Boulder County
2027 BUDGET WORK SESSION

November 5, 2026

Jillian Dieterich | Interim Budget Officer

Armando Guardiola | Chief Financial Officer

2027 Budget Work Sessions

- **Budget Reduction Work Sessions**
  - Public work sessions on **Aug. 4 and Sept. 15, 2026** were held to review reduction proposals from departments and elected officials. Supporting memos and analysis were presented for public review.
- **Presentation of the Recommended 2027 Budget (Oct. 1, 2026)**
  - Staff presented the recommended FY2027 budget for both Boulder County and proposed additional reductions to the General Fund.
  - Commissioners reviewed recommended budgets for the Burgundy Park, Eldorado Springs, Gunbarrel, Homestead, and Nederland Eco Pass PIDs.
- **Department and Office Budget Presentations (Oct. 13, 15, and 22, 2026)**
  - County departments presented specific funding requests, capital projects, and program proposals.
  - Topics included Information Technology projects, Public Health, Housing Department, Boulder County Housing Authority, county facilities and equipment, Roads and Bridges, and Parks & Open Space budget proposals.
- **Public Hearing on the Recommended Budget (Oct. 22, 2026)**
  - The Board of County Commissioners held a formal public hearing on the recommended 2027 budget.
  - Staff and residents were able to provide public comment before final budget decisions are made.

Overview of Assumptions and Final Adjustments

The 2027 budget is **still being finalized**.

Today's discussion focuses on financial changes made since the recommended budget was presented on **October 1**.

- The numbers are based on information available as of **October 30, 2026**.
- The starting fund balances are estimates based on final 2025 results and projected 2026 revenues and spending.
- Several updates still need to be added, including:
  - Current employee pay and benefit costs
  - Negotiated wage increases
  - Department requests to move unfinished 2026 spending into 2027
  - Final property values and updated property-tax revenue
  - Create new funds and update appropriations in response to 2026 ballot measures that were approved by voters.
- As these updates are made and commissioners provide direction, the final budget and fund balances may change.

2027 Compensation

Boulder County and the Boulder County Employees Union (BCEU) agreed to a 2027 wage memorandum of agreement (MOA) and the following compensation assumptions will be incorporated in the final adopted budget.

- **Living Wage**
  - The living wage will increase from $52,000 to $55,000 annually for full-time employees. This equates to $26.44/hour.
- **Cost of Living Adjustment (COLA)**
  - A COLA of $215/month will be applied to base wages for all FTE employees. This amount will be pro-rated based on FTE % and hourly and seasonal employees will receive an equivalent increase of $1.24/hour.
- **Standard Pay Increase**
  - Employees who have successfully completed their introductory period and have not been subject to disciplinary action in 2026 will receive a 1.5% standard increase either as an increase to base pay rates or as a lump sum payment if they are at the top of their range.
- **The total estimated cost of these increases are $8.35M.**

Boulder County and Fraternal Order of Police (FOP) agreed to a collective bargaining agreement on 09/09/2026 and the following compensation assumptions will be incorporated in the final adopted budget.

- The collective bargaining agreement includes the previously agreed upon step amounts from 2026 except for a 2.5% increase to Step 8 for the Deputy I and Computer Forensic Analyst classifications and Step 5 for the Deputy II and Computer Forensic Sergeant classifications.

- **The total estimated cost of this increase is $1.04M.**

General Fund (101) Changes to Recommendations

- **Communications Centralization Efforts -** Staff recommend reducing the General Fund transfer to Boulder County Public Health by approximately **$289,000**. The reduction reflects the funding associated with one communications position and one web position within Public Health. While the proposal maintains Public Health's autonomy over communications reporting and staffing decisions, it removes County funding for these positions as part of the 2027 budget reduction strategy.
- **Additional Appraiser Position Savings** - Recent updates from the Assessor's Office increased projected personnel savings by identifying approximately **$28,000** in additional savings associated with a vacant Appraiser I position. Combined with the previously proposed reclassification of two vacant Appraiser II positions to Appraiser I positions, total projected savings from these staffing adjustments are now approximately $66,000 annually.
- **Zero Waste and Sustainability** - Staff recommended withdrawing the proposed HMMF operating-hours reduction after receiving feedback and concerns about its impact on regional service commitments and partnerships. Further review was requested before proceeding with the proposed reduction of **$84,000.**

