

## WHERE DO MY PROPERTY TAXES GO?

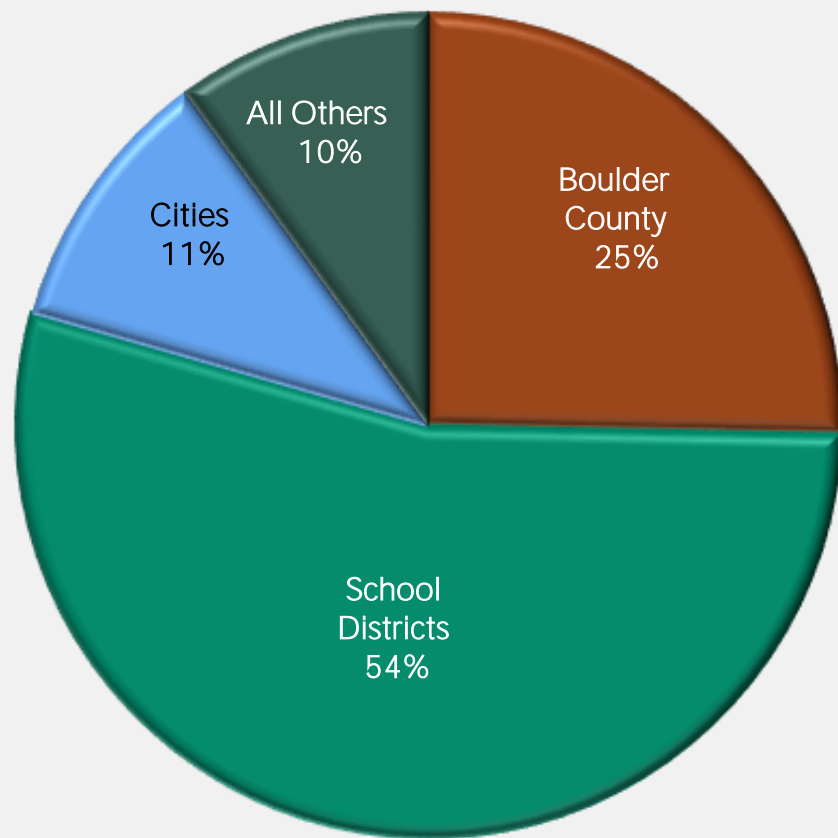
TOTAL PROPERTY TAXES LEVIED IN BOULDER COUNTY – \$906,113,160

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 – \$229,401,409

Boulder County receives 25% of total property tax collected by the Treasurer’s Office. The remaining 75% 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



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## BOULDER COUNTY 2023 PROPERTY TAXES

Property tax revenue for the 2023 budget is based on a total mill levy of 24.746 mills which includes the TABOR capped mill levy of 24.645 mills, plus 0.101 mills for abatements, with no 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.

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 table presents general use and dedicated mill levies, and their relative percentage of the total:

	Property Tax Levied	Mill Levy	%
<b>General Use Mill Levies</b>			
General Fund*	184,088,466	19.858	80.25%
Road & Bridge Fund	1,724,265	0.186	0.75%
Social Services Fund	9,066,297	0.978	3.95%
Capital Expenditure Fund	11,272,614	1.216	4.91%
<b>Dedicated Mill Levies</b>			
Developmental Disabilities Fund	9,270,242	1.000	4.04%
Health & Human Services Fund**	5,636,307	0.608	2.46%
Human Services Safety Net Fund	8,343,218	0.900	3.64%
<b>TOTAL</b>	<b>229,401,409</b>	<b>24.746</b>	<b>100.00%</b>

\* Includes .101 mills for abatements and no temporary mill levy credit

\*\* Includes .500 dedicated mills and .108 general use mills

\*\*\* Property tax revenue budgeted at 99% of levied amount, or \$227,107,395

## BOULDER COUNTY 2023 SALES AND USE TAX

In the election of November 2022, Boulder County residents passed two new ballot measures, increasing the county sales and use tax rate from 0.985% to 1.185%, effective January 1st of 2023. These two new measures will generate revenue for wildfire mitigation initiatives as well as emergency services. The table below lists each of Boulder County’s sales and use taxes as well as their rate and purpose.

