



Clerk & Recorder
Hillary Hall

NOTICE OF ELECTION

November 4, 2014 – Election Day
Voting begins October 14

All active registered voters will be mailed a ballot the week of
October 13.



**NOTICE OF ELECTION TO INCREASE TAXES/TO INCREASE DEBT/
ON A CITIZEN PETITION/ON A REFERRED MEASURE.**

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.

www.BoulderCountyVotes.org



This pamphlet contains summary statements for ballot issues as required by the State of Colorado Constitution, Article X, Section 20 for ballot issues appearing on the 2014 General Election ballot. 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 voters. However, you may not be eligible to vote on all issues presented in this notice. This notice does not contain information on statewide measures. Information on statewide measures and judge retention can be found in the State Ballot Information Booklet (commonly referred to as the “Blue Book”) mailed by the State of Colorado. For additional ballot content, including a list of candidate names, please visit BoulderCountyVotes.org.

Important Voting Reminders

- ✓ **All voters in Colorado now receive a mail ballot. All active registered voters will be automatically mailed a ballot the week of October 13.** If you would like to vote in person or need additional assistance with voting, you may visit a Voter Service and Polling Center (see page 39 for details).
- ✓ **Remember – ballots are mailed to the address on your voter registration.** Check your registration details at BoulderCountyVotes.org.
- ✓ **Voters may begin voting as soon as they receive their ballot.** Ballots may be mailed back or dropped off at a designated Ballot Drop-off or Voter Service and Polling Center. Instructions will be included in your mail ballot packet.
- ✓ **Traveling?** If you need your ballot sent to a location other than the address listed on your voter registration, then you must contact our office for an absentee ballot. Absentee ballots must be requested by October 28 and a signature is required.
- ✓ **Spanish assistance / Ayuda en Español** – If you need assistance in Spanish, please contact our office at 303-413-7740 or visit our website at BoulderCountyVotes.org. Si usted necesita ayuda en español, por favor comuníquese con nuestra oficina al 303-413-7740 o visite nuestro sitio web en BoulderCountyVotes.org.
- ✓ **Ballots must be received by the Boulder County Clerk & Recorder or a designated drop-off location by 7 p.m. on Election Day, Tuesday, November 4, in order for your vote(s) to be counted.** Ballots received after 7 p.m. on November 4 will not be counted. Postmarks do not count as a received date.

TABOR NOTICE
TO ALL REGISTERED VOTERS
Boulder County, Colorado
NOTICE OF ELECTION TO INCREASE TAXES/TO INCREASE DEBT/ON A CITIZEN
PETITION/ON A REFERRED MEASURE

Election Date: November 4, 2014

Deadline for Receipt of Ballots: November 4, 2014 at 7:00 p.m.

Voter Service and Polling Centers (VSPCs) open Election Day from 7:00 a.m. – 7:00 p.m.

Boulder County Clerk’s Main Office: 1750 33rd Street, Boulder, CO 80301

Vote@BoulderCountyVotes.org • Tel: 303-413-7740 • www.BoulderCountyVotes.org

BOULDER COUNTY

NOTICE OF ELECTION TO INCREASE TAXES/ON A REFERRED MEASURE

COUNTY ISSUE 1A (County-wide Flood Recovery Sales and Use Tax):

Ballot Title:

SHALL BOULDER COUNTY TAXES BE INCREASED \$9.8 MILLION ANNUALLY (FIRST FULL FISCAL YEAR DOLLAR INCREASE STARTING IN 2015) AND BY SUCH AMOUNTS AS ARE RAISED ANNUALLY THEREAFTER THROUGH DECEMBER 31, 2019, FROM AN ADDITIONAL COUNTY-WIDE SALES AND USE TAX OF 18.5 HUNDREDTHS OF ONE PERCENT (0.185%), FOR THE PURPOSE OF PAYING FOR THE RECOVERY FROM THE 2013 FLOOD, INCLUDING: REPAIRING DAMAGED COUNTY ROADS AND BRIDGES IN A WAY THAT REDUCES THE RISK OF FUTURE FLOOD DAMAGE, RESTORING AREAS WASHED OUT BY THE FLOODING, RE-ROUTING THOSE RIVERS WHOSE COURSE WAS CHANGED BY THE FLOOD IN ORDER TO REDUCE THE RISK OF FUTURE FLOODING, ASSISTING PROGRAMS THAT REBUILD RESIDENTS' HOMES AND BUSINESSES, REDUCING THE IMPACT ON LOW INCOME AND OTHER RESIDENTS ESPECIALLY IMPACTED BY THE FLOOD, AND OTHER FLOOD RECOVERY MEASURES; AND SHALL THE REVENUES AND EARNINGS ON INVESTMENT OF THE PROCEEDS OF SUCH TAX AUTHORIZED BY THIS BALLOT ISSUE, REGARDLESS OF AMOUNT, CONSTITUTE A VOTER-APPROVED REVENUE CHANGE; ALL AS MORE PARTICULARLY SET FORTH IN BOARD OF COUNTY COMMISSIONERS' RESOLUTION NO. 2014-66?

YES ____ NO ____

Text of County Issue 1A Proposal: Resolution No. 2014-66

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF BOULDER COUNTY DESCRIBING A PROPOSAL FOR THE IMPOSITION OF AN ADDITIONAL 0.185% COUNTY-WIDE SALES AND USE TAX TO FUND FLOOD RECOVERY; AND A VOTER-APPROVED REVENUE CHANGE; AND PROVIDING OTHER MATTERS RELATING THERETO.

WHEREAS, in September 2013, an unprecedented amount of rain fell over the Colorado Front Range, including Boulder County; and

WHEREAS, beginning on September 11, the rainfall intensified, resulting in widespread flooding throughout the mountains and plains of Boulder County and multiple other counties along the Front Range and Eastern Plains of Colorado; and

WHEREAS, flooding occurred in every drainage in Boulder County, with severe flooding occurring in mountain canyons resulting in the damage and destruction of 150 miles of

mountain roads, effectively making it impossible to travel from eastern to western Boulder County; and

WHEREAS, the devastation of the County transportation network in the mountains necessitated an air evacuation operation to rescue residents and visitors stranded in western Boulder County, which was the first operation of its kind in the history of the State of Colorado and the largest national operation of its kind since the operations associated with Hurricane Katrina; and

WHEREAS, this disaster was so widespread and devastating that the Boulder County Board of Commissioners declared a County-wide disaster, the Governor of Colorado declared a State disaster, and the President of the United States declared the September Colorado Flood a Presidential Disaster; and

WHEREAS, as a result of the flooding, thousands of Boulder County residents were impacted as more than 1,600 homes were damaged or destroyed, more than 150 private bridges and driveways were destroyed or received significant damage, thousands of residents were unable to return to their homes for a significant period of time, and four individuals perished; and

WHEREAS, the Flood caused extensive damage and destruction to vast areas of public and private property across Boulder County, including not only hundreds of homes, but also many businesses; infrastructure providing water, sewer, and power; hundreds of miles of county roads and dozens of county bridges; and numerous trails, recreation areas, ditches, and reservoirs; and

WHEREAS, by Federal estimates Boulder County was the most impacted county in this disaster with FEMA individual assistance totaling over \$35 million and Small Business Association assistance to individuals and businesses totaling almost \$65 million; FEMA Public Assistance currently estimated at more than \$82 million and Federal Highway Road Damage of \$40 million; and

WHEREAS, the estimated cost of damage to public infrastructure in Boulder County is more than \$217 million, including an estimated \$128 million in damage to County roads, \$29 million in damage to waterways and ditches within the County, and an estimated \$14 million in immediate flood response and mitigation of high hazard situations; and

WHEREAS, the County must pay for the costs already expended on recovery efforts, and, although the State and Federal Governments generously provide reimbursement to the County for some of the recovery expenses, such reimbursements only cover a portion of the expenses and some of the reimbursements take years to receive, if they are ultimately granted at all; and

BOULDER COUNTY

WHEREAS, in addition to the enormous expenses already accrued, the County also has an urgent and ongoing need to continue recovery work, including: rebuilding of roads and bridges, restoring public parks and trails, reimbursing repair costs to qualifying individuals, improving existing culverts and drainage facilities to prevent future flooding, and other restoration measures designed to prevent or minimize future harm to people and property; and

WHEREAS, without additional funding to fully restore damaged and destroyed areas, property values will be diminished and residents and businesses may move to other communities, depleting the County of valuable investment; and

WHEREAS, without additional funding, the County will not be able to minimize future flooding risks to people and property to the full extent possible and the County will be at risk of experiencing catastrophic damage once again if another flood occurs; and

WHEREAS, after accounting for all State and Federal reimbursement, the County has an estimated \$56.1 million in flood recovery expenses that it must fund. The revenues from this proposed 0.185% (18.5 hundredths of one percent) sales and use tax would provide the County with an estimated \$49.6 million.

WHEREAS, in order to bear the enormous expenses required to rebuild damaged property, aid impacted residents, and minimize future flood risk, this Board finds that the most appropriate response is to seek an additional 0.185% sales and use tax to fund flood recovery measures; and

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, this Board finds that, if the majority of the registered electors voting thereon vote for approval of this County-wide sales and use tax, the revenues from such tax shall be allocated in accordance with this proposal.

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 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 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.

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 4, 2014, the following proposal:

1.
 - (a) There is hereby imposed a County-wide 0.185% (18.5 hundredths of one percent) sales tax in accordance with the provisions of the Article upon the sale at retail of tangible personal property and the furnishing of certain 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) 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.
 - (c) The gross receipts from 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.
 - (d) 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.
 - (e) The County-wide sales and use tax proposed hereby shall not apply to the sale of food purchased with food stamps. For the purposes of this paragraph, "food" shall have the meaning as provided in 7 U.S.C., Section 2012(g), as amended.
 - (f) The County-wide sales and use tax proposed hereby shall not apply to the sale of food purchased with funds provided by the special supplemental food program for women, infants, and children, 42 U.S.C.,

BOULDER COUNTY

Section 1786. For the purposes of this paragraph, “food” shall have the meaning as provided in 42 U.S.C., Section 1786, as amended.

- (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) Notwithstanding any other provision contained herein, the value of construction and building materials on which a use tax has previously been collected by an incorporated town, city, or county shall be exempt from the town, city or county sales tax if the materials are delivered by the retailer or his agent to a site within the limits of such town, city or county.
 - (i) There shall be exempt from taxation under the provisions of this proposed County-wide sales and use tax, the tangible personal property and services which are exempt under the provisions specified in Part 7 of Article 26 of Title 39, C.R.S., as amended, except that only those local exemptions identified in Section 29-2-105(d)(1), C.R.S., listed below in (1) through (4), and when legally recognized, the local exemptions listed below in (5) through (7) shall apply to this County sales and use tax. The following exemptions are consistent with exemptions contained in various existing Boulder County sales and use tax resolutions:
 - (1) For sales of machinery or machine tools specified in Section 39-26-709(1), C.R.S.
 - (2) For sales of food specified in Section 39-26-707(1)(e), C.R.S.
 - (3) 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.;
 - (4) For sales of electricity, coal, wood, gas, fuel oil, or coke specified in Section 39-26-715(1)(a)(II), C.R.S.
 - (5) For sales of wood from salvaged trees killed or infested in Colorado by mountain pine beetles or spruce beetles as specified in Section 39-26-723, C.R.S.
 - (6) For sales that benefit a Colorado school specified in Section 39-26-725, C.R.S.
 - (7) 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.
 - (j) All sales of tangible 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:
 - (1) The purchaser is a non-resident of or has his principal place of business outside of the County; and
 - (2) Such tangible personal property is registered or required to be registered outside the limits of the County under the laws of the State of Colorado.
 - (k) 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 destination outside the limits of the County or to a common carrier for delivery to a destination outside the limits of the County.
 - (l) In the event 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.
 - (m) The County-wide sales tax proposed hereby shall be collected, administered and enforced by the Executive Director of the Colorado Department of Revenue in the same manner as the collection, administration, and enforcement of the Colorado State Sales Tax, as provided by articles 26 and 21 of title 39 and article 2 of title 29, 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. There is hereby imposed a County-wide 0.185% use tax in accordance with the provisions of the Article for the privilege of using or consuming in the County any construction and building materials, purchased at retail, and for storing, using, or consuming in the County any motor and other vehicles on which registration is required, purchased at retail. Subject to the provisions of Section 39-26-212, C.R.S., as amended, the use tax shall not extend or 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

BOULDER COUNTY

- 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 of 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, 2015;
- (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, 2015.
3. The 0.185% use tax provided for herein shall be applicable to every motor vehicle for which registration is required by the laws of the State of Colorado, and no registration shall be made for any motor vehicle by the Department of Revenue or its authorized agents until any tax due upon the use, storage, or consumption thereof pursuant to this resolution has been paid.
 4. The definition of words herein contained shall be as said words are defined in Section 39-26-102, C.R.S., as amended, and said definitions are incorporated herein.
 5. 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.
 6. If the majority of the registered electors voting thereon vote for approval of this County-wide sales and use tax proposal, such additional 0.185% County-wide sales and use tax, which amounts to a \$9.8 million annual increase, shall be effective at 12:01 a.m. on January 1, 2015 throughout the incorporated and unincorporated portions of the County up to and including December 31, 2019.
 7. 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 0.185% County-wide sales and use tax up to and including December 31, 2019 shall be expended in accordance with this Resolution.
 8. The cost of the election shall be paid from the general fund of the County.
 9. 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.
 10. The conduct of the election shall conform so far as is practicable to the general election laws of the State of Colorado.
 11. All of the net proceeds from the additional 0.185% County-wide sales and use tax proposed hereby that are received by the County from collections during the period authorized hereby shall be distributed to the County and expended by the County to pay for flood recovery expenses, including:

BOULDER COUNTY

- (a) Repairing damaged county roads and bridges in a way that reduces the risk of future flood damage,
 - (b) Restoring areas washed out by the flooding,
 - (c) Re-routing those rivers whose course was changed by the flood in order to reduce the risk of future flooding,
 - (d) Assisting programs that rebuild residents' homes and businesses,
 - (e) Reducing the impact on low-income and other residents especially impacted by the flood,
 - (f) And other flood recovery measures.
12. Interest generated from the revenues of the sales and use tax shall be used for the purposes set forth in this resolution.
 13. For purposes of TABOR, the receipt and expenditure of revenues of the 0.185% County-wide sales and use tax proposed hereby together with earnings on the investment of the proceeds of such tax shall constitute a voter-approved revenue change.
 14. The sales and use tax shall expire at 12:00 a.m. on January 1, 2020, and any monies remaining after January 1, 2020 may continue to be expended solely for the purposes set forth herein until completely exhausted.
 15. The proposal as described in this Resolution shall take effect immediately upon the approval of the electorate.
 16. 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, no later than November 17, 2014.
 17. The election shall be conducted on November 4, 2014 as a coordinated election in accordance with articles 1 to 13 of title 1, C.R.S. (the "Uniform Election Code").
 18. 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.
 19. No later than September 5, 2014, 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.
 20. 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).
 21. 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.
 22. No later than September 23, 2014, 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.
 23. 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.
 24. 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.
 25. 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.
 26. 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 application, 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.
- APPROVED THIS 12TH DAY OF AUGUST, 2014 by the Board of County Commissioners of Boulder County, State of Colorado.

BOULDER COUNTY

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
YEAR	SPENDING
2014	\$247,540,576*
2013	\$245,056,137*
2012	\$241,421,368*
2011	\$223,860,333*
2010	\$205,565,058*

Total Percentage Change from 2010 to 2014: 20%*

Total Dollar Change from 2010 to 2014: \$41,975,518*

*Figures for 2010 through 2014 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, non-Federal 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 include an ad valorem property tax mill levy increase authorized and exempted by voters in 2002, and 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 figures 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; a 0.15% county-wide sales and use tax approved by voters in 2010 for the acquisition and maintenance of open space, and a 0.9 mill property tax approved by voters in 2010 for five years for Human Services Temporary Safety Net purposes, which was also exempted from the County's fiscal year spending limit. Bond proceeds from various voter-authorized bond issues, all of which are also exempt from the County's general fiscal year spending limit, are excluded from the figures. All estimates for 2014 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 (2015) Total Tax Revenue Increase:

\$9.8 million.

