

**RESOLUTION # 2023-050**

A RESOLUTION APPROPRIATING ADDITIONAL SUMS OF MONEY TO DEFRAY EXPENSES IN EXCESS OF AMOUNTS BUDGETED FOR THE COUNTY OF BOULDER, FOR THE CALENDAR YEAR 2022.

1. WHEREAS, the Office of Financial Management has been approved a one-time increase in the Flood Recovery Sales and Use Tax appropriation to fund personnel costs associated with county staff who are responding to the Marshall Fire event; and

WHEREAS, there is \$250,000 available for transfer from the General Administration Appropriation:

General Administration – County Wide Appropriation	(\$250,000)
Flood Recovery Sales and Use Tax – Emergency Response and Recovery Appropriation	\$250,000

2. WHEREAS, the Office of Financial Management has been approved a one-time increase in the Flood Recovery Sales and Use Tax appropriation to assist residents who were directly impacted by the Marshall Fire; and

WHEREAS there is unanticipated revenue of \$2,588,612 available from donations collected by the Elevations Foundation and the Community Foundation in the Disaster Recovery Fund:

Flood Recovery Sales and Use Tax – Emergency Response and Recovery Appropriation	\$2,588,612
Disaster Recovery Fund, Unanticipated Revenue	(\$2,588,612)

3. WHEREAS, General Fund, Road and Bridge Fund, Social Services Fund, Health & Human Services Fund, Sustainability Tax Fund and the Risk Management Fund have been approved for one-time adjustments to correct 2022 adopted budget values in various accounts, appropriations and funds; and

WHEREAS, these adjustments increase budgeted fund balance by \$865,923 in the General Fund, \$1,428,347 in the Social Services Fund Balance, and use available fund balance of \$119,636 in the Road and Bridge Fund, \$262,000 in the Health and Human Services Fund, \$1,144,698 in the Dedicated Resources Fund, \$19,620 in the Sustainability Tax Fund and \$155,501 in the Risk Management Fund:

Assessor’s Office – Personnel Appropriation	\$25,440
Coroner’s Office – Personnel Appropriation	\$97,900
General Administration - Operating Appropriation	(\$1,777,284)
District Attorney - Personnel Appropriation	\$55,571
Human Resources – Personnel Appropriation	\$304,496
Human Resources – Operating Appropriation	\$5,000
Information Technology – Personnel Appropriation	\$229,581
Community Planning & Permitting – Personnel Appropriation	\$8,549
Community Planning & Permitting – Operating Appropriation	\$79,425
Parks & Open Space – Personnel Appropriation	\$54,237
Trails Sales Tax Projects Appropriation	\$1,047,032
Public Works – Personnel Appropriation	\$192,258
Sheriff’s Office – Operating Appropriation	(\$355,996)
Treasurer – Personnel Appropriation	\$117,000
Road and Bridge Project Appropriation	\$119,636
Housing and Human Services Appropriation	(\$1,428,347)
Grants and Special Projects Appropriation	(\$29,166)
Disaster Recovery Grants Appropriation	\$55,449
Parks and Open Space Zones Appropriation	\$71,383

Health and Human Services Appropriation	\$262,000
Sustainability Sales Tax Appropriation	\$19,620
Risk Management Appropriation	\$155,501
General Fund Balance	\$865,923
Road and Bridge Fund Balance	(\$119,636)
Social Services Fund Balance	\$1,428,347
Dedicated Resources Fund	(\$1,144,698)
Health & Human Services Fund Balance	(\$262,000)
Sustainability Tax Fund Balance	(\$19,620)
Risk Management Fund Balance	(\$155,501)

4. WHEREAS, the Office of Sustainability, Climate Action and Resiliency has been approved an on-going increase to fund a new 1.0 Business Operations Division Manager full time equivalent position; and

WHEREAS, there is \$122,710 available in the Sustainability Tax Fund balance:

Sustainability Sales Tax Appropriation	\$122,710
Sustainability Tax Fund Balance	(\$122,710)

