOTAL
1990	$ 15,706	$ 9,165	$ 6,214	$ 1,914					$ 32,999		not available	$ 32,999
1991	17,103	10,027	6,763	2,093					35,986		$ 3,781	39,767
1992	18,673	10,952	7,411	2,289					39,325		4,153	43,478
1993	22,248	11,836	7,857	-					41,941		4,770	46,711
1994	23,668	13,254	8,832	1,089					46,843		5,424	52,267
1995	25,360	14,214	9,469	1,168					50,211		5,891	56,102
1996	30,639	14,542	9,594	1,195					55,970		6,229	62,199
1997	24,864	15,066	9,968		$ 1,854	$ 5,095	$ 1,244		58,091		6,376	64,467
1998	25,613	15,574	10,250		1,916	5,334	1,284	$ 3,200	63,171		6,739	69,910
1999	28,113	17,148	11,248		2,110	5,872	1,414	3,524	69,429		7,547	76,976
2000	29,900	18,057	12,031		2,372	6,184	1,338	3,710	73,592		7,457	81,049
2001	29,580	17,561	12,000		2,163	6,015	1,447	3,608	72,374		6,448	78,822
2002	30,558	15,945	13,106		1,964	5,461	1,313	3,277	71,624			$ 71,624
2003	28,976	15,110	12,420		1,861	5,175	1,244	3,105	67,891			$ 67,891
2004	32,386	18,400	12,541		1,879	5,225	1,257		71,688			$ 71,688
2005	34,599	19,679	13,400		2,013	5,591	1,342		76,624	$ 46		$ 76,624

Notes

(a) CAGID St. Julien sales tax increment - original 1% of General Fund sales tax and original .6% Transportation Fund sales rate is applied to the incremental sales of the 10th & Walnut Street Urban Renewal Area resulting in a $46,000 sales tax increment. General Fund and Transportation Fund collections have been reduced by the increment.

(b) See asterisks below (****) - Sales tax components susceptible to the Boulder Urban Renewal Authority (BURA) increment. Being susceptible to the BURA increment means that the total revenues from this source, which are collected within the BURA area, flow through the excess increment formula. The BURA area is the Crossroads Mall and the immediate vicinity.

HISTORY OF SALES TAX RATES (changes are shaded)

Fund where revenues are deposited	1990 - 1992			1993 - 1994			1995			1996		
	Rate	Start date	Expiration date	Rate	Start date	Expiration date	Rate	Start date	Expiration date	Rate	Start date	Expiration date
**** General	1.00%	1/1/1964	none	1.00%	1/1/1964	none	1.00%	1/1/1964	none	1.00%	1/1/1964	none
Open Space	0.40%	1/1/1967	none	0.40%	1/1/1967	none	0.40%	1/1/1967	none	0.40%	1/1/1967	none
**** Transportation	0.60%	1/1/1967	none	0.60%	1/1/1967	none	0.60%	1/1/1967	none	0.60%	1/1/1967	none
Parks, Recreation and General Municipal Purpos	0.15%	1/1/1982	12/31/1992	0.15%	1/1/1993	12/31/2002	0.15%	1/1/1993	12/31/2012	0.15%	1/1/1993	12/31/2012
Open Space	0.33%	1/1/1990	12/31/2004	0.33%	1/1/1990	12/31/2004	0.33%	1/1/1990	12/31/2004	0.33%	1/1/1990	12/31/2004
General	0.38%	1/1/1988	12/31/2011	0.38%	1/1/1988	12/31/2011	0.38%	1/1/1988	12/31/2011	0.38%	1/1/1988	12/31/2011
Parks, Acquisition and Recreation Purposes										0.25%	1/1/1996	12/31/2015
Subtotal	2.86%			2.86%			2.86%			3.11%		
General (Food Service)	0.15%			0.15%			0.15%			0.15%		
	3.01%			3.01%			3.01%			3.26%		

