

From: Lattes, Conrad <clattes@bouldercounty.org>

Sent: Thursday, June 29, 2023 2:42 PM

To: Farineau, Ramona <rfarineau@bouldercounty.org>; Golden, Melissa <mgolden@bouldercounty.org>

Cc: Dieterich, Jillian <jdieterich@bouldercounty.org>; Beam, Emily <ebeam@bouldercounty.org>; Fischer, Julie <jcfischer@bouldercounty.org>; Obendorf, Kristine <kobendorf@bouldercounty.org>

Subject: RE: Road and Bridge Fund - Potential Intra-fund Transfer Question

The resolution perpetually extending the transportation sales tax (Resolution 22-048) says the proceeds of the tax may be spent "for the purposes of funding transportation improvements." Paragraph 12 then says this is "including, but not limited to" and has a list of different types of projects, two of which reference maintenance (maintenance of transit service and maintenance of regional trails, multi-use paths and bikeways). Paragraph 13 then says that "[e]xpenditures related to the above activities may include but are not limited to planning, design, construction, operations, maintenance, and administration." Because Paragraph 12 lists everything I can think of that PW does related to transportation and roads, including road and bridge infrastructure in addition to transit and trails, I interpret the resolution to broadly permit the proceeds of the sales tax to be used on maintenance of transportation infrastructure.

Please let me know if you have any questions about this.

Conrad R. Lattes
Senior Assistant Boulder County Attorney
he/him/his

This message contains information that is privileged, confidential, and exempt from disclosure. Please do not disclose or forward outside of your department or office without consulting with me or another attorney in the County Attorney's Office first.

From: Farineau, Ramona <rfarineau@bouldercounty.org>

Sent: Thursday, June 29, 2023 2:22 PM

To: Golden, Melissa <mgolden@bouldercounty.org>; Lattes, Conrad <clattes@bouldercounty.org>

Cc: Dieterich, Jillian <jdieterich@bouldercounty.org>; Beam, Emily <ebeam@bouldercounty.org>; Fischer, Julie <jcfischer@bouldercounty.org>; Obendorf, Kristine <kobendorf@bouldercounty.org>

Subject: RE: Road and Bridge Fund - Potential Intra-fund Transfer Question

The question I wanted ask is "does the ballot language of the sales tax RST1 allow for maintenance or just projects"?

From: Golden, Melissa <mgolden@bouldercounty.org>

Sent: Thursday, June 29, 2023 10:01 AM

To: Lattes, Conrad <clattes@bouldercounty.org>; Farineau, Ramona <rfarineau@bouldercounty.org>

Cc: Dieterich, Jillian <jdieterich@bouldercounty.org>; Beam, Emily <ebeam@bouldercounty.org>; Fischer, Julie <jcfischer@bouldercounty.org>; Obendorf, Kristine <kobendorf@bouldercounty.org>

Subject: RE: Road and Bridge Fund - Potential Intra-fund Transfer Question

Hi Conrad,

Your understanding is correct; both RM1 and RST1 are components within the Road and Bridge Fund. Thanks for looking into this and confirming the transfer is allowable.

Thanks!
Melissa

From: Lattes, Conrad <clattes@bouldercounty.org>

Sent: Thursday, June 29, 2023 9:37 AM

To: Farineau, Ramona <rfarineau@bouldercounty.org>; Golden, Melissa <mgolden@bouldercounty.org>

Cc: Dieterich, Jillian <jdieterich@bouldercounty.org>; Beam, Emily <ebeam@bouldercounty.org>; Fischer, Julie <jcfischer@bouldercounty.org>; Obendorf, Kristine <kobendorf@bouldercounty.org>

Subject: RE: Road and Bridge Fund - Potential Intra-fund Transfer Question

If I am understanding this situation and the question correctly, both RST1 and RM1 are each currently components within the Road and Bridge Fund. If so, there is no potential for there to be a legal issue if the county is to transfer funds from RST to RM1. The only statutory constraint on usage of moneys in the Road and Bridge Fund is that they are not removed from the Road and Bridge Fund and expended on purposes other than roads and bridges. Since both RST1 and RM1 are both sub-parts of the Road and Bridge Fund, necessarily they are already limited to road and bridge purposes. The fact that we have elected to split the Road and Bridge Fund into two separate buckets doesn't change the simple rule from the statute that the moneys in the Road and Bridge Fund must be expended on roads and bridges.