5. WHEREAS, the Housing and Human Services Department has been approved a one-time increase for carryover of unspent 2021 funds in the Disaster Recovery Grants appropriation to continue distributing Department of Treasury funds for emergency rental assistance; and

WHEREAS, there is \$8,000,000 available in the Dedicated Resources Fund balance which can be re-appropriated in 2022:

Disaster Recovery Grants Appropriation	\$8,000,000
Dedicated Resources Fund Balance – Disaster Recovery Grants, Carryover	(\$8,000,000)

6. WHEREAS, the Community Planning and Permitting Department has been approved a one-time increase for personnel, consultant contracts and other operating costs necessary to provide services to property owners working to rebuild and repair homes affected by the Marshall Fire; and

WHEREAS, there is unanticipated revenue of \$517,613 available from building permit fees in the General Fund:

Community Planning & Permitting - Personnel Appropriation	\$47,000
Community Planning & Permitting - Operating Appropriation	470,613
General Fund, Unanticipated Revenue	(\$517,613)

7. WHEREAS, the Sheriff's Office has been approved a one-time increase for emergency response expenses incurred during the Marshall Fire; and

WHEREAS, there is unanticipated revenue of \$1,249,758 from Federal Emergency Management Agency reimbursements available in the Dedicated Resources Fund:

Grants and Special Projects Appropriation	\$1,249,758
Dedicated Resources Fund, Unanticipated Revenue	(\$1,249,758)

8. WHEREAS, the Office of Financial Management has been approved a one-time increase to pay down three series of Energy Conservation Local Improvement District bonds for the ClimateSmart Loan Program; and

WHEREAS there is unanticipated revenue of \$585,000 available from early pay downs of assessments in the Debt Service Fund:

Climate Smart Residential Appropriation	\$585,000
Debt Service Fund, Unanticipated Revenue	(\$585,000)

9. WHEREAS, the Housing and Human Services Department has been approved a one-time increase for carryover of unspent 2021 funds in the Disaster Recovery Grants appropriation to continue distributing Department of Treasury funds for emergency rental; and

WHEREAS, there is \$3,834,284 available in the Dedicated Resources Fund balance which can be reappropriated in 2022:

Disaster Recovery Grants Appropriation	\$3,834,284
Dedicated Resources Fund Balance – Disaster Recovery Grants, Carryover	(\$3,834,284)

10. WHEREAS, the Parks and Open Space Department has been approved a one-time increase for infrastructure protection costs associated with the 2020 Cal-Wood wildfire damage; and

WHEREAS, there is unanticipated revenue of \$496,300 from Colorado Water Conservation Board awards available in the Dedicated Resources Fund:

Disaster Recovery Grants Appropriation	\$496,300
Dedicated Resources Fund, Unanticipated Revenue	(\$496,300)

11. WHEREAS, the Housing and Human Services Department has been approved a one-time increase for additional costs associated with the residential services offices and commercial space at the Spoke on Coffman facility; and

WHEREAS, there is \$846,878 available in Social Services Fund Balance:

Human Services Appropriation	\$846,878
Social Services Fund Balance	(\$846,878)

12. WHEREAS, the Sheriff’s Office has been approved an on-going increase in the Jail Booking Fees appropriation and a corresponding decrease in the Sheriff’s Office’s General Fund Personnel appropriation to move a 1.0 Detention Specialist full time equivalent position in accordance with state statutes; and

WHEREAS, there is \$70,274 available in the Dedicated Resources Fund -Jail Booking Fees restricted fund balance:

Jail Booking Fees Appropriation	\$70,274
Sheriffs Personnel Appropriation	(70,274)
Dedicated Resources Fund Balance-Jail Booking Fees	(\$70,274)
General Fund Balance	70,274

13. WHEREAS, the Parks and Open Space Department has been approved a one-time increase for carry over of unspent 2021 funds in the Grants and Special Projects Appropriation to continue work on the Tolland Ranch, Caribou Ranch/Sherwood Gulch, and Cultural Resource Survey projects; and

