

WHERE DO MY PROPERTY TAXES GO?

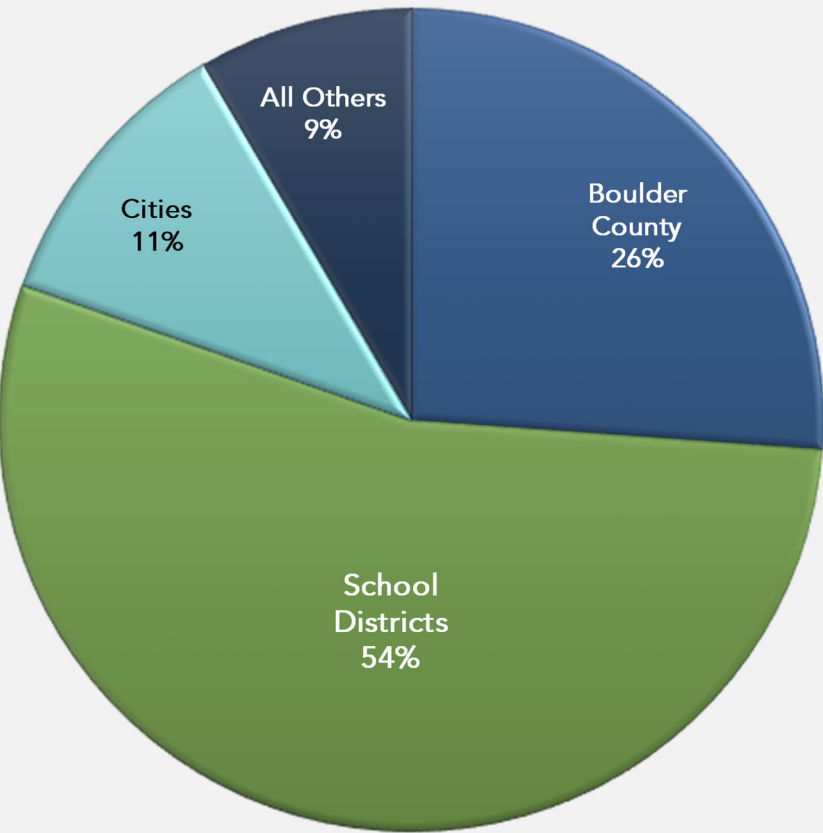
Total property taxes levied in Boulder County —
\$874,922,834

Boulder County collects property taxes for all taxing districts in the county, including school districts, cities, fire districts, water and sanitation districts, and other special districts, and distributes the monies to those districts.

Boulder County Distribution of property taxes —
\$228,660,015

Boulder County receives 26% of total property tax collected by the Treasurer’s Office. The remaining 74% is distributed to other taxing entities including school districts and municipalities. The Boulder County revenue budget on page 1 reflects the net property tax, which is the gross levied property tax minus uncollectible amounts.