General Fund (101) Reductions Summary

Adjustment	Personnel Budget Impact	Operating Budget Impact	Total General Fund Impact
Previously supported department and office reductions and adjustments from 10/1	8,544,343	$4,652,808	$13,197,151
Adjust Communications Centralization savings	-$289,000	$289,000	$0
Adjust Appraiser savings	$28,000	$0	$28,000
Remove Zero Waste & Sustainability Savings (HMMF Ops)	$0	-$84,000	-$84,000
Revised reductions	**$8,283,343**	**$4,857,808**	**$13,141,151**
FY2027 reduction target	$9,240,000	$3,960,000	$13,200,000
Remaining budget gap	**-$956,657**	**$897,808**	**-$58,849**

General Fund (101)

Summary: The fund expects $273.28 million in revenue and $269.44 million in expenses. It will contribute approximately $3.84 million to its existing fund balance, leaving $105.43 million at the end of 2027.

Budget item	2027 proposed
REVENUE	
Property Tax	$229,547,650
Other Revenue	$36,087,534
Intergovernmental	$7,645,350
Total revenue	**$273,280,534**
EXPENSES	
Salary and benefits	$193,573,856
Operating expenses	$72,475,046
Capital purchases	$3,387,247
Total expenses	**$269,436,149**
FUND BALANCE	
Beginning fund balance	$101,587,513
Increase or use of fund balance	*$3,844,385*
Ending fund balance	**$105,431,898**

Road and Bridge Fund (111)

Summary: The fund expects $38.57 million in revenue and $53.79 million in expenses. It will use approximately $15.21 million of reserves to complete infrastructure improvements and improve paving quality, leaving $8.97 million at the end of 2027.

Budget item	2027 proposed
REVENUE	
Property Tax	$2,081,670
Sales and Use Tax	$6,946,828
Other Revenue	$19,077,369
Intergovernmental	$10,467,974
Total revenue	**$38,573,841**
EXPENSES	
Salary and benefits	$9,685,239
Operating expenses	$8,843,571
Capital purchases	$35,262,000
Total expenses	**$53,790,810**
FUND BALANCE	
Beginning fund balance	$24,189,554
Increase or use of fund balance	*($15,216,969)*
Ending fund balance	**$8,972,585**

Social Services (112) Changes to Recommendations

The proposed budget would levy general-use property tax directly into the Social Services Fund (112), rather than route the revenue through the General Fund. Based on current assessed-value estimates, a 1.478-mill levy would generate approximately $16.8 million and maintain the current level of general-use property tax support for social services.

The corresponding reduction in General Fund revenue and expenditures is budget-neutral and does not change the projected 2027 fund balances.

Social Services Fund (112)

Summary: The fund expects $65.41 million in revenue and $69.03 million in expenses. It will use approximately $3.61 million of its existing fund balance, leaving $31.10 million at the end of 2027.

Budget item	2027 proposed
REVENUE	
Property Tax	$16,817,606
Other Revenue	$17,370,469
Intergovernmental	$31,224,106
Total revenue	**$65,412,181**
EXPENSES	
Salary and benefits	$49,952,091
Operating expenses	$19,074,179
Total expenses	**$69,026,270**
FUND BALANCE	
Beginning fund balance	$34,715,293
Increase or use of fund balance	*($3,614,089)*
Ending fund balance	**$31,101,204**

Intellectual and Developmental Disabilities Fund (115) Changes to Recommendations

The budget for the IDD Fund (115) has been increased by $1.6M since original recommendations were made on 10/1/26.

- **Non-profit Organization Awards – $1.3M:** Total awards to non-profit organizations are projected to reach $11,132,258 in 2027. All community grant awards are guided by direction set by the IDD Board and are approved by the Board of County Commissioners (BOCC). The BOCC has already approved a 3% increase to IDD grant awards for 2026 and an additional 3% increase for 2027.
- **Community Needs Assessment - $300k**: Funds will be allocated for two community needs assessments—one focused on housing and one on overall IDD community needs. These assessments were approved during the BOCC Business Meeting on March 10, 2026, and will help inform future award decisions.

Intellectual and Developmental Disabilities Fund (115)

Summary: The fund expects $12.01 million in revenue. The $12.14 million expense budget includes the proposal increase funding to non-profits and complete Community Needs Assessments leaving an estimated $17.89 million in fund balance at the end of 2027.

