



Office of Financial Management

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MEMORANDUM

Date: March 27, 2025
To: Board of County Commissioners
From: Emily Beam, Budget Officer
Subject: 2025 Quarter 1 Budget Amendment requests

The Office of Financial Management requests guidance on 50 budget requests totaling \$12,043,197 for Quarter 1 Budget Amendments. Any correction or carryover request has been identified as recommended by the Budget Officer.

Summary by Fund

2025 QTR 1 Budget Amendment Requests	
<u>Fund</u>	<u>Sum of Amount Approved</u>
101	2,395,991
111	1,965,807
117	794,975
124	1,773,612
125	885,000
150	200,195
151	47,847
Grand Total \$	8,063,427

Boulder County Employees Union (BCEU)

Three departments are requesting new Full-Time Equivalents (FTEs) to address the additional work resulting from the creation of BCEU, as well as the Fraternal Order of Police union established in 2024.

County Attorney's Office (CAO)

The County Attorney's Office requests a total budget amendment of \$407,919.00. This amount comes from an ongoing request of \$327,919.00 to hire an additional 3 FTEs to address additional work resulting from the recognition of the Boulder County's Employees Union, and \$80,000.00 as a one-time funding request of anticipated high outside legal counsel costs for 2025.

The work for these positions includes current and ongoing negotiations over collective bargaining agreements; engagement with labor representatives, staff, and the state; issues, complaints,

grievances, hearings, and arbitrations; labor law research, and analysis and related legal issues and interpretation of collective bargaining agreements; software and workflow systems to manage meetings, deadlines, documents, hearings, and arbitrations; etc.

CAO is also requesting one-time funding in the amount of \$80,000 to cover outside legal counsel costs in what will be an unprecedented year. In 2025, the County Attorney’s Office expects high costs due to the airport litigation, the litigation over the inclusion of the Boulder County Public Health department and the Boulder County Housing Authority in the BCEU bargaining unit, and what will likely be a lengthy negotiation with BCEU over the terms of the BCEU collective bargaining agreement.

2025 QTR 1 Budget Amendment Requests

Fund	Appropriation	Department	Proposal Name	Frequency	Amount Requested
101	CA11	County Attorney	1.0 FTE Labor Relations Administrator	Recurring	122,500
101	CA11	County Attorney	1.0 FTE Assistant County Attorney II	Recurring	122,500
101	CA11	County Attorney	Outside legal counsel	One Time	80,000
101	CA11	County Attorney	1.0 FTE Legal Administrative and Technical Specialist	Recurring	82,919
Total					\$ 407,919

Human Resources Department (HRD)

Human Resources is requesting an ongoing budget amendment of \$59,453 to fund a 1.0 FTE, Business Partner position. HRD is anticipating an increase in discipline and complaint reviews associated with the union contract and asking for one additional Business Partner in the Employee Relations division. The staff in this division will work closely with staff in the County Attorney’s Office to review discipline, complaints and grievances.

2025 QTR 1 Budget Amendment Requests

Fund	Appropriation	Department	Proposal Name	Frequency	Amount Requested
101	HR11	Human Resources	1.0 FTE Business Partner	Recurring	59,453
Total					\$ 59,453

Office of Financial Management (OFM)

The Office of Financial Management is requesting an ongoing budget amendment in the amount of \$110,005 in the Financial Management Appropriation to add a Senior Budget Analyst to support the budget team. Duties will include:

- Attending union negotiation meetings to provide expert financial analysis of union requests.
- Ongoing countywide expense analysis of the effects of union requests upon future years’ budgets.
- Increased revenue forecasting work to support the sustainability of multi-year union contracts across all county funds.

2025 QTR 1 Budget Amendment Requests

Fund	Appropriation	Department	Proposal Name	Frequency	Amount Requested
101	FM11	Office of Financial Management	1.0 FTE Senior Budget Analyst	Recurring	110,005
Total					\$ 110,005

Assessor’s Office

Assessor’s Office is requesting a one-time budget amendment in the amount of \$152,000 for temporary employees contracted through the Insight Global staffing agency.

The Assessor’s Office has been impacted by appeals caused by large value increases in 2023 and 2024 and is expecting approximately 200 – 400 more abatement appeals in 2025. This is causing heavy workloads, impacting staff and increasing the difficulty of completing daily work such as sales confirmations, field work, and review of building permits in a timely manner. The temporary employees (the Appeals Negotiators) will lift the prior year appeals burden and balance workload out for appraisal staff.