Estimate of Maximum Fiscal Year 2015 Spending Without The Proposed Tax Revenue Increase: \$258,267,178**

** All estimates for 2015 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 is a modest, short-term tax increase that will generate the funds necessary to help Boulder County recover from the devastating September 2013 floods. The unprecedented rainfall caused flooding in every watershed and drainage in Boulder County resulting in the damage of nearly 1,200 homes and 150 miles of county roads, and requiring the rescue of nearly 2,000 residents.

Boulder County estimates it will spend a total of \$217 million on flood recovery over a five-year period. While federal and state partners will reimburse an estimated \$161 million of the costs of flood response and recovery, that still leaves a shortfall of \$56 million. A portion of this funding gap can be paid with reserves from Boulder County's General Fund, but there is not enough fund balance to cover the total shortfall. What's more, flood recovery expenses must be paid by the county up front and will then be reimbursed months or even years later.

Boulder County is asking voters to help close this gap in flood recovery funding by approving Issue 1A, a proposed sales and use tax increase of 0.185% -- or less than two cents on a \$10 dollar purchase. This measure will generate \$49 million over a five-year period.

Almost 60% of the funding will pay for the repair of damaged roads and bridges such as Lefthand Canyon Road, Fourmile Canyon Road, Longmont Dam Road, James Canyon Road, Flagstaff Road, East County Line Road Bridge and others. Funding will also pay for comprehensive creek stabilization and restoration efforts to make the creeks more resilient and protect infrastructure and homes from future flooding. In addition, Boulder County has spent almost \$10 million on debris removal, including removal of high hazard debris from creeks to prevent additional flooding during spring run-off.

Over the past 12 years, Boulder County has experienced seven major fires and one major flood. Emergency response to such events requires having funding on hand, so emergency managers can make decisions on how best respond to the emergency. Boulder County's General Fund reserve has been spent on flood recovery and response. In addition to paying for recovery, proceeds from this tax will

BOULDER COUNTY

help replenish county reserves to ensure the County's ability to respond to future disasters like floods and wildfires.

For more information on the flood recovery measure and a list of endorsements, please go to YesonFloodRecovery.org.

Statement submitted in opposition to County Issue 1A:

An extraordinary event like the flood requires extraordinary cost cutting measures by the commissioners. Instead, they are trying to take the easy way out by piling on more sales tax to the consuming public. Boulder County has foolishly spent millions in recent years by suing a church for expanding on its own property, buying open space outside of the county, and illegally dealing with the rural subdivision roads. Do not reward the commissioners for their fiscal ineptitude by approving this new sales tax.

NOTICE OF ELECTION ON A REFERRED MEASURE COUNTY ISSUE 1B (Human Services Safety Net Mill Levy Extension):

Ballot Title:

WITH NO INCREASE IN ANY COUNTY TAX, SHALL BOULDER COUNTY'S 0.9 MILL AD VALOREM PROPERTY TAX MILL LEVY BE EXTENDED FOR FIFTEEN YEARS TO AND INCLUDING DECEMBER 31, 2030 FOR THE PURPOSES OF FILLING DEFICIENCIES IN STATE AND FEDERAL FUNDING FOR COUNTY HOUSING AND HUMAN SERVICES PROGRAMS AND FOR CONTRACTS WITH NON-PROFIT AGENCIES MAINTAINING A SAFETY NET FOR FAMILIES AND CHILDREN IN BOULDER COUNTY, THE REVENUES OF SAID EXTENDED PROPERTY TAX TO BE IN EXCESS OF THAT WHICH WOULD OTHERWISE BE PERMITTED UNDER SECTION 29-1-301, C.R.S., EACH YEAR WITHOUT SUCH EXTENSION; AND SHALL THE REVENUES AND EARNINGS ON THE INVESTMENT OF THE PROCEEDS OF SUCH TAX, REGARDLESS OF AMOUNT, CONSTITUTE A VOTER-APPROVED REVENUE CHANGE AND A PROPERTY TAX REVENUE CHANGE; ALL AS MORE PARTICULARLY SET FORTH IN BOARD OF COUNTY COMMISSIONERS' RESOLUTION NO. 2014-69?

YES ____ NO ____

Text of County Issue 1B Proposal: Resolution No. 2014-69:

A RESOLUTION DESCRIBING A PROPOSAL FOR AN EXTENSION OF THE 0.9 MILL BOULDER COUNTY AD VALOREM HUMAN SERVICES SAFETY NET MILL LEVY.

WHEREAS, on July 27, 2010, the Board of County Commissioners adopted Resolution No. 2010-92, proposing and placing on the 2010 general election ballot the approval of the existing Human Services Safety Net Mill Levy

(hereinafter known as the HSSN) of 0.9 mill (nine-tenths of one mill); and

WHEREAS, the voters of the County of Boulder approved the HSSN proposal described in said Resolution No. 2010-92, and the revenues from said Mill Levy have been collected and expended in accordance with the terms of said Resolution; and

WHEREAS, under the terms of Resolution No. 2010-92, said HSSN will expire on December 31, 2015; and

WHEREAS, the 0.9 mill has provided the County with the funds necessary to continue the County's provision of valuable human services as more particularly outlined below. However, as State and Federal funding have been inadequate since the voters approved the HSSN in 2010, without an extension, many of the services that the HSSN has funded will be cut back or entirely terminated; and

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 State and Federal governments, continue to place significant strains on the ability of Boulder County and community-based human services safety net providers to effectively meet Boulder County residents' needs within available resources; and

WHEREAS, in order to continue forward progress in supporting safety services throughout the community and to avoid severe cutbacks or termination in those County human services programs in times of continually rising caseloads, this Board finds that the most appropriate response is to seek a continuation in the County's aggregate ad valorem property tax mill levy in order to provide alternative funding for these programs; and

WHEREAS, to continue to meet the increased service demands of Boulder County's residents, the County is seeking a 15-year extension of the 0.9 mill property tax mill levy increase originally approved by voters in 2010; and

WHEREAS, the intent of continuing this mill levy increase is to generate the revenues necessary to fill the funding gaps in Boulder County created by:

- Unprecedented need for services from Boulder County's safety net providers, both in the non-profit and government sectors, as reflected in across-the-board demand for family and individual stabilization

BOULDER COUNTY

and prevention resources that reduce the need for much more expensive interventions;

- Significant increases in Food Assistance (Supplemental Nutrition Assistance Program, or “SNAP,” and formerly known as “Food Stamps”), Medicaid, health insurance, housing and other stabilizing support programs with inadequate State and Federal funding to provide these services and support expanded workload associated with caseload growth;
- Increased demand for Child Care Assistance Programs (CCAP) with inadequate funding to support families transitioning to work and needing quality early childhood services;
- Inadequate funding levels for child protection, adult protection, and child welfare prevention services necessary to ensure family, child, and individual safety and well-being;
- State and Federal cuts to the Temporary Assistance to Needy Families (TANF) block grant;
- State legislation that led to the depletion of Boulder County’s TANF reserves; and

WHEREAS, the Federal Food Assistance 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, they also directly benefit the County’s economic development by providing a \$190 million annual payer source for medical care and \$24 million into the local economy through the purchase of food. A 2014 analysis of funding for eligibility services associated with Food Assistance and Medicaid determined that they were under-funded by more than \$32 million statewide. The study also found that counties specifically were being under-funded by about one-third of what was needed to support the eligibility activities; and

WHEREAS, the impacts of the economic recession, slow economic recovery, combined with the high cost of living in Boulder County continues to put a strain on many residents. For example, a family of three with one adult and two children must earn \$55,524 simply to cover all major costs, and the poverty rate for female heads-of-household with children under 18 is 26%. The pressures created by economic difficulty and high living expenses have led an unprecedented number of Boulder County’s residents to ask for help, and this increased demand is only expected to continue. Since 2008, Boulder County’s Medicaid enrollment has risen 162% from 16,000 people to 42,000 people and enrollment in the Food Assistance program has risen 124% from 8,900 people to 20,000 people; and

WHEREAS, the CCAP 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. 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, a 45% increase since 2007. In 2010, the State’s funding available for Boulder County’s CCAP was reduced by \$2.2 million, and Boulder County was forced to place a freeze on CCAP beginning in January 2010 as a result. As of July 2010, there were 652 children on the CCAP waiting list and Boulder County could only afford to support 650 children within CCAP. HSSN funding reversed this situation and today, with the availability of HSSN funding, there is no CCAP waiting list, 1,100 children of low-income families are in quality childcare in Boulder County, and the County has been able to restore CCAP resources to all families up to 225% of the Federal Poverty Level; and

WHEREAS, for every dollar invested in child care assistance and early learning programs, the community gains \$12.90 in return on investment; and

WHEREAS, if Boulder County families are unable to access the child care subsidy program, parents are left with challenging options, which may include leaving their children in substandard or unsafe situations that fail to prepare the child for early education and may 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, through community partnerships, Boulder County has adopted a highly effective, nationally-recognized collaborative model that has greatly reduced the number of children needing to be removed from their parents’ custody while ensuring child safety and well-being. However, the State has cut funding to Boulder County’s program, despite a 6% increase in child abuse and neglect reports in Boulder County; and

WHEREAS, HSSN funding has demonstrated a tangible return on investment through its early intervention and prevention activities; and

WHEREAS, the HSSN has invested nearly \$4 million into the County’s Housing Stabilization Program, which has served 1,734 households since 2008 by providing critical rental assistance and case management to help families and individuals remain in their homes, avoid homelessness, and stabilize themselves; and

WHEREAS, nearly \$4 million in HSSN funding has helped boost the ability of the County and its community partners to meet unprecedented increases in need for health coverage assistance and medical care; and

BOULDER COUNTY

WHEREAS, the HSSN has invested over \$6 million to help families and individuals meet basic needs like food and financial assistance. HSSN funds have also been leveraged to increase in-kind services, strengthen community collaboratives, and provide needed case management; and

WHEREAS, HSSN investments have been coupled with a focus on early intervention and prevention services, which help families and individuals avoid crisis and severe illness, which in turn greatly reduces the community's cost of providing services; and

WHEREAS, HSSN investments have financially supported an integrated approach to providing services that allows the County and its partners to operate more efficiently and to more quickly identify early intervention and prevention services that families and individuals may need to avoid crisis or illness. These early intervention and prevention services enable the safety net providers to reach more people in need with a lower expense per person served; and

WHEREAS, HSSN funding will be invested to deepen our community-wide integrated approach to providing services that allow the County and safety net providers to operate more efficiently and effectively by quickly identifying early intervention and prevention services that families and individuals may need to avoid crisis or illness; and

WHEREAS, the HSSN funding significantly bolsters our community's ability to respond to increasingly frequent natural disasters; and

WHEREAS, HSSN funding greatly strengthened the foundation from which the County and its community partners responded to the 2010 Four Mile Fire and the 2013 Floods, leading to a partnership which quickly and efficiently responded to thousands of households that needed assistance during those crises; and

WHEREAS, by State statute adopted in 2008, counties were required to spend down TANF reserves, which had been previously used as a "rainy-day fund" to cover periods when human services caseloads were increasing and State funding for services was decreasing. 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. By 2011, the County's rainy day TANF reserves balance was fully exhausted, placing numerous critical community supports at risk. As a result, the County had to terminate long-standing funding support for emergency service community providers, cut vital child protection and child welfare services, significantly reduce its investment in employment development programs, cut CCAP, close offices, eliminate vital positions, and greatly restrict the level of

funding for mental health services. Through HSSN funding Boulder County has been able to counteract the deficit caused by the depleted TANF reserves and, in so doing, restore many of the programs that were reduced due to that deficit. An extension of the HSSN would enable the County to continue these valuable services to ensure that the basic needs of Boulder County residents are met to the greatest degree possible; and

WHEREAS, Boulder County's collaboration with community partners has been greatly strengthened by HSSN funding, boosting partnerships that are based on effective outcomes and increased return on investment; and

WHEREAS, Boulder County implements many of its human services objectives through a network of strong public/private partnerships with non-profit providers through contracts for services with those agencies, and proceeds from an extension of the HSSN will go towards preserving current levels of basic human services for emergency food, shelter, and other safety net services and ensuring access to effective early intervention and prevention supports 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 15-year extension of the Human Services Safety Net Mill Levy of 0.9 mill to ensure that the State and Federal governments' underfunding of such services does not harm families and children in Boulder County; and

WHEREAS, Section 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 Section 29-1-302(2)(b), C.R.S., the question of exempting the property tax revenues is included in the question submitted for an extension of the mill levy increase, and this Board desires to exempt the revenues in the determination of the limitation as provided in Section 29-1-301(2) and Section 29-1-302(2)(b), C.R.S.; and

WHEREAS, this Board finds that an extension of the Human Services Safety Net Mill Levy of 0.9 mill is necessary to meet the needs outlined above, and revenues from the balance of the authorized increase shall be deposited in the Human Services Safety Net Fund to be expended for these human services programs; and

WHEREAS, an extension of the Human Services Safety Net Mill Levy of 0.9 mill would result in the continued annual collection of approximately \$21 for a \$300,000 home; and

WHEREAS, the Board of County Commissioners of the County of Boulder intends that this proposal not change the amount, levying and scope of the existing 0.9 mill Human Services

BOULDER COUNTY

Safety Net Mill Levy as stated in Resolution No. 2010-92, except for purposes of the extension of the existing 0.9 mill Human Services Safety Net Mill Levy for an additional period of fifteen years from the current expiration date of December 31, 2015, to be effective up to and including December 31, 2030, with the revenues generated from said tax to be used for the purposes as stated in this Resolution, and to obtain a voter-approved revenue change for the additional tax revenues and the interest earned thereon for purposes of Section 20 of Article X of the Colorado Constitution, said proposal as described in Resolution No. 2010-92 is amended and to the extent of conflict superseded by this Resolution; and

WHEREAS, it is the intent of the Board of County Commissioners that, should the proposal to extend the existing County-wide Human Services Safety Net Mill Levy not be approved by the electorate in November, the existing tax and existing voter-approved revenue change shall not in any way be affected by such failed amendment and shall continue in full force and effect as if this Resolution had not been adopted; and

WHEREAS, the revenues and earnings produced by the extension of the 0.9 mill 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 Section 20 of Article X 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 Section 29-1-302, C.R.S., does hereby refer to the November 4, 2014, general election ballot a proposal to extend the Boulder County ad valorem Human Services Safety Net Mill Levy of 0.9 mill for 15 years for the purpose of funding services for health and human services programs as outlined in the preamble of this resolution.

BE IT FURTHER RESOLVED that funds generated by the extension of the 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 4, 2014 general election, for purposes of adopting the County's aggregate and component mill levy for 2016, the authorized extension of the mill levy increase being temporary and expiring after the 2030 fiscal year.

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.

ADOPTED THIS 12th DAY OF AUGUST, 2014 by the Board of County Commissioners of Boulder County, State of Colorado.

Statement submitted in favor of County Issue 1B:

The 15-year extension of HSSN will continue to generate \$5 million annually to support vital housing and human service programs needed by an increasing number of our neighbors throughout Boulder County. For a \$300,000 home, this costs \$21 per year.