Budget item	2027 proposed
REVENUE	
Property Tax	$11,376,650
Other Revenue	$636,672
Total revenue	**$12,013,322**
EXPENSES	
Salary and benefits	$215,635
Operating expenses	$11,922,486
Total expenses	**$12,138,121**
FUND BALANCE	
Beginning fund balance	$18,017,311
Increase or use of fund balance	*($124,799)*
Ending fund balance	**$17,892,512**

Dedicated Resources Fund (117)

- The county administers this Special Revenue Fund to manage grants and other restricted funding sources that must be used for designated purposes or in accordance with legal requirements. The fund operates without a mill levy and is supported almost entirely by intergovernmental revenue.
- For budgeting purposes, expenditures equal revenues in most appropriations within the Dedicated Resources Fund. OFM continues to review and reconcile project balances as well as validate revenue and expenditure projections provided by departments to ensure final appropriations for 2027 are sufficient to continue grant funded operations.

Health and Human Services Fund (120)

Summary: The fund expects $5.85 million in revenue and $4.97 million in expenses. It will contribute approximately $879,000 to its existing fund balance, leaving $6.4 million at the end of 2027.

Budget item	2027 proposed
REVENUE	
Property Tax	$5,687,753
Other Revenue	$164,206
Intergovernmental	$50
Total revenue	**$5,852,009**
EXPENSES	
Salary and benefits	508,482
Operating expenses	$4,463,987
Total expenses	**$4,972,469**
FUND BALANCE	
Beginning fund balance	$5,567,241
Increase or use of fund balance	*$879,540*
Ending fund balance	**$6,446,781**

Offender Management Fund (124)

Summary: The fund expects $4.62 million in revenue and $6.59 million in expenses. It will use approximately $1.97 million of reserves and leave $8.45 million in fund balance at the end of 2027.

Budget item	2027 proposed
REVENUE	
Sales and Use Tax	$4,610,914
Other Revenue	$11,267
Total revenue	**$4,622,181**
EXPENSES	
Salary and benefits	$1,546,007
Operating expenses	$3,927,741
Capital Purchases	$1,121,134
Total expenses	**$6,594,882**
FUND BALANCE	
Beginning fund balance	$10,425,944
Increase or use of fund balance	*($1,972,701)*
Ending fund balance	**$8,453,243**

Worthy Cause Fund (125) Changes to Recommendations

- The budget for the Worthy Cause Fund (125) has been increased by $3M since original recommendations were made on 10/1/26.
- Adopted Carryover - $3M: Carry forward of unexpended Worthy Cause awards from current and prior years.

Worthy Cause Fund (125)

Summary: The fund expects $4.67 million in revenue. The $7.51 million expense budget appropriates funding for new awards and carries forward $3 million in prior awards that remain unspent leaving an estimated $803,000 of fund balance at the end of 2027.

Budget item	2027 proposed
REVENUE	
Sales and Use Tax	$4,610,914
Other Revenue	$62,704
Total revenue	**$4,673,618**
EXPENSES	
Operating expenses	$7,506,536
Total expenses	**$7,506,536**
FUND BALANCE	
Beginning fund balance	$3,636,251
Increase or use of fund balance	*($2,832,918)*
Ending fund balance	**$803,333**

Parks and Open Space Fund (126)

Summary: The fund expects $45.03 million in revenue and $56.69 million in expenses. It will use approximately $11.66 million of reserves and leave $17.60 million in fund balance at the end of 2027.

Budget item	2027 proposed
REVENUE	
Sales and Use Tax	$43,803,683
Other Revenue	$712,669
Intergovernmental	$517,513
Total revenue	**$45,033,865**
EXPENSES	
Salary and benefits	$19,832,870
Operating expenses	$15,290,294
Capital purchases	$11,152,629
Debt and cost of borrowing	$10,419,093
Total expenses	**$56,694,886**
FUND BALANCE	
Beginning fund balance	$29,261,834
Increase or use of fund balance	*($11,661,021)*
Ending fund balance	**$17,600,813**

Qualified Energy Conservation Bonds Fund (130)

Summary: The fund expects approximately $185,000 in General Fund transfers to support the final debt service payment of $408,000, The result is fully utilizing any remaining fund balance at the end of 2027 to close out the fund.

Budget item	2027 proposed
REVENUE	
Other Revenue	$185,242
Total revenue	**$185,242**
EXPENSES	
Debt and Cost of Borrowing	$408,152
Total expenses	**$408,152**
FUND BALANCE	
Beginning fund balance	$222,910
Increase or use of fund balance	*($222,910)*
Ending fund balance	**$0**

Human Services Safety Net Funding (132)

Summary: The fund expects $10.31 million in revenue and $10.48 million in expenses. It will use approximately $179,000 of reserves and leave the required minimum fund balance of 515,000 available at the end of 2027.

