



BOULDER COUNTY 2026 RECOMMENDED BUDGET

September 30, 2025

Emily Beam | Budget Officer

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Executive Summary



The Boulder County Office of Financial Management respectfully submits the following 2026 Recommended Budget to the Boulder County Commissioners and the residents of Boulder County for consideration, review, and guidance. The Recommended Budget should not be viewed as a final budget document, but rather as a decision-making tool to facilitate financial discussion and to promote understanding. The final budget will be adopted on December 9, 2025. This budget was constructed by the county's Budget Officer as directed by the Board of County Commissioners and reviewed by the Chief Financial Officer

Total Recommended Expenditure Budget for 2026 is \$666,543,319

2025 Budget Goals



Boulder County will cut the 2026 General Fund budget by \$13.2 million over the next year, using the current 70% personnel / 30% operating split. All departments and elected offices are expected to participate in reduction planning through programmatic assessment.



The county will seek \$3.96 million in other ongoing expense reductions.



All new budget requests must include language demonstrating alignment with Boulder County's Strategic Priorities and equity initiatives using the Racial Equity and Inclusion Assessment Tool (REIAT) and/or demonstrate a clear connection to the Racial Equity Action Plan (REAP).

2025 Budget Goals (continued)



No new FTE requests will be considered during the 2026 budget process. This includes grant funded positions. The board will support their previous staffing commitment for the Pelle Center/ASF and Jail Expansion. These positions will be reviewed to prevent role duplication and ensure all facilities deliver optimal public service.



We will realign functions, reduce duplicative work, and contain expenses across the county. Additionally, we will evaluate the county's role and expenses in non-core service functions to determine if their functions are provided by other entities.