2025 QTR 1 Budget Amendment Requests					
Fund	Appropriation	Department	Proposal Name	Frequency	Amount Requested
101	AS11	Assessor's Office	Temp Employees Costs	One Time	152,000
Total					\$ 152,000

Community Services

The Community Services department is requesting a one-time carryover amendment of \$1,385,000 for unspent awards that were funded under the Worthy Cause Sales Tax Fund.

- 2021: undistributed awards totaled \$60,000.
- 2022: all awards were distributed.
- 2023: undistributed awards totaled \$600,000.
- 2024: the total was \$725,000.

2025 QTR 1 Budget Amendment Requests					
Fund	Appropriation	Department	Proposal Name	Frequency	Amount Requested
125	WC2	Community Services	Carryforward Worthy Cause Fund Awards	One Time	1,385,000
Total					\$ 1,385,000

The Community Services Department is requesting a one-time budget amendment of \$820,000 to the inter-fund transfers budget in the General Administration appropriation to provide additional subsidization of grant-funded Workforce programs.

Workforce Boulder County has seen substantial payroll expense increases since 2022 as the result of approved merit increases, Cost of Living Adjustments (COLA), and market increases. Workforce programs have also been burdened by the rising cost of services to customers which include training, tuition reimbursement, supportive services, and wages for work-based learning. Additionally, there are several grant closeouts and a significant reduction in the Temporary Assistance to Needy Families Program (Colorado Works) contract, which have contributed to the division's current deficit.

Ongoing subsidies for the county's Workforce programming are currently \$216,899 annually and have not been adjusted or increased in the last five years. Office of Financial Management and Community Services staff will continue to work closely to assess the ongoing impact of

compensation decisions on the division's operations and to determine the appropriate ongoing increase in subsidies as part of the upcoming budget adoption cycle.

2025 QTR 1 Budget Amendment Requests

Fund	Appropriation	Department	Proposal Name	Frequency	Amount Requested
101	CO26	Community Services	Workforce Subsidy	One Time	820,000
Total					\$ 820,000

District Attorney’s Office (DAO)

The District Attorney's Office is requesting a one-time budget amendment to correct the following positions and personnel accounts. These corrections should have been included in the adopted budget but were accidentally excluded or information was not available at the time of adoption.

DAO requested to use vacant position #8236 to hire a Harm Reduction Diversion Coordinator using the Opioid Settlement Award (117/NOP1). Originally, this position was incorrectly budgeted under 101-24001-DA11 at 0.6 FTE. Approval of this request will increase this position to a 1.0 FTE and move the budget to 117-24001-NOP1.

Per the County Administrator’s term position memo, dated 5/1/2024, positions #8497, #8522, and #8471 should have been converted from Term to permanent FTE, and moved to Fund 101/DA11. They were converted to FTE; however, their defaults were not changed to Fund 101/DA11. Approval of this request will move these positions to the correct account.

The Office of Financial Management failed to enter the \$37,575 weekend court bonus (70100) that was approved as an ongoing request in FY23. Because workforce budgets are manually entered (rather than carried forward like operating budgets), this total of \$37,575 does not roll forward from year to year and should have been manually entered prior to adoption.

2025 QTR 1 Budget Amendment Requests

Fund	Appropriation	Department	Proposal Name	Frequency	Amount Requested
117	NOP1	District Attorney's Office	Correction Term FTE Opioid Settlement	Recurring	108,415
101	DA11	District Attorney's Office	Correction Term FTE	Recurring	508,940
101	DA11	District Attorney's Office	Correction Weekend Court Bonus	Recurring	37,575
Total					\$ 654,930

Housing Department

The Housing Department is requesting an ongoing budget amendment to move position #2835 and its associated personnel budget from the Affordable and Attainable Housing Tax fund (AFT/152) to the Housing Appropriation within the General Fund (HO1/101).

Position #2835 is a Project Manager position in the Division of Homeless Systems and Coordinated Response that was erroneously budgeted in the Affordable Housing Tax fund along with other internal Housing Department staff costs for the Supportive Housing Unit and Administrative staff. This position is primarily supporting homelessness programs which fall outside of the scope of supportive services that received funding allocations per board direction given at the budget work session held on November 14, 2024.

2025 QTR 1 Budget Amendment Requests

Fund	Appropriation	Department	Proposal Name	Frequency	Amount Requested
101	HO11	Housing	Correction for Homeless Solutions Project Manager	Recurring	152,045
Total					\$ 152,045

Office of Racial Equity

Office of Racial Equity is requesting a carryover amendment of \$146,000 for 2025 to fulfill the remaining contracted work for Organizational Racial Equity Leadership development.