Fund where revenues are deposited	1997			1998 - 2003			2004			2005		
	Rate	Start date	Expiration date	Rate	Start date	Expiration date	Rate	Start date	Expiration date	Rate	Start date	Expiration date
**** General	1.00%	1/1/1964	none	1.00%	1/1/1964	none	1.00%	1/1/1964	none	1.00%	1/1/1964	none
Open Space	0.40%	1/1/1967	none	0.40%	1/1/1967	none	0.40%	1/1/1967	none	0.40%	1/1/1967	none
**** Transportation	0.60%	1/1/1967	none	0.60%	1/1/1967	none	0.60%	1/1/1967	none	0.60%	1/1/1967	none
Parks, Recreation and General Municipal Purpos	0.15%	1/1/1993	12/31/2012	0.15%	1/1/1993	12/31/2012	0.15%	1/1/1993	12/31/2012	0.15%	1/1/1993	12/31/2012
Open Space	0.33%	1/1/1990	12/31/2018	0.33%	1/1/1990	12/31/2018	0.33%	1/1/1990	12/31/2018	0.33%	1/1/1990	12/31/2018
General	0.38%	1/1/1988	12/31/2011	0.38%	1/1/1988	12/31/2011	0.38%	1/1/1988	12/31/2011	0.38%	1/1/1988	12/31/2011
Parks, Acquisition and Recreation Purposes	0.25%	1/1/1996	12/31/2015	0.25%	1/1/1996	12/31/2015	0.25%	1/1/1996	12/31/2015	0.25%	1/1/1996	12/31/2015
Public Safety Purposes				0.15%	1/1/1998	12/31/2004	0.15%	1/1/1998	12/31/2004			
Open Space							0.15%	1/1/2004	12/31/2019	0.15%	1/1/2004	12/31/2019
General										0.15%	1/1/2005	12/31/2024
Subtotal	3.11%			3.26%			3.41%			3.41%		
General (Food Service)	0.15%			0.15%			0.15%			0.15%		
	3.26%			3.41%			3.56%			3.56%		

D

CITYWIDE SOURCES OF FUNDS
BY REVENUE TYPE

Every 5 Years, 1985 -2005

	1980		1985		1990		1995		2000		2005	
Revenue Type	Amount	Percent of Total	Amount	Percent of Total	Amount	Percent of Total	Amount	Percent of Total	Amount	Percent of Total	Amount	Percent of Total
Sales and Use Taxes	11,930	44.3%	19,060	33.9%	31,085	39.3%	49,043	41.2%	73,592	46.1%	76,624	46.6%
General Property Taxes	3,412	12.7%	4,853	8.6%	7,882	10.0%	10,501	8.8%	14,695	9.2%	17,992	10.9%
Other Taxes	5,020	18.6%	4,184	7.4%	7,336	9.3%	10,725	9.0%	13,808	8.6%	15,088	9.2%
Charges for Services			2,491	4.4%	4,036	5.1%	5,561	4.7%	7,642	4.8%	10,493	6.4%
Sale of Goods & Capital Assets					1,067	1.3%	663	0.6%	1,229	0.8%	1,635	1.0%
Licenses, permits and fines			2,683	4.8%	2,918	3.7%	5,481	4.6%	7,081	4.4%	9,337	5.7%
Intergovernmental	4,861	18.0%	7,917	14.1%	7,124	9.0%	12,882	10.8%	16,594	10.4%	9,956	6.0%
Special Assessments			0		83	0.1%				0.0%		0.0%
Leases, rents and royalties					0	0.0%			7,483	4.7%	1,989	1.2%
Interest, Lease and Rents			2,536	4.5%	2,623	3.3%	4,075	3.4%		0.0%		0.0%
Interest and Investment Earnings	964	3.6%	0	0.0%	0	0.0%		0.0%	5,807	3.6%	1,641	1.0%
Other	465	1.7%	2,504	4.5%	693	0.9%	1,428	1.2%	1,821	1.1%	1,644	1.0%
Transfers from other Funds	289	1.1%	9,953	17.7%	14,306	18.1%	18,768	15.8%	9,968	6.2%	18,188	11.1%
	26,941	100.0%	56,181	100.0%	79,153	100.0%	119,127	100.0%	159,720	100.0%	164,587	100.0%
Growth			108.5%		40.9%		50.5%		34.1%		3.0%	
Sales & Use Tax Rate												
General					1.00		1.00		1.00		1.00	
Open Space					0.40		0.40		0.40		0.40	
Transportation					0.60		0.60		0.60		0.60	
General					0.00		0.00		0.00		0.38	
Parks & Recreation					0.15		0.15		0.15		0.15	
Parks Acquisition					0.00		0.00		0.25		0.25	
Open Space					0.33		0.33		0.33		0.33	
Open Space					0.00		0.00		0.00		0.15	
General					0.38		0.38		0.38		0.15	
Public Safety									0.15			
Subtotal					2.86		2.86		3.26		3.41	
Food Service estb.					0.15		0.15		0.15		0.15	
Total					3.01		3.01		3.41		3.56	