RESOLUTION NO. 2026-0__

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF BOULDER COUNTY REFERRING TO THE REGISTERED ELECTORS OF THE COUNTY AT THE NOVEMBER 3, 2026 GENERAL ELECTION A BALLOT ISSUE TO INCREASE COUNTY PROPERTY TAXES BY 2.579 MILLS IN PERPETUITY TO ADDRESS THE SHORTAGE AND HIGH COST OF CHILD CARE AND PRESCHOOL FOR BOULDER COUNTY FAMILIES WITH YOUNG CHILDREN BY LOWERING THE COST OF CARE, INCREASING THE COMPENSATION OF CHILD CARE AND PRESCHOOL TEACHERS AND STAFF, AND EXPANDING CAPACITY TO SERVE MORE CHILDREN AND REDUCE WAITLISTS; APPROVING THE BALLOT TITLE THEREFOR; AND PROVIDING FOR A VOTER-APPROVED REVENUE CHANGE

Recitals

A. 29-1-302 of the Colorado Revised Statutes ("C.R.S."), as amended, provides that the County may submit a county-wide ad valorem property tax increase to the electors in the County and, upon receiving the approval of a majority of the local governmental entity's voters voting thereon for such a request, increasing the total number of mills levied accordingly.

B. The purposes of the ad valorem tax will be to pay the costs to transform Boulder County's early care and education system from a fragile, patchwork network into a stable, high-quality ecosystem that meets the needs of families, providers, and employers alike through investment in three interconnected priorities: improving affordability for families, expanding access to licensed infant and toddler care, and strengthening the early childhood workforce to ensure stability and quality across the system.

C. Boulder County's early childhood system stands at a pivotal moment. Families face annual childcare costs exceeding $23,000 per child, infant and toddler slots are dangerously scarce, and the early childhood workforce essential to our economy and children's development, continues to experience unsustainable wages and high turnover. These challenges are no longer isolated issues; they are systemic barriers that affect workforce participation, business productivity, school readiness, and long-term community well-being.

D. The first five years of life represent a critical period of brain development during which early experiences shape the neural architecture supporting cognitive, language, and social-emotional skills. Research in developmental neuroscience demonstrates that consistent, high-quality early care supports healthy brain development and establishes the foundation for school readiness and lifelong learning. When access to quality care is limited by cost or availability, children and their communities bear the consequences for decades

E. High-quality early childhood care and education is strongly associated with improved academic achievement, social-emotional development, and long-term life outcomes. Rigorous longitudinal studies demonstrate that children who participate in quality early learning environments enter school better prepared, demonstrate stronger literacy and math skills, and exhibit improved self-regulation and social competence. These early gains translate into higher educational attainment, increased earnings, and reduced involvement with the criminal justice system outcomes that directly benefit communities and public systems.

F. From an economic perspective, childcare functions as essential infrastructure. Investments in early childhood consistently generate substantial public returns by increasing parental labor force participation, stabilizing the workforce, and reducing long-term public expenditures on remedial education, health care, and social services.

G. Licensed infant and toddler care is critically scarce in Boulder County. Against an estimated need, the County has a shortfall of approximately 1,723 licensed infant slots and 1,357 licensed toddler slots, contributing to an overall gap of approximately 2,599 licensed slots for children under five whose parents are in the workforce.

H. Due to childcare shortfalls Colorado loses $2.2 billion annually in unrealized economic potential. Colorado employers lose $780 million annually due to workforce productivity challenges due to childcare. One-third of working parents limited their work hours because of the high costs of childcare. If the estimated 10,200 Colorado parents could secure childcare and re-enter the workforce it would generate over $3.7 billion in GDP and create 29,000 new jobs.