PERCENT OF LEVIED PROPERTY TAXES
BY TAXING AUTHORITY



BOULDER COUNTY
OFFICE OF FINANCIAL MANAGEMENT
FINANCE@BOULDERCOUNTY.ORG
(303) 441-3525

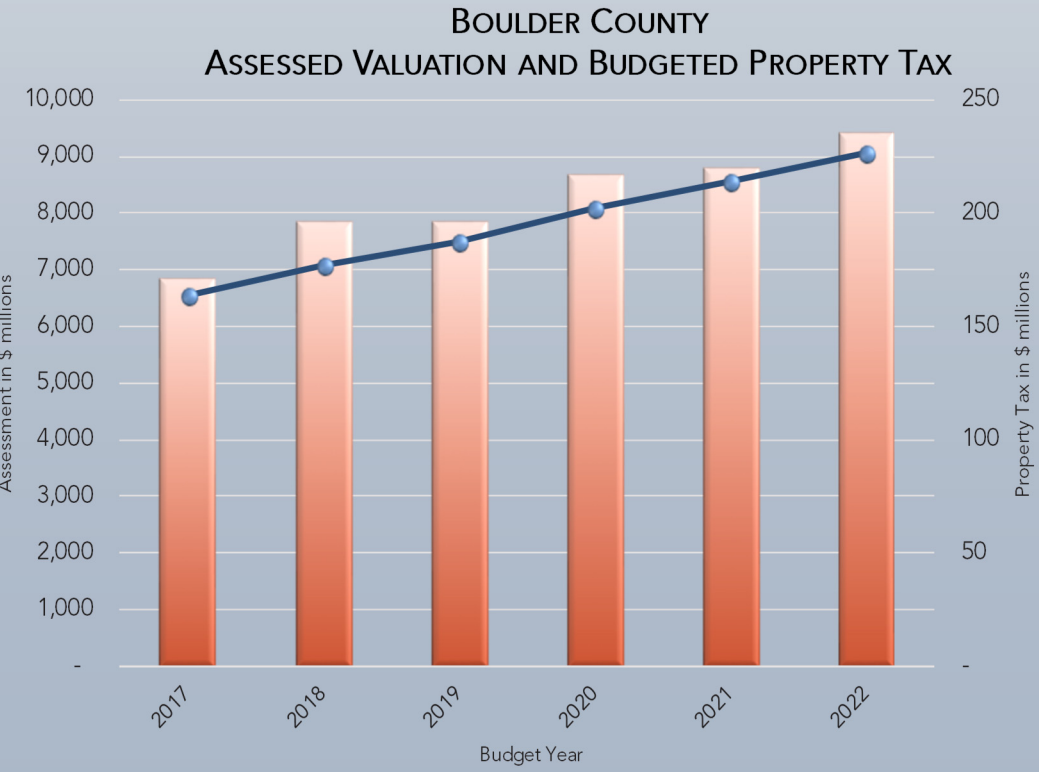
BOULDER COUNTY 2022 PROPERTY TAXES

Property tax revenue for the 2022 budget is based on a total mill levy of 24.250 mills which includes the TABOR capped mill levy of 24.645 mills, plus 0.120 mills for abatements, less a .515 mills temporary mill levy credit. Components of the total county mill are categorized as either general use mill levies which are allocated to individual funds at the discretion of the Board of County Commissioners, or dedicated mill levies which are allocated to specific funds that are restricted by the voter-approved ballot initiatives that authorized the tax increase.

Mill Levy	
General Use Mill Levies	
General Fund*	19.071
Road Fund	0.186
Social Services Fund	0.978
Capital Expenditure Fund	1.507
Dedicated Mill Levies	
Developmental Disabilities Fund	1.000
Health & Human Services Fund**	0.608
Human Services Safety Net Fund	0.900
TOTAL	24.250
*Includes .120 mills for abatements and a -.515 temporary mill levy credit	
** Includes .500 dedicated mills and .108 general use mills	

Colorado Revised Statute 29-1-301 limits the county’s general use property tax increase to an amount no greater than 5.5% above the previous year’s property tax. In computing the limit, the following are excluded: the increased valuation for assessment attributable to new construction and personal property for the preceding year, and the increased valuation for assessment attributable to annexation or inclusion of additional land.

The following graph illustrates the relationship between increasing assessed values in Boulder County and the associated property tax revenues which comply with the limitations placed upon tax increases.



2022 BUDGET SUMMARY



2022 REVENUES Total Revenues: \$519,236,548



The 2022 budgeted revenue for Boulder County is \$519.2 million generated from the following sources:

PROPERTY TAXES – \$226 MILLION:
The Boulder County revenue budget reflects net property tax, which is the total levied minus uncollectible amounts. More information on property taxes appears here in the section "Where do my property taxes go?"

SALES & USE TAXES – \$79.6 MILLION:
Restricted to voter-approved initiatives designated to Sustainability, Open Space, Offender Management, Worthy Cause, Transportation, and Trails.

OTHER REVENUES – \$108.1 MILLION:
Major "other revenues" include specific ownership taxes, motor vehicle fees, recording and filing fees, Treasurer’s fees, building permits, various other fees, rents, and charges for services.