WHEREAS, there is \$458,286 in the Dedicated Resources Fund Balance which can be reappropriated in 2022:

Grants and Special Projects Appropriation	\$458,286
Dedicated Resources Fund – Grants and Special Projects, Carryover	(\$458,286)

14. WHEREAS, the Public Works Department has been approved an ongoing increase to move a 1.0 Land Officer full time equivalent position that has been transferred to this department as part of a reorganization of staff; and

WHEREAS, there is \$100,423 available for transfer from the Community Planning and Permitting – Personnel Appropriation:

Community Planning & Permitting - Personnel Appropriation	(\$100,423)
Public Works - Personnel Appropriation	\$100,423

15. WHEREAS, the Parks and Open Space Department has been approved an ongoing increase for additional funding needed to create a 1.0 Partnership Program Specialist full time equivalent position; and

WHEREAS, there is \$13,530 available in the Parks and Open Space Fund balance:

2008 Sales Bond Series Appropriation	\$13,530
Parks and Open Space Fund Balance	(\$13,530)

16. WHEREAS, the Public Works Department has been approved a one-time increase to fund the Private Property Debris Removal program which aims to assist property owners in Louisville, Superior and unincorporated Boulder County who were affected by the Marshall Fire; and

WHEREAS, there is unanticipated revenue of \$35,000,000 available from Federal Emergency Management Agency reimbursements and municipal contributions in the Dedicated Resources Fund:

Disaster Recovery Grants Appropriation	\$35,000,000
Dedicated Resources Fund, Unanticipated Revenue	(\$35,000,000)

17. WHEREAS, the Public Works Department has been approved a one-time increase for carry over of unspent 2021 funds in the Hazardous Materials Management Facility (HMMF) Replacement Fee Appropriation to continue work on the HMMF Remodel; and

WHEREAS, there is \$75,689 available in the Dedicated Resources Fund balance that can be reappropriated in 2022:

HMMF Replacement Fee Appropriation	\$75,689
Dedicated Resources Fund Balance – HMMF Replacement Fees, Carryover	(\$75,689)

18. WHEREAS, the Public Works Department has been approved a one-time increase to install two 6,000-gallon tanks for the Nederland and Longhorn Road Maintenance facilities in order to comply with Colorado Department of Public Health requirements; and

WHEREAS, there is \$180,000 available in the Road and Bridge Fund balance:

Facilities Projects Appropriation	\$180,000
Road and Bridge Fund Balance	(\$180,000)

19. WHEREAS, the Public Works Department has been approved a one-time increase to accommodate a 7.9% Consumer Price Index adjustment as outlined in the contract for the operation of the Boulder County Recycling Center; and

WHEREAS, there is unanticipated revenue of \$1,797,900 available from the sale of recyclable materials in the Recycling Center Fund:

Recycling Center Appropriation	\$1,797,900
Recycling Center Fund, Unanticipated Revenue	(\$1,797,900)

20. WHEREAS, the Housing and Human Services Department has been approved a one-time increase for affordable housing predevelopment obligations.; and

WHEREAS, there is \$350,000 available in the Social Services Fund balance and \$3,670,784 available in the Dedicated Resources Fund balance:

Human Services Appropriation	\$350,000
Disaster Recovery Grants Appropriation	\$3,670,784
Social Services Fund Balance	(\$350,000)
Dedicated Resources Fund Balance – Disaster Recovery Grants	(3,670,784)

21. WHEREAS, the Public Works Department has been approved a one-time increase for carry over of unspent 2021 funds in the Road and Bridge Projects Appropriation to continue work on projects that were incomplete at year end; and

WHEREAS, there is \$2,152,000 available in the Road and Bridge Fund balance that can be reappropriated in 2022:

Road and Bridge Projects Appropriation	\$180,000
Road and Bridge Fund Balance, Carryover	(\$180,000)

22. WHEREAS, the Office of Sustainability, Climate Action and Resiliency has been approved a one-time increase in the Energy Impact Offset Appropriation to cover costs associated with carbon emission reduction and equity efforts: and