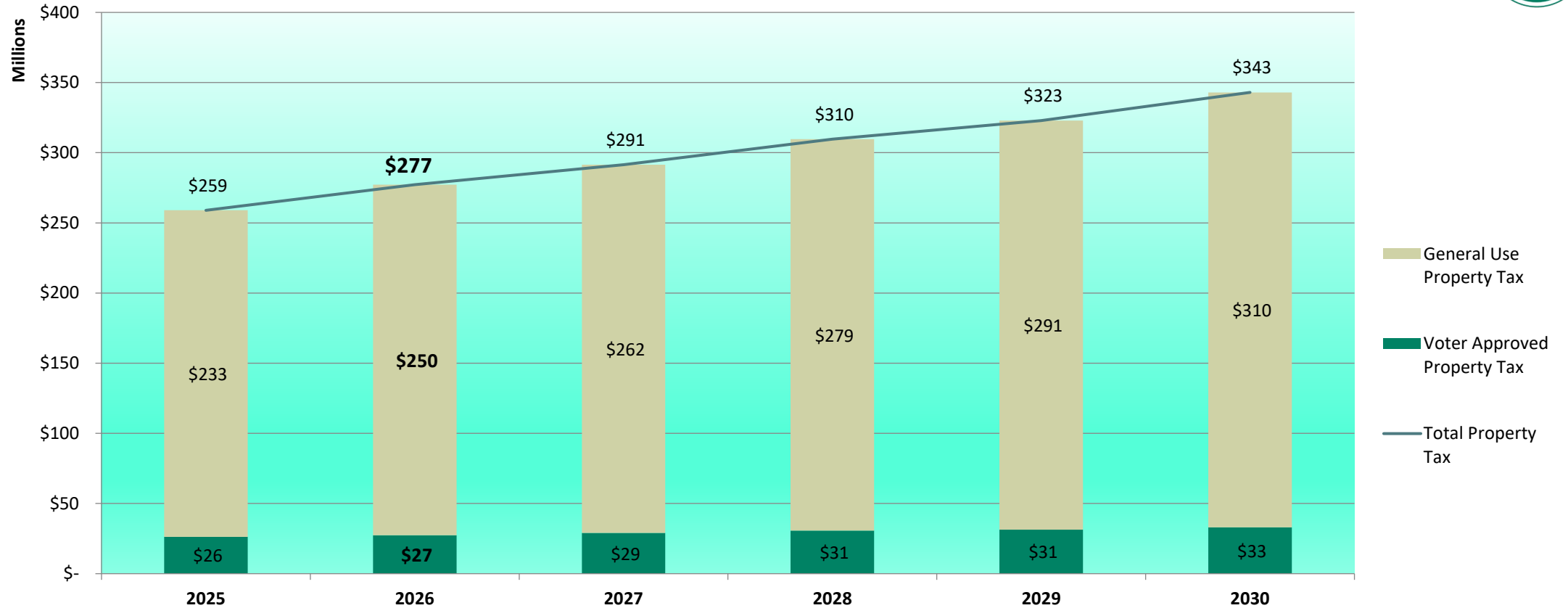


The fund balance for all funds and budget vs. actual spending trends will be reviewed during the budget process, paying special attention to the sales and use tax funds to ensure that they remain sustainable.



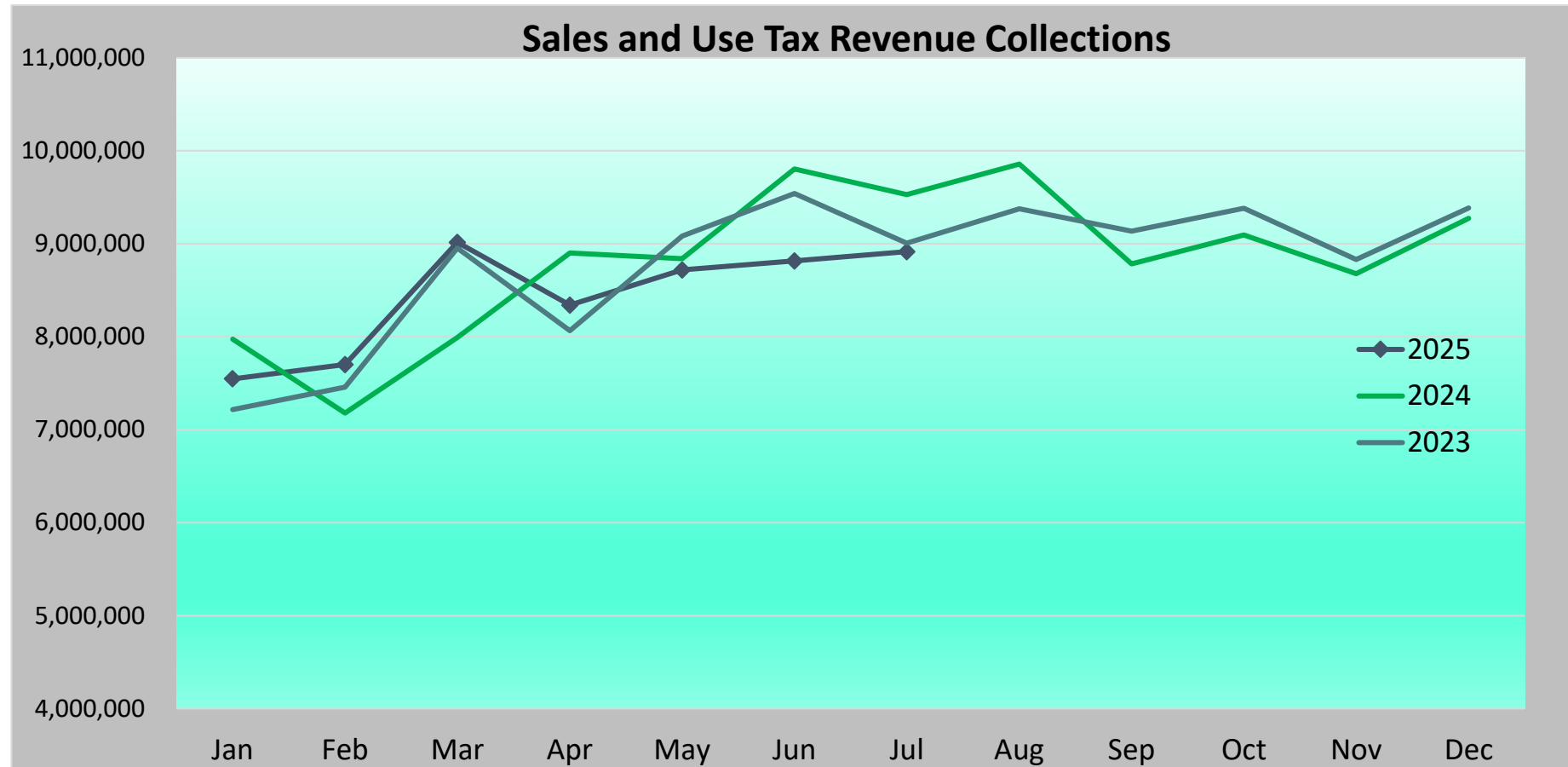
All capital requests including Computer, Capital Expenditure Fund (CEF), and Fleet will be ranked countywide with the assistance of the County Administrator.

