



BOULDER COUNTY 2027 RECOMMENDED BUDGET

October 1, 2026

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Executive Summary



The Boulder County Office of Financial Management respectfully submits the following 2027 Recommended Budget to the Boulder County Commissioners and the residents of Boulder County for consideration, review, and guidance.

The Recommended Budget should not be viewed as a final budget document, but rather as a decision-making tool to facilitate financial discussion and to promote understanding. The final budget will be adopted on December 8, 2026.

This budget was constructed by the county's Budget Officer as directed by the Board of County Commissioners (BOCC) and reviewed by the Chief Financial Officer.

Total Recommended Expenditure Budget for 2027: \$646,026,331

2027 Budget Goals



Boulder County will implement another round of ongoing General Fund reductions for FY2027 to create structural stability. Reduction proposals will be supported by a Priority-Based Budgeting analysis.



The current 70% personnel / 30% operating split informs a personnel reduction target of \$9.24M and an operating reduction target of \$3.96M.



Elected Offices and Departments participated in a priority-based budgeting process. They were expected to first evaluate vacancies, position alignment, operational efficiencies, and consistent underspend before proposing service reductions or eliminations.

2027 Budget Goals (continued)



The BOCC aims to offer a market-aligned, competitive compensation package. Compensation is subject to negotiation with collective bargaining units.

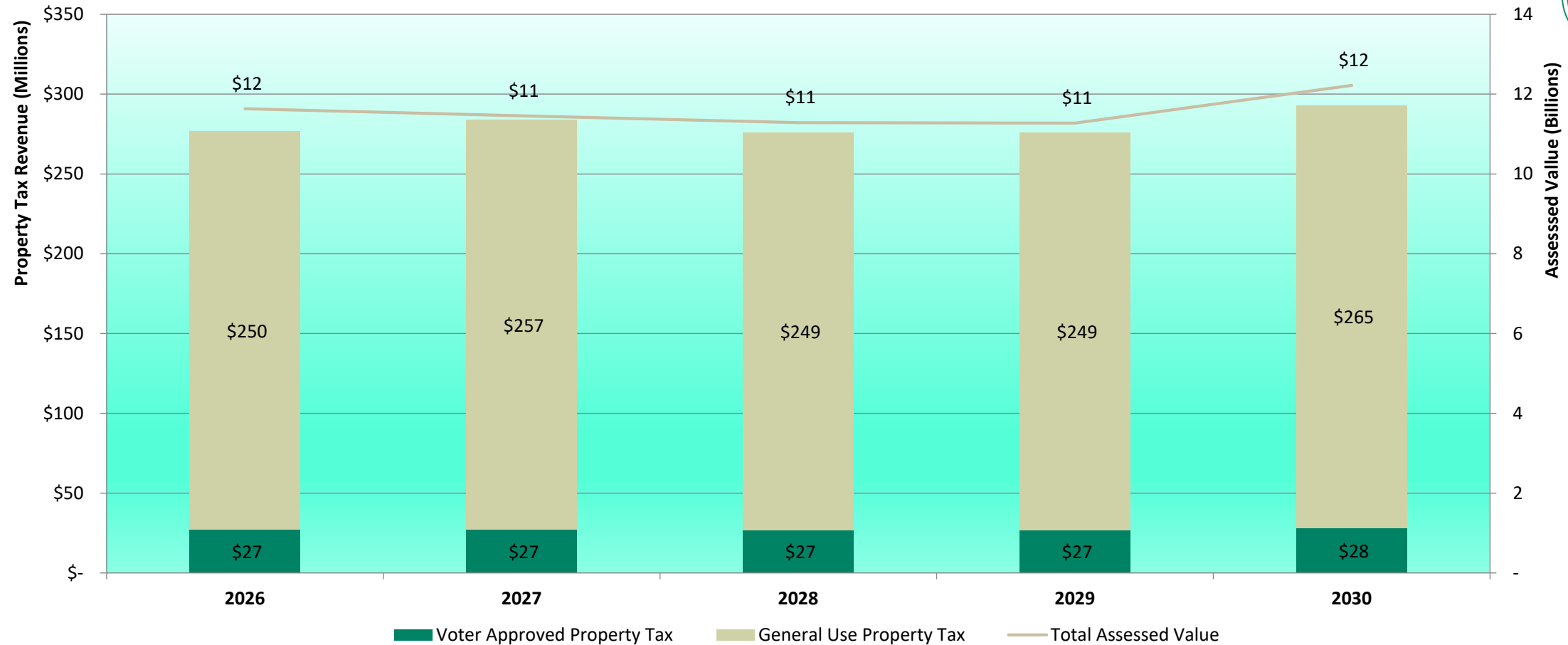


All capital requests will be evaluated based on operational necessity, risk, and alignment with county priorities. Computer, Capital Expenditure Fund (CEF), and Fleet requests will be ranked countywide, and general use mill levy allocations for the Capital Expenditure Fund (141) will be limited to \$20M.