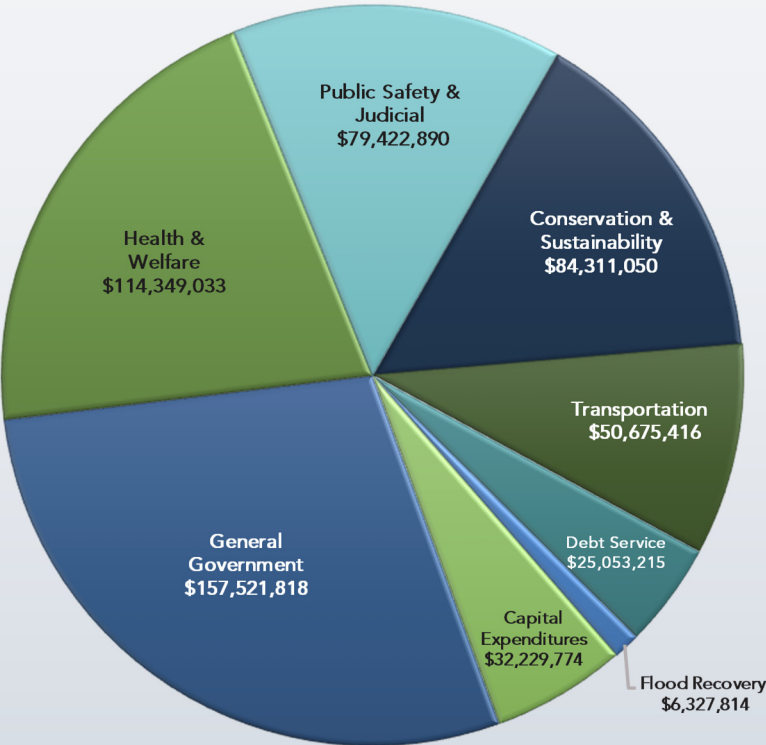
INTERGOVERNMENTAL – \$96.1 MILLION:
These revenues are primarily federal and state pass through monies for human services programs, state shared monies for roads, state lottery proceeds, and other various grant programs except for the reimbursements for 2013 flood recovery projects, which is broken out separately here. County ARPA dollars are included in this budget category.

FLOOD REIMBURSEMENTS – \$8.9 MILLION:
Flood reimbursements and grants from state and federal agencies such as FEMA, FHWA and State of Colorado resulting from the 2013 event.

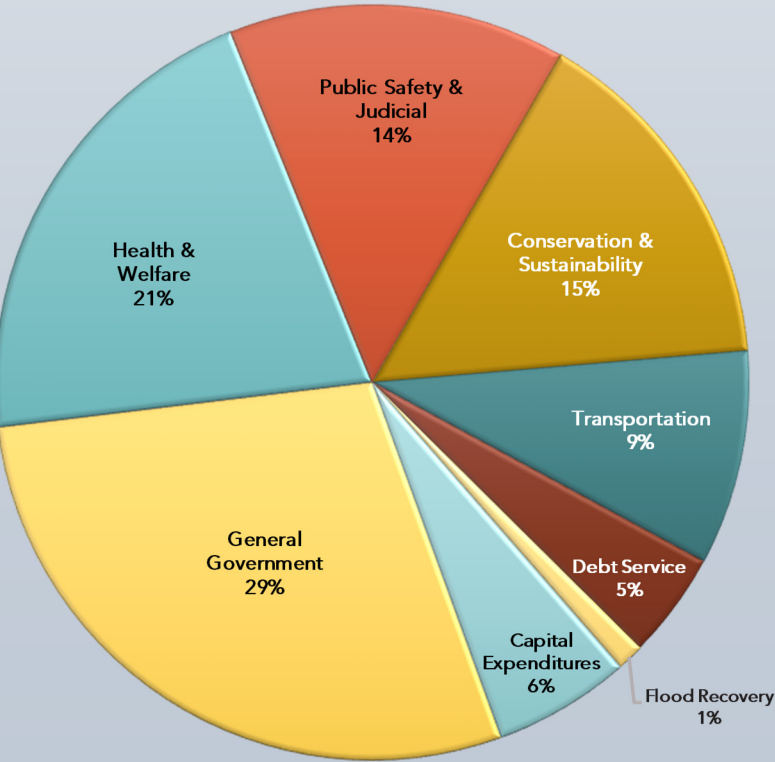
2022 BUDGETED EXPENDITURES

Boulder County’s adopted 2022 expenditures are \$549.9 million, an increase of \$56.6 million or 11% over the 2021 budget. The following chart summarizes the 2022 expenditures by government function. The expenditure details that follow further describe the organizational budgets of departments and offices across Boulder County.