HSSN began to backfill federal and state budget cuts and address the unprecedented increase for services caused by the Great Recession. The needs in our community have never been higher. Medicaid enrollment has risen 180% from 16,000 in 2008 to almost 45,000 people this year, and food assistance enrollment has increased 124% from 8,900 to 20,000 today. Even while the need was rapidly growing, millions of dollars were being cut from our local safety net prior to the passage of HSSN. Federal and state funding have not been restored and are inadequate to meet the needs of county residents. For a large number of our neighbors, the vulnerability caused by the economic downturn, the Fourmile Canyon Fire and 2013 flood is significant. HSSN is key to our community's well-being. It funds proactive approaches in housing assistance, child welfare, child protection, adult protection, childcare, prevention services, food, financial assistance and health coverage and access. This extension will ensure that we focus on early intervention and prevention, which better support our community and generate a substantial return on investment for taxpayers.

An extension of HSSN will:

- Support 56,000 of our neighbors accessing medical assistance today (45,000 through Medicaid and 11,000 through Connect for Health Colorado);
- Support 20,000 people accessing food assistance;
- Ensure the financial stability of county childcare programs, which suffered closures, \$2.2 million in budget cuts and a 50% reduction in size during the recession. HSSN eliminated the waiting list, and 1,100 children now receive quality childcare;

BOULDER COUNTY

- Fund the Housing Stabilization Program that supported 1,900 households with critical rental assistance and case management to help our neighbors remain in their homes, avoid homelessness and stabilize themselves;
- Provide community access to health insurance;
- Provide families and individuals with basic needs like food and financial assistance so they can stabilize themselves quickly after experiencing economic trouble;
- Build strong early intervention and prevention services to help families and individuals avoid crisis and severe illness, greatly reducing long-term costs;
- Strengthen community partnerships among nonprofits and county programs, achieving effective outcomes and increasing return on investment;
- Maintain child welfare services that have reduced the number of children removed from their parents by 50% during state budget cuts and increased reports of child abuse and neglect;
- Support thousands of our neighbors who were impacted by the 2010 Fourmile Canyon Fire and the 2013 floods, and prepare our community to respond in the future.

Strong public/private partnerships in our local safety net must support us when we experience difficulty. For many of our neighbors, the impact of the recession and disasters is all too present. HSSN investments are vital to maintaining our safety net and strengthening early intervention and prevention services in our community. Ballot issue 1B is truly about neighbors helping neighbors.

Statement submitted in opposition to County Issue 1B:

Why can't Social Services operate from its designated funding instead of requiring special county taxes? We already have a Worthy Cause sales tax and now the commissioners want to extend the Safety Net Mill Levy. The county must learn to work within its budget for all programs and not burden residents with special taxes.

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Office of the City Clerk
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BOULDER, CO 80306
(303) 441-3013

NOTICE OF ELECTION TO INCREASE TAXES AND DEBT AND FOR REVENUE CHANGES

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

ORDINANCE NO. 7983

TEMPORARY TAX INCREASE FOR COMMUNITY, CULTURE AND SAFETY

AN ORDINANCE SUBMITTING TO THE ELECTORS OF THE CITY OF BOULDER AT THE SPECIAL MUNICIPAL COORDINATED ELECTION TO BE HELD ON TUESDAY, NOVEMBER 4, 2014, THE QUESTION OF AUTHORIZING THE CITY COUNCIL TO INCREASE THE SALES AND USE TAX BY UP TO 0.3 CENTS ON EVERY DOLLAR, EFFECTIVE FROM JANUARY 1, 2015 THROUGH DECEMBER 31, 2017 FOR THE PURPOSE OF FUNDING A VARIETY OF CAPITAL IMPROVEMENT PROJECTS; GIVING APPROVAL FOR THE COLLECTION, RETENTION AND EXPENDITURE OF THE FULL TAX PROCEEDS AND ANY RELATED EARNINGS, NOTWITHSTANDING ANY STATE REVENUE OR EXPENDITURE LIMITATION; AND SETTING FORTH THE EFFECTIVE DATE, BALLOT TITLE, AMENDMENTS TO SECTION 3-2-5, "RATE OF TAX," B.R.C. 1981 AND RELATED DETAILS.

WHEREAS the City Council finds that 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.

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 4, 2014, 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 a sales and use tax increase as described in the ballot

issue title in this ordinance.

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

TEMPORARY TAX INCREASE FOR COMMUNITY, CULTURE AND SAFETY

SHALL CITY OF BOULDER TAXES BE INCREASED (\$9,200,000 first full fiscal year increase) ANNUALLY BY INCREASING THE SALES AND USE TAX BY 0.3 CENTS FOR THE PERIOD OF JANUARY 1, 2015 TO DECEMBER 31, 2017;

AND IN CONNECTION THEREWITH,

SHALL ALL OF THE REVENUES COLLECTED BE USED TO FUND CAPITAL IMPROVEMENTS THAT WILL INCLUDE WITHOUT LIMITATION THE FOLLOWING:

- UP TO \$ 8,700,000 FOR CAPITAL IMPROVEMENTS FOR THE BOULDER CIVIC AREA GENERALLY BOUNDED BY CANYON BLVD, ARAPAHOE AVE, 9TH STREET AND 13TH STREET TO CREATE A VIBRANT AND ACTIVE URBAN PARK AND CIVIC AREA INCLUDING RECREATION AMENITIES, COMMUNITY SPACES, SAFETY IMPROVEMENTS, AND CONNECTIONS AND ACCESS IMPROVEMENTS TO AND THROUGH THE CIVIC AREA,
- UP TO \$ 3,270,000 FOR CAPITAL IMPROVEMENTS IN THE UNIVERSITY HILL COMMERCIAL DISTRICT AND HIGH DENSITY RESIDENTIAL AREAS INCLUDING LIGHTING, IRRIGATION AND TO IMPROVE PUBLIC STREETS,
- UP TO \$ 5,125,000 FOR CAPITAL IMPROVEMENTS TO THE BOULDER CREEK PATH AND ITS ENVIRONS GENERALLY BETWEEN 3RD AND 17TH STREETS, INCLUDING LIGHTING AND PATH IMPROVEMENTS TO INCREASE SAFETY,
- UP TO \$ 600,000 FOR PUBLIC ART AND TO PRESERVE OR RESTORE THE EXISTING ART COLLECTION,
- UP TO \$ 3,850,000 TO IMPROVE THE DAIRY CENTER FOR THE ARTS PROPERTY,

CITY OF BOULDER

- UP TO \$ 1,500,000 FOR IMPROVEMENTS TO CHAUTAUQUA PARK AND ITS ENVIRONS FOR ACCESS, PEDESTRIAN, SAFETY, AND LIGHTING IMPROVEMENTS,
- UP TO \$ 4,000,000 FOR CAPITAL IMPROVEMENTS AT THE MUSEUM OF BOULDER PROVIDED THAT THE MUSEUM OF BOULDER HAS FIRST RAISED AND DEDICATED AN EQUAL AMOUNT AND IN COMPLIANCE WITH TERMS, CONDITIONS, AND TIMING APPROVED BY THE CITY COUNCIL, AND
- ANY REMAINING FUNDS TO BE APPROPRIATED BY THE BOULDER CITY COUNCIL TO FUND CAPITAL IMPROVEMENT PROGRAM PROJECTS;

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 ISSUE _____ AGAINST THE ISSUE _____

Section 4. If this ballot issue is approved by the voters, the City Council will adopt terms, conditions, and timing of payments prior to any appropriations to the Museum of Boulder that it finds are necessary to protect the public health, safety and welfare of the residents and visitors of the City of Boulder. In the event that the city, in its legislative or administrative capacity, determines that the Museum of Boulder cannot meet such terms or conditions in a reasonable or timely manner, such funds may be appropriated by the City Council for other capital improvement projects that are consistent with the ballot issue title.

Section 5. If this ballot issue is approved by the voters, the City Council further amends the Boulder Revised Code, effective on January 1, 2015, to read:

3-2-5. Rate of Tax.

- (a) Except as specified in Subsection (b) of this section, the amount of the tax hereby levied is 3.86 percent of the

purchase price of tangible personal property or taxable services sold or purchased at retail.

- (b) The amount of the tax hereby levied on food sold in or by a food service establishment shall be the amount levied in Subsection (a) of this section plus 0.15 percent of the purchase price of such food. Cover charges, admission, or entrance fees and mandatory service or service-related charges shall be included as part of the purchase price of such food. However, a mandatory service or service-related charge shall not be included as part of the purchase price of such food if the full amount of the charge is passed on to the employees of the food service establishment who have provided direct service to each person paying the charge, and if all federal and state income and other applicable taxes due on such charge have been withheld by the food service establishment and paid to the appropriate government.

- (c) Of said amount:

- (1) Parks and Recreation: 0.25 percent shall be deemed a parks and recreation tax, which tax shall expire at midnight on December 31, 2035 (Ord. No. 7862, approved by voters in 2012).
- (2) Open Space and General: 0.33 percent shall be used for the purposes, during the time periods, and in the following amounts, as follows:

(A) An open space tax through midnight on December 31, 2018 (Ord. No. 5893, approved by voters in 1997).

(B) An open space tax for 0.22 percent, and a general sales and use tax for 0.11 percent from January 1, 2019 through midnight on December 31, 2034 (Ord. No. 7912, approved by voters in 2013).

(C) An open space tax for 0.10 percent, and a general sales and use tax for 0.23 percent from January 1, 2035 and continuing without expiration (Ord. No. 7912, approved by voters in 2013).

- (3) Open Space: 0.15 percent shall be deemed an open space tax through midnight on December 31, 2019 (Ord. No. 7301, approved by voters in 2003).

CITY OF BOULDER

(4) Transportation and General: 0.15 percent shall be used for the purposes, during the time periods, and in the following amounts, as follows:

(A) a transportation tax from January 1, 2014 through midnight on December 31, 2029 (Ord. Nos. 7913 and 7922, approved by voters in 2013).

(B) a general sales and use tax from January 1, 2030, which tax shall expire at midnight on December 31, 2039 (Ord. No. 7922, approved by voters in 2013).

(5) Capital improvement. 0.3 percent shall be deemed a capital improvement tax through midnight on December 31, 2017 (Ord. No. 7983 approved by voters in 2014).

As each tax expires, the aggregate tax shall be reduced accordingly.

Section 6. If this ballot issue is approved by the voters, the City Council may adopt amendments to the Boulder Revised Code to further implement this sales and use tax increase and such other amendments to the Boulder Revised Code as may be necessary to implement the intent and purpose of this ordinance.

Section 7. 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 8. 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 9. 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 10. 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 11. 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 12. The City Council finds that this ordinance is necessary for the preservation of the public peace, health, or property. The City Council amended this ordinance on third reading. This ordinance includes a ballot measure. Emergency passage is necessary to allow the time necessary for this matter to be placed on the November 4, 2014 ballot. The City Council declares that this ordinance shall be effective immediately upon its passage.

Section 13. The City 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.

INTRODUCED, READ ON FIRST READING, AND ORDERED PUBLISHED BY TITLE ONLY this 22nd day of July, 2014

Matthew Appelbaum
Mayor

Attest:
Alisa D. Lewis
City Clerk

READ ON SECOND READING, AMENDED, AND ORDERED PUBLISHED BY TITLE ONLY this 5th day of August, 2014.

Matthew Appelbaum
Mayor

Attest:
Alisa D. Lewis
City Clerk

READ ON THIRD READING, PASSED, ADOPTED AS AN EMERGENCY MEASURE BY TWO-THIRDS COUNCIL MEMBERS PRESENT, AND ORDERED PUBLISHED BY TITLE ONLY this 19th day of August, 2014.

Matthew Appelbaum
Mayor

Attest:
Alisa D. Lewis
City Clerk

BALLOT ISSUE 2A – (new 0.30 cent sales and use tax for funding a variety of capital improvement projects for three years included in Ordinance No. 7983 adopted by the City)

(ii) Estimated total District 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>
2010 Actual	176,376,000
2011 Actual	179,758,000
2012 Actual	204,928,000
2013 Actual	200,710,000
2014 Estimate	196,841,000

CITY OF BOULDER

Overall Percentage Change

from 2010 to 2014 11.60%

Overall Dollar Change

from 2010 to 2014 \$ 20,465,000

- (iii) For the first full fiscal year of the proposed district tax increase (2015), the district estimates that the maximum dollar amount of the increase in the Sales and Use Tax for funding a variety of capital improvement projects will be \$9,200,000 and that the district fiscal year spending without the increase will be \$205,381,000.

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

Those in favor say:

Boulder will start to catch up: Unlike its peers along the Front Range, the City of Boulder has not dedicated a meaningful portion of its annual budget towards culture and the arts. Boulder has excelled in funding open space acquisition and has world-class bicycle and pedestrian transit routes, and now culture and the arts will no longer be overlooked.

The Dairy Center for the Arts will be significantly improved:

The two dozen arts organizations which call the Dairy Center home suffer from inadequate dressing rooms, technologically-deficient theaters, and a crowded lobby. The Dairy Center will now become the quality home for performing and visual arts that Boulder deserves.

The Museum of Boulder will be built: The Boulder History Museum has outgrown its space on University Hill and cannot provide the programs, displays, or traveling exhibits that the Boulder community expects. \$4 million in funding will be matched dollar for dollar by Museum supporters to create the Museum of Boulder, a state-of-the-art history, science and children's museum in downtown Boulder.

The Civic Area will once again be a place for families:

Improvements to the Civic Area will create play spaces for children, performance venues for families, and community gathering places for festivals and the Boulder Farmers Market. Public art will be installed throughout the Civic Area and families will find new enjoyment of the Boulder Creek Path.

Chautauqua will become more inviting for public

performances: By funding pedestrian lighting along the paths leading from the Chautauqua Auditorium and a sidewalk along Baseline Road, those who enjoy evening performances at the incomparable 116-year-old Chautauqua Auditorium will be able to do so with new safety and security.

Public art will spring up around Boulder: The purchase and installation of art at various places throughout our community will make Boulder an even more compelling place to live and visit.

Improved lighting will be installed and a performance venue will be created on University Hill: Pedestrian lighting on the Hill will provide safer access for students and Boulder can meet the demand for small, casual outdoor concert venues and festivals near the CU campus with a permanent infrastructure on Pennsylvania Avenue.

Expanding culture and arts makes good economic sense: The new Museum of Boulder will attract 55,000 visitors each year, half of whom will be from out of town, spending an average of \$114 more on food, beverage, lodging, and souvenirs than non-museum tourists. Likewise, the Dairy Center, which already contributes \$15 million to the Boulder economy, estimates that the improvements to the arts facility will increase that positive impact by another \$5 million. Communities have found that for every dollar that they invest in cultural facilities, like museums and performing arts centers, between six and seven dollars is returned in increased business for local merchants, tax revenues, and job growth. There are not many investments that teach, entertain, and provide that kind of return.

Those opposed say: No comments were received by the Statutory deadline of 5 PM on September 19, 2014.

CITY OF LONGMONT

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

City of Longmont
Boulder and Weld Counties, Colorado

Election Date: Tuesday, November 4, 2014
Election Hours: 7:00 a.m. to 7:00 p.m.

Local Election Office Addresses and Telephone Numbers:

Boulder County Clerk and Recorder
1750 33rd Street, Suite 200
Boulder, Colorado 80306
Telephone: (303) 413-7740

Weld County Clerk and Recorder
1401 N. 17th Avenue
Greeley, CO 80631
Telephone: (970) 304-6525 ext. 3070

CITY OF LONGMONT, COLORADO
Valeria Skitt, City Clerk
350 Kimbark Street
Longmont, CO 80501
303-651-8649

CITY OF LONGMONT
BALLOT ISSUE 2A

BALLOT TITLE:

WITHOUT RAISING ADDITIONAL TAXES, SHALL ORDINANCE O-2014-42, EXTENDING THE EXISTING STREET SYSTEM MAINTENANCE AND IMPROVEMENT COMPONENT OF SALES AND USE TAXES, AT THE RATE OF THREE-QUARTERS OF A CENT, FROM DECEMBER 31, 2016 THROUGH DECEMBER 31, 2026, BE APPROVED AND BECOME EFFECTIVE?

