



BOULDER COUNTY 2026 BUDGET ADOPTION

December 9, 2025

Emily Beam | Budget Officer

Ramona Farineau | Chief Financial Officer

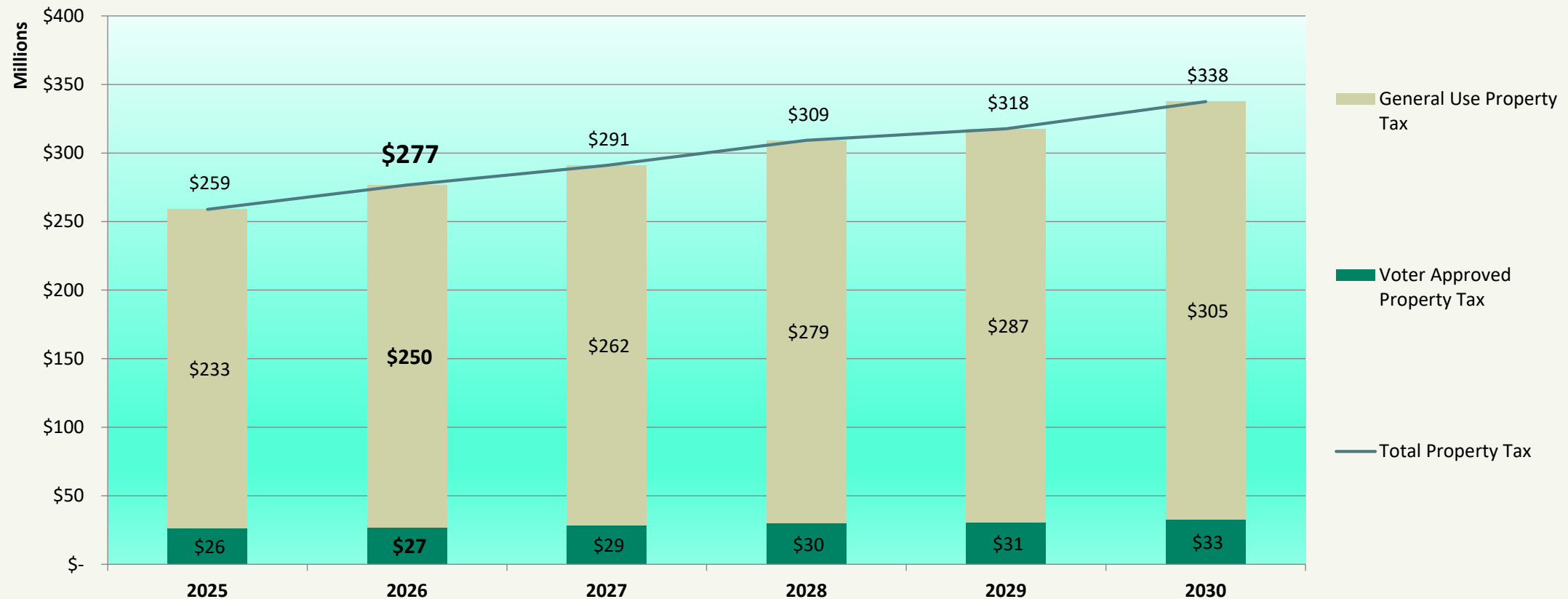
Executive Summary



- **Requesting board approval for three resolutions to formalize the 2026 Boulder County Budget. These resolutions were created in compliance with Local Government Budget Law of Colorado under statute 29 and based on the guidance that was provided by the Board of County Commissioners at the Budget Work Session that was held on Nov 6th.**
- **Dec 15th is the state deadline for certification of mill levy and to provide Mill Levy Public Information under Colorado Revised Statue 39. Local governments levying property tax must adopt their budgets before certifying the levy to the county.**
- **Dec 22nd is the deadline for county commissioners to levy taxes and to certify the levies to the assessor.**