I. Educators in Colorado earn 26.5% less than K-8 teachers, making attracting and retaining qualified staff difficult. 15.1% of early childhood educators live below the poverty line, compared to 8.6% of the state's general workforce. This economic strain contributes to high turnover rates and workforce instability. Estimated annual teacher and provider turnover rate in Boulder County is 20-30% (according to annual provider survey and market research). Constant workforce churn leads to inconsistencies in child care quality, affecting child and parental satisfaction and can have long-term impacts on development.

J. A dedicated local funding source provides stability and protection from increasingly uncertain federal and state funding for child care.

K. Since December 2024, a diverse community task force, convened with the support of the Early Childhood Council of Boulder County and including local elected officials, school districts, employers, philanthropic organizations, providers, and community advocates, has engaged parents, employers, and child care providers and examined best practices from other communities to develop the framework reflected in this Resolution.

L. Voter-approved local funding for early care and education has proven effective in peer communities. The Denver Preschool Program, a voter-approved, locally funded initiative established in 2006, has supported tens of thousands of children, distributed more than $200 million in tuition credits, partnered with hundreds of preschools, and is associated with stronger academic outcomes for participating children, improved economic stability for families, and greater financial sustainability for participating programs.

M. Surveys of voters in Boulder County have demonstrated support for dedicated local funding to lower the cost of child care and preschool, to increase the compensation of child care and preschool teachers and staff, and to expand capacity to serve more children and reduce waitlists.

N. A property tax of 2.579 mills would generate approximately $30 million annually. Based on median home values and typical assessment rates, this translates to approximately $110–$120 per household per year. To meet the funding requirements for the proposed improvements to the early childhood care and education ecosystem in Boulder County, proponents of this mill levy have requested a countywide tax of 2.579 mills, which equates to $16.00per $100,000 in current, actual home value as determined by the Boulder County Assessor.

O. The mill levy is proposed to remain in place in perpetuity.

P. The Board has determined to place the question of mill levy taxation and the voter-approved revenue change to the electors on the November 3, 2026, ballot.

Q. A duly noticed public hearing was held on July 23, 2026, at which the Board reviewed the tax proposal and the public was given the opportunity to comment on the question of the proposed mill levy, and the proposed voter-approved revenue change.

R. The Board desires to refer to the electors of the County, to be determined by a majority voting thereon, the question of whether the early childhood care and education ad valorem tax shall be approved.

S. The Board further desires to refer to the electors of the County, to be determined by a majority voting thereon, the question of whether the revenues from the ad valorem tax shall be exempted from the fiscal year revenue and spending limitations, and be a voter-approved revenue change and property tax revenue change for purposes of the revenue limitations set forth in Article X, Section 20, of the Colorado Constitution ("TABOR") and in C.R.S. § 29-1-301 et seq. and any other law.

T. The Board desires to determine the ballot title for the petition issue for placement on the ballot for the November 3, 2026, general election.

U. Pursuant to §§ 30-11-103.5 and 31-11-111(3), C.R.S., as amended, the Board has proposed a ballot title according to the following guidelines: considering the public confusion that might be caused by a misleading title; avoid a title for which the general understanding of the effect of a "yes" or "no" vote would be unclear; no conflict with titles selected for any other measure that will appear on the County ballot in the same election; and the title shall correctly and fairly express the true intent and meaning of the measure.

V. The Board finds that the ballot title set forth in Exhibit A meets the statutory guidelines.

<u>NOW, THEREFORE, BE IT RESOLVED THAT:</u>

1. The improvements proposed by the Board will confer a general benefit on the County and the estimated costs are not excessive as compared to the value of the property in the County.

2. The requested mill levy of 2.579 mills will be sufficient and necessary to cover the expected costs of the County's purposes.

3. There shall be referred to the electors of the County at the general election to be held on Tuesday, November 3, 2026, a ballot issue seeking authorization for the imposition of ad valorem tax and a voter-approved revenue change.

4. The conduct of the election shall conform so far as is practicable to the general election laws of the State of Colorado.

5. In accordance with statutory guidelines, the Board hereby determines and fixes the ballot title for the proposal described herein. This language is in Exhibit A to this Resolution.