WHEREAS, there is \$325,000 available in the Dedicated Resources Fund -Energy Impact Offset balance:

Energy Impact Offset Appropriation	\$325,000
Dedicated Resources Fund Balance- Energy Impact Offset Fees	(\$325,000)

23. WHEREAS the Office of Sustainability, Climate Action and Resiliency has been approved a one-time increase to repurpose funds held by the Colorado Housing and Finance Authority for Boulder County’s Loan Loss Reserve for energy loan programs and utilize them in support of sustainability initiatives; and

WHEREAS, there is \$106,287 available in the Dedicated Resource Fund – Better Buildings Grant balance:

Better Buildings Grant Appropriation	\$106,287
Dedicated Resources Fund Balance – Better Buildings Grant	(\$106,287)

24. WHEREAS, the District Attorney’s Office has been approved a one-time increase to pay for current staff who work additional weekend hours due to a bill passed by the Colorado Legislature to establish a weekend court system; and

WHEREAS, there is \$31,050 available in General Fund Balance:

District Attorney – Personnel Appropriation	\$31,050
General Fund Balance	(\$31,050)

25. WHEREAS, The Public Works Department has been approved an ongoing increase to move a 1.0 Stormwater Quality Management full time equivalent position that has been transferred to this department as part of a reorganization of staff; and

WHEREAS, there is \$74,369 available for transfer from the in General Administration – County Wide Appropriation:

General Administration – County Wide Appropriation	(\$74,369)
Public Works – Personnel Appropriation	74,369

26. WHEREAS, the Office of Financial Management has been approved a one-time increase to the Grants and Special Projects Appropriation to update the projected 2022 expenditures associated with awarded grants county-wide; and

WHEREAS, there is \$3,000,000 available in the Dedicated Resources Fund – Grants and Special Projects balance:

Grants and Special Projects Appropriation	\$3,000,000
Dedicated Resources Fund Balance – Grants and Special Projects	(\$3,000,000)

27. WHEREAS, the Public Works Department has been approved a one-time increase to correct 2022 adopted budget values for hourly wages; and

WHEREAS, there is \$234,482 available in the General Fund balance:

Public Works – Personnel Appropriation	\$234,482
General Fund Balance	(\$234,482)

28. WHEREAS, the Office of Financial Management has been approved for a one-time increase for internal service charges from the Risk Management fund for workers compensation, property casualty, and auto liability insurance costs; and

WHEREAS, there is \$4,514,261 available in the General Fund balance:

General Administration – County Benefits Appropriation	\$4,514,261
General Fund Balance	(\$4,514,261)

29. WHEREAS, the Sheriff’s Office has been approved a one-time increase to replace a Sheriff’s patrol unit that was heavily damaged; and

WHEREAS, there is \$63,500 available in the General Fund balance:

General Administration – Sheriff’s Fleet Appropriation	\$63,500
General Fund Balance	(\$63,500)

30. WHEREAS, the Sheriff’s Office has been approved a one-time increase to correct the 2022 adopted budget values for hourly wages and to fund unanticipated expenses incurred while responding to the National Center for Atmospheric Research Fire incident; and

WHEREAS, there is unanticipated revenue of \$65,487 from City of Boulder cost sharing and \$453,914 available in the General Fund balance:

Sheriff’s Office Personnel Appropriation	\$171,078
Sheriff’s Office Operating Appropriation	\$348,323
General Fund, Unanticipated Revenue	(\$65,487)
General Fund Balance	(\$453,914)

31. WHEREAS, the Office of Financial Management has been approved a one-time increase to fund the annual payment to Boulder County Public Health with Federal American Rescue Plan Act funds; and

WHEREAS, there is \$8,900,000 available in the Dedicated Resources Fund - balance:

Disaster Recovery Grants Appropriation	\$8,900,000
Dedicated Resources Fund Balance – Disaster Recovery Grants	(\$8,900,000)

32. WHEREAS, the Office of Financial Management has been approved a one-time increase in the Flood Recovery Sales and Use Tax Appropriation to assist residents who were directly impacted by the Marshall Fire and