Budget item	2027 proposed
REVENUE	
Property Tax	$10,237,953
Other Revenue	$67,514
Total revenue	**$10,305,467**
EXPENSES	
Operating expenses	$10,484,742
Total expenses	**$10,484,742**
FUND BALANCE	
Beginning fund balance	$694,548
Increase or use of fund balance	*($179,274)*
Ending fund balance	**$515,273**

Disaster Recovery Tax Fund (135)

Summary: The fund expects $300,000 in interest earnings that will offset up to $300,000 in disaster recovery expenditures if needed. The result is a balanced budget that retains $6.36 million remaining in fund balance at the end of 2027.

Budget item	2027 proposed
REVENUE	
Other Revenue	$300,000
Total revenue	**$300,000**
EXPENSES	
Operating expenses	$300,000
Total expenses	**$300,000**
FUND BALANCE	
Beginning fund balance	$6,356,282
Increase or use of fund balance	*$0*
Ending fund balance	**$6,356,282**

Sustainability Sales Tax Fund (136)

Summary: The fund expects $11.98 million in revenue and $12.34 million in expenses. It will use approximately $355,000 of reserves and leave $5.78 million in fund balance at the end of 2027.

Budget item	2027 proposed
REVENUE	
Sales and Use Tax	$11,527,285
Other Revenue	$456,017
Total revenue	**$11,983,302**
EXPENSES	
Salary and benefits	$4,592,379
Operating expenses	$7,746,181
Total expenses	**$12,338,560**
FUND BALANCE	
Beginning fund balance	$6,135,054
Increase or use of fund balance	*($355,258)*
Ending fund balance	**$5,779,796**

Capital Expenditure Fund (141)

Summary: The fund expects $8.56 million in revenue and $16.05 million in expenses. It will use approximately $7.49 million of reserves and leave approximately $8.39 million of unspent COPS proceeds available at the end of 2027.

Budget item	2027 proposed
REVENUE	
Property Tax	$8,315,494
Other Revenue	$242,523
Total revenue	**$8,558,017**
EXPENSES	
Operating expenses	$2,110,014
Capital purchases	$9,802,485
Debt and cost of borrowing	$4,132,920
Total expenses	**$16,045,419**
FUND BALANCE	
Beginning fund balance	$15,877,514
Increase or use of fund balance	*($7,487,402)*
Ending fund balance	**$8,390,112**

Wildfire Mitigation Sales Tax Fund (150)

Summary: The fund expects $9.76 million in revenue and $11.67 million in expenses. It will use approximately $1.92 million of reserves and leave $9.73 million in fund balance at the end of 2027.

Budget item	2027 proposed
REVENUE	
Sales and Use Tax	$9,221,828
Other Revenue	$534,383
Total revenue	**$9,756,211**
EXPENSES	
Salary and benefits	$2,597,120
Operating expenses	$9,074,770
Total expenses	**$11,671,890**
FUND BALANCE	
Beginning fund balance	$11,649,131
Increase or use of fund balance	*($1,915,679)*
Ending fund balance	**$9,733,452**

Emergency Services Sales Tax Fund (151)

Summary: The fund expects $9.74 million in revenue and $4.34 million in expenses. It will contribute approximately $5.40 million to its existing fund balance, leaving $8.55 million at the end of 2027.

Budget item	2027 proposed
REVENUE	
Sales and Use Tax	$9,221,828
Other Revenue	$518,576
Total revenue	**$9,740,404**
EXPENSES	
Salary and benefits	$690,575
Operating expenses	$3,648,075
Total expenses	**$4,338,650**
FUND BALANCE	
Beginning fund balance	$3,145,791
Increase or use of fund balance	*$5,401,754*
Ending fund balance	**$8,547,545**

Affordable and Attainable Housing Tax Fund (152) Changes to Recommendations

The budget for the AAHT Fund (152) has been increased by $1.6M since original recommendations were made on 10/1/26.

- **BCHA Capital projects and maintenance - $600k:** The BOCC expressed interest in utilizing available AAHT funds to address BCHA's capital projects and maintenance needs after supporting a proposal to further reduce their General Fund allocation by $600k. The proposed budget achieves this by freezing the amount of funding for development allocations and supportive housing services and including a one-time appropriation of $600k for capital projects and maintenance.
- **Adopted Carryover - $1M:** Carry forward of unexpended Innovation Fund allocations from current and prior years.