6. For purposes of C.R.S. § 1-11-203.5, as amended, this action serves to set the ballot title for the proposal described in this Resolution.

7. Use of Proceeds. The net proceeds of the additional mill levy, together with all earnings on the investment of such proceeds, shall be deposited in a dedicated fund and expended by the County and with a contracted and qualified community partner through a competitive RFP process to address the shortage and high cost of child care and preschool for Boulder County families with young children, in accordance with the following priority areas:

(a) Child Care Affordability. To lower the out-of-pocket cost of child care and preschool for Boulder County families, including by increasing the capacity to serve families through existing subsidies programs and establishing new subsidies programs that prioritize those who need support the most. Eligible and approved families will choose their own qualified child care provider, and subsidy payments will be sent directly to that provider.

(b) Child Care Accessibility and Quality. To address the shortage of care by expanding the number of licensed infant and toddler slots and to expand and enhance existing community quality support services for providers. Qualified providers will be eligible to apply for funds for capital improvements, facility construction or acquisition, operational costs, infrastructure, and staff expansion, prioritizing communities and populations with the greatest unmet need. Community organizations offering quality support services will be eligible to apply for funds to support existing and expanding child care providers. Quality supports can include; technical and licensing assistance, quality rating support, professional development, business support and program development assistance.

(c) Workforce Stability. To retain and attract high-quality child care and preschool teachers and staff, qualified providers will be eligible to apply for funds for activities that support retention, compensation, credentialing, professional development, and related supports. In addition, a shared-services infrastructure will be established to help lower the cost of benefits, insurance, and back-office operations for providers. Licensed child care providers and license-exempt Family, Friend, and Neighbor providers shall be eligible to access these resources.

8. Administrative Costs. Reasonable costs of administering the programs funded under this Resolution, including infrastructure and administration, shall not exceed ten percent (10%) of the annual revenues.

9. Supplanting Prohibited; Leverage of Other Funds. It is the intent of the Board that these tax revenues provide additional funding for early care and education and not supplant existing sources of funding, and that the County leverage these revenues with state, federal, philanthropic, and other funds whenever possible.

10. Governance, Oversight, and Accountability. Boulder County shall serve as the fiscal and legal authority for the funding generated by this measure.

11. No later than September 4, 2026, Boulder County's Designated Election Official shall certify ballot measure and ballot title to the Clerk and Recorder of the County (the "County Clerk"). The "Designated Election Official" is Natalie Springett, Commissioners' Deputy.

12. If the majority of the registered electors voting thereon vote for approval of this ad valorem tax, such tax shall be in effect throughout the incorporated and unincorporated portions of the County beginning January 1, 2027 and continuing in perpetuity, unless and until repealed or otherwise revised by a vote of the citizens of Boulder County.

13. If the majority of the registered electors voting thereon vote for approval of this countywide ad valorem tax proposal, revenues collected from the imposition of said tax will be expended for the purposes and in accordance with the limitations of this Resolution.

14. The intent of Boulder County is for these tax revenues to provide additional funding for improving early childhood care and education in Boulder County, and not to supplant existing sources of funding.

15. Monies from the extended sales and use tax will be appropriated annually as determined by the Board in accordance with the terms of this Resolution.

16. Interest generated from the revenues of the sales and use tax shall be used for the purposes set forth in this Resolution.

17. The cost of the election shall be paid from the general fund of the County.

The County Clerk and Recorder, as election officer, shall undertake all measures necessary to comply with the election provisions set forth in Colo. Const., Art. X, Section 20(3), including but not limited to the mailing of required election notices and ballot issue summaries.