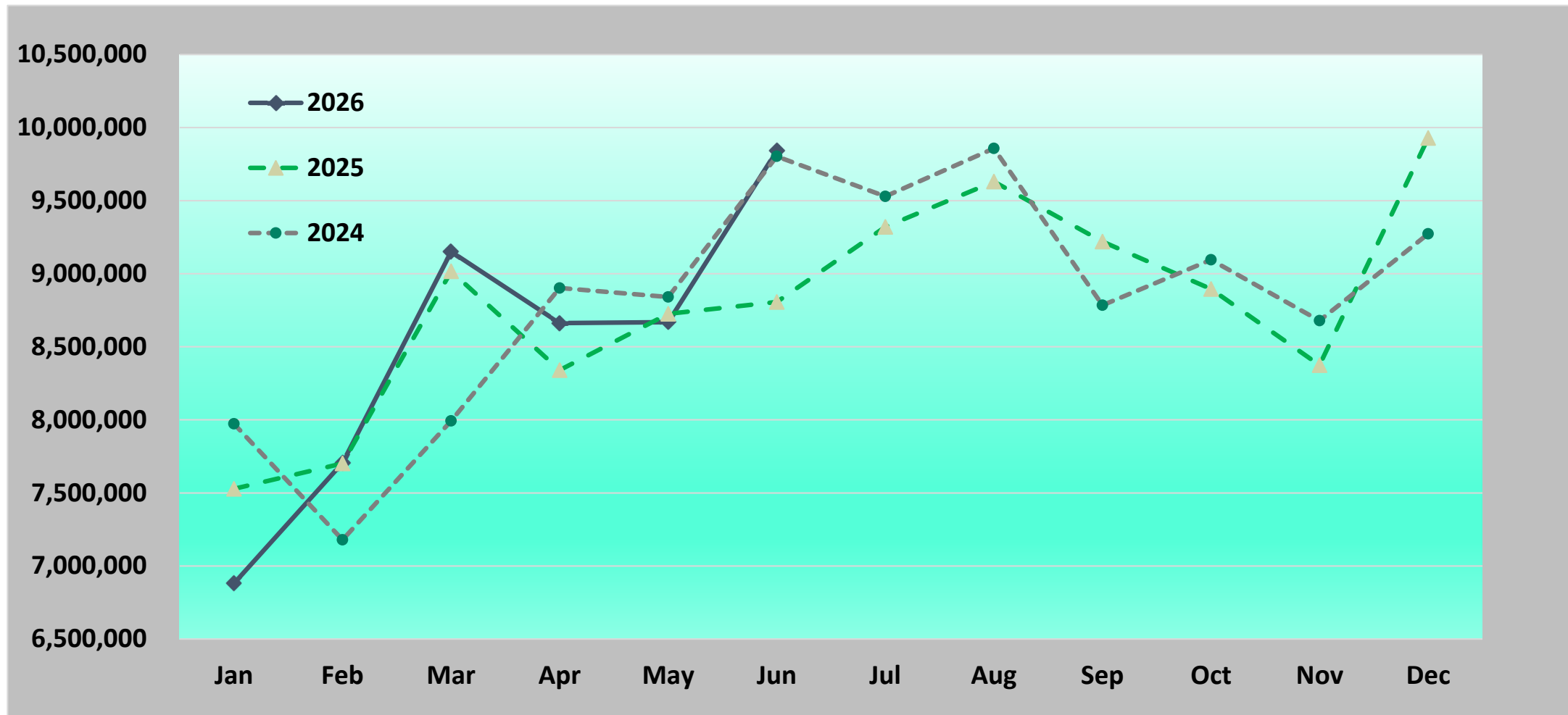
The fund balance for all funds and budget vs. actual spending trends will be reviewed during the budget process, paying special attention to the sales and use tax funds to ensure that they remain sustainable.