Please let me know if I am misapprehending the situation or if there are questions or comments about this. Thank you.

Conrad

From: Farineau, Ramona <rfarineau@bouldercounty.org>

Sent: Wednesday, June 28, 2023 5:00 PM

To: Golden, Melissa <mgolden@bouldercounty.org>; Lattes, Conrad <clattes@bouldercounty.org>

Cc: Dieterich, Jillian <jdieterich@bouldercounty.org>; Beam, Emily <ebeam@bouldercounty.org>; Fischer, Julie <jcfischer@bouldercounty.org>; Obendorf, Kristine <kobendorf@bouldercounty.org>

Subject: RE: Road and Bridge Fund - Potential Intra-fund Transfer Question

Just to add a bit of clarity in case you are not familiar with the appropriations listed Conrad. RMI is the appropriation that is funded by property tax and other misc revenues such as Highway User Tax. Its use is not project based but rather maintenance based; for example snow plowing, pot hole filling etc. So the question is legally can we use some of the sales tax revenues (RST) for maintenance purposes?

Ramona

From: Golden, Melissa <mgolden@bouldercounty.org>

Sent: Wednesday, June 28, 2023 4:44 PM

To: Lattes, Conrad <clattes@bouldercounty.org>

Cc: Dieterich, Jillian <jdieterich@bouldercounty.org>; Beam, Emily <ebeam@bouldercounty.org>; Farineau, Ramona <rfarineau@bouldercounty.org>; Fischer, Julie <jcfischer@bouldercounty.org>;

Obendorf, Kristine <kobendorf@bouldercounty.org>

Subject: Road and Bridge Fund - Potential Intra-fund Transfer Question

Hi Conrad,

There's been some discussion of re-allocating Road & Bridge fund balance from RST1 (Road SUT Projects) into RM11 (Road & Bridge Projects), because of the shortage of fund balance in RM1. Jeff Maxwell had received "unofficial" approval from the Board (see attached email), but we wanted to check in with you first in regards to the legal piece to determine if this transfer is allowable. This potential transfer would affect funds prior to 2024, so this does not apply to the recently approved extension that will take place in 2024.

At the end of 2022, the unaudited ending fund balance for Fund 111 (Road & Bridge) is positive by approximately \$12M; however, RM1 is a negative \$1.5M, while RST is positive by \$13.5M. Historically, RM1's fund balance has struggled because of the flood. For example, the ending balance for RM11 in 2019 was approximately -\$40M. Fund 111 has received flood reimbursements in hopes to recoup some of that negative RM1 fund balance, but recently, the Commissioners have determined those reimbursements will now go to the General Fund (101) because RM1 is close to a positive balance. Because of this, and the lack of funding available, Jeff had proposed transferring a portion of RST1's fund balance to RM11 through an intra-fund transfer.

Can you please provide some detail to determine if this intra-fund transfer is allowable? Is there any language written into the ballot measure that would prevent this transfer?

Thank you!

Melissa Golden | Senior Budget Analyst
Boulder County Office of Financial Management
303-441-3585

RE: Road and Bridge Fund - Potential Intra-fund Transfer Question

Farineau, Ramona
To: Lattes, Conrad; Golden, Melissa
Cc: Dieterich, Jillian; Beam, Emily; Fischer, Julie; Obendorf, Kristine
You replied to this message on 6/29/2023 4:53 PM.

Reply, Reply All, Forward, ...
Thu 6/29/2023 3:08 PM

Excellent – thanks for entertaining my many questions! Team, with this information we can go ahead and process the budget transfer as directed by the board.