Affordable and Attainable Housing Tax Fund (152)

Summary: The fund expects $17.14 million in revenue. The $18.46 million expense budget includes the proposal to redirect $600,000 to BCHA capital for maintenance and projects and carries forward $1 million in prior-year Innovation Fund allocations leaving an estimated $978,000 fund balance at the end of 2027.

Budget item	2027 proposed
REVENUE	
Sales and Use Tax	$17,060,382
Other Revenue	$80,000
Total revenue	**$17,140,382**
EXPENSES	
Salary and benefits	$3,527,217
Operating expenses	$14,928,071
Total expenses	**$18,455,288**
FUND BALANCE	
Beginning fund balance	$2,292,997
Increase or use of fund balance	*($1,314,906)*
Ending fund balance	**$978,091**

Mental and Behavioral Health Tax Fund (153)

Summary: The fund expects $13.83 million in revenue and $12.17 million in expenses. It will contribute approximately $1.66 million to its existing fund balance, leaving $4.51 million at the end of 2027.

Budget item	2027 proposed
REVENUE	
Sales and Use Tax	$13,832,742
Total revenue	**$13,832,742**
EXPENSES	
Salary and benefits	$1,449,331
Operating expenses	$10,725,000
Total expenses	**$12,174,331**
FUND BALANCE	
Beginning fund balance	$2,853,818
Increase or use of fund balance	*$1,658,411*
Ending fund balance	**$4,512,229**

Risk Management Fund (174)

Summary: The fund expects $11.29 million in internal charge back revenues that will offset $11.29 million in expenses, resulting in a balanced budget that retains $2.73 million remaining in fund balance at the end of 2027.

Budget item	2027 proposed
REVENUE	
Other revenue	$11,298,306
Total revenue	**$11,298,306**
EXPENSES	
Salary and benefits	$702,306
Operating expenses	$10,596,000
Total expenses	**$11,298,306**
FUND BALANCE	
Beginning fund balance	$2,726,825
Increase or use of fund balance	*$0*
Ending fund balance	**$2,726,825**

Fleet Services Fund (175)

Summary: The fund expects $3.88 million in revenue and $4.63 million in expenses. It will use approximately $744,000 of reserves and leave $3.77 million in fund balance at the end of 2027.

Budget item	2027 proposed
REVENUE	
Other revenue	$3,884,086
Total revenue	**$3,884,086**
EXPENSES	
Salary and benefits	$1,791,359
Operating expenses	$2,837,239
Total expenses	**$4,628,598**
FUND BALANCE	
Beginning fund balance	$4,517,946
Increase or use of fund balance	*($744,512)*
Ending fund balance	**$3,773,434**

Health & Dental Insurance Fund (176)

Summary: The fund expects $42.41 million in revenue and $41.83 million in expenses. It will contribute approximately $583,000 to its existing fund balance, leaving $9.9 million at the end of 2027.

Budget item	2027 proposed
REVENUE	
Other revenue	$42,409,849
Total revenue	**$42,409,849**
EXPENSES	
Operating expenses	$41,826,000
Total expenses	**$41,826,000**
FUND BALANCE	
Beginning fund balance	$9,312,733
Increase or use of fund balance	*$583,849*
Ending fund balance	**$9,896,582**

Recycling Center Fund (199)

Summary: The fund expects $7.25 million in revenue and $8.51 million in expenses. It will use approximately $1.26 million of its existing fund balance, leaving $15.54 million at the end of 2027.

Budget item	2027 proposed
REVENUE	
Other revenue	$7,253,603
Total revenue	**$7,253,603**
EXPENSES	
Salary and benefits	$804,909
Operating expenses	$7,553,733
Capital purchases	$150,836
Total expenses	**$8,509,478**
FUND BALANCE	
Beginning fund balance	$16,800,640
Increase or use of fund balance	*($1,255,875)*
Ending fund balance	**$15,544,765**

2027 Budget Calendar

2027 Budget Adoption by Board of County Commissioners

December 8, 2026 at 9:30 a.m.

Board of County Commissioners public hearings and meetings are convened in a hybrid format where attendees can join through Zoom or attend in-person at the Boulder County Courthouse, 3rd Floor, 1325 Pearl St., Boulder.

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 through the online form at **boco.org/Budget**.