TEXT OF REFERRED MEASURE:

Street Sales Tax Extension:

The Council amends paragraphs B, C, and F only, of Section 4.04.130 of the Longmont Municipal Code, by adding italicized material and deleting stricken material to read as follows:

4.04.130 Sales tax levied—Allocation of increased tax for open space acquisition and maintenance and street system maintenance and improvements from special public improvement funds—Sunset clause.

...

- B. All revenues derived from the three-quarters-cent increase approved according to Ordinance O-86-22 and extended according to Ordinances O-90-32, O-94-51, O-2001-42, O-2005-62, ~~and~~ O-2009-50, *and O-2014-42* and all revenues received by the city from the county, state, and federal government for the purpose of street system operations and improvements shall be allocated to a special public improvement fund as contemplated by Article 9.9 of the City Charter, designated the Street System Maintenance and Improvement Fund, which shall exist solely to fund operations, maintenance, rehabilitation and improvement of the city transportation system.
- C. Revenues derived from the three-quarters-cent street system maintenance and improvement component of the taxes imposed by this section shall be allocated and expended ~~for;~~ *as closely as practicable, among street fund programs, as listed below.* ~~Minor variations from these percentages shall be allowed annually, as required to permit funding requirements for entire projects to be satisfied:~~

TABLE INSET:

Street Fund Program	Approximate Annual Allocation
• Street maintenance, transportation services, traffic signal maintenance, snow removal;	39 percent
• Capital construction projects;	21 percent
• Street rehabilitation program, concrete repair and replacement; <i>and</i>	31 percent
• Transportation system management projects, school and pedestrian safety, traffic signals, turn lanes, safety, capacity, and multi-modal improvements.	9 percent

- ...
- F. On December 31, ~~2021~~6, unless the electors authorize extending the three-quarters-cent street system maintenance and improvement component of the taxes imposed by this

CITY OF LONGMONT

section, the tax rates listed in subsection A of this section shall be reduced in the amount by which they were increased by Ordinance O-86-22, and subsections B through F of this section shall be repealed.

Street Use Tax Extension:

The Council amends paragraphs B, C, and L only, of Section 4.04.280 of the Longmont Municipal Code, by adding italicized material and deleting stricken material, to read as follows:

4.04.280 Storage, consumption and use tax levied— Allocation of increased tax for open space acquisition and maintenance and street system maintenance and improvements from special public improvement funds—Sunset clause.

B. All revenues derived from the three-quarters-cent increase approved according to Ordinance O-86-22 and extended according to Ordinances O-90-32, O-94-51, O-2001-42, O-2005-62, ~~and~~ O-2009-50, *and O-2014-42* and all revenues received by the city from the county, state and federal government for the purpose of street system operations and improvements shall be allocated to a special public improvement fund as contemplated by Article 9.9 of the City Charter, designated the Street System Maintenance and Improvement Fund, which shall exist solely to fund operations, maintenance, rehabilitation and improvement of the city transportation system.

C. Revenues derived from the three-quarters-cent street system maintenance and improvement component of the taxes imposed by this section shall be allocated and expended *for, as closely as practicable, among street fund programs, as listed below. Minor variations from these percentages shall be allowed manually, as required to permit funding requirements for entire projects to be satisfied:*

TABLE INSET:

Street Fund Program	Approximate Annual Allocation
<ul style="list-style-type: none"> • Street maintenance, transportation services, traffic signal maintenance, snow removal; 	39 percent
<ul style="list-style-type: none"> • Capital construction projects; 	21 percent
<ul style="list-style-type: none"> • Street rehabilitation program, concrete repair and replacement; <i>and</i> 	31 percent
<ul style="list-style-type: none"> • Transportation system management projects, school and pedestrian safety, traffic signals, turn lanes, safety and capacity improvements. 	9 percent

Specific annual expenditures for qualifying projects shall be determined annually through the city's capital improvements program and annual operating budget.

L. On December 31, 20246, unless the electors authorize extending the three-quarters-cent street system maintenance and improvement component of the taxes imposed by this section, the tax rates listed in subsection A of this section shall be reduced in the amount by which they were increased by Ordinance O-86-22 and subsections B through E and subsection L of this section shall be repealed.

Election and Effective Date:

Under Article 9.15 of the Longmont Municipal Charter and Article X, Section 20 of the Colorado Constitution, the Council refers this ordinance to the qualified electors of the City for approval at the special City election now scheduled for November 4, 2014. If approved by a majority of the electors voting thereon, it shall become effective when the City Clerk or other designated election official duly files the required certificate of election.

CITY OF LONGMONT

Ballot Question:

The ballot title and question submitted to the electors shall be as follows:

WITHOUT RAISING ADDITIONAL TAXES, SHALL ORDINANCE O-2014-42, EXTENDING THE EXISTING STREET SYSTEM MAINTENANCE AND IMPROVEMENT COMPONENT OF SALES AND USE TAXES, AT THE RATE OF THREE-QUARTERS OF A CENT, FROM DECEMBER 31, 2016 THROUGH DECEMBER 31, 2026, BE APPROVED AND BECOME EFFECTIVE?

YES _____

NO _____

Repealer:

If the electors approve this ordinance, then on the effective date specified above, all ordinances or parts of ordinances in conflict herewith are hereby repealed, but only to the extent of such inconsistency.

FISCAL INFORMATION

Fiscal Year Spending

2010	\$114,404,511	Actual
2011	\$100,655,731	Actual
2012	\$107,352,844	Actual
2013	\$111,505,572	Actual
2014	\$148,994,900	Estimated

Overall percentage change from 2010 to 2014
30.2% increase

Overall dollar change from 2010 to 2014
\$34,540,389 increase

Proposed Tax Increase – (Ballot Issue 2A)

City Estimate of the Maximum Dollar Amount of the Proposed Tax Increase for Fiscal Year 2017 (the First Full Year of the Proposed Tax Increase):
\$13,901,263

City Estimate of 2017 Fiscal Year Spending
Without Proposed Tax Increase: \$119,113,905

SUMMARIES OF WRITTEN COMMENTS FILED WITH THE CITY CLERK'S OFFICE

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

The maintenance and improvement of Longmont's street and transportation system is primarily funded by the ¾ cent Street Fund Sales and Use Tax. The original version of this ballot issue was passed in 1986, extended in 1990, 1994, 2000, 2005, and extended again in November 2009. The current five year increment expires in 2016. The revenue

created by this ballot issue is critical to the ongoing maintenance and operation of Longmont's 330 miles of streets and over 600 miles of sidewalks, as well as the bridges and traffic control devices that make up the backbone of the City's transportation system. Longmont's population has almost doubled since 1986 and the city has effectively and efficiently maintained, rehabilitated, and improved the streets without any tax increase. Planning for our maintenance and improvement requirements over a 10 year period is a better way to continue our current cost effectiveness while providing a safe and efficient transportation system in our growing post-flood city. Given that virtually all of Longmont's people use the street and transportation system every day, and most use it several times a day, this tax extension needs to be passed.

The street maintenance and repair sales tax is one of those rare taxes that the result is immediately apparent and visible. Longmont streets are constantly being improved and upgraded as a result of this small tax that cannot be used for anything else.

The following summary was prepared from comments filed by persons **AGAINST** the proposal:

No comments were filed by the Constitutional deadline.

CITY OF LAFAYETTE

TABOR NOTICE TO ALL REGISTERED VOTERS NOTICE OF ELECTION TO INCREASE TAXES

CITY OF LAFAYETTE
BOULDER COUNTY, COLORADO

ELECTION DATE: November 4, 2014
ELECTION HOURS: 7:00 a.m. to 7:00 p.m.

LOCAL ELECTION OFFICE: 1290 South Public Road, Lafayette,
CO 80026
(303) 665-5588 x1227

DESIGNATED ELECTION OFFICIAL: Susan Koster, CMC,
Lafayette City Clerk

COORDINATED ELECTION OFFICIAL: Hillary Hall, Boulder
County Clerk and Recorder, 1750 33rd Street, Boulder, CO
80301, (303) 413-7740

CITY OF LAFAYETTE BALLOT ISSUE NO. 2A CITY OF LAFAYETTE PUBLIC SAFETY MILL LEVY

SHALL THE CITY OF LAFAYETTE, COLORADO, TAXES BE INCREASED BY \$721,611 IN THE FIRST FULL FISCAL YEAR (2015) AND WHATEVER AMOUNTS ARE RAISED ANNUALLY THEREAFTER BY THE IMPOSITION OF AN ADDITIONAL MILL LEVY NOT TO EXCEED TWO MILLS UPON TAXABLE REAL PROPERTY WITHIN THE CITY, COMMENCING WITH TAX COLLECTION YEAR 2015, AND CONTINUING THEREAFTER, SUCH REVENUES TO BE COLLECTED, RETAINED AND SPENT FOR THE PURPOSE OF MAINTAINING CURRENT LEVELS OF POLICE PROTECTIVE SERVICES, FIRE AND AMBULANCE SERVICES, INCLUDING INVESTMENT IN CRIME PREVENTION AND YOUTH PROGRAMS, BY DEFRAYING OPERATING AND CAPITAL EXPENSES FOR LAFAYETTE'S POLICE DEPARTMENT, AND FIRE AND AMBULANCE SERVICES, AND SHALL THE CITY BE PERMITTED TO COLLECT, RETAIN AND EXPEND ALL REVENUES DERIVED FROM SUCH TAX, AND ANY EARNINGS FROM THE INVESTMENT THEREOF, AS A VOTER APPROVED REVENUE CHANGE AND AN EXCEPTION TO LIMITS WHICH WOULD OTHERWISE APPLY UNDER ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION?

ACTUAL HISTORICAL AND CURRENT ESTIMATED FISCAL YEAR SPENDING

Estimated fiscal year spending for 2014:	\$ 35,136,062*
Actual fiscal year spending for 2013:	\$ 32,251,196*
Actual fiscal year spending for 2012:	\$ 31,734,659*
Actual fiscal year spending for 2011:	\$ 32,909,390*
Actual fiscal year spending for 2010:	\$ 31,658,005*

Overall percentage change in fiscal year spending
Over the five year period from 2010 through 2014: 11.0%

Overall dollar change in fiscal year spending
Over the five year period from 2010 through 2014:
\$ 3,478,057

Estimated spending for first full fiscal year without taking into account the tax increase authorized by BALLOT ISSUE NO. 2A, and assuming no other tax increase is approved:
\$ 35,500,000

Estimated maximum dollar amount of tax increase authorized by the BALLOT ISSUE NO. 2A for first full fiscal year:
\$ 721,611

*Amounts include debt repayment cost of \$1,740,005 in 2014; \$1,730,137 in 2013; \$2,072,698 in 2012; \$2,542,484 in 2011; and \$2,410,441 in 2010.

SUMMARIES OF WRITTEN COMMENTS FILED WITH THE ELECTION OFFICER:

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

THOSE IN **FAVOR** OF THE BALLOT ISSUE SAY:

Lafayette residents want to maintain a safe and protected community and rely on quick emergency response from police, fire, and ambulance services. Without an increase in funding to preserve these basic public safety services, the Lafayette community will experience longer response times and decreases to other general budget items such as library, parks and recreation, and special events.

Lafayette citizens have preferred the city-controlled ambulance service which has decreased response times from 12 minutes to just over 4 minutes, and saved hundreds of lives. This service is not self-sustaining and recoups only 39% of its cost. It currently operates at a \$753,000 annual loss due to decreased Medicare reimbursements, federal government cut backs, insufficient private insurance, and end-user non-payments. The volume of emergency calls will continue to increase as the large baby boomer population continues to age and Lafayette's population grows.

The city will make budget adjustments to help fund increasing public safety costs, but without this mill levy, additional, deeper cuts to programs and services valuable to Lafayette residents will be required and citizens will be negatively impacted.

This mill levy will also allow the police department to maintain their protective services through software and

CITY OF LAFAYETTE

technology upgrades. As we see from news stories everyday, new and upcoming technology such as body cameras to record officer activity, cross-agency communication capability, and forensic investigation fees, are necessary and expected, yet continue to grow at cost levels that exceed inflation and the city's general revenue levels.

If this mill levy passes, homeowners will only pay approximately \$4.00 a month extra on a \$300,000 house.

THOSE AGAINST THE BALLOT ISSUE SAY:

The Colorado Hospital Association recently reported that patient visits to emergency rooms have increased 38 percent because of the enactment of the Affordable Care Act, including an increase in patients who were transported to the ER by ambulance. Medicaid does reimburse for ambulance service, but that reimbursement is about one-third the amount it costs our fire department to provide the service. Lafayette voters should vote "no" on the public safety tax increase because property owners should not have to pick up the rest of the tab for an inadequately funded Federal mandate.

Taxpayers should not have to pay increased property taxes for police protection, ambulance services and youth programs when there are other sources of public-safety revenue that the city of Lafayette has not fully realized. Lafayette's police department issued 40 percent fewer speeding tickets in 2013 compared to 2010 despite the fact that there are more residents and more traffic. Fines for traffic infractions should not be the sole source of our police department's operating or capital budget, but income from speeding tickets can and should be used to defray more of the department's costs. Tax the law breakers, not our city's property owners.

Voters should vote "no" on the Public Safety Tax because there's enough money in the city's general fund to adequately fund police protection, ambulance services and youth programs without a property tax increase. It's just a matter of the Lafayette City Council making police protection, ambulance services and youth programs the priority. Yes, it would mean less money for trails, the recreation center, the skate board park, city attorney fees and other city services, but cutting back on those items is not a difficult decision when we're talking about life safety issues.

Voters should vote "no" on the Public Safety Tax because growth should pay its own way. Lafayette's fire chief has said that fire department budget shortfalls will increase, partially due to more apartment buildings being built. If that's the case, then the developers of multi-family housing should be subject to increased service expansion fees or a newly created public-safety impact fee to offset the added burden

to our police protection, ambulance services and youth programs.

TABOR NOTICE TO ALL REGISTERED VOTERS NOTICE OF ELECTION TO INCREASE TAXES/TO INCREASE DEBT

CITY OF LAFAYETTE
BOULDER COUNTY, COLORADO

ELECTION DATE: November 4, 2014
ELECTION HOURS: 7:00 a.m. to 7:00 p.m.