Projections for 2027 Property Tax



Year over Year % Changes	2026	2027	2028	2029	2030
Total Assessed Value	0.77%	-1.51%	-1.50%	-0.09%	8.38%
General Use Property Tax	7.34%	2.74%	-2.86%	-0.09%	6.33%
Voter Approved Property Tax	3.27%	0.64%	-1.50%	-0.09%	5.25%
Total Property Tax	6.93%	2.53%	-2.73%	-0.09%	6.23%

2024 - 2026 Sales and Use Tax Revenue

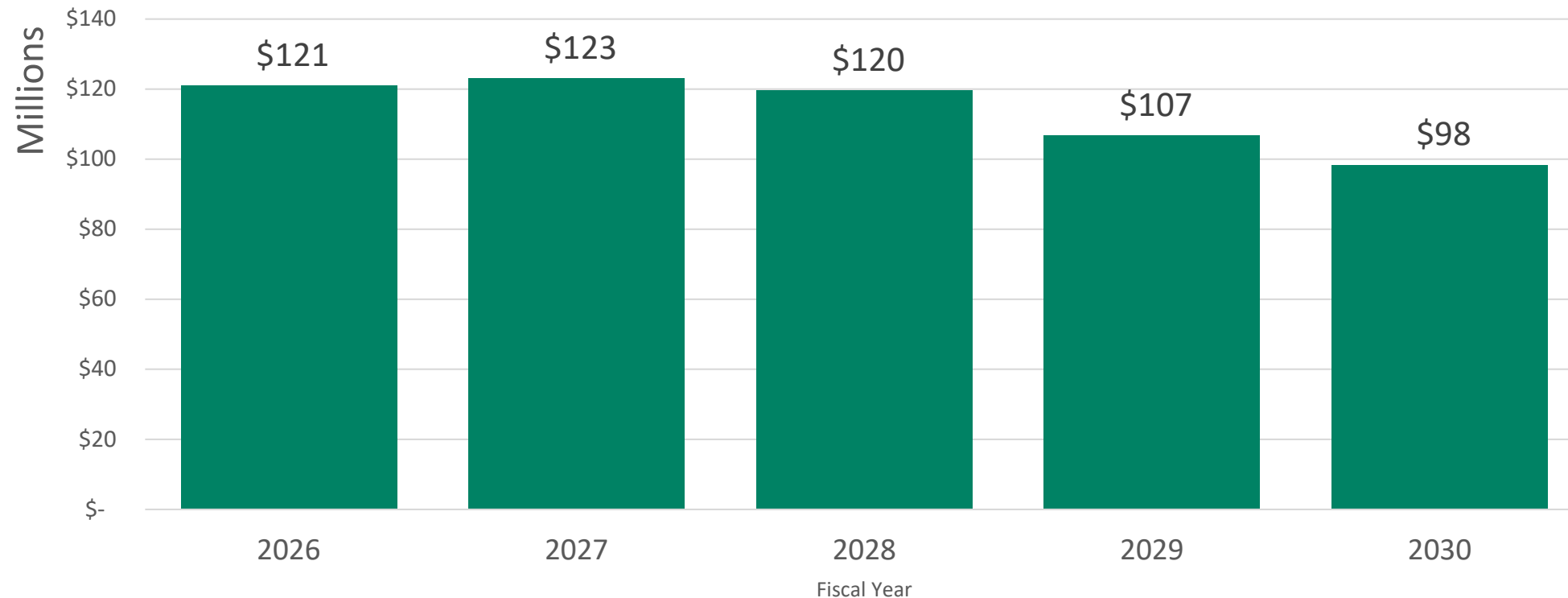


Y-T-D \$\$ Change from 2025-2026	\$790,009
Y-T-D % change from 2026	1.58%

Projections for Sales and Use Tax Revenue



Sales and Use Tax Estimated Revenue



Fiscal Year	2026	2027	2028	2029	2030
Percent Change (normalized*)	1.69%	1.87%	1.00%	1.00%	1.00%
Estimated Revenue	\$ 120,851,481	\$ 123,111,404	\$ 119,685,495	\$ 106,771,569	\$ 98,338,027

*Percentage changes have been normalized to account for expiring tax rates. Emergency Services Tax rate drops to 0.050% on 1/1/2028, Mental and Behavioral Health Tax expires 12/31/2028, and Open Space 2008 Tax expires 12/31/2029.

