

## WHERE DO MY PROPERTY TAXES GO?

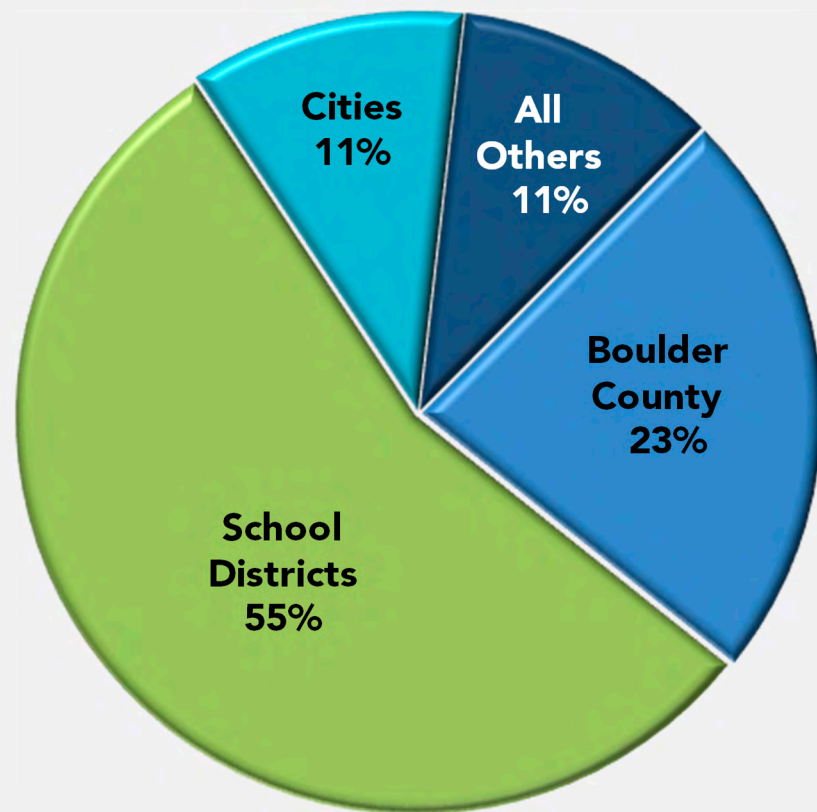
### TOTAL PROPERTY TAXES LEVIED IN BOULDER COUNTY – \$1,052,402,923

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 – \$244,580,163

Boulder County receives 23% of total property tax collected by the Treasurer’s Office. The remaining 77% 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 2024 PROPERTY TAXES

Property tax revenue for the 2024 budget is based on a total mill levy of 21.287 mills which includes the TABOR capped mill levy of 24.645 mills, plus 0.072 mills for abatements, with a 3.430 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*	\$ 203,562,115	17.717	83.23%
Road & Bridge Fund	1,826,854	0.159	0.75%
Social Services Fund	9,616,836	0.837	3.93%
Capital Expenditure Fund	4,814,163	0.419	1.97%
<b>Dedicated Mill Levies</b>			
Developmental Disabilities Fund	9,835,140	0.856	4.02%
Health & Human Services Fund**	5,744,825	0.500	2.35%
Human Services Safety Net Fund	9,180,230	0.799	3.75%
<b>Total***</b>	<b>\$ 244,580,163</b>	<b>21.287</b>	<b>100.00%</b>

\* Includes .072 mills for abatements and a (3.185) temporary mill levy credit  
 \*\* Includes .500 dedicated mills and 0.000 general use mills  
 \*\*\* Property tax revenue is budgeted at 99% of levied amount, or \$242,134,360 Resolution 2024-008  
 Source: Boulder County

## BOULDER COUNTY 2024 SALES AND USE TAX

In 2024 no new sales and use taxes went into effect, so the county rate remains at 1.185%. However, in the November 2023 election, voters approved a measure to extend a 0.10% Open Space sales tax whose rate was due to decrease to 0.05% in 2025. The measure ensures this tax will remain at 0.10% for the next 15 years. Additionally, a 0.185% Affordable Housing tax measure passed, which will go into effect January 1st, 2025. This tax replaces the 0.185% Jail Improvement tax which expires on 12/31/2024.