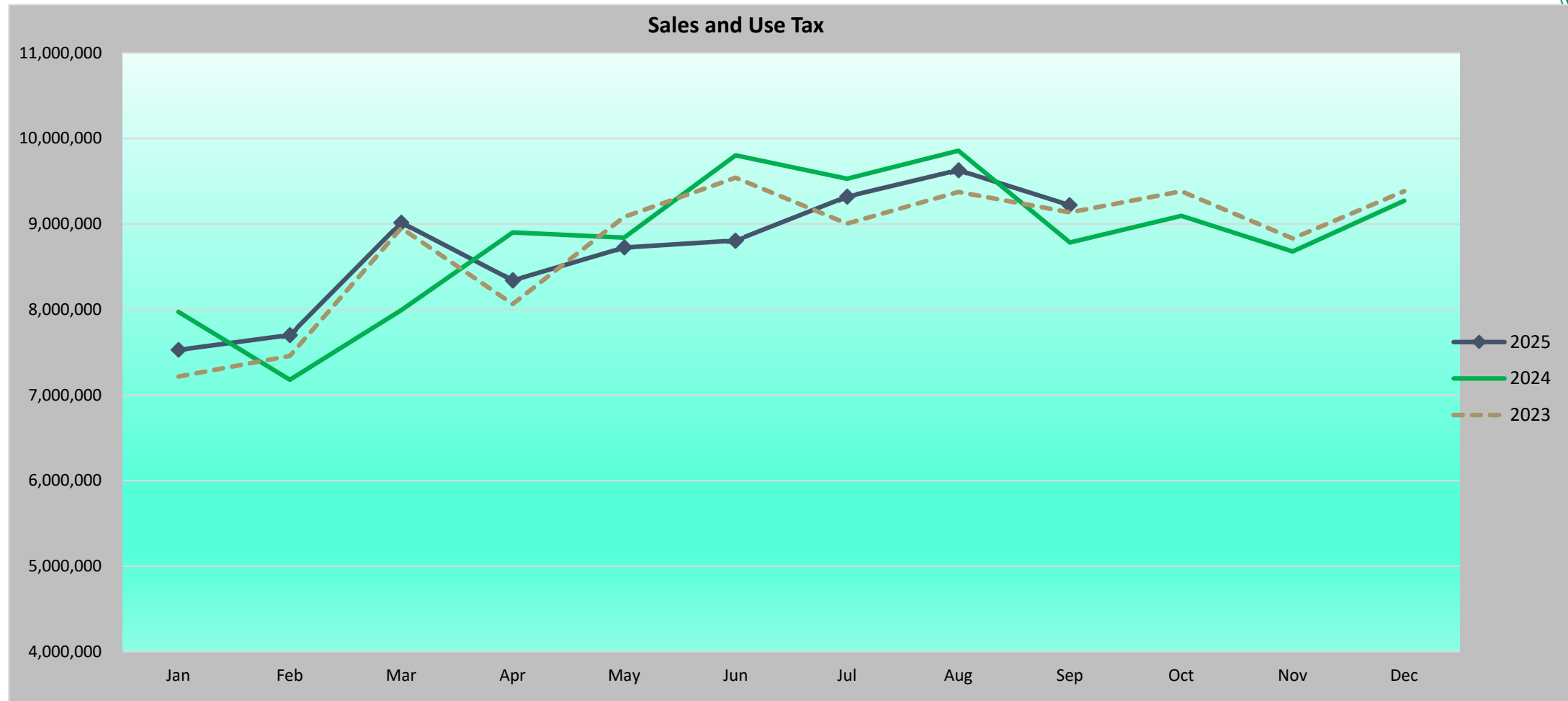
Total Expenditure Budget for 2026 is \$745,186,611

Projections for 2026 Property Tax



Year over Year % Changes	2025	2026	2027	2028	2029	2030
Total Assessed Value	0.46%	0.74%	3.53%	6.66%	1.20%	8.37%
General Use Property Tax	6.92%	7.33%	5.05%	6.40%	2.47%	6.34%
Voter Approved Property Tax	7.18%	2.59%	6.36%	5.25%	2.55%	5.25%
Total Property Tax	6.95%	6.85%	5.17%	6.29%	2.72%	6.23%

2023 - 2025 Sales and Use Tax Revenue



Y-T-D \$\$ Change from 2024-2025	\$ (572,095)
Y-T-D % change from 2024	-0.73%

General Fund Expenditure Assumptions



Personnel Expenses

- 70% of the total general fund expenditure budget is allocated to personnel costs.
- Continued practice of budgeting salaries at 96% and a reduced \$1M pool of assumed vacancy savings
- Continued use of the reduced benefit rate to better align with prior year actuals
- Annual 7% inflation of wage and benefit cost projections for existing staff.
- Annual increase of approximately \$1M to account for other staffing needs at the county based on a 5-year average of new FTE approved for Elected Offices.

