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 uncollectable amounts.

PERCENT OF LEVIED PROPERTY TAXES BY TAXING AUTHORITY

Cities 11%
School Districts 54%
Boulder County 26%
All Others 9%

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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.

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.

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

2022 BUDGET SUMMARY

2022 REVENUES

Total Revenues: $519,236,548

2022 EXPENDITURES

Budgeted Expenditures: $519,236,548

2022 BUDGET PROJECTIONS

Project Revenue Growth: 0.9%, Project Expenditure Growth: 2.5%

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 uncollectable 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 Causes, 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 grants through programs for human services programs, state shared services for roads, state lottery proceeds, and other various grant programs except for the reimbursement for 2010 flood recovery projects, which is broken out separately here. County ARPA dollars are included in this budget category.

FLOOD REIMBURSEMENTS — $6.9 million:
Flood reimbursements and grants from state and federal agencies such as FEMA, FHWA and State of Colorado resulting from the 2013 event.
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.

**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.