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



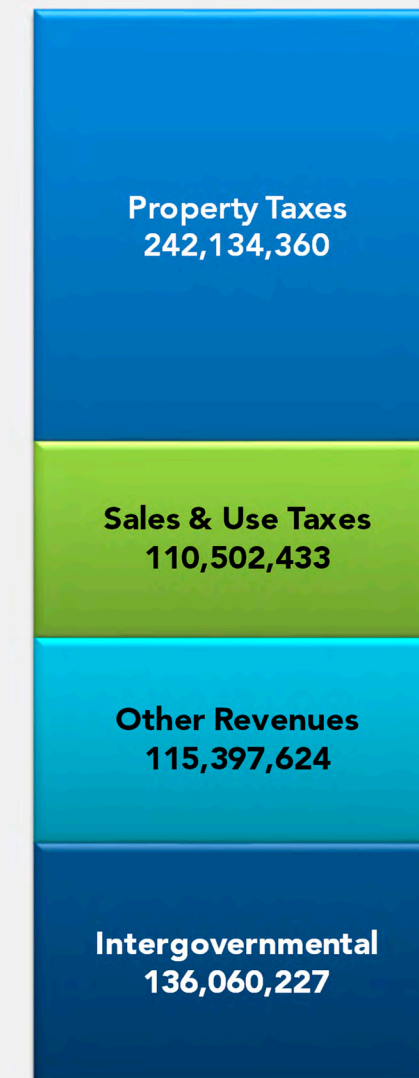
# 2024 BUDGET SUMMARY



Boulder County Fairgrounds Park—Michael Buck (Flickr)  
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## 2024 REVENUES

Total Revenues: \$604,094,644



The 2024 budgeted revenue for Boulder County is \$604.1 million generated from the following sources:

**PROPERTY TAXES – \$242.1 MILLION:**  
 The Boulder County revenue budget reflects net property tax, which is the total levied minus uncollectible amounts. More information on property taxes appears in this brochure in the section "Where do my property taxes go?"

**SALES & USE TAXES – \$110.5 MILLION:**  
 Restricted to voter-approved initiatives designated for Sustainability, Open Space, Offender Management, Worthy Causes, Wildfire Mitigation, Emergency Services, Transportation, and Trails.

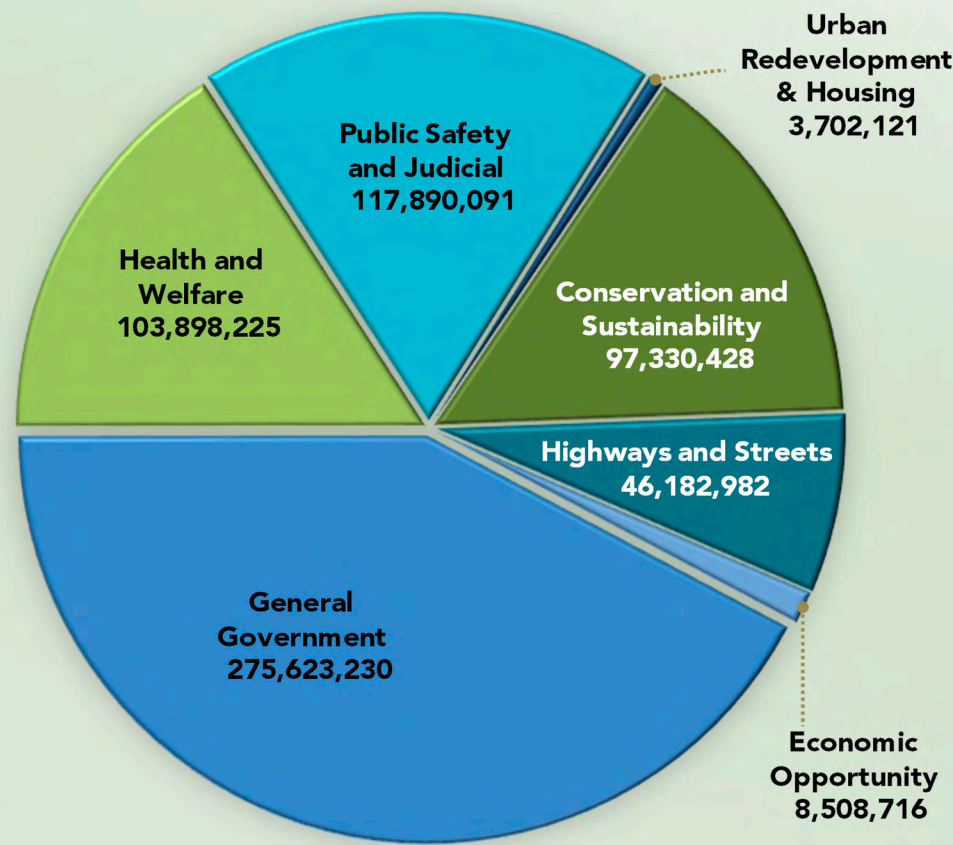
**OTHER REVENUES – \$115.4 MILLION:**  
 Major "other revenues" include specific ownership taxes, motor vehicle fees, recording and filing fees, Treasurer’s fees, building permits, various other fees, rents, and charges for services.