WHEREAS, there is unanticipated revenue of \$1,596,888 available from donations collected by the Elevations Foundation and the Community Foundation in the Disaster Recovery Fund:

Flood Recovery Sales and Use Tax Appropriation	\$1,596,888
Disaster Recovery Fund, Unanticipated Revenue	(\$1,596,888)

33. WHEREAS, the Surveyor’s Office has been approved an on-going increase to correct 2022 adopted budget values for health and dental benefits; and

WHEREAS, there is \$7,450 available in the General Fund balance:

Surveyor - Personnel Appropriation	\$7,450
General Fund Balance	(\$7,450)

34. WHEREAS, the Housing and Human Services Department has been approved a one-time increase to purchase gift cards for mobile home residents that experienced significant wind damage to their homes; and

WHEREAS, there is \$850,000 available in the General Fund balance:

General Administration – Board of County Commissioners’ Appropriation	\$850,000
General Fund Balance	(\$850,000)

35. WHEREAS, the Public Works Department has been approved a one -time increase to cover the increasing cost of utilities; and

WHEREAS, there is \$476,767, available in the General Fund balance:

Building Services Utilities Appropriation	\$476,767
General Fund Balance	(\$476,767)

36. WHEREAS, the Office of Financial management has been approved a one-time increase to the Grants and Special Projects appropriation to update the projected 2022 expenditures associated with awarded grants county-wide; and

WHEREAS, there is \$2,500,000 available in the Dedicated Resources Fund – Grants and Special Projects balance:

Grants and Special Projects Appropriation	\$2,500,000
Dedicated Resources Fund Balance – Grants and Special Projects	(\$2,500,000)

37. WHEREAS, the Sheriff’s Office has been approved for a one-time increase in the Jail Expansion Appropriation to cover increasing inmate boarding and work release management costs; and

WHEREAS, there is \$374,480 available in the Offender Management Fund balance:

Jail Expansion Appropriation	\$374,480
Offender Management Fund Balance	(\$374,480)

38. WHEREAS the Office of Financial Management has been approved a one-time increase in the Flood Recovery Sales and Use Tax Appropriation to correct the 2022 adopted budget values for debt service and to properly account for gift cards for residents that experienced wind damage; and

WHEREAS, there is unanticipated revenue of \$850,000 from General Fund transfers and an additional \$58,100 available in Disaster Recovery Fund balance:

Flood Recovery Sales and Use Tax Appropriation	\$908,100
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Disaster Recovery Fund, Unanticipated Revenue	(\$850,000)
Disaster Recovery Fund Balance	(\$58,100)

39. WHEREAS, the Chief of Staff and Commissioner’s Office has been approved a one-time increase for additional funding requests approved by the Niwot Local Improvement District Advisory Committee in 2022.; and

WHEREAS, there is \$55,000 available in Dedicated Resources Fund - Niwot Local Improvement District Sales Tax balance:

Niwot Local Improvement District - Appropriation	55,000
Dedicated Resources Fund Balance – Niwot Local Improvement District Sales Tax	(\$55,000)

40. WHEREAS, the Office of Financial Management has been approved for a one-time increase to the Grants and Special Projects Appropriations to update the projected 2022 expenditures associated with awarded grants county-wide; and

WHEREAS, there is \$250,000 available in Dedicated Resources Fund – Grans and Special Projects balance:

Grants and Special Projects Appropriation	\$250,000
Dedicated Resources Fund Balance Grants and Special Projects	(\$250,000)

41. WHEREAS, the Sheriff’s Office has been approved a one-time increase to the operating expenses to allow systems errors to be corrected; and

WHEREAS, there is \$288,649 available for transfer from the Sheriff’s Office – Personnel Appropriation:

Sheriff’s Office – Operating Appropriation	\$288,649
Sheriff’s Office – Personnel Appropriation	(288,649)

42. WHEREAS, the Sheriff’s Office has been approved a one-time increase to fund additional inmate food expenses at the jail due to inflation; and