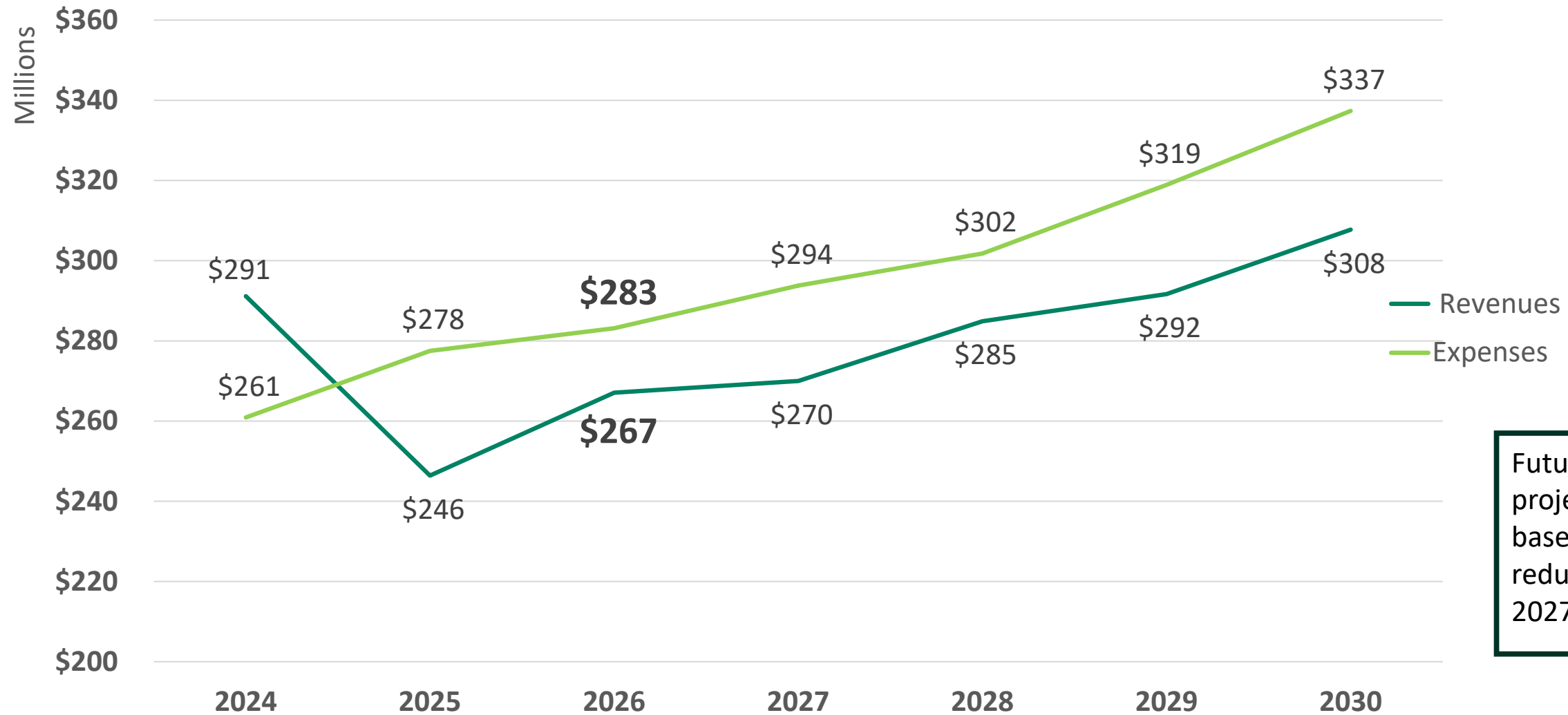
Operating and Capital Expenses

- Elimination of one-time and expiring transfers and operating expenses.
- Anticipated operating savings achieved through move from North Broadway to Boulder HUB in 2028 and future years.
- An additional \$5.7M to extend the Basic Cash Assistance Program
- Continued investments in IT and Fleet capital of \$7.5M annually based on 5-year average.
- Continued investments in facilities and capital maintenance projects of \$15M.