Projections for 2026 Property Tax



Year over Year % Changes	2025	2026	2027	2028	2029	2030
Total Assessed Value	0.46%	2.36%	3.48%	6.90%	1.05%	8.59%
General Use Property Tax	6.92%	7.35%	5.01%	6.39%	4.45%	6.32%
Voter Approved Property Tax	7.18%	4.25%	6.30%	5.25%	2.63%	5.25%
Total Property Tax	6.95%	7.04%	5.13%	6.27%	4.27%	6.22%

2023 - 2025 Sales and Use Tax Revenue

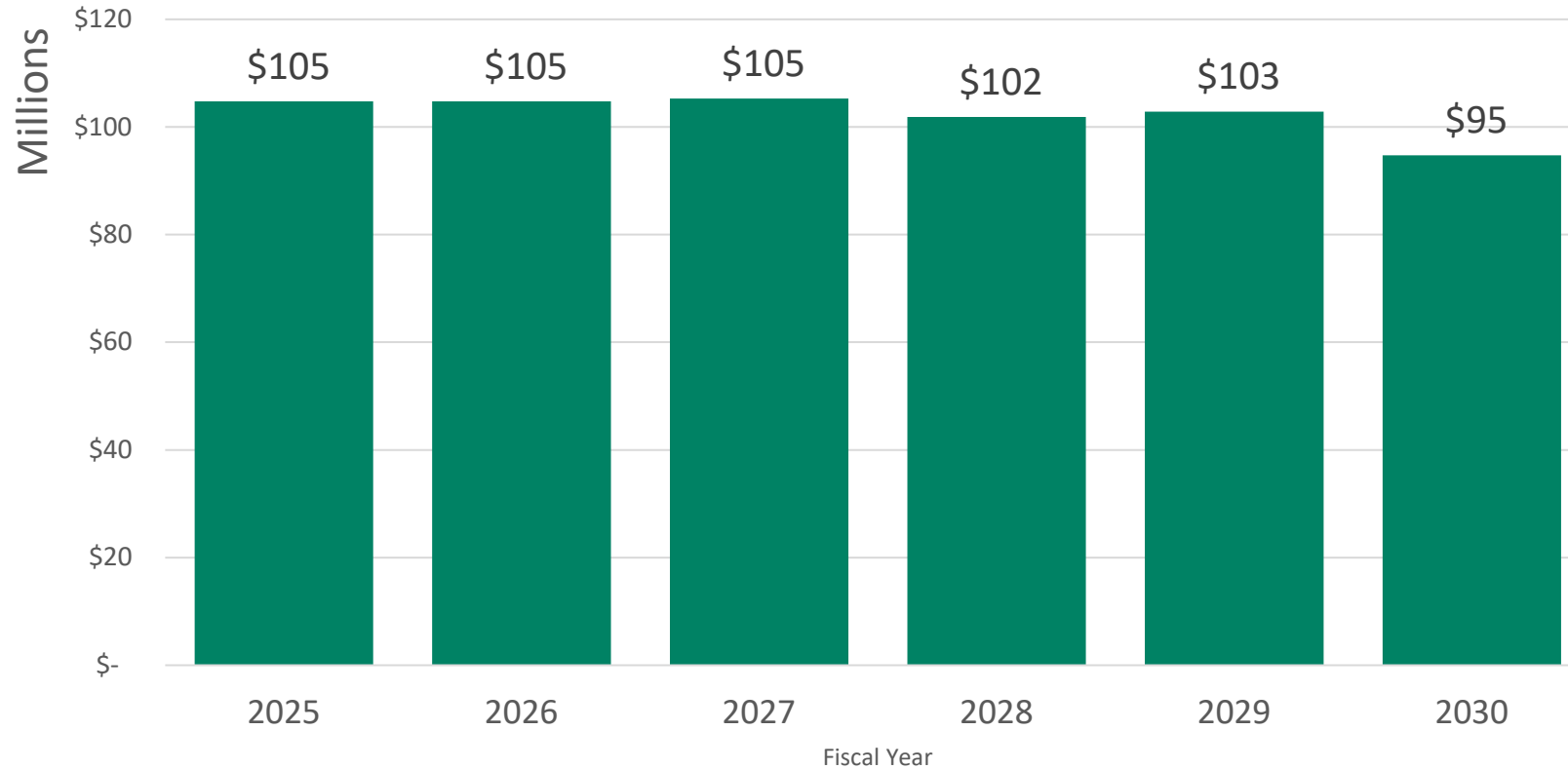


Y-T-D \$\$ Change from 2024-2025	\$ (1,163,002)
