

RESOLUTION 2025-057

A RESOLUTION APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS AND SPENDING AGENCIES, IN THE AMOUNTS AND FOR THE PURPOSES AS SET FORTH BELOW, FOR THE COUNTY OF BOULDER, COLORADO, FOR THE 2026 BUDGET YEAR.

WHEREAS, the Board of Commissioners has adopted the annual budget in accordance with the Local Government Budget Law, on December 9, 2025; and

WHEREAS, the Board of Commissioners has made provision therein for expenditures as set forth in said budget; and

WHEREAS, it is not only required by law, but also necessary to appropriate the revenues provided in the budget to and for the purposes described below, so as not to impair the operations of the county.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of the County of Boulder, Colorado:

That the following sums are hereby appropriated from the revenues of each fund to each fund, or to the spending agencies within the fund if so designated, for the purpose of operating Boulder County during the year 2026.

Fund / Agency	Budget Appropriation <i>amount</i>
<i>General Fund</i>	
Assessor	\$8,087,346
Building Utilities	\$3,606,541
Clerk & Recorder	\$11,269,689
Commissioner's Office	\$2,892,599
Community Planning & Permitting	\$10,023,700
Community Services	\$23,546,571
Coroner	\$2,680,396
County Attorney	\$5,748,371
District Attorney	\$18,153,589
General Administration	\$45,480,808
Housing	\$3,587,712
Human Resources	\$4,578,347
Information Technology	\$24,923,879
Office of Financial Management	\$5,053,800
Office of the County Administrator	\$5,577,311
Parks & Open Space	\$7,836,067
Public Works	\$20,771,713

Fund / Agency	Budget Appropriation <i>amount</i>
Sheriff	\$75,518,578
Surveyor	\$48,837
Sustainability	\$1,878,384
Treasurer	\$1,868,429
Total General Fund	\$283,132,667
 <i>Road and Bridge Fund</i>	
Road Maintenance Facilities	\$518,000
Road Sales Tax	\$10,777,380
Projects and Maintenance	\$36,905,834
Total Road and Bridge Fund	\$48,201,214
 <i>Social Services Fund</i>	
Human Services	\$65,052,879
IMPACT	\$2,364,342
Total Social Services Fund	\$67,417,221
<i>Developmental Disabilities Fund Total</i>	\$10,161,791
 <i>Dedicated Resources Fund</i>	
Better Buildings Grants	\$1,151,260
Disaster Recovery Grants	\$17,579,434
Donations	\$40,000
Energy Impact Offset	\$235,000
Electronic Recording Fees	\$159,793
Grants and Special Projects	\$35,422,322
Gross Reservoir Settlement	\$5,543,605
HMM Facility Replacement Fees	\$0
Jail Booking Fees	\$2,000
Mosquito Control District	\$597,528
National Opioid Settlement	\$3,913,819
Niwot Local Improvement District	\$200,744
Transportation Sales Tax – Trails	\$4,129,115
Workforce Boulder County	\$5,218,240
Total Dedicated Resources Fund	\$74,192,860
<i>Health and Human Services Fund Total</i>	\$4,961,167

Fund / Agency	Budget Appropriation <i>amount</i>
<i>Offender Management Fund</i>	
Integrated Treatment Courts	\$639,620
Jail Expansion	\$3,728,441
Construction	\$200,000
Total Offender Management Fund	\$4,568,061
<i>Worthy Cause Tax Fund Total</i>	\$6,176,536
<i>Parks and Open Space Fund</i>	
Conservation Trust Funds	\$1,179,053
1994 Sales Tax	\$17,931,221
2005 Sales Tax	\$12,624,437
2011 Sales Tax	\$27,408,426
2008 Bond Series	\$9,948,310
Total Open Space Capital Improvements Fund	\$69,091,447
<i>Qualified Energy Conservation Bonds Fund Total</i>	\$421,552
<i>Human Services Safety Net Fund Total</i>	\$12,529,072
<i>Disaster Recovery Fund Total</i>	\$300,000
<i>Sustainability Sales Tax Fund Total</i>	\$14,122,123
<i>Capital Expenditure Fund</i>	
General Reconstruction	\$29,666,013
Infrastructure	\$4,074,833
Human Services & Coroner Buildings	\$1,654,852
Certificates of Participation	\$2,475,881
Total Capital Expenditure Fund	\$37,871,579
<i>Wildfire Mitigation Sales Tax Fund Total</i>	\$12,149,432
<i>Emergency Services Sales Tax Fund Total</i>	\$17,899,792
<i>Affordable and Attainable Housing Sales Tax Fund Total</i>	\$15,946,092
<i>Mental and Behavioral Health Sales Tax Fund Total</i>	\$0

Fund / Agency	Budget Appropriation amount
<i>Risk Management Fund Total</i>	<u>\$11,252,366</u>
<i>Fleet Services Fund Total</i>	<u>\$5,022,041</u>
<i>Health and Dental Fund Total</i>	<u>\$37,825,000</u>
<i>Recycling Center Fund Total</i>	<u>\$11,944,598</u>
Total Boulder County	<u>\$745,186,611</u>

ADOPTED this 9th day of December 2025.

**BOARD OF COUNTY COMMISSIONERS
OF BOULDER COUNTY**

Marta Loachamin

2025 Chair

Attest:

MPR

Claire Levy

2025 Vice-Chair

Matthew Ramos

Clerk to the Board

Ashley Stolzmann

Commissioner