

Mental and Behavioral Health Sales & Use Tax Fund (153)

Budget Amendment

Presented June 18th 2026



Mental and Behavioral Sales and Use Tax



- In November 2025, voters passed a resolution to implement a **three-year, 0.15% countywide sales and use tax** aimed at supporting comprehensive mental health and substance use services.
- This tax is projected to raise approximately \$40,048,630 over the next three years, which breaks down to about \$13 million per year.
- Commissioners have discussed target populations and service priorities, funding levels, and approaches to administering tax dollars.
- Staff is seeking guidance and approval for a 2026 budget amendment and spending plan for fiscal years 2027 and 2028.

Funding for inpatient and intensive outpatient treatment services (Clinica)



Budget would support inpatient and intensive outpatient (IOP) services for clients experiencing acute behavioral health issues. IOP would be provided to some clients as a follow-up after inpatient care and to other clients referred directly for these services. Specific service expectations, budgets amounts, and reporting requirements would be developed between Clinica and county staff charged with managing tax funds.

Item	2026 Budget	2027 Budget	2028 Budget
Inpatient	\$2,100,000	\$2,100,000	\$2,100,000
IOP	\$1,200,000	\$1,200,000	\$1,200,000
Total	\$3,300,000	\$3,300,000	\$3,300,000

Homeless case management (AllRoads)



Budget would support case management with wrap around services for formerly homeless clients residing in permanent supportive housing units at the Zinnia and Bluebird properties, and other scattered site properties managed by AllRoads.

Item	2026 Budget	2027 Budget	2028 Budget
Case Mgt.	\$1,025,000	\$1,025,000	\$1,025,000
Total	\$1,025,000	\$1,025,000	\$1,025,000

Homeless case management for young adults (TGTHR)



Budget would support Case Management services for formerly homeless clients ages 18-25 residing in Permanent Supportive Housing (PSH) units at the 1440 Pine Street property, and added clinical capacity.

Item	2026 Budget	2027 Budget	2028 Budget
Case Mgt.	\$200,000	\$200,000	\$200,000
Total	\$200,000	\$200,000	\$200,000

In-school youth services (BVSD and SVVSD)



Budget would support in-school clinical services provided by staff hired by the two school districts within Boulder County: Boulder Valley (BVSD) and St. Vrain Valley (SVVSD). The recommended dollar amounts are based on estimates provided by districts.

Item	2026 Budget	2027 Budget	2028 Budget
BVSD	\$800,000	\$800,000	\$800,000
SVVSD	\$800,000	\$800,000	\$800,000
Total	\$1,600,000	\$1,600,000	\$1,600,000

Residential treatment and sober living (Hazelbrook)



Budget would support Residential and Step-Down treatment for individuals who need addiction recovery support in a supervised setting, focused primarily on individuals experiencing homelessness and/or those involved with the criminal justice system. Dollars would only cover non-Medicaid reimbursable expenses for services at the former Mother House (2041 Pearl St) and the county-owned Emery Court (Longmont) properties.

Item	2026 Budget	2027 Budget	2028 Budget
Sober Living	\$400,000	\$400,000	\$400,000
Total	\$400,000	\$400,000	\$400,000

Navigation and crisis intervention services (Boulder County staff)



Budget would extend Navigation and Crisis Intervention Services currently paid with federal dollars that expire in December 2026. Funding the extension of these programs through local dollars will continue the pilot project and enable further assessment of the “proof of concept” that was envisioned by community members when the programs were created.

Item	2026 Budget	2027 Budget	2028 Budget
Personnel	\$0	\$1,430,291	\$1,543,907
Operating	\$0	\$97,000	\$100,000
Total	\$0	\$1,527,291	\$1,643,907

Navigation and crisis intervention services (Boulder County staff)



A total of 11 term positions would be extended under this program through the final year of the tax (December 25, 2028). These are comprised of:

- **Four (4) SL4 Human Services Caseworker C positions**
- **Four (4) IGI 1 Intergovernmental Coordinator positions**
- **Two (2) JS3 Program Manager III positions**
- **One (1) JS4 Program Manager IV position**

Competitive funding requests



- **Adult and youth outpatient and intensive outpatient services:** This would extend community-based treatment programs such as equitable access that formerly were funded through federal dollars.
- **Peer services:** This would support community peer services programs outside of traditional clinical programs in response to provider feedback for this need.
- **Community prevention services and training:** This would support agencies who currently provide prevention services as well as training to increase the overall capacity of mental and behavioral health prevention services within Boulder County.
- **Adult and youth innovative services:** This would support agencies in sustaining and/or expanding innovative programs targeting high needs populations.

Service Area	Annual Totals
Adult and Youth OP/IOP	\$2,000,000
Peer Services	\$1,000,000
Community-Based Prevention Services & Training	\$1,100,000
Adult and Youth Innovative Services	\$1,000,000
Total Per Year	\$5,100,000

Budget consideration to support future service expansion



In future years, it may be possible to expand services to additional locations in ways that increase overall behavioral health services capacity. This would require budget changes and/or repurposing of unspent resources over time.

Multi-year fund analysis (Fund 153)



MENTAL & BEHAVIORAL HEALTH SALES TAX			
	2026 Requested	2027 Forecast	2028 Forecast
Revenue Summary			
Property Tax	-	-	-
Sales and Use Tax	13,260,916	13,327,221	13,460,493
Other Revenue	-	-	-
Intergovernmental	-	-	-
Total Revenue	13,260,916	13,327,221	13,460,493
Expense Summary			
Salary and Benefits	-	1,430,291	1,543,907
Community Grants	11,625,000	11,625,000	11,625,000
Operational Expenses	-	97,000	100,000
Capital Purchases	-	-	-
Debt and Cost of Borrowing	-	-	-
Total Expense	11,625,000	13,152,291	13,268,907
Beginning Fund Balance	-	972,870	481,439
Net Change to Fund Balance	972,870	174,930	191,586
Fund 153 Fund Balance	972,870	1,147,800	673,025
5% Minimum Fund Balance	663,046	666,361	673,025