LOCAL ELECTION OFFICE: 1290 South Public Road, Lafayette,
CO 80026
(303) 665-5588 x1227

DESIGNATED ELECTION OFFICIAL: Susan Koster, CMC,
Lafayette City Clerk

COORDINATED ELECTION OFFICIAL: Hillary Hall, Boulder
County Clerk and Recorder, 1750 33rd Street, Boulder, CO
80301, (303) 413-7740

CITY OF LAFAYETTE BALLOT ISSUE NO. 2B CITY OF LAFAYETTE RECREATION BOND AND MILL LEVY

SHALL THE CITY OF LAFAYETTE'S DEBT BE INCREASED \$5,520,000, WITH A MAXIMUM REPAYMENT COST OF \$7,403,240, OR SUCH LESSER AMOUNT AS MAY BE NECESSARY, AND SHALL THE CITY OF LAFAYETTE'S AD VALOREM TAXES BE INCREASED \$713,000 ANNUALLY, OR SUCH LESSER AMOUNTS AS MAY BE NECESSARY, TO PAY THE PRINCIPAL OF, AND INTEREST ON SUCH DEBT; ALL FOR THE PURPOSE OF DESIGNING, ACQUIRING, CONSTRUCTING, REMODELING, FURNISHING AND EQUIPPING RECREATION FACILITIES AT LAMONT DOES PARK, INCLUDING, BUT NOT LIMITED TO, A WATER PARK WITH AMENITIES, SUCH AS SLIDES, A NEW INTERACTIVE PLAY PARK AND ZERO ENTRY PLAY POOL, A RENOVATED LEISURE/LAP SWIMMING POOL, A REMODELED BATH HOUSE, A NEW ENTRY STRUCTURE MEETING ADA STANDARDS, AND MULTIPURPOSE SYNTHETIC TURF ATHLETIC FIELDS AND PARKING LOT FACILITIES;

SUCH DEBT TO BE EVIDENCED BY THE ISSUANCE OF GENERAL OBLIGATION BONDS AT A NET EFFECTIVE INTEREST RATE NOT TO EXCEED 4.95%, WHICH BONDS SHALL MATURE, BE SUBJECT TO REDEMPTION (WITH OR WITHOUT PREMIUM), BE ISSUED, DATED, AND SOLD AT, ABOVE OR BELOW PAR, AT SUCH TIME OR TIMES AND IN SUCH MANNER, AND CONTAINING SUCH TERMS, NOT INCONSISTENT HERewith,

CITY OF LAFAYETTE

AS THE CITY COUNCIL MAY DETERMINE; AND IN CONNECTION THEREWITH (I) SHALL SUCH INCREASE IN THE CITY'S AD VALOREM PROPERTY TAXES IN ANY YEAR BE MADE WITHOUT LIMITATION AS TO RATE, IN AN AMOUNT SUFFICIENT TO PAY THE PRINCIPAL OF, AND INTEREST ON THE BONDS WHEN DUE, AND (II) SHALL THE REVENUE CHANGE CAUSED BY THE COLLECTION AND SPENDING OF THE PROCEEDS OF SUCH BONDS AND OF SUCH AD VALOREM PROPERTY TAX REVENUE BE APPROVED, PERMITTING ALL OF SUCH BOND PROCEEDS AND SUCH AD VALOREM PROPERTY TAX REVENUE, AND ANY INVESTMENT EARNINGS THEREON, TO BE COLLECTED AND SPENT WITHOUT LIMITATION BY, AND WITHOUT LIMITING THE COLLECTION OR SPENDING OF ANY OTHER REVENUES OR FUNDS OF THE CITY UNDER, ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION OR ANY OTHER LAW?

The estimated or actual total of fiscal year spending for the current year and each of the past four years and the overall percentage and dollar change is:

Estimated fiscal year spending for 2014: \$ 35,136,062*
Actual fiscal year spending for 2013: \$ 32,251,196*
Actual fiscal year spending for 2012: \$ 31,734,659*
Actual fiscal year spending for 2011: \$ 32,909,390*
Actual fiscal year spending for 2010: \$ 31,658,005*

Overall percentage change: 11.0 %
Overall dollar change: \$ 3,478,057

*Amounts include debt repayment cost of \$1,740,005 in 2014; \$1,730,137 in 2013; \$2,072,698 in 2012; \$2,542,484 in 2011; and \$2,410,441 in 2010.

Fiscal year spending without the tax increase in the ballot issue is estimated to be up to \$ 35,500,000 in fiscal year 2015, including debt repayment cost of \$1,744,938 in fiscal year 2015, and assuming no other tax increase is approved. The proposed maximum dollar tax increase in the ballot issue is up to \$713,000 in such fiscal year.

Proposed Bonded Debt:

Principal Amount: \$ 5,520,000
Maximum Annual Repayment Cost: \$ 713,000
Maximum Total Repayment Cost: \$ 7,403,240
Current Outstanding Bonded Debt (as of September 19, 2014):
Principal Balance: \$ 10,025,000
Maximum Annual Repayment Cost: \$ 1,597,096
Remaining Total Repayment Cost: \$ 11,538,355

SUMMARIES OF WRITTEN COMMENTS FILED WITH THE ELECTION OFFICER.

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

THOSE IN **FAVOR** OF THE BALLOT ISSUE SAY:

The Lamont Does outdoor pool is 43 years old and in dire need of repair. It has been a well-loved and utilized amenity over the years but, because of the age of the facility, it will likely be shut down in the near future if additional funds aren't secured through this bond election.

This past summer the pool slide was closed because there were no funds budgeted to replace the structure after it was deemed unsafe. The existing children's pool does not meet ADA (Americans with Disabilities) requirements and will be required to shut down in 2015 if funds are not secured to install significant modifications. Pool pumps, filters, and other mechanical systems have far outlived their functional life, and investing budget dollars to temporarily fix problems is no longer a justifiable use of funds.

If this bond passes, not only will the new funding save the pool from its final demise, it will also provide significant enhancements and desirable amenities to the Lamont Does Community Park. The potential design upgrades include a regional water park comprised of two slide towers, an interactive water play park, zero-depth entry pool, renovated leisure/fitness lap pool, remodeled bath house, expanded parking facilities, and ADA (Americans with Disabilities) compliance for all amenities. In addition to the pool complex upgrades, this bond will also provide the community a much needed year-round, synthetic turf, multi-purpose athletic field. The outdoor pool has been a well-used amenity by the general public and is especially valuable to children who enjoy the healthy play options at Lamont Does Outdoor Pool and Community Park. The exciting water park and fields will breathe new life into a deteriorating facility, provide an inviting facelift to the area, offer a new community amenity for residents, and position Lafayette as a destination for new visitors and businesses.

Funding for the ongoing operations of the pool will be supported through daily admission fees. Because the bond payback is 10 years, the tax will expire for Lafayette homeowners within that time frame. If this bond passes, taxpayers will pay approximately \$4.00 extra a month on a \$300,000 home. Residents will receive a discount for admission to the facility, and low-income scholarships will be available to continue supporting disadvantaged Lafayette youth.

THOSE **AGAINST** THE BALLOT ISSUE SAY:

No comments were filed by the constitutional deadline.

CITY OF LAFAYETTE

TABOR NOTICE TO ALL REGISTERED VOTERS NOTICE OF ELECTION TO INCREASE TAXES

CITY OF LAFAYETTE
BOULDER COUNTY, COLORADO

ELECTION DATE: November 4, 2014
ELECTION HOURS: 7:00 a.m. to 7:00 p.m.

LOCAL ELECTION OFFICE: 1290 South Public Road, Lafayette,
CO 80026
(303) 665-5588 x1227

DESIGNATED ELECTION OFFICIAL: Susan Koster, CMC,
Lafayette City Clerk

COORDINATED ELECTION OFFICIAL: Hillary Hall, Boulder
County Clerk and Recorder, 1750 33rd Street, Boulder, CO
80301, (303) 413-7740

CITY OF LAFAYETTE BALLOT ISSUE NO. 2C **CITY OF LAFAYETTE RETAIL MARIJUANA AND** **RETAIL MARIJUANA PRODUCTS EXCISE TAX**

SHALL THE CITY OF LAFAYETTE TAXES BE INCREASED BY \$240,000 ANNUALLY BEGINNING IN 2015 (FIRST FULL FISCAL YEAR OF SUCH TAX INCREASE) AND BY WHATEVER ADDITIONAL AMOUNTS ARE RAISED ANNUALLY THEREAFTER BY IMPOSING, EFFECTIVE JANUARY 1, 2015, A NEW EXCISE TAX UPON THE FIRST SALE OR TRANSFER OF UNPROCESSED RETAIL MARIJUANA BY A RETAIL MARIJUANA CULTIVATION FACILITY WITHIN THE CITY AND UPON THE SALE OR TRANSFER OF RETAIL MARIJUANA AND RETAIL MARIJUANA PRODUCTS WITHIN THE CITY, ALL AS LEGALIZED BY ARTICLE XVIII, SECTION 16 OF THE COLORADO CONSTITUTION, AT THE RATE OF FIVE PERCENT (WHICH RATE MAY BE ADJUSTED FROM TIME TO TIME BY THE CITY COUNCIL ON EITHER THE FIRST SALE OR TRANSFER OF UNPROCESSED RETAIL MARIJUANA BY A RETAIL MARIJUANA CULTIVATION FACILITY OR UPON THE SALE OR TRANSFER OF RETAIL MARIJUANA AND RETAIL MARIJUANA PRODUCTS OR UPON BOTH SUCH SALES OR TRANSFERS WITHOUT FURTHER VOTER APPROVAL SO LONG AS SUCH RATE DOES NOT EXCEED TEN PERCENT), WITH SUCH EXCISE TAX TO BE IN ADDITION TO THE APPLICATION OF THE CITY'S SALES TAX, AND THE REVENUE RECEIVED BY THE CITY FROM THE COLLECTION OF THE EXCISE TAX TO BE USED TO PAY OR REIMBURSE THE CITY FOR DIRECT AND INDIRECT COSTS INCURRED OR EXPENDED BY THE CITY RELATED TO THE REGULATION OF THE USE OF RETAIL MARIJUANA AND RETAIL MARIJUANA PRODUCTS, TO SUPPORT LOCAL DRUG EDUCATION PROGRAMS, PREVENT UNDERAGE CONSUMPTION OF RETAIL MARIJUANA AND RETAIL MARIJUANA PRODUCTS, AND FOR OTHER GENERAL

PURPOSES OF THE CITY, AND WITH THE REVENUE FROM SUCH TAX AND ANY EARNINGS FROM THE INVESTMENT THEREOF TO BE COLLECTED AND SPENT AS A VOTER APPROVED REVENUE CHANGE UNDER ARTICLE X SECTION 20 OF THE COLORADO CONSTITUTION?

ACTUAL HISTORICAL AND CURRENT ESTIMATED FISCAL YEAR SPENDING

Estimated fiscal year spending for 2014:	\$ 35,136,062*
Actual fiscal year spending for 2013:	\$ 32,251,196*
Actual fiscal year spending for 2012:	\$ 31,734,659*
Actual fiscal year spending for 2011:	\$ 32,909,390*
Actual fiscal year spending for 2010:	\$ 31,658,005*

Overall percentage change in fiscal year spending
Over the five year period from 2010 through 2014: 11.0%

Overall dollar change in fiscal year spending
Over the five year period from 2010 through 2014:
\$ 3,478,057

Estimated spending for first full fiscal year without taking into account the tax increase authorized by BALLOT ISSUE NO. 2C, and assuming no other tax increase is approved:
\$ 35,500,000

Estimated maximum dollar amount of tax increase authorized by the BALLOT ISSUE NO. 2C for first full fiscal year:
\$ 240,000

*Amounts include debt repayment cost of \$1,740,005 in 2014; \$1,730,137 in 2013; \$2,072,698 in 2012; \$2,542,484 in 2011; and \$2,410,441 in 2010.

SUMMARIES OF WRITTEN COMMENTS FILED WITH THE ELECTION OFFICER:

THOSE IN **FAVOR** OF THE BALLOT ISSUE SAY:

This is a positive tax for Lafayette. It will only apply to retail marijuana product purchases in the city, and is not a tax across the board to the general taxpayer. This ballot issue will place a tax on the first sale of unprocessed marijuana by a cultivation facility, on the sale or transfer of retail marijuana, and on retail marijuana products. The tax will not be imposed on medical marijuana.

After the legalization of retail marijuana was approved by voters, the state of Colorado began collecting an excise tax but the City of Lafayette does not currently have a similar tax in place. This needed revenue stream will be used to reimburse the city for costs incurred to regulate the use of marijuana, support drug education programs, and prevent

CITY OF LAFAYETTE

underage consumption. If this tax is not passed, Lafayette will lose out on a valuable revenue stream.

THOSE **AGAINST** THE BALLOT ISSUE SAY:

No comments were filed by the constitutional deadline.

TABOR NOTICE

TO ALL REGISTERED VOTERS

NOTICE OF ELECTION TO INCREASE TAXES

CITY OF LAFAYETTE
BOULDER COUNTY, COLORADO

ELECTION DATE: November 4, 2014
ELECTION HOURS: 7:00 a.m. to 7:00 p.m.

LOCAL ELECTION OFFICE: 1290 South Public Road, Lafayette,
CO 80026
(303) 665-5588 x1227

DESIGNATED ELECTION OFFICIAL: Susan Koster, CMC,
Lafayette City Clerk

COORDINATED ELECTION OFFICIAL: Hillary Hall, Boulder
County Clerk and Recorder, 1750 33rd Street, Boulder, CO
80301, (303) 413-7740

CITY OF LAFAYETTE BALLOT ISSUE NO. 2D CITY OF LAFAYETTE EXCISE TAX TO FUND CLEAN ENERGY INITIATIVE

SHALL THE CITY OF LAFAYETTE, COLORADO, TAXES BE INCREASED BY \$480,000.00 ANNUALLY IN 2016 (FINAL, FULL FISCAL YEAR OF SUCH PHASED-IN TAX INCREASE) AND BY WHATEVER ADDITIONAL AMOUNTS ARE RAISED ANNUALLY THEREAFTER BY IMPOSING A NEW EXCISE TAX UPON THE SALE OR TRANSFER WITHIN THE CITY OF ELECTRICITY AND NATURAL GAS TO THE RETAIL CUSTOMER, SAID EXCISE TAX BEING AT THE RATE OF 1% OF THE PRICE PAID (OR THE REASONABLE VALUE THEREOF), EFFECTIVE JANUARY 1, 2015, AND INCREASING TO 2% EFFECTIVE JANUARY 1, 2016, FOR SUCH ELECTRICITY OR NATURAL GAS, WITH SUCH EXCISE TAX TO BE IN ADDITION TO THE APPLICATION OF THE CITY'S SALES TAX; AND THE REVENUE RECEIVED BY THE CITY FROM THE COLLECTION OF THE EXCISE TAX TO BE USED TO FUND A CLEAN ENERGY INITIATIVE PROGRAM, THE PURPOSE OF WHICH IS THE ACCELERATION OF THE ADOPTION OF ENERGY EFFICIENCY, SUSTAINABILITY, AND RENEWABLE ENERGY BY THE RESIDENTS AND BUSINESSES OF LAFAYETTE, WHICH PROGRAM MAY INCLUDE, BUT NOT BE LIMITED TO: (I) LEVERAGING EXISTING CLEAN ENERGY PROGRAMS AND EXISTING ENERGY FINANCE PROGRAMS; (II) HELPING CITIZENS TO TAKE ADVANTAGE OF OPPORTUNITIES TO

REDUCE ENERGY CONSUMPTION, SAVE MONEY ON THEIR ENERGY BILLS, AND INCREASE COMFORT AND SECURITY; AND (III) IMPLEMENTING NEW CLEAN ENERGY, SUSTAINABILITY, AND FINANCING PROGRAMS, INCLUDING THE FUNDING OF A MUNICIPAL STAFF POSITION TO MANAGE SUCH PROGRAMS, PROVIDING FREE ENERGY ADVISING SERVICES, PROVIDING REBATES TO INCENTIVIZE ENERGY UPGRADES, FACILITATING ON-BILL REPAYMENT TO HELP OVERCOME THE HURDLE OF UP-FRONT COSTS, AND FACILITATING THIRD PARTY INVESTMENT AND PUBLIC/PRIVATE CLEAN ENERGY PARTNERSHIPS;

AND SHALL REVENUE CHANGE CAUSED BY THE COLLECTION AND SPENDING OF THE PROCEEDS OF SUCH TAX, AND ANY INVESTMENT EARNINGS THEREON, BE COLLECTED AND SPENT WITHOUT LIMITATION BY, AND WITHOUT LIMITING THE COLLECTION OR SPENDING OF ANY OTHER REVENUES OR FUNDS OF THE CITY UNDER, ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION OR ANY OTHER LAW?