18. **Voter-Approved Revenue Change.** For the purposes of Article X, Section 20 of the Colorado Constitution, Section 29-1-301, C.R.S., and any other applicable revenue or spending limitation, the receipt, retention, and expenditure of all revenues derived from the additional 2.6 mill property tax levy, together with all earnings on the investment of the proceeds of such levy, regardless of amount, shall constitute a voter-approved revenue

change, and the County shall be authorized to collect, retain, and expend all such revenues as an exception to, and without regard to, the limitations of Article X, Section 20 of the Colorado Constitution, Section 29-1-301, C.R.S., and any other law that might otherwise apply.

19. The conduct of the election shall conform so far as is practicable to the general election laws of the State of Colorado.

20. The Designated Election Official, the County Clerk, and other officers and employees of the County are hereby authorized and directed to take all action necessary or appropriate to effectuate the provisions of this Resolution.

21. 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.

22. If any section, paragraph, clause or provision of this Resolution shall be adjudged to be invalid or unenforceable, the invalidity or unenforceability of such section, paragraph, clause or provision shall not affect any of the remaining sections, paragraphs, clauses or provisions of this Resolution, it being the intention that the various parts hereof are severable.

23. This Resolution shall take effect immediately upon its passage.

Further Action: The officers and staff of the County are authorized and directed to take all action necessary or appropriate to effectuate the provisions of this Resolution, including the certification of the ballot title and ballot issue to the Clerk and Recorder for placement on the November 3, 2026 ballot on or before the statutory deadline.

A motion to this effect was made at the July 23, 2026 public hearing by Commissioner _______________, seconded by Commissioner ____________, and passed by a ___ vote of the Board.

[Signature page follows.]

ADOPTED on this 23rd day of July, 2026.

BOARD OF COUNTY COMMISSIONERS OF BOULDER COUNTY:

____
Claire Levy, Chair

____
Marta Loachamin, Commissioner

____
Ashley Stolzmann, Commissioner

ATTEST:

____
Clerk to the Board

EXHIBIT A – BALLOT TITLE LANGUAGE

Boulder County Early Childhood Care and Education Mill Levy Increase and Voter-Approved Revenue Change

SHALL BOULDER COUNTY TAXES BE INCREASED $30,000,000 ANNUALLY IN THE FIRST FULL FISCAL YEAR (2027), AND BY WHATEVER ADDITIONAL AMOUNTS MAY BE RAISED ANNUALLY THEREAFTER, BY IMPOSING AN ADDITIONAL AD VALOREM PROPERTY TAX AT A RATE OF 2.579 MILLS COMMENCING JANUARY 1, 2027, WITH THE ANNUAL TAX REVENUES (REGARDLESS OF DOLLAR AMOUNT) TO BE USED TO ADDRESS THE SHORTAGE AND HIGH COST OF CHILD CARE AND PRESCHOOL PROGRAMS FOR BOULDER COUNTY FAMILIES WITH YOUNG CHILDREN, INCLUDING:

- **LOWERING THE HIGH COST OF CHILD CARE AND PRESCHOOL FOR BOULDER COUNTY FAMILIES;**
- **INCREASING THE COMPENSATION OF CHILD CARE AND PRESCHOOL TEACHERS AND STAFF TO RETAIN AND ATTRACT HIGH-QUALITY EDUCATORS; AND**
- **ADDRESSING THE SHORTAGE OF CARE BY EXPANDING CAPACITY FOR MORE CHILDREN AND REDUCING WAITLISTS;**

AND SHALL THE REVENUES AND THE EARNINGS ON THE INVESTMENT OF THE PROCEEDS OF SUCH TAX, REGARDLESS OF AMOUNT, CONSTITUTE A VOTER-APPROVED REVENUE CHANGE AND AN EXCEPTION TO THE LIMITATIONS SET FORTH IN SECTION 29-1-301 OF THE COLORADO REVISED STATUTES OR ANY OTHER LIMITATIONS WHICH MAY OTHERWISE APPLY; ALL IN ACCORDANCE WITH ALL AS MORE PARTICULARLY SET FORTH IN BOARD OF COUNTY COMMISSIONERS' RESOLUTION NO. 2026-______?

____YES ____NO