A contract with Fifth Stone Collective was executed on July 1, 2024, and is set to conclude on June 30, 2025. The contract aims to establish a sustainable process for building capacity in Organizational Racial Equity Leadership, aligning with County Policy 1.06. Portions of the contract were completed in 2024. However, several contracted work items remain outstanding and are scheduled for completion in 2025.

2025 QTR 1 Budget Amendment Requests

Fund	Appropriation	Department	Proposal Name	Frequency	Amount Requested
101	AD13	Office of Racial Equity	2024 Carryforward Fifth Stone Collective	One Time	146,000
Total					\$ 146,000

Parks & Open Space

Parks & Open Space is requesting a budget amendment to utilize existing grant funding to hire 2 FTE Forestry Term positions with an end date of June 25, 2026. These positions will be used to improve planning efforts and get more projects shelf-ready.

With the increasing risk of more frequent and intense wildfires, additional capacity is needed to increase the pace and scale of fuel reduction projects and forest resilience planning within Boulder County. Wildfires pose real risks to communities, ecosystems, and critical infrastructure throughout the County.

2025 QTR 1 Budget Amendment Requests

Fund	Appropriation	Department	Proposal Name	Frequency	Amount Requested
117	GRN1	Parks & Open Space	1.0 FTE Term Forestry Resource Technician	Term	82,280
117	GRN1	Parks & Open Space	1.0 FTE Term Forestry Resource Technician	Term	82,280
117	GRN1	Parks & Open Space	Operating Increase	One Time	6,000
Total					\$ 170,559

Public Works Department (PWD)

The Public Works Department is requesting a one-time carryover amendment of \$2,571,507.04 for unspent fleet budget from FY24 approved requests as well as Road and Bridget projects that have not been completed. Fleet Services has experienced ongoing delays in 2023 and 2024 due to supply limitations, allocation caps, and inflation.

2025 QTR 1 Budget Amendment Requests

Fund	Appropriation	Department	Proposal Name	Frequency	Amount Requested
101	CAP2	Public Works	2024 Carryforward County Fleet	One Time	605,700
111	RM11	Public Works	2024 Carryforward Road and Bridge Projects	One Time	1,965,807
Total					\$ 2,571,507

The Public Works Department is requesting a one-time budget amendment to complete construction for the Alternative Sentencing Facility. The requested amount is \$1,773,612, which is the estimated remaining fund balance available in 124-OMC1 as of 2/28/25.

The temporary Offender Management sales tax sun-downed at the end of 2024, and Building Services staff are requesting that remaining funds in the amount of \$1,773,612 be appropriated to fund the completion of the Alternative Sentencing Facility which is expected to be finished in the first half of 2025.

2025 QTR 1 Budget Amendment Requests

Fund	Appropriation	Department	Proposal Name	Frequency	Amount Requested
124	OMC1	Public Works	Alternative Sentencing Facility Project Costs	One Time	1,773,612
Total					\$ 1,773,612

In 2024, the Building Services division within PWD submitted a request for a Facility Electrification Study to move toward County goals of implementing Green House Gas reduction strategies. The Board of County Commissioners approved this request for \$516,000 under Fund 136 (Sustainability Sales Tax Fund), Appropriation SST2 (PWD Sustainability Sales Tax funding). PWD then requested to carry forward the full \$516,000 budget from 2024 to 2025 through adopted carryforward, with the adopted budget. The entire amount of \$516,000 was carried forward to 2025 under 136/SST2. After further review, it was discovered this project should have originally been requested under Fund 117 (Dedicated Resources Fund), Appropriation RR12. This request is a one-time request to reallocate the 2025 budget from 136/SST2 to 117/RR12 (Boulder County Sustainability EnergySmart Escrow). This will be considered a budget amendment because PWD is requesting to move budget from one fund to another.

2025 QTR 1 Budget Amendment Requests

Fund	Appropriation	Department	Proposal Name	Frequency	Amount Requested
117	RR12	Public Works	Reallocation of Budget for Facility Electrification Study	One Time	516,000
Total					\$ 516,000

Sheriff’s Office

The Sheriff’s Office is requesting a one-time budget amendment of \$500,772.74 to carryforward unused fleet funding from Budget Year 2024 that were approved requests in 2024.