**INTERGOVERNMENTAL – \$136.1 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. County ARPA dollars are included in this budget category.

## 2024 BUDGETED EXPENDITURES

Boulder County's adopted 2024 expenditures are \$653.1 million, reflecting an increase of \$59.7 million or 10.6% over the 2023 budget. The following chart summarizes the 2024 expenditures by government function.

### Expenditures by Government Function



### EXPENDITURE DETAILS

#### GENERAL GOVERNMENT – \$275,632,230

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 and the offices of the County Administrator, Assessor, Treasurer, County Attorney, Clerk & Recorder, Surveyor, and the department of Community Planning & Permitting.

#### HEALTH & WELFARE – \$103,898,225

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.

Health & Welfare services are provided by the departments of Public Health, Community Services, and Housing & Human Services.

#### PUBLIC SAFETY & JUDICIAL – \$117,890,091

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 offices of the Sheriff, District Attorney, and Coroner.

#### URBAN REDEVELOPMENT AND HOUSING – \$3,702,121

Includes all expenditures for the agencies whose purpose is to provide quality, affordable housing for income-qualifying families, the elderly, or persons with disabilities throughout Boulder County. Work also focuses on the development and acquisition of properties for future housing projects, with a goal of finding multiple resources to fund housing units that use renewable energy and create green jobs in our community. Services are provided by the departments of Housing & Human Services and Community Services.

#### CONSERVATION AND SUSTAINABILITY – \$97,330,428

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

#### HIGHWAYS AND STREETS – \$46,182,982

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.

#### ECONOMIC OPPORTUNITY – \$8,508,716

Includes all expenditures for programs that foster self-sufficiency and financial stability for low-income individuals, families, youth, and people of color. Programming also addresses alternatives to incarceration. Services are provided by the departments of Community Services, Housing & Human Services, and Parks & Open Space.

## OVERVIEW AND HIGHLIGHTS

Most of the 2024 budget addresses ongoing program and operating expenditures for Boulder County. The following are notable additions or one-time expenditures:

- The county will provide \$8,996,419 in additional support to the Boulder County Housing Authority related to capital improvements, operations, predevelopment for the Willoughby Corner project, and general use.
- The overall budget was increased by \$900,000 to provide additional financial support to the Boulder Shelter for the Homeless, and \$300,000 to the Homeless Outreach Providing Encouragement (HOPE) organization.
- Funding in the amount of \$2,095,069 was approved to purchase electric vehicles for Boulder County. This includes vehicles for the general fleet, the Sheriff's Office and Housing & Human Services.
- A one-time budget increase of \$1,567,899 was approved to cover Clerk & Recorder expenses related to the 2024 presidential election.
- The Road and Bridge Fund budget includes \$8,814,571 for continued work on dedicated transportation sales tax projects, as well as \$5,937,228 towards maintenance and rehabilitation of county roads and bridges.
- In order to ensure a balanced budget in the General Fund, the Commissioners approved one-time transfers of legally allowable expenses from the General Fund to the Sales Tax Funds. This includes an \$11,750,000 transfer from the Parks and Open Space fund, a \$619,004 transfer from the Sustainability Sales Tax fund, and a \$432,885 transfer from the Wildfire Mitigation Sales Tax fund.
- An additional 36 new Full-Time Equivalents (FTEs) were approved in the budget, as well as 28 positions for the Sheriff's Office and the Housing & Human Services Department to be filled within their respective personnel budgets. This will assist with the continued challenge of heavy staffing turnover for these teams.
- The approved salary and benefits package for county employees includes a flat rate pay increase of \$220 a month for all employees and a 2% merit pool for each office and department. A \$1,000,000 budget was established to fund enhancements to the existing bilingual pay program and to develop a pay program for cultural brokers.

### 2024 BOARD OF COMMISSIONERS of Boulder County



Claire Levy



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### BOULDER COUNTY OFFICE OF FINANCIAL MANAGEMENT

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