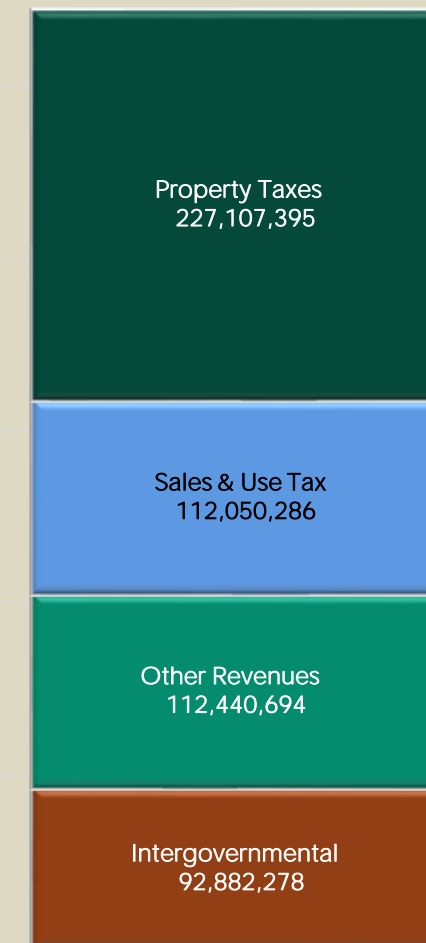
Boulder County Sales Tax	Rate	Start Date	Expiration
Transportation Improvements	0.085%	2009-07-01	Perpetuity
Transportation Improvements - Trails	0.015%	2009-07-01	Perpetuity
Alternative Sentencing	0.185%	2020-01-01	2024-12-31
Jail Improvements & Operations	0.050%	2005-01-01	Perpetuity
Human Services - Worthy Cause	0.050%	2019-01-01	2033-12-31
Open Space	0.125%	2020-01-01	2034-12-31
Open Space Capital Improvements 2005	0.100%	2005-01-01	2024-12-31
Open Space Capital Improvements 2008	0.100%	2010-01-01	2029-12-31
Open Space Capital Improvements 2011	0.150%	2011-01-01	2030-12-31
Sustainability	0.125%	2020-01-01	2034-12-31
Wildfire Mitigation	0.100%	2023-01-01	Perpetuity
Emergency Services	0.100%	2023-01-01	2027-12-31
<b>Total Sales and Use Tax Rate</b>	<b>1.185%</b>		

## 2023 BUDGET SUMMARY



### 2023 Revenues

Total Revenues: \$544,480,653



The 2023 budgeted revenue for Boulder County is \$544.5 million generated from the following sources:

#### PROPERTY TAXES – \$227.1 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 – \$112.1 MILLION:

Restricted to voter-approved initiatives designated to Emergency Services, Sustainability, Open Space, Offender Management, Worthy Cause, Transportation, Trails, and Wildfire Mitigation.

#### OTHER REVENUES – \$112.4 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 – \$92.9 MILLION:

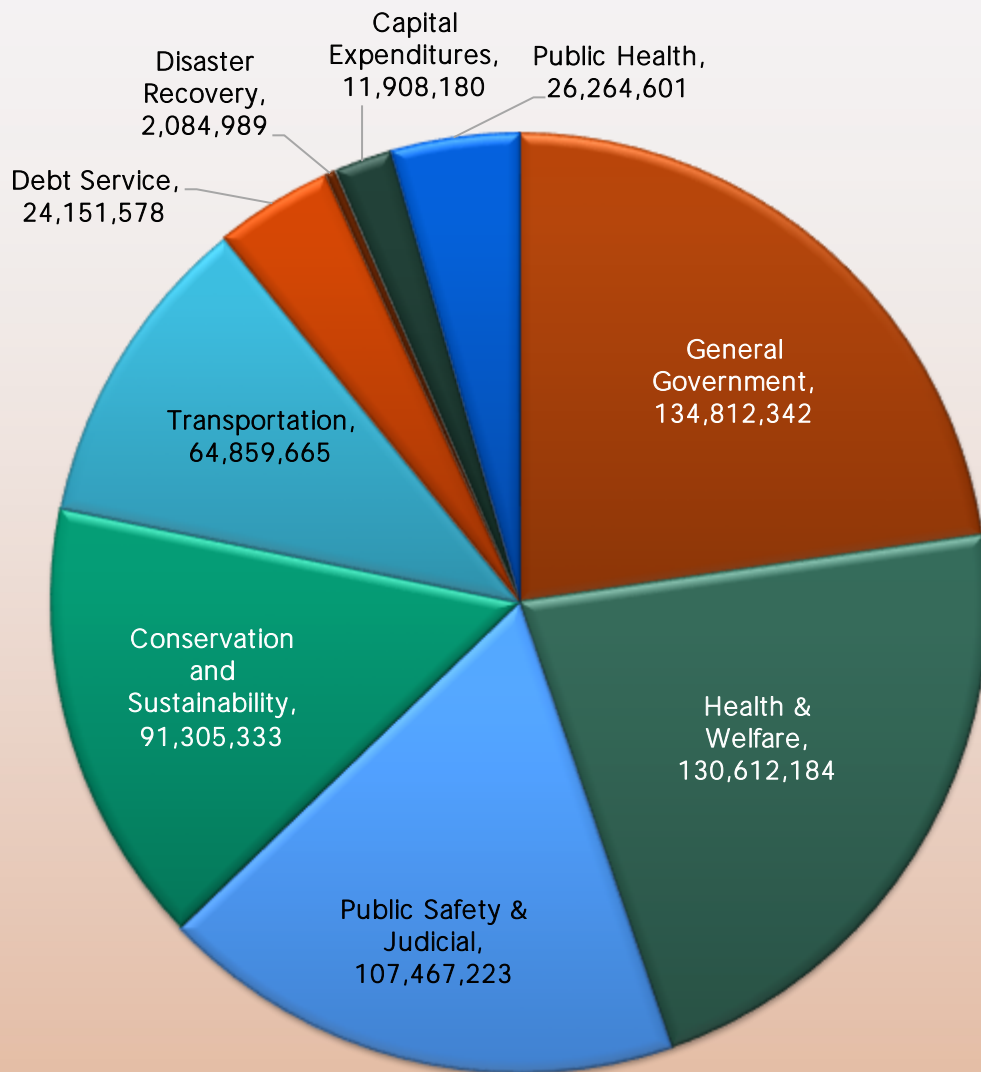
These revenues are primarily federal and state pass through monies for human services programs, state shared monies for roads, state lottery proceeds, and other various grant programs except for the reimbursements for 2013 flood recovery projects, which is broken out separately here. County ARPA dollars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



