



BOULDER COUNTY 2026 BUDGET WORKSESSION

November 6, 2025

Emily Beam | Budget Officer

Ramona Farineau | Chief Financial Officer

2026 Compensation and Benefits



- **Living Wage**
 - The living wage will increase from \$50,000 to \$52,000 annually for full-time employees.
- **Bonus for Lowest Paid Workers**
 - 1% one-time bonus to the lowest paid 10% of workers.
- **The average salary increase will be 4.5% and the lowest paid employees will be receiving a 10.6% increase next year.**
 - **Cost of Living Adjustment (COLA):**
 - \$152/month equates to an average increase of 2.0%, while the increase is 3.6% for staff earning the living wage, and 1.2% for our employees making \$150,000.
 - **Standard Increase**
 - The county will fund a 2.4% standard pay increase pool for 2026. For employees in the commissioners' reporting structure: Employees earning a salary below midpoint will receive a 2.7% standard increase and employees earning a salary at or above midpoint will receive a 2.2% standard increase.
- **Health Plan Benefits**
 - Approximate 8% increase to Health and Dental Premiums and maintaining existing cost share between Employee and Employer premiums.
 - No change to Vision premiums
- **Boulder County and the Boulder County Employees Union (BCEU) agreed to the 2026 wage memorandum of agreement (MOA) and interim agreement.**

Sheriff's Office Collective Bargaining Agreement



- The county is under a Collective Bargaining Agreement with the Fraternal Order of Police (FOP), which has a previously negotiated increases for 2026 at 3% for sergeants (RC2) and 4% for deputies, both in the Sheriff's step plan program.

General Fund (101) – County Commissioners



Boulder County set a goal of cutting the 2026 General Fund budget by \$13.2 million, using the current 70% personnel / 30% operating split. All departments and elected offices were expected to participate in reduction planning through programmatic assessments.

Staff have identified and recommended approximately \$8.8 million in proposed reductions including \$2.3 in operating reductions and \$6.5 million in personnel reductions through layoffs, vacant position eliminations and the Voluntary Severance Incentive Package (VSIP) program.

We continue to work diligently with county leadership to identify \$4.4 million of additional cuts to achieve the original budget reduction goal for 2026.

General Fund (101)

Departments and Elected Offices



Line	Fund	Appropriation	Department	Proposal Name	Amount Requested
1	101	CO24	Human Services	HSD - 101 - CO24 Emergency Ops position 8325 to General Fund	161,588
2	101	CO24	Human Services	HSD - 101 - CO24 Personnel increase funding	1,200,000
3	101	HO11	Housing	HOU 101 HO1 Budget Adjustment	(239,327)
4	101	SH11	Sheriff	SHE 101 SH11 RC2 Deputy II FTE (1)	185,892
5	101	SH11	Sheriff	SHE 101 SH11 RC2 Deputy II FTE (2)	185,892
6	101	SH11	Sheriff	SHE 101 SH11 RC1 Deputy FTE (1)	128,557
7	101	SH11	Sheriff	SHE 101 SH11 RC1 Deputy FTE (2)	128,557
8	101	SH11	Sheriff	SHE 101 SH11 RC1 Deputy FTE (3)	128,557
9	101	SH11	Sheriff	SHE 101 SH11 RC1 Deputy FTE (4)	128,557
10	101	SH11	Sheriff	SHE 101 SH11 RC1 Deputy FTE (5)	128,557
11	101	SH11	Sheriff	SHE 101 SH11 RC1 Deputy FTE (6)	128,557
12	101	TR11	Treasurer	TRE 101 TR11 Continuation of Vacant FTE	85,906
13	101	CO22	BOCC	*NEW REQUEST* Transfer to Risk Management Fund	2,700,000
14	101	SR11	BOCC	*NEW REQUEST* Climate Equity Fund	1,000,000

