

RESOLUTION 2025-058

A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND ADOPTING A BUDGET FOR THE COUNTY OF BOULDER, COLORADO, FOR THE CALENDAR YEAR BEGINNING THE FIRST DAY OF JANUARY 2026 AND ENDING THE LAST DAY OF DECEMBER 2026.

WHEREAS, the Board of County Commissioners of the County of Boulder has appointed Ramona Farineau, Chief Financial Officer, to prepare and submit a proposed budget to said governing body at the proper time; and

WHEREAS, the proposed budget has been submitted to this governing body for its consideration; and

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; a public hearing was held on October 14, 2025, and interested taxpayers were given the opportunity to file or register any objections to said proposed budget; and

WHEREAS, whatever increases may have been made in expenditures, like increases were added to the revenues so that the budget remains in balance, as required by law.

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

Section 1

That the estimated expenditures for each fund are as follows:

Fund	Estimated Expenditures
General	\$283,132,667
Road and Bridge	\$48,201,214
Social Services	\$67,417,221
Developmental Disabilities	\$10,161,791
Dedicated Resources	\$74,192,860
Health and Human Services	\$4,961,167
Offender Management	\$4,568,061
Worthy Cause Tax	\$6,176,536
Parks and Open Space	\$69,091,447
Debt Service	\$0
Qualified Energy Conservation Bonds	\$421,552

Fund	Estimated Expenditures
Human Services Safety Net	\$12,529,072
Disaster Recovery	\$300,000
Sustainability Sales Tax	\$14,122,123
Capital Expenditure	\$37,871,579
Wildfire Mitigation Sales Tax	\$12,149,432
Emergency Services Sales Tax	\$17,899,792
Affordable and Attainable Housing Tax	\$15,946,092
Mental and Behavioral Health Sales Tax	\$0
Risk Management	\$11,252,366
Fleet Services	\$5,022,041
Health and Dental	\$37,825,000
Recycling Center	\$11,944,598
Total estimated expenditures	\$745,186,611

Section 2

That the estimated revenues for each fund, including beginning and ending fund balances are as follows:

Fund	Estimated Revenues
General	\$283,132,667
Road and Bridge	\$48,201,214
Social Services	\$67,417,221
Developmental Disabilities	\$10,161,791
Dedicated Resources	\$74,192,860
Health & Human Services	\$4,961,167
Offender Management	\$4,568,061
Worthy Cause Tax	\$6,176,536
Parks and Open Space	\$69,091,447
Debt Service	\$0
Qualified Energy Conservation Bond	\$421,552
Human Services Safety Net	\$12,529,072
Disaster Recovery	\$300,000
Sustainability Sales Tax	\$14,122,123
Capital Expenditure	\$37,871,579
Wildfire Mitigation Sales Tax	\$12,149,432
Emergency Services Sales Tax	\$17,899,792

Fund	Estimated Revenues
Affordable and Attainable Housing Tax	\$15,946,092
Mental and Behaviorial Health Sales Tax	\$0
Risk Management	\$11,252,366
Fleet Services	\$5,022,041
Health and Dental	\$37,825,000
Recycling Center	\$11,944,598
Total estimated revenues	\$745,186,611

Section 3

That the budget as submitted, and amended, and herein above summarized by fund is approved and adopted as the budget of the County of Boulder for the year 2026.

Section 4

That the budget hereby approved and adopted shall be signed by the Board of County Commissioners and made a part of the public records of the County.

Section 5

That per §29-1-103(3) of the Colorado Revised Statutes, the total amount to be expended for payment obligations under lease-purchase agreements in 2026 are as follows:

Lease purchase obligations	Expenditures towards payment obligations
Health & Human Services and Coroner Certificates of Participation – Buildings	\$1,652,350
Health & Human Services – Buildings	\$2,474,129
Office of the County Administrator – Equipment	\$9,465
Clerk & Recorder's Office – Equipment	\$7,221
Public Works Department – Solar system & Jail Compactor	\$24,483
Sheriff's Office – Equipment	\$13,901
Total lease purchase obligations	\$4,181,549

The County's payments under these lease-purchases are expressly subject to annual appropriation, and therefore are not financial obligations as to future fiscal years.

ADOPTED this 9th day of December 2025.

**BOARD OF COUNTY COMMISSIONERS
OF BOULDER COUNTY**

Marta Loachamin

2025 Chair

Attest: MMR

Clarie Levy

2025 Vice-Chair

Ashley Stolzmann

Commissioner

Matthew Ramos
Clerk to the Board