Revenue Projections

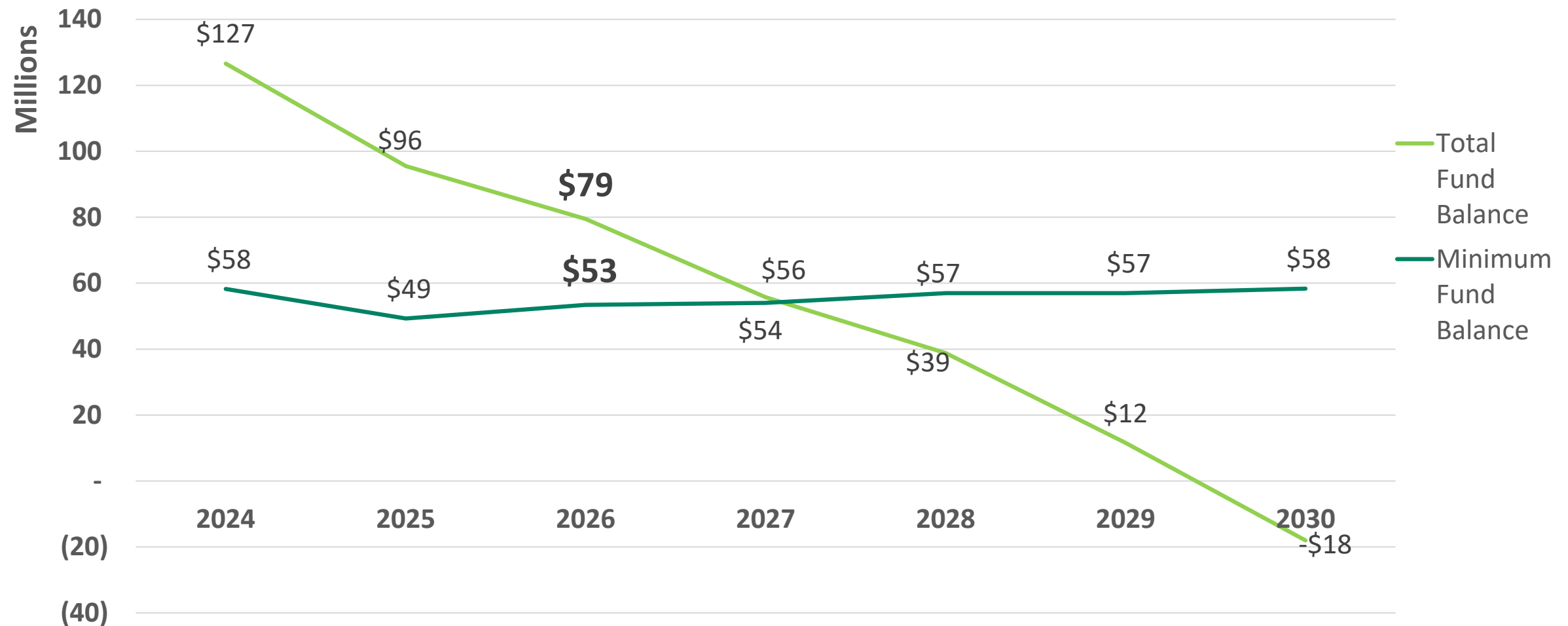
- A one-time revenue increase of \$26M to account for anticipated proceeds from the sale of the North Broadway site.
- A one-time revenue increase of \$6M for anticipated flood recovery reimbursements.
- A reallocation of \$8M in interest and other general fund revenues to the Road and Bridge Fund to support paving needs in 2025 and 2026.