ACTUAL HISTORICAL AND CURRENT ESTIMATED FISCAL YEAR SPENDING

Estimated fiscal year spending for 2014:	\$ 35,136,062*
Actual fiscal year spending for 2013:	\$ 32,251,196*
Actual fiscal year spending for 2012:	\$ 31,734,659*
Actual fiscal year spending for 2011:	\$ 32,909,390*
Actual fiscal year spending for 2010:	\$ 31,658,005*

Overall percentage change in fiscal year spending
Over the five year period from 2010 through 2014: 11.0%

Overall dollar change in fiscal year spending
Over the five year period from 2010 through 2014:
\$ 3,478,057

Estimated spending for first full fiscal year without taking into account the tax increase authorized by BALLOT ISSUE NO. 2D, and assuming no other tax increase is approved:
\$ 35,500,000

Estimated maximum dollar amount of tax increase authorized by the BALLOT ISSUE NO. 2D for first full fiscal year:
\$ 240,000

*Amounts include debt repayment cost of \$1,740,005 in 2014; \$1,730,137 in 2013; \$2,072,698 in 2012; \$2,542,484 in 2011; and \$2,410,441 in 2010.

SUMMARIES OF WRITTEN COMMENTS FILED WITH THE ELECTION OFFICER:

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

CITY OF LAFAYETTE

THOSE IN **FAVOR** OF THE BALLOT ISSUE SAY:

The Lafayette Clean Energy Initiative will bring residents and businesses innovative opportunities to save money on energy bills while improving comfort and increasing property values. By addressing clean energy hurdles for property owners and renters, this Initiative will smooth the path to reaping the benefits that clean energy provides.

These hurdles include: needing to know all the options and how cost-effective they are; what local, state, federal, and utility rebates are available; and how to find trusted contractors and good financing options. Lafayette energy groups studied successful clean energy programs and documented ideas to overcome these hurdles.

Energy efficiency and renewable energy ("clean energy") are **INVESTMENTS** that pay back their initial cost in energy savings.

These funds will be invested in such things as: offering rebates for energy efficiency projects; free expert energy advising; establishing on-water-bill repayment of certain energy upgrades, with terms of payment designed to lower monthly living expenses; and employing an energy professional to implement programs and coordinate with an oversight Commission.

The business case is clear. Investments in energy efficient lighting, appliances, heating and air conditioning, building weatherization and other areas can yield positive returns on investment. Our city government has proven this by investing in energy efficiency and solar energy, which now saves taxpayers \$130,000 per year on the city energy bill. This initiative will provide similar opportunities to Lafayette residents and businesses.

The cost of electricity from coal is increasing, and the price of natural gas is very unpredictable. Meanwhile, the costs of solar, wind, and geothermal energy are decreasing rapidly, and energy efficiency (energy not used) is the cheapest of all.

Investing in the local clean energy economy will create jobs and keep more of our energy dollars local. The alternative is continuing to pay ever-increasing energy bills.

Energy programs can benefit ALL residents and businesses. Special attention will be paid to fixed- and lower-income residents by promoting and expanding free weatherization services that are already available, and incentivizing rental owners to increase building energy efficiency.

Reducing our use of energy from coal and natural gas means cleaner air and water. Burning coal produces soot, sulfur,

and mercury. Power plants and fracking for gas use huge amounts of water.

Reducing our use of fossil fuels also helps address climate change and meet the city's commitment to reduce our greenhouse gas emissions by 20% by 2020.

Voters passed a clean energy tax in 2013, but a second ballot issue that passed prevented its collection. This 2014 initiative provides dedicated funding for clean energy.

Even voters who don't expect to benefit from this initiative could vote for it because the cost is modest and it benefits the community.

City Council voted unanimously to place this question on the ballot, following the unanimous recommendation of the Lafayette Energy Sustainability Advisory Committee and a broad citizen stakeholder group.

More information about the Lafayette Clean Energy Initiative is available online.

Please help create a clean energy future for Lafayette by voting YES on 2D!

THOSE **AGAINST** THE BALLOT ISSUE SAY:

There is no solid plan outlining how the half a million dollars collected annually will be spent. If this is such a great idea, why aren't there more details about how the money will be spent? The only specifics included in the plan suggest using existing government-funded rebates and incentive programs that are currently available without the implementation of this tax.

Older homes in need of repair benefit most from incentive and rebate programs. These homeowners typically have a lower income and are less able to afford things like geothermal systems and wind energy. A one percent increase in residents' utility bills in 2015 and a two percent increase in 2016 means less food on the table for these struggling families. This excise tax has no sunset provision, so the tax could remain on our energy bills forever.

If this tax passes, every Lafayette taxpayer will pay more taxes so that a privileged, elite few can take advantage of renewable energy rebates and incentives. If you can't, or don't want to invest in energy efficiency upgrades, you won't benefit from the money you'll be paying in additional taxes.

Residents wishing to improve their energy efficiency want to do so at a pace that is flexible and adjustable for their specific needs — not at an accelerated adoption rate forced on them by the city. Far reaching government dictates should not

CITY OF LAFAYETTE

insert themselves into our personal utility bills and obligate us to comply on their terms.

While residents get to vote on this new tax, the local businesses we support don't get to have a say. All Lafayette businesses will be burdened by this new tax, but they don't have the opportunity to vote on it. This new tax — which doesn't exist in neighboring communities — will drive new businesses to locate elsewhere and existing businesses to leave Lafayette.

Lafayette residents have survived and will continue to survive just fine without a renewable-energy tax, especially since there are more pressing and immediate needs facing Lafayette taxpayers, including the need for increased property taxes to pay for necessary police protection, ambulance services and youth programs. This proposed excise tax is a luxury, not a necessity.

A government-run energy program needs someone to run it, and there are no overhead and management expenses accounted for in this excise tax proposal. Once a city renewable-energy department is created, complete with a director and staff who will be paid by Lafayette taxpayers, it is likely that the department and the expense will never go away, even if the excise tax does.

Unlike other products and services that are taxed via a sales tax, an excise tax on energy consumption leaves taxpayers with no options - you either pay the tax or you don't get the electricity or natural gas. You have to have electricity to survive, and everyone pays the utility company the same rate - and thus the same level of tax - for kilowatt used regardless of whether they're rich or poor.

TOWN OF LYONS

TO: ALL REGISTERED VOTERS
Notice of Election to Increase Taxes

Town of Lyons
Boulder County, Colorado

Election Date: Tuesday, November 4, 2014
Election Hours: 7:00 a.m. to 7:00 p.m.

NOTICE OF ELECTION TO INCREASE TAXES ON A REFERRED MEASURE

BALLOT ISSUE 2A
BALLOT TITLE:

SHALL TOWN OF LYONS TAXES BE INCREASED BY \$95,000.00 ANNUALLY IN THE FIRST FULL FISCAL YEAR COMMENCING JANUARY 1, 2015 AND ENDING DECEMBER 31, 2015, AND BY WHATEVER ADDITIONAL AMOUNTS ARE RAISED ANNUALLY THEREAFTER, BY IMPOSING, EFFECTIVE JANUARY 1, 2015, A NEW SALES TAX ON THE SALE WITHIN THE TOWN OF RETAIL MARIJUANA AND RETAIL MARIJUANA PRODUCTS AS DEFINED IN THE COLORADO RETAIL MARIJUANA CODE AND APPLICABLE TOWN ORDINANCES, AT THE RATE OF THREE POINT FIVE PERCENT (3.5%) OF THE PRICE PAID BY THE PURCHASER OF THE RETAIL MARIJUANA AND RETAIL MARIJUANA PRODUCTS, WHICH IS HEREBY APPROVED; AND SHALL THE REVENUE RECEIVED BY THE TOWN FROM THE COLLECTION OF SUCH NEW TAX BE USED TO PAY OR REIMBURSE THE TOWN FOR DIRECT AND INDIRECT COSTS INCURRED OR EXPENDED BY THE TOWN FOR ADEQUATE TRAINING, ENFORCEMENT, AND ADMINISTRATION OF ALL APPLICABLE MARIJUANA LAWS AND REGULATIONS, TO SUPPORT LOCAL DRUG AND ALCOHOL PROGRAMS AND FACILITIES, AND FOR OTHER GENERAL PURPOSES OF THE TOWN, WITH THE RATE OF SUCH SALES TAX BEING ALLOWED TO BE DECREASED OR INCREASED WITHOUT FURTHER VOTER APPROVAL SO LONG AS THE RATE OF SUCH TAX DOES NOT EXCEED 10%; AND SHALL THE TOWN BE AUTHORIZED TO COLLECT AND SPEND SUCH REVENUE AS A VOTER APPROVED REVENUE CHANGE UNDER ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION ?

YES _____ NO _____

FISCAL INFORMATION
Fiscal Year Spending

2010	\$ 2,105,451	Actual
2011	\$ 1,511,089	Actual
2012	\$ 1,843,325	Actual
2013	\$ 2,101,293	Actual (unaudited)
2014	\$ 1,722,661	Estimated

Overall percentage change from 2010 to 2014
-18.2 %
Overall dollar change from 2010 to 2014
- \$ 382,790

Proposed Tax Increase – (Ballot Issue 2A Sales Tax on retail marijuana

Town Estimate of the Maximum Dollar Amount of the Proposed Tax Increase for Fiscal Year 2015 (the First Full Year of the Proposed Tax Increase): \$95,000

Town Estimate of 2015 Fiscal Year Spending Without Proposed Tax Increase: \$1,978,425

SUMMARIES OF WRITTEN COMMENTS FILED WITH THE TOWN CLERK'S OFFICE

BALLOT ISSUE 2A

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

The additional revenue from the proposed sales tax of 3.5%, up to a maximum of 10%, will ensure the Town will have sufficient resources to enforce marijuana-related regulations, invest in abuse-prevention programs, provide education and support other needs of the Town. Part of the revenues will be used to educate citizens of the dangers of using marijuana, to warn kids not to use it, and to warn children that in time it will affect their brains and their entire lives. The additional sales tax will keep prices in Lyons competitive with nearby towns that have legalized retail sales and have passed similar sales tax measures. The additional tax will be paid only by purchasers of marijuana products, with most purchasers expected to be tourists. Imposing a sales tax in no way limits the rights of consumers offered by Amendment 64 to legally possess and use marijuana recreationally, and would follow similar taxation practices applied to tobacco. Increasing the purchase price would make recreational marijuana less accessible to minors and would deter abuse. Lyons needs the additional tax revenues from the retail sale of marijuana for the enforcement of the regulations and to ensure the safety of our community.

The following summary was prepared from comments filed by persons AGAINST the proposal:

No comments were filed by the Constitutional deadline.

BOULDER VALLEY SCHOOL DISTRICT

TO: ALL REGISTERED VOTERS
Notice of Election to Increase Taxes and Increase Debt on a Referred Measure

Boulder Valley School District RE-2

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

Election Date: Tuesday, November 4, 2014

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

Local Election Office Address and Telephone Number:

Boulder County Clerk & Recorder - Hillary Hall

Attn: Molly Tayer, Deputy Clerk

1750 33rd Street, Suite 200

Boulder, CO 80301

email: MTAYER@BOULDERCOUNTY.ORG and

ELECTIONS@BOULDERCOUNTY.ORG

Telephone: 303-413-7745

Ballot Title and Text:

BALLOT ISSUE 3A:

SHALL BOULDER VALLEY SCHOOL DISTRICT RE-2 DEBT BE INCREASED \$576,520,000 WITH A REPAYMENT COST OF UP TO \$1,351,017,635, AND SHALL DISTRICT TAXES BE INCREASED UP TO \$56,097,800 ANNUALLY TO PAY SUCH DEBT, ALL FOR THE PURPOSES DESCRIBED IN THE DISTRICT'S EDUCATIONAL FACILITIES MASTER PLAN APPROVED BY THE BOARD OF EDUCATION AND MONITORED BY A CITIZENS' BOND OVERSIGHT COMMITTEE, INCLUDING BUT NOT LIMITED TO THE FOLLOWING:

-INVESTING IN ALL DISTRICT SCHOOLS, SITES AND FACILITIES BY REPAIRING, REPLACING, AND/OR UPGRADING INFRASTRUCTURE, BUILDING SYSTEMS AND FINISHES FOR THE PURPOSES OF IMPROVING THE LEARNING AND WORK ENVIRONMENT FOR STUDENTS AND STAFF, INCREASING FUNCTIONALITY AND EFFICIENCY OF DISTRICT-WIDE SUPPORT FACILITIES, EXTENDING THE LIFE OF BUILDINGS; IMPROVING ENERGY EFFICIENCY AND CREATING SAFER ENVIRONMENTS;

-ADDRESSING THE EDUCATIONAL DEFICIENCIES IN DISTRICT SCHOOLS BY MODERNIZING, EXPANDING AND CONSTRUCTING LEARNING SPACES SUCH AS BUT NOT LIMITED TO CLASSROOMS, PERFORMANCE SPACES, FITNESS FACILITIES, SPECIAL EDUCATION DEDICATED SPACES AND SPACES THAT SUPPORT INNOVATIVE EDUCATIONAL DELIVERY;

-EXPANDING FULL-DAY KINDERGARTEN OPPORTUNITIES AND PRESCHOOL PROGRAMS BY RENOVATING, ENLARGING AND CONSTRUCTING EARLY CHILDHOOD EDUCATION SPACES;

-CONSTRUCTING AND EQUIPPING A SCHOOL CAMPUS TO SERVE GRADES PRE-K THROUGH 8 IN ERIE, COLORADO TO ACCOMMODATE ENROLLMENT GROWTH AND INVESTING IN THE REPLACEMENT OF SELECT SCHOOLS THAT HAVE EXCEEDED THEIR SERVICE LIVES;

AND, TO THE EXTENT FUNDS ARE AVAILABLE, FOR OTHER CAPITAL EXPENDITURES RELATED TO CONSTRUCTING, REPAIRING AND EQUIPPING DISTRICT BUILDINGS, AND SHALL THE MILL LEVY BE INCREASED IN ANY YEAR WITHOUT LIMITATION AS TO RATE AND AMOUNT SUFFICIENT TO PAY THE PRINCIPAL OF, PREMIUM, IF ANY, AND INTEREST ON SUCH DEBT OR ANY REFUNDING DEBT (OR TO CREATE A RESERVE FOR SUCH PAYMENT); SUCH DEBT TO BE EVIDENCED BY THE ISSUANCE OF GENERAL OBLIGATION BONDS TO BE SOLD IN ONE SERIES OR MORE, FOR A PRICE ABOVE OR BELOW THE PRINCIPAL AMOUNT OF SUCH SERIES, ON TERMS AND CONDITIONS AND WITH SUCH MATURITIES AS PERMITTED BY LAW, INCLUDING PROVISIONS FOR REDEMPTION OF THE BONDS PRIOR TO MATURITY WITH OR WITHOUT PAYMENT OF A PREMIUM OF NOT TO EXCEED ONE PERCENT; AND SHALL THE DISTRICT BE AUTHORIZED TO ISSUE DEBT TO REFUND THE DEBT AUTHORIZED IN THIS QUESTION, PROVIDED THAT AFTER THE ISSUANCE OF SUCH REFUNDING DEBT THE TOTAL OUTSTANDING PRINCIPAL AMOUNT OF ALL DEBT ISSUED PURSUANT TO THIS QUESTION DOES NOT EXCEED THE MAXIMUM PRINCIPAL AMOUNT SET FORTH ABOVE; AND PROVIDED FURTHER THAT ALL DEBT ISSUED BY THE DISTRICT PURSUANT TO THIS QUESTION IS ISSUED ON TERMS THAT DO NOT EXCEED THE REPAYMENT COSTS AUTHORIZED IN THIS QUESTION; AND SHALL SUCH TAX REVENUES AND THE EARNINGS FROM THE INVESTMENT OF SUCH BOND PROCEEDS AND TAX REVENUES BE COLLECTED, RETAINED AND SPENT AS A VOTER APPROVED REVENUE CHANGE AND AN EXCEPTION TO THE LIMITS WHICH WOULD OTHERWISE APPLY UNDER ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION OR ANY OTHER LAW?