Y-T-D % change from 2024	-1.93%

Projections for Sales and Use Tax Revenue



Sales and Use Tax Estimated Revenue



Emergency Services Tax rate drops to 0.050% on 1/1/2028

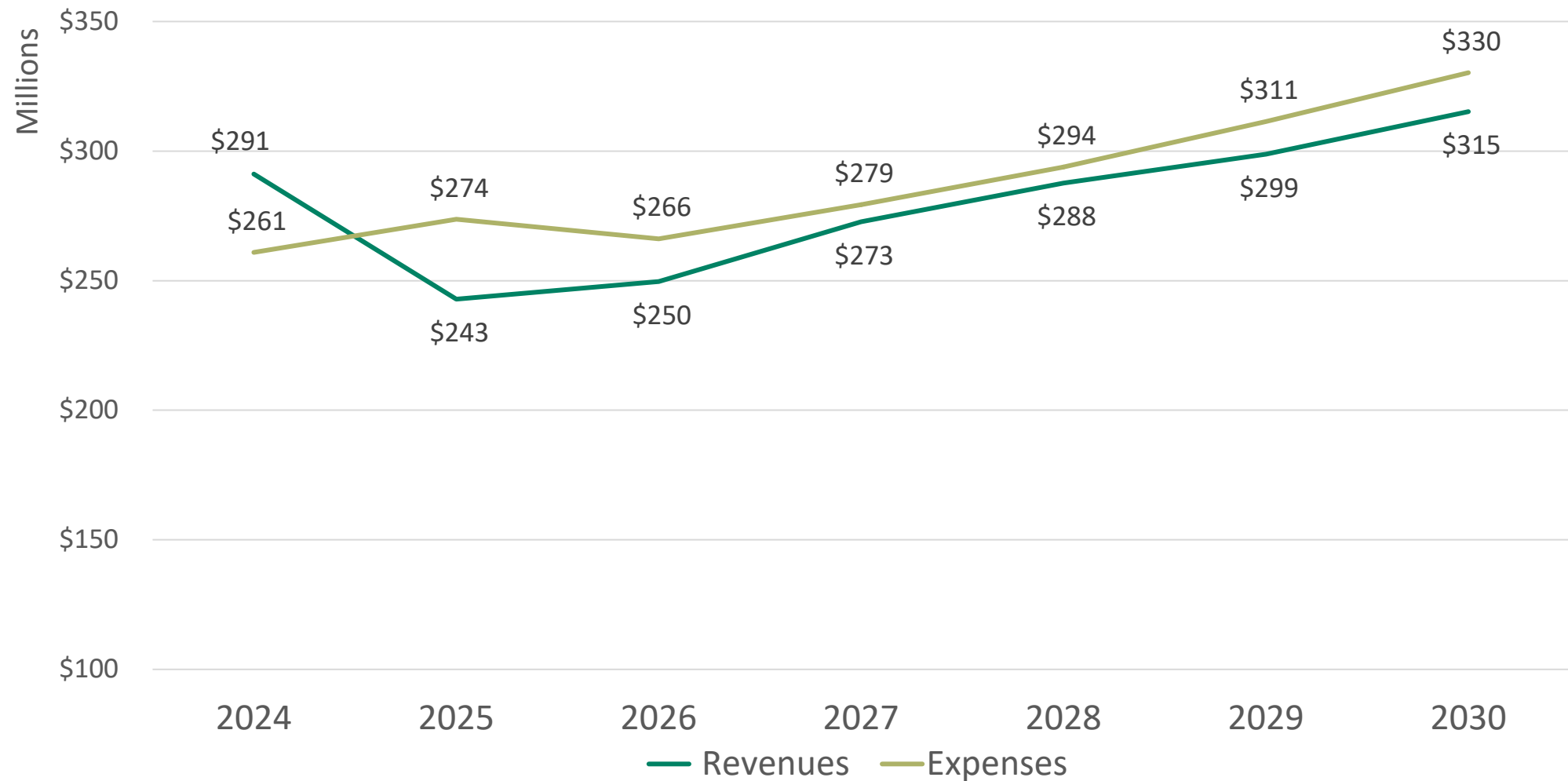
Open Space 2008 Tax expires 12/31/2029

Fiscal Year	2025	2026	2027	2028	2029	2030
Percent Change	-1.08%	0.00%	0.50%	1.00%	1.00%	1.00%
Estimated Revenue	\$ 104,761,238	\$ 104,761,238	\$ 105,258,044	\$ 101,851,064	\$ 102,869,574	\$ 94,744,238