From: Lattes, Conrad <clattes@bouldercounty.org>
Sent: Thursday, June 29, 2023 3:01 PM
To: Farineau, Ramona <rfarineau@bouldercounty.org>; Golden, Melissa <mgolden@bouldercounty.org>
Cc: Dieterich, Jillian <jdieterich@bouldercounty.org>; Beam, Emily <ebeam@bouldercounty.org>; Fischer, Julie <jfischer@bouldercounty.org>; Obendorf, Kristine <kobendorf@bouldercounty.org>
Subject: RE: Road and Bridge Fund - Potential Intra-fund Transfer Question

The existing sales tax resolution (Resolution 2007-79) says that the proceeds of the tax shall be expended for the purpose of funding transportation improvements, including improvements to public roads, alternative modes, capital acquisitions, public transit, and bicycle/pedestrian routes and trails, and demand management programs. Maintenance is listed as one of the approved uses of the funds in the Boulder County Transportation Projects in Paragraph 10 of the resolution.

Conrad

From: Farineau, Ramona <rfarineau@bouldercounty.org>
Sent: Thursday, June 29, 2023 2:50 PM
To: Lattes, Conrad <clattes@bouldercounty.org>; Golden, Melissa <mgolden@bouldercounty.org>
Cc: Dieterich, Jillian <jdieterich@bouldercounty.org>; Beam, Emily <ebeam@bouldercounty.org>; Fischer, Julie <jfischer@bouldercounty.org>; Obendorf, Kristine <kobendorf@bouldercounty.org>
Subject: RE: Road and Bridge Fund - Potential Intra-fund Transfer Question

Thanks for the language Conrad for our use going forward. As we are still working with to “pre-extension” ballot language. Would use toward maintenance now in 2023 be permissible or only permissible after the extension goes into effect in 2024?

RE: Projects with costs but not in supplemental

Fischer, Julie
To: Golden, Melissa
Cc: Obendorf, Kristine; Gadecki, Rachel
Retention Policy BOCO Default Retention (1 year)
Expires 7/17/2024
You replied to this message on 7/19/2023 7:12 AM.

Reply, Reply All, Forward, ...
Tue 7/18/2023 3:58 PM

I think we are good keeping the amt 2.355 million
Move from
111.31017.7530.RST1
Move to:
111.31017.75430.RM11

FW: BOCC PW PMI 3-2-2023

Farineau, Ramona
To: Maxwell, Jeffery; Petersen, Jana
Cc: Golden, Melissa; Dieterich, Jillian
Retention Policy BOCO Default Retention (1 year)
Expires 3/2/2024
Follow up. Start by Wednesday, July 5, 2023. Due by Wednesday, July 5, 2023.
You forwarded this message on 6/13/2023 2:13 PM.

Reply, Reply All, Forward, ...
Fri 3/3/2023 11:30 AM

Capital Maintenance Overview BOCC PMI 3-2-2023.pptx
9 MB

Thanks for the powerpoint and information. And thank you Melissa for helping us pull some number for this. Copying in Jill and Melissa as they will be embarking on a team project to look at Rd Fund revenues and also as a note for the file that we may need that amendment to move funds between appropriations later this year. Onward!

Ramona

From: Maxwell, Jeffery <jmaxwell@bouldercounty.org>
Sent: Friday, March 3, 2023 10:56 AM
To: Farineau, Ramona <rfarineau@bouldercounty.org>
Cc: Petersen, Jana <jpetersen@bouldercounty.org>
Subject: BOCC PW PMI 3-2-2023

Hi Ramona,

I've attached the PowerPoint I presented to the Board yesterday during the Public Works PMI. Claire, Marta and Jana were in attendance. Both Claire and Marta approved of moving forward this year with the following Public Works construction projects:

- Road surface overlays on Hygiene Road, 2nd Ave Niwot, Reserve Drive. Cost: \$930K
Major/minor structure replacement on Riverside at Cave Creek and 51st at Dry Creek #2. Cost: \$980k
Bridge replacement on 119th over St. Vrain Creek. Cost:\$445k
Total cost: \$2,355M

Claire and Marta also approved of re-allocating Road & Bridge fund balance from RST1 to RM11 later in the year if RM11 funding doesn't fully support the additional \$2.355M in project costs. Let me know if there is any additional information you'd like.

Thanks for your help with all of this. I really appreciate it!

Jeffery A. Maxwell, P.E., PTOE
Director

Boulder County Public Works
2525 13th St., Suite #203, Boulder CO 80304
Mailing address: PO Box 471 Boulder CO 80306