WHEREAS, there is \$306,383 available in General Fund balance:

Sheriff Office Operating Appropriation	\$306,383
General Fund Balance	(\$306,383)

43. WHEREAS, the Parks & Open Space Department has been approved a one-time increase to process procurement card accruals to 2022; and

WHEREAS, there is \$60,000 is available for transfer from the Parks and Open Space – Personnel Appropriation:

Parks & Open Space - Operating Appropriation	\$60,000
Parks & Open Space - Personnel Appropriation	(\$60,000)

44. WHEREAS, the Sheriff’s Office has been approved a one-time increase in operating expenses to fund insurance cost allocations; and

WHEREAS, there is \$11,000 available for transfer from the Sheriff’s Office – Personnel Appropriation:

Sheriff’s Office - Operating Appropriation	\$11,000
Sheriff’s Office – Operating Appropriation	(\$11,000)

45. WHEREAS, the Sheriff’s Office has been approved for a one-time increase in operating expenses to fund insurance cost allocations; and

WHEREAS, there is \$100,000 available for transfer from the Sheriff’s Office – Personnel Appropriation:

Sheriff’s Office - Operating Appropriation	\$100,000
Sheriff’s Office - Personnel Appropriation	(\$100,00)

46. WHEREAS, the County Attorney’s Office has been approved a one-time increase to the Risk Management Appropriation due to an increase in workers compensation claims and property/casualty claims in 2022; and

WHEREAS, there is \$1,464,000 available in Risk Management Fund Balance:

Risk Management Appropriation	\$1,464,000
Risk Management Fund Balance	(\$1,464,000)

47. WHEREAS, the Office of Financial Management has been approved a one-time increase to cover potential fines associated with the county missing Internal Revenue Service and Colorado Department of Revenue required tax holding deadlines in 2022, and

WHEREAS, there is \$371,000 available in General Fund Balance:

General Administration – Countywide Appropriation	\$371,000
General Fund Balance	(\$371,000)

48. WHEREAS, the County Attorney’s Office has been approved a one-time increase for additional workers’ compensation and property/casualty claims costs in 2022; and

WHEREAS, there is \$109,000 available in Risk Management Fund Balance:

Risk Management Appropriation	\$109,000
Risk Management Fund Balance	(\$109,000)

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF BOULDER COUNTY, COLORADO:

The appropriations are hereby adjusted as shown:

- The General Fund increased by \$6,607,810 from \$214,013,447 to \$220,621,257.
- The Road and Bridge Fund increased by \$2,451,636 from \$35,265,537 to \$37,717,173.
- The Social Services Fund decreased by \$231,469 from \$64,279,254 to \$64,047,785.
- The Dedicated Resources Fund increased by \$ 69,136,360 from \$32,740,428 to \$101,876,788.

The Health and Human Services Fund increased by \$262,000 from \$4,838,123 to \$5,100,123.  
The Offender Management Fund increased by \$374,480, from \$26,829,286 to \$27,203,766.  
The Parks and Open Space Fund increased by \$13,530 from \$55,905,848 to \$55,919,378.  
The Debt Services Fund increased by \$585,000 from \$612,673 to \$1,197,673.  
The Disaster Recovery Fund increased by \$5,343,600 from \$4,618,900 to \$9,962,500.  
The Sustainability Sales Tax Fund increased by \$142,330 from \$9,231,855 to \$9,374,185.  
The Risk Management Fund increased by \$1,728,501 from \$36,263,721 to \$37,992,222.  
The Recycling Center Fund increased by \$1,797,900 from \$9,407,990 to \$11,205,890.

ADOPTED THIS \_\_\_\_ day of \_\_\_\_\_ 2023, A.D.

**Board of County Commissioners**

\_\_\_\_\_  
Claire Levy, Chair

\_\_\_\_\_  
Ashley Stolzmann, Vice Chair

\_\_\_\_\_  
Marta Loachamin, Commissioner

**Attest:**

\_\_\_\_\_  
Clerk to the Board