Projected Deficit in the General Fund – 2026 Recommended Budget



General Fund Revenues vs Expenditures

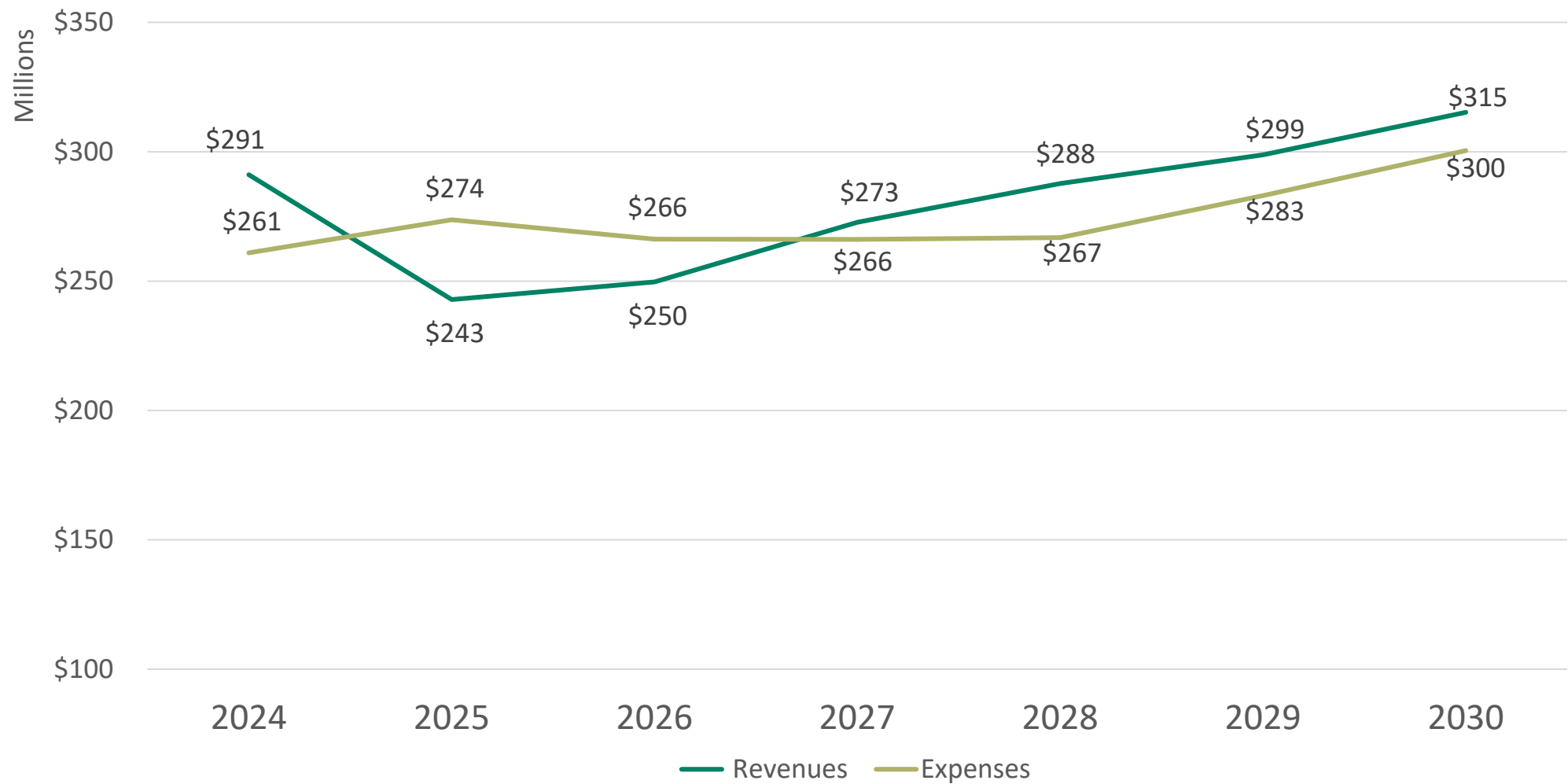


Future projections are based on **no** reductions in 2027 or 2028.

Projected Deficit in the General Fund –Continued Reductions in FY27-FY28



General Fund Revenues vs Expenditures



Future projections are based on **continued reductions** in 2027 or 2028.

Recommended Budget



Criteria Based on BOCC Direction

- **New State or Federal Statutory Requirements**
- **Prior year projects previously part of the adopted budget**
- **Requests that are revenue backed**

Department / Office Reductions

- **All department and office reductions are included in the recommended budget**
- **All 2025 reductions are included in the base budget**
 - Elimination of vacant positions at the QTR 2 Budget Amendment Hearing
 - Human Services reductions in the Social Services Fund (fund 112)

Recommended Budget by Fund



Fund	Base	Recommended Requests		Recommended Budget
		Reductions	Increases	
101 - General	263,015,071	(4,980,382)	8,037,389	266,072,078
111 - Road and Bridge	16,848,273	(70,657)	12,594,298	29,371,914
112 - Social Services	71,637,018	(5,977,532)	1,028,587	66,688,073
115 - Developmental Disabilities	9,295,130	-	777,709	10,072,839
117 - Dedicated Resources	21,501,793	(96,254)	46,535,584	67,941,123
120 - Health and Human Services	5,079,451	-	-	5,079,451
124 - Offender Management	5,430,672	(54,978)	-	5,375,694
125 - Worthy Cause	255,714	(14,178)	5,000,000	5,241,536
126 - Parks and Open Space	57,385,198	-	1,186,106	58,571,304
130 - Qualified Energy Cons Bonds	421,552	-	-	421,552