Total District Fiscal Year Spending

Fiscal Year

2014-15 (estimated) \$ 379,923,665

2013-14 (actual) \$353,319,584

2012-13 (actual) \$ 340,461,610

2011-12 (actual) \$ 340,522,573

2010-11 (actual) \$ 331,291,892

Overall percentage change from 2010-2011 to 2014-15
14.7%

Overall dollar change from 2010-2011 to 2014-2015
\$ 48,631,773

BOULDER VALLEY SCHOOL DISTRICT

Proposed Tax Increase

District Estimate of the Maximum Dollar Amount of the Proposed Tax Increase For Fiscal Year 2015-2016 (the First Full Fiscal Year of the Proposed Tax Increase):

BALLOT ISSUE 3A: \$56,097,800

District Estimate of 2015-2016 Fiscal Year Spending Without Proposed Tax Increase: \$ 383,581,920

Information on District's Proposed Debt

BALLOT ISSUE 3A:

Principal Amount of Proposed Bonds:

Not to exceed \$ 576,520,000

Maximum Annual District Repayment Cost:

Not to exceed \$ 56,097,800

Total District Repayment Cost:

Not to exceed \$ 1,351,017,635

Information on District's Current Debt

Principal Amount Outstanding Debt: \$ 337,495,000

Maximum Annual Repayment Cost: \$ 28,231,280

Remaining Total Repayment Cost: \$ 517,929,039

Summary of Written Comments FOR Ballot Issue 3A:

Question 3A on the ballot asks whether voters will fund the Boulder Valley School District's Facilities Master Plan. Because the State of Colorado provides no funding for school district capital improvements, it's up to local communities to fund these needs. The BVSD Facilities Master Plan is the result of a 2-year needs-assessment that involved staff and community stakeholders. If approved, community involvement will continue through the Citizens' Bond Oversight Committee, a group that will ensure that all funds will be spent according to the actual ballot language

The main components of the proposed \$576.5 million plan are:

Critical Repair

- Improvements are planned for every school and will make a significant positive impact on the learning and working environment for our students and staff
- 72% of BVSD schools are more than 30 years old. Necessary improvement to roofs, HVAC systems, electrical and plumbing, asphalt, interior finishes, and asbestos removal account for approximately 50% of planned projects
- Systems to improve management of temperature and air quality in buildings, including air conditioning in our hardest-to-cool schools and schools with summer school programming, will ensure healthy, comfortable schools

Replacement and Construction

- The condition of three existing school buildings are so deteriorated that it is not cost effective to invest in repairs. Emerald, Creekside and Douglass Elementary Schools will be replaced
- A new preschool through 8th grade campus will be built in Erie to manage enrollment growth

Sustainability

- New building construction will utilize green building standards
- Upgrades to lighting and HVAC systems in all buildings will improve energy efficiency

Safety and Security

- Systems will be installed to monitor and control entrances to all buildings
- Improved emergency communications systems inside schools and with outside first responders will be installed

District-wide Support Facilities

- A new transportation hub that is up to code and better equipped for bus care and maintenance will be built
- A centralized district kitchen will cut costs and improve food safety and quality
- Newly designed spaces will support professional development, special education and administrative support services including IT infrastructure enhancements

Early Childhood Education

- Space will be allocated, created, or re-purposed inside existing schools to provide the opportunity for all-day kindergarten and preschool

Fitness and Outdoor Facilities

- Enhanced fitness and outdoor facilities, including multi-purpose exercise rooms, playgrounds, tracks, and fields, will benefit our students and our communities

Innovation

- Funding will be available to every school to use to create innovative learning spaces

If approved by the voters, residential property taxes will be increased by \$47 per \$100,000 of actual value. Non-residential property taxes will be increased by \$170 per \$100,000 of actual value

Boulder Valley voters have consistently supported public education. Measure 3A is a bold measure that will address deferred maintenance issues and will significantly improve all

BOULDER VALLEY SCHOOL DISTRICT

schools across all our communities. If 3A passes we will again show that our students are our highest priority. It is up to us! Please vote YES on 3A! Improving All Buildings....Benefiting All Students

Summary of Written Comments AGAINST Ballot Issue 3A:

No comments were filed by the constitutional deadline.

LYONS REGIONAL LIBRARY DISTRICT

TO ALL REGISTERED VOTERS NOTICE OF COORDINATED MAIL BALLOT ELECTION TO INCREASE TAXES LYONS REGIONAL LIBRARY DISTRICT, BOULDER COUNTY, COLORADO

Election Date: November 4, 2014

Voting Service and Polling Center Locations and Hours:
Contact Larimer County Elections at (970) 498-7820 for the nearest location and hours OR Contact Boulder County Elections at (303) 413-7740 for the nearest location and hours.

Designated Election Official: Larimer County Clerk and Recorder, Elections Division, 200 W. Oak St., P.O. Box 1547, Fort Collins, CO 80522. (970) 498-7941

Boulder County Clerk and Recorder, Elections Division, 1750 33rd St. #200, Boulder, CO 80301. (303) 413-7740

Ballot Title and Text:

LYONS REGIONAL LIBRARY DISTRICT BALLOT ISSUE 4C: SHALL THE LYONS REGIONAL LIBRARY DISTRICT TAXES BE INCREASED BY \$357,000 AND BY WHATEVER ADDITIONAL AMOUNTS ARE RAISED ANNUALLY THEREAFTER, BY A MILL LEVY OF NOT MORE THAN 5.85 MILLS, COMMENCING IN TAX YEAR 2014 FOR COLLECTION IN FISCAL YEAR 2015, AND CONTINUING THEREAFTER AS PROVIDED BY LAW, SUCH PROCEEDS TO BE USED FOR ANY LAWFUL PURPOSE FOR WHICH LIBRARY DISTRICT FUNDS MAY BE USED UNDER THE COLORADO LIBRARY LAW (SECTION 24-90-101 et seq., C.R.S.) AND SHALL SUCH TAX PROCEEDS BE COLLECTED AND SPENT BY THE DISTRICT AS VOTER APPROVED REVENUE CHANGES IN EACH YEAR, WITHOUT REGARD TO ANY SPENDING OR REVENUE LIMITATIONS CONTAINED IN ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION OR SECTION 29-1-301, C.R.S?

Actual historical and current estimated fiscal year spending information:

Year	Fiscal Year Spending
2010 (actual)	\$0
2011 (actual)	\$0
2012 (actual)	\$0
2013 (actual)	\$15
2014 (estimated)	\$15

Overall percentage change in fiscal year spending over the five year period from 2010 through 2014: %na

Overall dollar change in fiscal year spending over the five year period from 2010 through 2014: \$15

Estimated 2015 fiscal year spending without taking into account the tax increase authorized by ballot issue 4C: \$0

Estimated 2015 tax increase authorized by ballot issue 4C: \$357,000

Summaries of written comments on ballot issue 4C filed with the election officer:

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

Lyons needs a new library/community resource center. The current small library is outdated, under-sized (less than 25% of space in similar community facilities) and under-funded at about \$100,000 per year by the Town of Lyons, which has other, higher-priority budget items (such as infrastructure). Issue 4C would allow the Lyons Regional Library District to take over library operations from the Town and build a modern library/community resource center with expanded space and programs for children, teens, families, seniors and local groups.

The Town of Lyons Flood Recovery Action Plan adopted by the Town Board designates a new library/resource center as a key part of that plan, to be done in 2015. That will only happen if Issue 4C passes.

The maximum tax increase would be about \$186 annually (\$16 per month) for a \$400,000 house, or \$280 annually (\$24 per month) for a \$600,000 house. That is less than average for similar-size Colorado library districts.

The Library District board has designated the existing Depot site as the preferred site for a new facility due to its central location, adequate space for expansion (with the historic building preserved) and convenient same-block parking.

A new facility would include expanded children's and teen space, meeting rooms, art exhibit space, performance space and other features the community has said are needed. A capital campaign, including a \$250,000 matching pledge from a local family, will be conducted to augment tax funds if voters approve Issue 4C. Foundation grants will also be sought if Issue 4C passes. If Issue 4C does not pass, the Town will continue to fund and operate the small existing library, with no additional money from the District or a capital campaign

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

Footnote to Special interest tax:

At the beginning of the of the Lyons Comprehensive Plan our "Guiding Principles" state: "historic preservation, transition to

LYONS REGIONAL LIBRARY DISTRICT

a localized economy that promotes job growth, attracts Front Range day trip tourists, and provides cost effective management of Town owned assets.” More than \$350,000 per year of our tax dollars going to a small special interest group, that doesn’t follow our guiding principles, isn’t right particularly now.

Earmarking, special purpose taxation, is a bad idea. It is particularly inappropriate when families and the town are struggling to recover from setbacks and make required improvements. The Lyons community has great many needs and to impose a tax that can only be used for a third tier priority is wrong.

Hundreds of people, perhaps 40% of the greater Lyons community, participated in meetings and Recovery Work Groups. Collectively, we created a list of projects that need to be done. Leadership prioritized these projects. Let’s get our vital and important priorities completed before we allocate millions of dollars to a lowest priority project.

A top priority is housing and the return of our neighbors and friends who lost their homes in the flood. Many people, whom work here, can’t afford to live in Lyons because the most affordable housing was destroyed. Unfortunately, the people who lost their homes will be unable to vote. Please don’t forget our promise to give them an opportunity to return. That’s a (Vital) task!

The Board of County Commissioners is already placing two additional countywide tax issues on the November ballot. One asks approval of a flood recovery sales and use tax; the other seeks to extend an existing property (mill levy) tax that

provides funding for human services safety net programs. Three new taxes at this time are just too much for many families.

The Depot Library has received grants totally \$485,000 towards restoration. When work is completed in early 2015 we will have a beautiful facility. Put a check mark indicating job completion. Do we need to send hundreds of thousands of dollars every year to a Lyons Library District Board? No! Their justification for a big new library falls apart upon inspection.

THEY CLAIM:

1. That, we need a new library for meeting spaces. However, the recovery work group found 10 places within Lyons to meet. The Town Hall needs more space but you can’t conduct Board of Trustee meetings in a library.
2. That, there is a need for additional book storage. However, electronic readers can hold 1,000 books and have access to over a million books.
3. That, there will be economic benefit arriving from a multimillion-dollar building. This is very, very, very questionable.
4. That, the library can be upgraded only by spending millions of dollars. However inexpensive alternatives exist, and are achievable without increasing taxes.

Let’s get vital and important projects done before we spend money on a highest cost project that is a lowest ranked priority. **VOTE NO** for the good of the Lyons’ people!

SUNSHINE FIRE PROTECTION DISTRICT

ALL REGISTERED VOTERS

2011 (actual) \$345,241

SUNSHINE FIRE PROTECTION DISTRICT BOULDER COUNTY, COLORADO

2010 (actual) \$238,213

NOTICE OF ELECTION TO INCREASE TAXES ON A REFERRED MEASURE

Overall Percentage Change from 2010-2014 (increase)
24%

Overall Dollar Change from 2010-2014 (increase)
\$58,003

ELECTION DATE: November 4, 2014

ELECTION HOURS: 7:00 A.M. to 7:00 P.M.

DISTRICT OFFICE:

311 County Rd. 83, Boulder, CO

Telephone: 303-786-7731

For First Full Fiscal Year of Proposed Tax Increase, the District's Estimates of Maximum Dollar Amount of Tax Increase and of the District's Fiscal Year Spending Without the Tax Increase:

LOCAL ELECTION OFFICE:

Boulder County Elections Division

1750 33rd Street, Suite 200, Boulder, CO 80301

Estimated Maximum Dollar Amount Of Tax Increase
for 2016: \$50,000

Estimated 2016 Fiscal Year Spending Without
Proposed Tax Increase: \$229,234

BALLOT TITLE AND TEXT:

SUNSHINE FIRE PROTECTION DISTRICT BALLOT ISSUE 5A

SHALL SUNSHINE FIRE PROTECTION DISTRICT TAXES BE INCREASED \$50,000 (FIRST FULL FISCAL YEAR DOLLAR INCREASE) ANNUALLY, COMMENCING JANUARY 1, 2015, BY INCREASING ITS EXISTING GENERAL OPERATING PROPERTY TAX BY 4.000 MILLS, SAID TAX INCREASE TO COINCIDE WITH THE END OF THE DISTRICT'S CURRENT 4.000 MILLS CAPITAL PROJECTS PROPERTY TAX, TO BE USED BY THE DISTRICT FOR GENERAL OPERATIONS, MAINTENANCE AND CAPITAL IMPROVEMENTS, AND SHALL THE REVENUE FROM SUCH TAXES, AND INVESTMENT INCOME THEREON, CONSTITUTE A VOTER APPROVED EXCEPTION TO THE REVENUE AND SPENDING LIMITS OF ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION, THE 5.5% PROPERTY TAX LIMITATION OF SECTION 29-1-301, COLORADO REVISED STATUTES, OR ANY OTHER LAW, AND WITHOUT LIMITING, IN ANY YEAR, THE AMOUNT OF OTHER REVENUE THE DISTRICT MAY COLLECT AND SPEND?

YES _____

NO _____

Fiscal Information:

Total District Fiscal Year Spending:

2014 (estimated) \$296,216

2013 (actual) \$294,505

2012 (actual) \$266,869

Summary of Written Comments for the

Proposal:

The purpose of Ballot Issue 5A is to keep the Sunshine Fire Protection District's total mill levy equal to what it has been since 2009 and to keep the Fire Department's portion of the mill levy equal to what it has been since 2000.

The Sunshine Fire Protection District provides structural and wildland fire suppression, emergency medical response, operations level hazardous materials response and search and rescue. SFPD also provides an ongoing wildland fire mitigation program. In 2000, the District's residents passed a 4.000 mill tax increase to run for 15 years in order to fund capital projects and equipment modernization. The last year for receiving tax income from this mill levy is 2015. The SFPD's current mill levies include a General Operating levy of 4.480 mills, the Capital Projects levy of 4.000 mills and a Wildland Fire Mitigation levy of 3.560 mills; resulting in a total District mill levy of 12.04 mills. The Fire Department's portion of the mill levy is 8.480 mills. Ballot Issue 5A will increase the General Operating levy by 4.000 mills at the same time the Capital Projects levy of 4.000 mills ends in 2015. The District's total mill levy of 12.04 mills will not change. If Ballot Issue 5A does not pass, the ending of the Capital Projects levy of 4.000 mills in 2015 will mean that the District's levy for supporting the Fire Department's operations, maintenance and capital improvements will drop from 8.480 mills to 4.480 mills; resulting in a 47% reduction in tax revenues.

SUNSHINE FIRE PROTECTION DISTRICT

Capital replacement is an ongoing process for fire departments. Many capital items have a mandated service life based on changing standards and normal wear. The service life of fire engines is often governed by the increased maintenance costs to support the older equipment. SFPD used the Capital Projects mill levy to purchase two new fire engines, but is now faced with having to replace another aging fire engine and firefighter's Personal Protective Equipment. The current PPE are well past their mandated service life and are a safety hazard for SFPD firefighters. If Ballot Issue 5A is not passed, the District will not be able to replace this capital equipment or meet future capital needs. The 2010 Fourmile Canyon Fire severely impacted SFPD's tax revenue. Compared to 2010 tax revenues, the District's tax revenues were down 6% in 2011, 47% in 2012, 37% in 2013 and 21% in 2014. In the last four years the loss of tax revenue has forced SFPD to balance paying for operating and maintenance expenses versus funding capital needs. Continuing the tax revenue for capital spending and moving it to be part of the District's general operating funds will give the District the ability to meet its current and future operating and capital needs. Passing Ballot Issue 5A will allow us to do that without increasing the District's total mill levy.

Summary of Written Comments Against the Proposal:

No comments were submitted.