General Fund (101) – Capital



Capital

Line	Fund	Appropriation	Department	Proposal Name	Amount Requested
1	101	CAP1	Information Technology	ITD-101-CAP1-Housing Authority Housing Software Transition	-
2	101	CAP1	Information Technology	ITD-101-CAP1-Body Worn Camera System Replacement	569,000
3	101	CAP1	Information Technology	ITD-101-CAP1-County Camera Enhancements	285,000
4	101	CAP1	Information Technology	ITD-101-CAP1-Integrated Case Management (ICM) & Community Connect Staff Augmentation	665,600
5	101	CAP1	Information Technology	ITD-101-CAP1- Board of Equalization (BOE-Property Appeals) Software Application/Processing System	300,000
6	101	CAP1	Information Technology	ITD-101-CAP1- Boulder County AI Strategy Development & Exploration	143,787
7	101	CAP1	Information Technology	ITD-101-CAP1-Annual Comprehensive Financial Report (ACFR) Software	60,400
8	101	CAP1	Information Technology	ITD-101-CAP1-Email Case Management System	-
9	101	CAP1	Information Technology	ITD-101-CAP1-Dimensions Time Clock Replacement	154,117
10	101	CAP1	Information Technology	ITD-101-CAP1-BOCO Pay Period & Pay Cycle Discovery	51,441
11	101	CAP1	Information Technology	ITD-101-CAP1-Lobby Kiosk Discovery	58,447
12	101	CAP3	Public Works	SHE-101-CAP3-Sheriff's Fleet Replacements - Additional Funding	736,956

Road and Bridge Fund (111)

Public Works



Line	Fund	Appropriation	Department	Proposal Name	Amount Requested
1	111	RM11	Public Works	PWD-111-RM11-Increase Budget for Personnel Overtime 1.0	75,000
2	111	RM11	Public Works	PWD-111-RM11-Increase Budget for Personnel Overtime-1.5	75,000
3	111	RM11	Public Works	PWD-111-RM11-Increase Budget for Contracted Services	100,000
4	111	RM11	Public Works	PWD-111-RM11-Increase Budget for Electric Utility	35,000
5	111	RM11	Public Works	PWD-111-RM11-Increase budget for Ice/Snow Mitigation Material	100,000
6	111	RM11	Public Works	PWD-111-RM11-Increase Budget for On-call Personnel	50,000
7	111	RM11	Public Works	PWD-111-RM11-Increase Budget for Repair Buildings/Grounds	75,000
8	111	RM11	Public Works	PWD-111-RM11-Increase Budget for Road Base Material	100,000
9	111	RM11	Public Works	PWD-111-RM11-Increase Budget for Utility Trash Removal	55,000
10	111	RM11	Public Works	PWD-111-RM11-Increase Budget for Water Utility	50,000
11	111	RM11	Public Works	PWD-111-RM11-FY26 Road Surface Treatment Program - Construction	7,000,000
12	111	RM11	Public Works	PWD-111-RM11 Niwot Road over Boulder & White Rock Ditch Structure Replacement - Construction	500,000
13	111	RM11	Public Works	PWD-111-RM11-41st St. over Lefthand Creek -Phase II	40,000

Road and Bridge Fund (111) – continued

Community Planning & Permitting



Line	Fund	Appropriation	Department	Proposal Name	Amount Requested
1	111	RST1	Public Works	PWD-111-RST1-Post Construction Services - Construction	80,000
2	111	RST1	Public Works	PWD-111-RST1-Superior's Marshall/McCaslin Intersection Improvements	100,000
3	111	RST1	Public Works	PWD-111-RST1-Multimodal Path Maintenance	160,000
4	111	RST2	Community Planning & Permitting	CPP - 111-RST2 CO 119 Bike Shelter Construction	625,000
5	111	RST2	Community Planning & Permitting	CPP - 111-RST2 McCaslin HAWK Crossing Near Tract H (Superior)	62,500

Dedicated Resources Fund (117)