## 2023 BUDGETED EXPENDITURES

Boulder County's adopted 2023 expenditures are \$593.5 million, an increase of \$43.6 million or 8% over the 2022 budget. The following chart summarizes the 2023 expenditures by government function.

### EXPENDITURES BY GOVERNMENT FUNCTION



\*Capital Expenditures function total reflects capital buildings projects and fleet purchases. This total excludes capital projects and acquisitions expenditures related to transportation infrastructure, parks and open space properties, and information technology projects.

#### By Government Function

General Government	134,812,342
Health & Welfare	130,612,184
Public Safety & Judicial	107,467,223
Conservation and Sustainability	91,305,333
Transportation	64,859,665
Debt Service	24,151,578
Disaster Recovery	2,084,989
Capital Expenditures	11,908,180
Public Health	26,264,601
<b>Total by Function</b>	<b>\$ 593,466,095</b>

## EXPENDITURE DETAILS

### GENERAL GOVERNMENT – \$134,812,342

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 – \$130,612,184

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 – \$107,467,223

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 - \$91,305,333

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 - \$64,859,665

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.

### DEBT SERVICE – \$24,151,578

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.

### DISASTER RECOVERY – \$2,084,989

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

### CAPITAL EXPENDITURES – \$11,908,180

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.

### PUBLIC HEALTH – \$26,264,601

Includes expenditures for multi-departmental pandemic response as well as annual transfers to the Public Health Department.

## OVERVIEW AND HIGHLIGHTS

While much of the 2023 budget addresses ongoing program and operating expenditures for Boulder County, the following are notable additions or one-time expenditures:

The 2023 budget funds capital projects and purchases across various funds. Of note is continued funding for construction of the Alternative Sentencing Facility in the amount of \$12.4 million and an additional \$1.4 million to implement a software solution to manage the facility and the clients served there, \$2.5 million for replacement or upgraded equipment at the Recycling Center, and \$1.2 million for vehicle replacements to keep the county's fleet current and to minimize related maintenance costs.

\$15.0 million has been appropriated for continued spending of Federal American Rescue Plan Act (ARPA) funds in 2023. ARPA funds must be spent on activities and programs related to recovery from the COVID-19 pandemic. Visit [boco.org/ARPA](https://boco.org/ARPA) for details.

The Road & Bridge Fund budget contains \$16.7 million for the maintenance and rehabilitation of county roads and bridges as well as \$20.4 million for continued work on dedicated transportation sales tax projects.

New full time equivalent staff (FTEs) were kept to a minimum for 2023, however the budget does include an additional 30 new FTEs, ten of which are funded by property taxes. Seven new positions in the Sheriff's Office are required to address new statutory mandates, three new positions in Public Works will staff the new Southeast Lafayette HUB facility, and nine new positions are funded by voter-approved sales and use taxes to support the county's Sustainability, Parks & Open Space and Offender Management programs, among others.

## BOULDER COUNTY 2023 BOARD OF COMMISSIONERS



Claire Levy

Marta Loachamin

Ashley Stolzmann