EXPENDITURES BY GOVERNMENT FUNCTION



EXPENDITURES BY GOVERNMENT FUNCTION AS % OF TOTAL BUDGET



EXPENDITURE DETAILS

General Government – \$157,521,818

Includes all expenditures for the administrative branch and covers a range of core functions of county government. Services are provided by the Board of County Commissioners, Office of the County Administrator, Assessor, Treasurer, County Attorney, Clerk & Recorder, Community Planning & Permitting, and Surveyor.

Health & Welfare – \$114,349,033

Includes all expenditures for the conservation and improvement of public health, to provide public assistance and institutional care for individuals economically unable to provide essential needs for themselves, and to eliminate or ameliorate poverty and its causes. Services are provided by the departments of Public Health, Community Services, and Housing & Human Services.

Public Safety & Judicial – \$79,422,890

Includes all expenditures for the agencies whose purpose is to provide for the protection of persons and property. Services in this category are provided by the Sheriff, District Attorney, and Coroner.

Conservation & Sustainability - \$84,311,050

Includes all expenditures to conserve and manage natural resources such as land, water, soil, historical assets and energy as well as broader sustainability programs to improve environmental health, combat climate change and build resilience. Services are provided by the Office of Sustainability, Climate Action & Resilience, the Public Works Resource Conservation Division, and the Parks & Open Space Department.

Transportation – \$50,675,416

Includes all expenditures for the construction and maintenance of roadways, walkways, transit, bikeways, bridges, and storm drainage. Includes intergovernmental expenditures for payments to cities for road improvements. Services are provided by the Public Works Department.

Capital Expenditures – \$32,229,774

Includes all expenditures for the construction and maintenance of public buildings, including new building projects and renovations. This category also includes capital investments in technology, equipment and information systems that support county-wide operations.

Disaster Recovery – \$6,327,814

The disaster recovery expenditures represent the work done to recover from the 2013 flood and other natural disasters. Services are provided by a range of organizations including the Board of County Commissioners, Public Works Department and Parks & Open Space Department.

Debt Service – \$25,053,215

Includes all expenditures for interest and principal payments on general long-term debt and fiscal agent fees connected thereto. Payments in this category are provided for across several county funds.

By Department and Category	
Assessor	6,045,020
Clerk & Recorder	10,026,910
Commissioners and Chief of Staff	4,569,737
Community Planning & Permitting	18,452,255
Community Services	34,070,039
Coroner	2,173,162
County Attorney	6,977,145
District Attorney	14,269,197
Housing & Human Services	71,581,237
Human Resources	12,705,060
Information Technology	25,554,945
Office of Financial Management	59,397,112
Office of Racial Equity	828,652
Office of Sustainability, Climate Action & Resilience	9,036,387
Office of the County Administrator	2,125,009
Parks & Open Space	58,305,597
Public Health	8,697,758
Public Works	76,775,824
Sheriff's Office	62,980,531
Surveyor	28,283
Treasurer	1,680,346
Buildings, Infrastructure & Outlay	32,229,774
Debt Service	25,053,215
Flood Recovery	6,327,814
By Function	
General Government	157,521,818
Health & Welfare	114,349,033
Public Safety & Judicial	79,422,890
Conservation & Sustainability	84,311,050
Transportation	50,675,416
Debt Service	25,053,215
Disaster Recovery	6,327,814
Capital Expenditures	32,229,774

* The Capital Expenditures function total reflects capital buildings projects and fleet purchases. It excludes capital projects and acquisitions expenditures related to transportation infrastructure, Parks & Open Space properties, and Information Technology projects.

BOULDER COUNTY 2022 BOARD OF COMMISSIONERS