Trails Sales and Use Tax Projects



Line	Fund	Appropriation	Department	Proposal Name	Amount Requested
1	117	TD3	Community Planning & Permitting	CPP - 117-TD31 CO7 Starter Service	100,000
2	117	TD3	Community Planning & Permitting	CPP - 117-TD31 Transportation and Mobility Plan (TMP) Scoping	50,000
3	117	TD3	Community Planning & Permitting	CPP - 117-TD31 Staff Time for Transit Plan	30,000
4	117	TD3	Community Planning & Permitting	CPP - 117-TD31 CTP - Commuting Solutions TDM for CO 119	11,350
5	117	TD3	Community Planning & Permitting	CPP - 117-TD31 CTP - Community Cycles TDM Set-Aside Grant	2,600

Parks and Open Space Fund (126)

Conservation Trust Proceeds, Open Space 1994 Sales and Use Tax and Open Space 2011 Sales and Use Tax



Line	Fund	Appropriation	Department	Proposal Name	Amount Requested
1	126	CTF1	Parks & Open Space	POS-126/CTF1- RED Land Acquisition	665,000
2	126	CTF1	Parks & Open Space	POS-126/CTF1-Fairground Exhibit Building	1,600,000
3	126	GAD1	Parks & Open Space	POS-126/GAD1-AG Water Assessments & Cropshare Expense	63,000
4	126	O111	Parks & Open Space	POS-126/O111-RED Land Acquisitions	3,000,000
5	126	O111	Parks & Open Space	POS-126/GAD1 Transfer to O111- RED Land Acquisitions	7,249,536

Parks and Open Space Fund (126) – continued

Open Space 2005 Sales and Use Tax



Line	Fund	Appropriation	Department	Proposal Name	Amount Requested
1	126	OS51	Parks & Open Space	POS-126/OS51-Cardinal Mill Water Quality Treatment	4,000,000
2	126	OS51	Parks & Open Space	POS-126/OS51-Prince Lake Dam Rehabilitation	251,250
3	126	OS51	Parks & Open Space	POS-126/OS51-Prairie Run	534,000
4	126	OS51	Parks & Open Space	POS-126/OS51-Howell Ditch Diversion Design	300,000
5	126	OS51	Parks & Open Space	POS-126/OS51-Heron Lake Outlet Construction	350,000
6	126	OS51	Parks & Open Space	POS-126/OS51-Admin.Rental Property Maintenance Backlog	500,000
7	126	OS51	Parks & Open Space	POS-126/OS51-AG Maintenance Backlog	250,000
8	126	OS51	Parks & Open Space	POS-126/OS51-AG Buffalo Fencing	1,000,000
9	126	OS51	Parks & Open Space	POS-126/OS51-Natural Resource Management & Community Engagement	35,000
10	126	OS51	Parks & Open Space	POS-126/OS51-AG Prairie Dog Management	35,000

Human Services Safety Net Funding (132)



Line	Fund	Appropriation	Department	Proposal Name	Amount Requested
1	132	HS21	BOCC	*NEW REQUEST* Transfer to Social Services Fund	\$2,000,000

Sustainability Sales Tax Fund (136)



Line	Fund	Appropriation	Department	Proposal Name	Amount Requested
1	136	SST1	Public Health	PHD - Fund 136 - S-Tax County Sustainability Fund Request	674,535
2	136	SST1	BOCC	*NEW REQUEST* Climate Equity Fund	1,000,000

Capital Expenditure Fund (141)



General Reconstruction projects

Line	Fund	Appropriation	Department	Proposal Name	Amount Requested
1	141	GR11	Public Works	PWD-141-GR11-Sheriff's Office Radio Towers	1,721,001
2	141	GR11	Public Works	PWD-141-GR11-Community Justice Services Efficiencies & Relocation	2,900,000
3	141	GR11	Public Works	PWD-141-GR11-Copper Door Planning and Demo	1,452,000
4	141	GR11	Public Works	PWD-141-GR11-Jail Building C Restroom Remodel	1,200,000
5	141	GR11	Public Works	PWD-141-GR11-Family Justice Center Planning & Design	325,000
6	141	GR11	Public Works	PWD-141-GR11-Fairgrounds Camper Restroom & Shower Facility	2,490,657
7	141	GR11	Public Works	PWD-141-GR11-Parks and Open Space Yard Paving	1,113,737
8	141	GR11	Public Works	PWD-141-GR11-Sheriff HQ Digital Forensics Lab	288,402