132 - Human Services Safety Net	9,085,765	-	-	9,085,765
135 - Disaster Recovery	300,000	-	-	300,000
136 - Sustainability Sales Tax	12,113,316	-	172,095	12,285,411
141 - Capital Expenditure	10,423,143	-	18,825,306	29,248,449
150 - Wildfire Mitigation Sales Tax	2,780,808	(50,000)	11,025,833	13,756,641
151 - Emergency Services Sales Tax	4,684,244	-	12,480,796	17,165,040
152 - Affordable and Attainable Housing Sales Tax	15,496,110	-	-	15,496,110
174 - Risk Management	11,830,163	(504,623)	-	11,325,540
175 - Fleet Services	4,546,938	-	-	4,546,938
176 - Health and Dental Insurance	29,875,100	-	-	29,875,100
199 - Recycling Center	8,120,442	-	502,319	8,622,761
Total	560,125,901	(11,748,604)	118,166,022	666,543,319

Budget Calendar



Recommended Budget Presented to the Board of County Commissioners

September 30, 2025, at 1:00 p.m.

Elected Office and Department Head Budget Presentations

October 7 and 9, 2025 at 9:30 a.m.

Public Hearing on Recommended Budget

October 14, 2025, at 1:00 p.m.

Budget Work Session Presentation

November 6, 2025, from 1:00 p.m.

2026 Budget Adoption by Board of County Commissioners

December 9, 2025, from 1:00 p.m.

Board of County Commissioners public hearings and meetings are convened in a hybrid format where attendees can join online through Zoom, by phone, or in-person at the Boulder County Courthouse, 3rd Floor, 1325 Pearl St., Boulder. Visit boco.org/Advance-Agenda for the 2-week Advance Agenda.

Thank you!

Additional details on the remaining decision points for consideration by the board can be found on **boco.org/Budget**.

Members of the public can share comments with the board through the online form at **boco.org/Budget**.