Projected Deficit in the General Fund – 2026 Adopted Budget

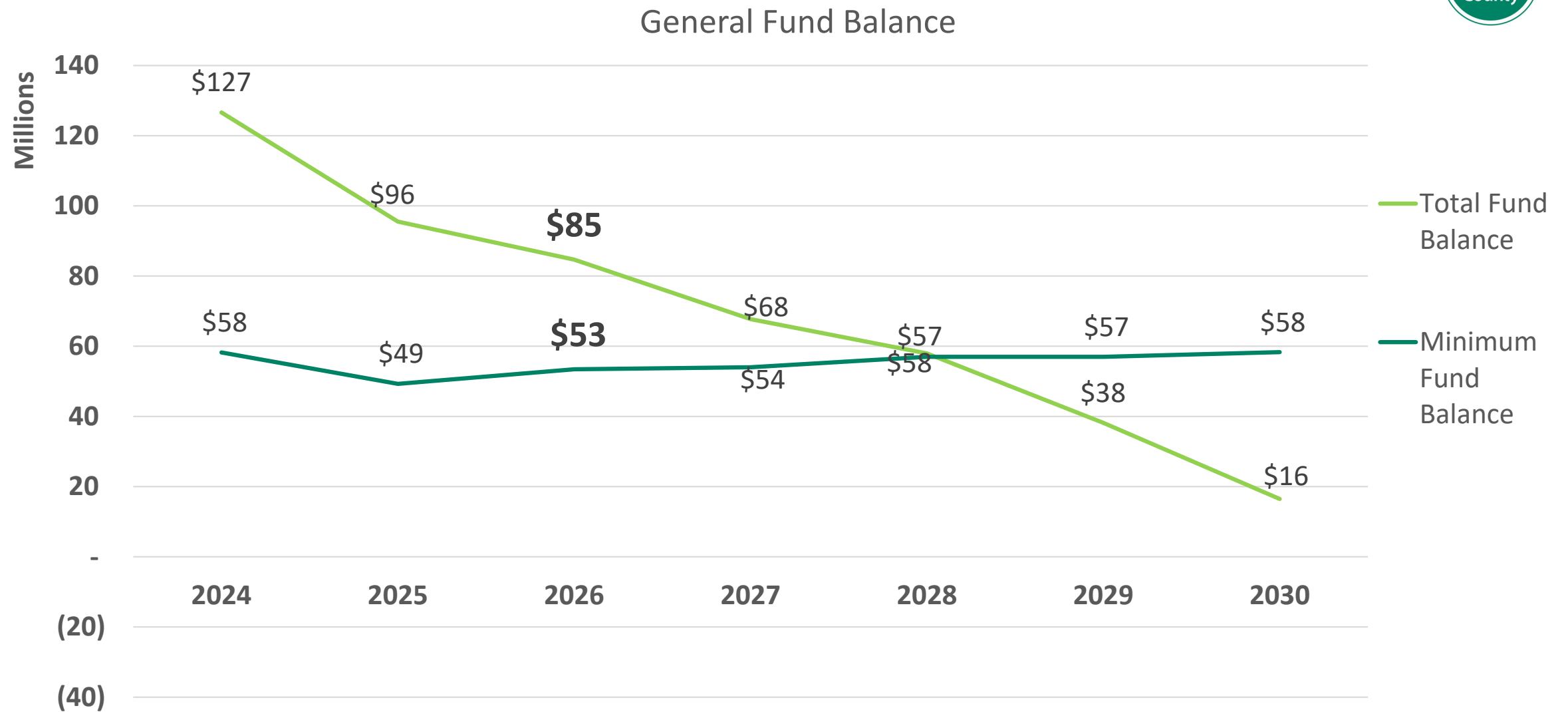


Future projections are based on **no** reductions in 2027 or 2028.

Projected General Fund Balance – 2026 Adopted Budget



Projected General Fund Balance – 2026 Projections with Staff Recommendations



Adopted Budget by Fund



Fund	Fund Name	Expenses	Revenue	Change in Fund Balance
101	General	283,132,667	241,086,066	(42,046,601)
111	Road and Bridge	48,201,214	40,449,822	(7,751,392)
112	Social Services	67,417,221	69,960,844	2,543,623
115	Developmental Disabilities	10,161,791	11,828,815	1,667,024
117	Dedicated Resources	74,192,860	59,175,340	(15,017,520)
120	Health and Human Services	4,961,167	5,948,579	987,412
124	Offender Management	4,568,061	6,301,918	1,733,857
125	Worthy Cause	6,176,536	4,483,010	(1,693,526)
126	Parks and Open Space	69,091,447	46,043,807	(23,047,640)
130	Qualified Energy Cons Bonds	421,552	621,646	200,094
132	Human Services Safety Net	12,529,072	10,431,520	(2,097,552)
135	Disaster Recovery	300,000	1,226,046	926,046
136	Sustainability Sales Tax	14,122,123	11,506,780	(2,615,343)
141	Capital Expenditure	37,871,579	35,409,465	(2,462,114)
150	Wildfire Mitigation Sales Tax	12,149,432	9,342,073	(2,807,359)
151	Emergency Services Sales Tax	17,899,792	9,359,187	(8,540,605)
152	Affordable and Attainable Housing Sales Tax	15,946,092	16,355,130	409,038
153	Mental and Behavioral Health Sales Tax Fund	-	13,260,917	13,260,917
174	Risk Management	11,252,366	13,979,186	2,726,820
175	Fleet Services	5,022,041	4,002,949	(1,019,092)
176	Health and Dental Insurance	37,825,000	35,878,458	(1,946,542)
199	Recycling Center	11,944,598	7,714,937	(4,229,661)
Total		745,186,611	654,366,495	(90,820,116)

Office of Financial Management

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 of County Commissioners through the online feedback form at boco.org/Budget.