Capital Expenditure Fund (141) – continued



Infrastructure projects

Line	Fund	Appropriation	Department	Proposal Name	Amount Requested
1	141	IF11	Public Works	PWD-141-IF11-Jail Local Control Upgrades	715,833
2	141	IF11	Public Works	PWD-141-IF11-2525 13th St Elevator Modernization	198,000
3	141	IF11	Public Works	PWD-141-IF11-Longmont Courts R22 Chiller Replacement	358,000
4	141	IF11	Public Works	PWD-141-IF11-RCD Admin R22 Air Handling Unit Replacement	610,000
5	141	IF11	Public Works	PWD-141-IF11-Jail Fire Alarm Upgrades Design	58,000
6	141	IF11	Public Works	PWD-141-IF11-Fairgrounds Exhibit Building Roof Repairs	300,000
7	141	IF11	Public Works	PWD-141-IF11-Walden Ponds RM Facility Site Generator	197,000

Wildfire Mitigation Sales Tax Fund (150)



Line	Fund	Appropriation	Department	Proposal Name	Amount Requested
1	150	WMT1	Parks & Open Space	POS-150/WMT-Sort Yards	150,000

Emergency Services Sales Tax Fund (151)



Line	Fund	Appropriation	Department	Proposal Name	Amount Requested
1	151	EST1	Sheriff	SHE 151 EST1 Training Increase	100,000
2	151	EST1	Parks & Open Space	POS-151/EST-One-time operating-New FTE Request Ranger	14,625
3	151	EST1	Parks & Open Space	POS-151/EST-New FTE Request Ranger TERM #1	102,302
4	151	EST1	Parks & Open Space	POS-151/EST-One-time operating -New FTE Request Ranger TERM #1	14,625
5	151	EST1	Parks & Open Space	POS-151/EST-New FTE Request Ranger TERM #2	102,302
6	151	EST1	Parks & Open Space	POS-151/EST-One-time operating -New FTE Request Ranger TERM #2	14,625
7	151	EST1	Sheriff	SHE-151-EST1 Fire Fleet Replacement	280,000

Fleet Services Fund (175)



Line	Fund	Appropriation	Department	Proposal Name	Amount Requested
1	175	FS11	Public Works	PWD-175-FS11-Nederland Fuel Tank Replacement	140,000
2	175	FS11	Public Works	PWD-175-FS11-Heavy Vehicle Column Lift Replacement	205,000
3	175	FS11	Public Works	PWD-175-FS11-Fleet Telematics	60,000

Recycling Center Fund (199)



Line	Fund	Appropriation	Department	Proposal Name	Amount Requested
1	199	SW13	Public Works	PWD-199-SW13-Recycle Center Tipping Floor Repairs	400,000
2	199	SW13	Public Works	PWD-199-SW13-Recycle Center Viewing Bridge Efficiency Upgrades	98,718
3	199	SW13	Public Works	PWD-199-SW13-Rebuild/Replace Fiber Line Bunkers and Conveyor	350,000
4	199	SW13	Public Works	PWD-199-SW13-Rebuild/Replace Conveyor C203	300,000
5	199	SW13	Public Works	PWD-199-SW13-Replace Glass Cleaning System	1,200,000

2026 Budget Calendar



2026 Budget Adoption by Board of County Commissioners

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

Board of County Commissioners public hearings and meetings are convened in a hybrid format where attendees can join through Zoom or attend in-person at the Boulder County Courthouse, 3rd Floor, 1325 Pearl St., Boulder.

Thank you!

Additional details on the Boulder County Budget 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.