2025 QTR 1 Budget Amendment Requests

Fund	Appropriation	Department	Proposal Name	Frequency	Amount Requested
101	CAP3	Sheriff’s Office	2024 Carryforward Sheriff’s Fleet	One Time	252,731
150	WMT1	Sheriff’s Office	2024 Carryforward Sheriff’s Fleet	One Time	200,195
151	EST1	Sheriff’s Office	2024 Carryforward Sheriff’s Fleet	One Time	47,847
Total					\$ 500,773

The Sheriff’s Office is requesting a one-time amendment of \$303,572 for replacement of Sheriff’s vehicles that were not approved in the 2025 budget process.

During the 2025 budget process the Sheriff’s Office requested \$1,203,572 to fund the replacement of 15 vehicles. They were awarded \$900,000, creating a shortfall of \$303,572. Without these additional funds, the Sheriff’s Office feels that they will fall behind on their replacement schedule.

2025 QTR 1 Budget Amendment Requests

Fund	Appropriation	Department	Proposal Name	Frequency	Amount Requested
101	CAP3	Sheriff’s Office	Fleet Replacement	One Time	303,572
Total					\$ 303,572

The Sheriff’s Office requests a recurring budget amendment for \$2,319,823 to hire an additional 25 FTEs as partial staffing for the new booking/housing wing of the Boulder County Jail. The request is

to hire ten Deputy I, two Deputy II, eight detention specialists, and five nurses. Hiring and training these new employees in the next few months will get the Sheriff’s Office significantly closer to full activation of the new space. As jail maintenance projects are completed and the required staff are hired and trained, the new housing space can be fully activated to reduce overcrowding and eventually return to in-person visitation.

2025 QTR 1 Budget Amendment Requests

Fund	Appropriation	Department	Proposal Name	Frequency	Amount Requested
101	SH11	Sheriff's Office	1.0 FTE Deputy I New Jail Booking Wing	Recurring	95,510
101	SH11	Sheriff's Office	1.0 FTE Deputy I New Jail Booking Wing	Recurring	95,510
101	SH11	Sheriff's Office	1.0 FTE Deputy I New Jail Booking Wing	Recurring	95,510
101	SH11	Sheriff's Office	1.0 FTE Deputy I New Jail Booking Wing	Recurring	95,510
101	SH11	Sheriff's Office	1.0 FTE Deputy I New Jail Booking Wing	Recurring	95,510
101	SH11	Sheriff's Office	1.0 FTE Deputy I New Jail Booking Wing	Recurring	95,510
101	SH11	Sheriff's Office	1.0 FTE Deputy I New Jail Booking Wing	Recurring	95,510
101	SH11	Sheriff's Office	1.0 FTE Deputy I New Jail Booking Wing	Recurring	95,510
101	SH11	Sheriff's Office	1.0 FTE Deputy I New Jail Booking Wing	Recurring	95,510
101	SH11	Sheriff's Office	1.0 FTE Deputy I New Jail Booking Wing	Recurring	95,510
101	SH11	Sheriff's Office	1.0 FTE Deputy II New Jail Booking Wing	Recurring	132,022
101	SH11	Sheriff's Office	1.0 FTE Deputy II New Jail Booking Wing	Recurring	132,022
101	SH11	Sheriff's Office	1.0 FTE Detention Specialist New Jail Booking Wing	Recurring	75,083
101	SH11	Sheriff's Office	1.0 FTE Detention Specialist New Jail Booking Wing	Recurring	75,083
101	SH11	Sheriff's Office	1.0 FTE Detention Specialist New Jail Booking Wing	Recurring	75,083
101	SH11	Sheriff's Office	1.0 FTE Detention Specialist New Jail Booking Wing	Recurring	75,083
101	SH11	Sheriff's Office	1.0 FTE Detention Specialist New Jail Booking Wing	Recurring	75,083
101	SH11	Sheriff's Office	1.0 FTE Detention Specialist New Jail Booking Wing	Recurring	75,083
101	SH11	Sheriff's Office	1.0 FTE Detention Specialist New Jail Booking Wing	Recurring	75,083
101	SH11	Sheriff's Office	1.0 FTE Detention Specialist New Jail Booking Wing	Recurring	75,083
101	SH11	Sheriff's Office	1.0 FTE Corrections Nurse New Jail Booking Wing	Recurring	100,003
101	SH11	Sheriff's Office	1.0 FTE Corrections Nurse New Jail Booking Wing	Recurring	100,003
101	SH11	Sheriff's Office	1.0 FTE Corrections Nurse New Jail Booking Wing	Recurring	100,003
101	SH11	Sheriff's Office	1.0 FTE Corrections Nurse New Jail Booking Wing	Recurring	100,003
101	SH11	Sheriff's Office	1.0 FTE Corrections Nurse New Jail Booking Wing	Recurring	100,003
Total					\$ 2,319,823