COAL CREEK CANYON FIRE PROTECTION DISTRICT

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

Election Date: Tuesday, November 4, 2014
Election Hours: 7:00 A.M. to 7:00 P.M.
Local Election Office Address and Telephone Number:
32895 Highway 72, Golden, Colorado, 80403; telephone
number (303) 642-3121

Ballot Title and Text: **COAL CREEK CANYON FIRE PROTECTION DISTRICT BALLOT ISSUE 4B:**

SHALL COAL CREEK CANYON FIRE PROTECTION DISTRICT'S TAXES BE INCREASED \$98,860 ANNUALLY IN THE FIRST FULL FISCAL YEAR OR BY SUCH AMOUNT AS MAY BE RAISED BY THE IMPOSITION OF AN ADDITIONAL AD VALOREM PROPERTY TAX RATE OF UP TO 2.0 MILLS, COMMENCING IN COLLECTION YEAR 2015, AND CONTINUING THEREAFTER, RESULTING IN A TOTAL DISTRICT PROPERTY TAX RATE, EXCLUSIVE OF REFUNDS, ABATEMENTS, OR DEBT SERVICE, NOT TO EXCEED 10.0 MILLS, TO PAY GENERAL OPERATING AND CAPITAL EXPENSES OF THE DISTRICT INCLUDING REPLACING OLDER FIRE APPARATUS, RENOVATING AND CONSTRUCTING BUILDINGS, AND PERSONNEL COSTS NECESSARY TO CONTINUE THE CURRENT LEVEL OF SERVICE; AND SHALL THE DISTRICT BE AUTHORIZED TO COLLECT, RETAIN AND SPEND THE PROCEEDS OF SUCH ADDITIONAL PROPERTY TAX RATE AS A VOTER-APPROVED REVENUE CHANGE, OFFSET AND EXCEPTION TO THE LIMITS WHICH WOULD OTHERWISE APPLY UNDER TABOR (ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION) OR ANY OTHER LAW AND AS A PERMANENT WAIVER OF THE 5.5% LIMITATION UNDER SECTION 29-1-301, C.R.S.?

Total District Fiscal Year Spending:

2014 (estimated)	\$454,640
2013 (actual)	\$529,950
2012 (actual)	\$464,063
2011 (actual)	\$476,350
2010 (actual)	\$464,988

Overall percentage change from 2010 to 2014: (2.2%)

Overall dollar change from 2010 to 2014: (\$10,348)

Proposed District Tax Increase:

Estimated first full fiscal year maximum dollar amount of increase: \$ 98,860

Estimated first full fiscal year spending without the increase: \$458,700

Summary of Written Comments For the Proposal:

Coal Creek Canyon Fire Protection District (District) provides fire protection, emergency medical, search and rescue, and all hazards (floods, etc.) services to the residents, homeowners, commercial properties, and visitors within the District. The District is home to approximately 7,000 people occupying roughly 2,800 single family residential homes.

The District maintains four (4) fire stations and a fleet of thirteen (13) primary incident response apparatus which are utilized, on average, during 225 response incidents each year. The Fire Chief, Officers and District Board have identified several critical needs to maintain the current level of service. These include significant structural repairs and general maintenance needed at Stations 1, 2, and 3; replacement of four (4) light rescue vehicles that have reached their effective 20-year life expectancy; fire hose replacement; and critical replacement of personal protective equipment (firefighter bunker gear).

The District receives the majority of its revenue from a mill levy on property valuation. The current levy of 8 mills has been in effect for over 18 years, since the TABOR Amendment went into effect in 1993. The District has the lowest mill levy of all neighboring fire districts. Operating cost escalation has far outpaced property valuations and corresponding District revenues. As a result, the District is projected to have a \$2.2 million deficiency in cumulative net income through 2025 based on the current 8 mill levy property tax and the critical needs mentioned above.

A 2 mill levy property tax increase would cover approximately half the projected revenue deficiency. The remaining projected revenue deficiency will continue to be met through successful grant applications, other funding sources and prudent cost saving initiatives. Without the additional tax revenue, the District funding priorities must focus on firefighter safety and escalating equipment maintenance and repair expenses only. It is unlikely the District will be able to move forward with any necessary equipment/apparatus replacement.

A 2 mill levy property tax increase on a \$250,000 market value home translates to a tax increase of only \$39.80 per year. I feel it is incumbent upon the residents of the District to vote in favor of the mill levy increase in order to facilitate the safety of our emergency responders, provision of adequate equipment, maintenance of buildings and grounds, and continuation of the excellent emergency services we have come to expect.

Summary of Written Comments Against the Proposal:

No comments were filed by the constitutional deadline.

NORTH METRO FIRE RESCUE DISTRICT

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

**NORTH METRO FIRE RESCUE DISTRICT
ADAMS, BOULDER, BROOMFIELD, JEFFERSON AND WELD
COUNTIES, COLORADO**

Election Date: November 4, 2014

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

Local Election Office:

Designated Election Official: David A. Ramos, Fire Chief,
North Metro Fire Rescue District, 101 Spader Way,
Broomfield, CO 80020, Telephone (303) 452-9910.

Ballot Title and Text:

NORTH METRO FIRE RESCUE DISTRICT BALLOT ISSUE 4A

SHALL NORTH METRO FIRE RESCUE DISTRICT TAXES BE INCREASED \$5.1 MILLION ANNUALLY IN THE FIRST FULL FISCAL YEAR OR BY SUCH AMOUNT AS MAY BE RAISED ANNUALLY THEREAFTER BY THE IMPOSITION OF AN ADDITIONAL AD VALOREM PROPERTY TAX RATE OF UP TO 3.5 MILLS, COMMENCING IN COLLECTION YEAR 2015, AND CONTINUING THEREAFTER, RESULTING IN A TOTAL DISTRICT PROPERTY TAX RATE, EXCLUSIVE OF REFUNDS, ABATEMENTS OR DEBT SERVICE, NOT TO EXCEED 13.226 MILLS, TO BE USED BY THE DISTRICT FOR EMERGENCY SERVICES, MAINTENANCE AND OTHER BUDGET EXPENSES, INCLUDING, BUT NOT LIMITED TO:

- AVOIDING CUTS IN EMERGENCY SERVICES AND MAINTAINING 911 RESPONSE TIMES;
- IMPROVING 911 RESPONSE TIMES IN DEFICIENT AREAS;
- PROVIDING FIREFIGHTERS ESSENTIAL SAFETY GEAR AND COMMUNICATIONS EQUIPMENT, SUCH AS AIR PACKS AND RADIOS;
- REPLACING AGING EMERGENCY RESPONSE VEHICLES; AND
- REPAIRING FIRE STATIONS TO ADDRESS CRITICAL SAFETY HAZARDS AND EXTEND THEIR USEFUL LIFE;

AND SHALL THE DISTRICT BE AUTHORIZED TO COLLECT, RETAIN AND SPEND THE PROCEEDS OF SUCH ADDITIONAL PROPERTY TAX RATE AS A VOTER-APPROVED REVENUE CHANGE, OFFSET AND EXCEPTION TO THE LIMITS WHICH WOULD OTHERWISE APPLY UNDER ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION OR ANY OTHER LAW AND AS A PERMANENT

WAIVER OF THE LIMITATIONS SET FORTH UNDER SECTION 29-1-301, C.R.S.?

Actual Historical and Current Estimated Fiscal Year Spending Information:

<u>Year</u>	<u>Fiscal Year Spending</u>
2010 (actual)	\$22,779,015
2011 (actual)	\$18,153,653
2012 (actual)	\$18,785,095
2013 (actual)	\$20,587,230
2014 (estimated)	\$20,268,266

Overall percentage change in fiscal year spending over the five year period from 2010 through 2014: (11.0%)

Overall dollar change in fiscal year spending over the five year period from 2010 through 2014: (\$2,510,749)

Proposed District Tax Increase:

Estimated 2015 fiscal year spending without taking into account the tax increase authorized by Ballot Issue 4A: \$19,910,547

Estimated 2015 tax increase authorized by Ballot Issue 4A: \$5,100,000

Summary of Written Comments FOR Ballot Issue 4A:

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

Passage of Issue 4A will allow North Metro Fire Rescue District to avoid cuts in emergency services and maintain 911 response times.

A growing community with growing emergency needs

North Metro Fire Rescue District's population has grown substantially over the past decade, and 911 call volume has increased at a significantly higher rate. Additionally, emergencies have grown more complex due to an increase in large-scale events. Resource intensive incidents such as weather-related disasters, mass shootings and hazardous material events all increase the preparation and response demands critical to protecting a larger, diverse community.

A problem of declining revenue and increasing costs

Despite growth, the fire district's revenue has not kept pace with expenses in recent years. This is due to the overall decline in property valuations, the increasing rate of inflation and cost of goods, and the much higher rate of inflation associated with fire service equipment and emergency

NORTH METRO FIRE RESCUE DISTRICT

response vehicles. Currently, North Metro Fire operates under a general mill levy of 9.726 – much lower than similar Denver metro fire districts, which average a general mill levy of 15.310. Under its current mill levy, North Metro Fire can no longer maintain its level of emergency services and balance its budget, much less extend services as the community grows.

An unavoidable consequence

North Metro Fire has tried to operate as cost efficiently as possible, deferring and cutting costs where possible. Without additional funding, North Metro Fire will need to reduce the number of firefighters and equipment used daily to respond to 911 calls. This would result in longer response times for residents and businesses.

Additionally, the District will be challenged to provide our local firefighters essential safety gear and communications equipment, such as air packs and radios. The District also lacks funding to replace aging emergency response vehicles and repair fire stations to address critical safety hazards and extend their useful life.

A vote to maintain emergency services and response times

By voting ‘yes’ North Metro Fire will be able to maintain its current level of emergency service and response times, and ensure the community’s protection as it grows.

The estimated monthly tax impact is \$2.32 per \$100,000 of a home’s market value – a modest investment with significant benefits to our community. And for seniors who qualify for the Homestead Exemption, the tax impact is even lower.

When it comes to emergency responses, every second counts. Issue 4A deserves our support.

Vote YES on 4A.

Summary of Written Comments AGAINST Ballot Issue 4A:

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

North Metro Fire District carries a debt load of \$29,000,000. A new administrative building in Broomfield, and a new training center north of 160th Ave. are responsible for the bulk of this debt. Both of these facilities are grandiose and in the case of the administrative building, larger than many municipal city halls. The training center is also state of the art, but despite past ballot question assurances, underutilized.

This ballot question asks for more tax revenue to fund current operational needs. Voters should give careful consideration before voting on this tax increase. Throwing additional taxpayer money at operational deficits shouldn’t be the solution. For the taxpayer, this 3.5 mill levy will equate to \$27.84 increase per 100K of home valuation annually. For example, for a home valued at 200K, a \$55.68 annual increase, and for 300K valuation, \$83.52. This increase far exceeds the 1.5% COLA increase for Social Security last year, creating a burden for many residents of the district.

The District uses inflation and decreased home values caused by the recent recession as the cause of the current deficits. They claim both cause increases in operating cost deficits. In reality, home values are recovering, and the District has recognized this recovery, but the extent and speed of that recovery has not been given ample study over time. This steady recovery should reflect increased revenues attributed to rising home values and new construction in the district, thus making this mill levy increase unnecessary. The language of the ballot question itself addresses this potential for changing revenues in subsequent years.

The District chose to initiate medical transport at a time when the budget was in jeopardy due to the excessive debt load they carry coupled with diminished revenues. This was a fiscal decision whose timing was less than responsible. Fire responses only account for 2.5% of calls. Medical calls and the associated billing are not revenue generating, and currently only collect 50% of billed services. The District defends this practice, but is not a model used in many communities throughout the metro area. Taxpayers should not be financing medical transport, more cost effectively accomplished by ambulance services.

Other fire districts (North Washington and South Adams County) have accomplished mergers to achieve better efficiencies and control of costs. With multiple fire districts at the perimeters of the district, there should be administrative conversations about those possibilities rather than asking the voters once again to fund operational spending.

Vote no on Ballot question 4A.

Voter Service and Polling Centers

Services available at a Voter Service and Polling Center:

- Drop off your ballot
- Cast a ballot in person
- Request a replacement ballot
- Register to vote or update your registration information
- Vote using equipment and facilities for persons with disabilities

Locations opening October 14	Times and Days
<ul style="list-style-type: none"> * Boulder: County Clerk and Recorder 1750 33rd Street <p><i>Note: Ballot Drop-off and Registration services also available from Oct. 14-Oct. 17 at our Longmont and Lafayette offices during regular business hours.</i></p>	8 a.m. – 4:30 p.m. Tuesday, October 14 – Friday, October 17 8 a.m. – 6 p.m. Monday, October 20 – Friday, October 24 9 a.m. – 1 p.m. Saturday, October 25 8 a.m. – 6 p.m. Monday, October 27 – Friday, October 31 9 a.m. – 1 p.m. Saturday, November 1 8 a.m. – 6 p.m. Monday, November 3 7 a.m. – 7 p.m. Tuesday, November 4 (Election Day)
Locations opening October 20	Times and Days
<ul style="list-style-type: none"> * Boulder: CU Campus – Recreation Center on Stadium Drive west of Folsom Street * Boulder: Wonderland Lake Trailhead (Foothills Nature Center) – 4201 N Broadway Street * Lafayette: County Clerk & Recorder 1376 Miners Drive * Longmont: County Clerk & Recorder 529 Coffman Street * Longmont Fire Station #5 – 617 Barberry Drive (Airport & Nelson Road) 	8 a.m. – 6 p.m. Monday, October 20 – Friday, October 24 9 a.m. – 1 p.m. Saturday, October 25 8 a.m. – 6 p.m. Monday, October 27 – Friday, October 31 9 a.m. – 1 p.m. Saturday, November 1 8 a.m. – 6 p.m. Monday, November 3 7 a.m. – 7 p.m. Tuesday, November 4 (Election Day)
Locations opening November 3	Times and Days
<ul style="list-style-type: none"> * Boulder: Boulder Mennonite Church 3910 Table Mesa Drive * Lafayette Public Library – 775 W Baseline Road * Longmont: New Creation Church – 737 Bross Street * Longmont Fire Station #3 – 1000 Pace Street * Louisville Police Station & Court House 992 W Via Appia Way * Nederland Community Center 750 North Highway 72 * Superior Town Hall – 124 E Coal Creek Drive 	8 a.m. – 6 p.m. Monday, November 3 7 a.m. – 7 p.m. Tuesday, November 4 (Election Day)

Ballot Drop-off Locations

Drop-off locations ONLY accept ballots and cannot assist with any other functions.
Ballots may also be dropped off at any Voter Service and Polling Center listed above.

24 Hour Ballot Drop Box Locations	Times and Days
<ul style="list-style-type: none"> * Boulder: County Clerk & Recorder 1750 33rd Street * Boulder County Courthouse East Wing Entrance – 2025 14th Street * Longmont: County Clerk & Recorder 529 Coffman Street 	These ballot drop box locations are open 24 hours, 7 days a week beginning October 14 at 8 a.m. and ending at 7 p.m. on Tuesday, November 4 (Election Day)
Drop-off Locations (All are Drive-by Drop-off locations except Erie)	Times and Days
<ul style="list-style-type: none"> * Boulder: County Clerk & Recorder 1750 33rd Street * Erie: Arapahoe Ridge Marketplace Arapahoe Road & Highway 287 * Longmont: County Clerk & Recorder West side of building – 534 Terry Street * Louisville Steinbaugh Pavilion 824 Front Street 	8 a.m. – 6 p.m. Friday, October 31, Saturday, November 1 & Monday, November 3 7 a.m. – 7 p.m. Tuesday, November 4 (Election Day)

For additional information, please visit BoulderCountyVotes.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

Tuesday, November 4, 2014 – Election Day

Voting begins October 14

Voted ballots must be received by the Boulder County Clerk & Recorder's Office no later than 7 p.m. Election Day to be counted.

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

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

Questions?

Email Vote@BoulderCountyVotes.org or call 303-413-7740.

www.BoulderCountyVotes.org