Recommended Budget



Criteria Based on BOCC Direction

- **New State or Federal Statutory Requirements**
- **Prior year projects previously part of the adopted budget**
- **Requests that are revenue-backed**

Department / Office Reductions

- **Department and Office reductions that received board support at the 8/4 and 9/15 budget work sessions are included in the Recommended Budget.**
- **Since the work sessions, adjustments have been made to proposals to reflect additional follow-up and refinements of estimated savings.**

Summary of Reduction Adjustments



Adjustment	Personnel Budget Impact	Operating Budget Impact	Total General Fund Impact
Previously supported department reductions from 8/4	\$8,883,031	\$2,778,508	\$11,661,539
Adjust Contracts Centralization savings	-\$750,000	\$0	-\$750,000
Adjust Communications Centralization Savings	-\$341,000	\$0	-\$341,000
Remove Social Services Assessment Savings	-\$430,131	\$0	-\$430,131
Previously supported elected office reductions from 9/15	\$95,000	\$524,300	\$619,300
Revised reductions	\$7,456,900	\$3,302,808	\$10,759,708
Updated Financial Assumptions	\$1,087,443	\$0	\$1,087,443
FY2027 reduction target	\$9,240,000	\$3,960,000	\$13,200,000
Remaining budget gap	(\$695,657)	(\$657,192)	(\$1,352,849)

Recommended Budget by Fund



Fund	Base	Recommended Reductions	Recommended Increases	Recommended Budget
101 - General	270,721,712	(10,759,708)	3,911,453	263,873,457
111 - Road and Bridge	18,264,810	-	7,042,000	25,306,810
112 - Social Services	69,861,617	-	-	69,861,617
115 - Developmental Disabilities	10,252,620	-	-	10,252,620
117 - Dedicated Resources	52,461,901	(167,690)	1,049,586	53,343,797
120 - Health and Human Svcs	4,978,017	-	-	4,978,017
124 - Offender Management	5,608,857	-	500,000	6,108,857
125 - Worthy Cause	93,468	-	4,500,000	4,593,468
126 - Parks and Open Space	60,789,825	-	966,000	61,755,825
130 - Qualified Energy Cons Bonds	408,152	-	-	408,152
132 - Human Services Safety Net	10,877,793	-	-	10,877,793
135 - Disaster Recovery	300,000	-	-	300,000
136 - Sustainability Sales Tax	12,482,388	(930,000)	-	11,552,388
141 - Capital Expenditure	10,810,611	-	1,299,000	12,109,611
150 - Wildfire Mitigation Sales Tax	10,335,443	-	892,500	11,227,943
151 - Emergency Services Sales Tax	4,228,650	-	-	4,228,650
152 - Affordable and Attainable Housing Sales Tax	16,894,734	-	-	16,894,734
153 - Mental and Behavioral Health Sales Tax	12,190,388	-	-	12,190,388
174 - Risk Management	11,295,400	-	-	11,295,400
175 - Fleet Services	4,708,319	(25,000)	-	4,683,319
176 - Health and Dental Insurance	41,846,000	(20,000)	-	41,826,000
199 - Recycling Center	8,357,485	-	-	8,357,485
TOTAL	637,768,190	(11,902,398)	20,160,539	646,026,331

Additional Reductions for Consideration



Eliminate Ongoing Support for Climate Equity Fund -\$750,000

- The board previously supported reducing the \$1M ongoing General Fund allocation for the Climate Equity Fund by \$250,000.
- Staff recommend shifting the remaining \$750,000 contribution to a one-time commitment in 2027 that will be re-evaluated annually.

Reduce Annual Boulder County Housing Authority Subsidy -\$600,000

- The board previously supported reducing the \$2M ongoing general fund allocation for payments to BCHA by \$500,000.
- Staff recommend reducing this annual contribution by an additional \$600,000 to achieve the targeted total reduction for FY27.

Budget Calendar



Recommended Budget Presented to the Board of County Commissioners

Thursday Oct. 1, 2026, at 1:00 p.m.

Elected Office and Department Head Budget Presentations

Tuesday Oct. 13, 2026, at 1:00 p.m.

Thursday Oct. 15, 2026, at 9:30 a.m.

Public Hearing on Recommended Budget

Thursday Oct. 22, 2026, at 9:30 a.m.

Budget Work Session Presentation

Thursday Nov. 5, 2026, at 1:00 p.m.

2026 Budget Adoption by Board of County Commissioners

Tuesday Dec. 8, 2026, at 9:30 a.m.

Board of County Commissioners public Hearings and Meetings are convened in a hybrid format. Attendees can join online through Zoom, by phone, or in-person at the Boulder County Courthouse, 3rd Floor, 1325 Pearl St., Boulder. Visit boco.org/Advance-Agenda for the 2-week Advance Agenda.

Thank you!

Additional details on the remaining decision points for consideration by the board 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.