



**CITY OF BOULDER
CITY COUNCIL AGENDA ITEM**

MEETING DATE: June 5, 2025

AGENDA TITLE

Second reading and consideration of a motion to adopt Ordinance 8699, appropriating money to defray expenses and liabilities of the City of Boulder, Colorado, for the 2025 fiscal year; and setting forth related details

PRESENTERS:

Nuria Rivera-Vandermyde, City Manager
Chris Meschuk, Deputy City Manager
Krista Morrison, Chief Financial Officer
Charlotte Huskey, Budget Officer

EXECUTIVE SUMMARY

Each year at least two supplemental appropriation ordinances known as adjustments-to-base (ATB), or budget supplementals, are presented to City Council for review and approval. City Council receives the First Budget Supplemental, or ATB1, in May and June and the Second and Final Budget Supplemental, or ATB2, in November and December.

Mid-year adjustments to the original budget are necessary for governmental operations as Colorado law requires an annual budget appropriation by December 31st of each year, however government business continues year-round. Given that mid-year adjustments are performed outside of the annual budget cycle, staff performs careful review prior to advancing recommended adjustments. There are common instances when adjustments are required, such as appropriating new grant funds received mid-year. In special circumstances, unplanned investments may be necessary due to emergencies, voter-approved changes, and emerging community needs. These special circumstances are generally presented as one-time investments and adjustments to the original budget.

In the 2025 ATB1, staff recommends a total of \$11.6M in adjustments, including \$6.4M from fund balance, \$2.6M from grants received mid-year and those not yet appropriated, and \$2.6M from additional unbudgeted revenue, including revenue from donations, interlocal agreements, or

additional anticipated revenue above forecast that was not captured in the original budget. Staff recommends the below appropriation increases to respond to unanticipated needs and citywide priorities where it is projected that existing appropriation is not sufficient, including unbudgeted city building maintenance issues and advancing key city projects.

A proposed ordinance is provided in **Attachment A** and an itemized list of appropriations by fund and department is included in **Attachment B**.

STAFF RECOMMENDATION

Suggested Motion Language:

Staff requests council consideration of this matter and action in the form of the following motion:

Motion to adopt Ordinance 8699, appropriating money to defray expenses and liabilities of the City of Boulder, Colorado, for the 2025 fiscal year; and setting forth related details

COMMUNITY SUSTAINABILITY ASSESSMENTS AND IMPACTS

- **Economic** – None.
- **Environmental** – None.
- **Social** – None.

OTHER IMPACTS

- **Fiscal** - This ordinance will appropriate a total of \$11,591,502 across funds.
- In the **General Fund**, this ordinance will appropriate a total of \$3,818,558; \$1,176,154 from additional revenues, \$2,305,347 from fund balance, and \$337,057 from grant revenues.
- In **restricted funds**, this ordinance will appropriate a total of \$7,772,944; \$1,405,347 from additional revenues, \$4,110,261 from fund balance, and \$2,257,336 from grant revenues.
- Appropriation authority for capital projects, grant projects, and encumbrances that cross fiscal years is included in the annual adoption of the budget and therefore are not included in this adjustment.
- Staff also is performing an amendment to the budget appropriations ordinance to remove the Medical and Dental Self-Insurance Funds from the ordinance language in alignment with Colorado Revised Statute § 29-1-102(13), (CRS), which enables local governments to consider insurance pools as unbudgeted funds. This is included as part of the ATB packet, with additional detail provided below.
- **Staff time** – None.

OVERVIEW

In the 2025 ATB1, staff recommends a total of \$11.6M in adjustments across all funds, including \$6.4M from fund balance, \$2.6M from grants received mid-year and those not yet appropriated, and \$2.6M from additional unbudgeted revenue, including revenue from donations, interlocal agreements, or additional anticipated revenue above forecast that was not captured in the original budget.

Staff is also recommending an amendment to the budget appropriations ordinance to remove the Medical and Dental Self-Insurance Funds from the ordinance language in alignment with Colorado Revised Statute § 29-1-102(13), (CRS), which enables local governments to consider insurance pools as unbudgeted funds. This is included as part of the ATB packet, with additional detail provided below.

RESPONSES TO QUESTIONS FROM COUNCIL AGENDA COMMITTEE

None.

BOARD AND COMMISSION FEEDBACK

None.

PUBLIC FEEDBACK

None.

BACKGROUND

ANALYSIS

There are three types of supplemental appropriations:

Supplemental appropriations from fund balance are the most common and are only for one-time expenses as fund balance is a one-time source of funds. Fund balance arises when revenue exceeds budget or expenditures are under budget. Interfund transfers, including the expense appropriation between funds, are included in this category, when applicable.

Supplemental appropriations from additional revenues include unanticipated funds received for city programs and services, including donations, reimbursements for services, fundraisers, or cooperative agreements between municipalities as well as additional revenues above forecasted amounts based on revised revenue projections.

Supplemental appropriations from grant revenues are required throughout the year when a grant award was not anticipated and was therefore not included in the original budget. In 2024, City Council approved an amended budget appropriations ordinance to allow for multi-year carryover of grant funds until the grant has been fully expended or the grant period ends. This has allowed for greater flexibility and continuity for grant expenses and reimbursements.

Table 1: Type of Supplemental Request – All Funds

Source of Funds	Amount
Additional Revenues	\$2,581,501
Grant Revenues	\$2,594,393
Fund Balance	\$6,415,608
Total	\$11,591,502

Supplemental appropriation requests can also be categorized according to fund and source. **Table 2** provides a summary of all supplementals in this 1st ATB totaling \$11,591,502 across funds.

Table 2: 1st ATB Supplemental Appropriations by Fund and Source

Fund	Additional Revenue	Grant Revenue	Fund Balance	Total
General Fund	\$1,176,154	\$337,057	\$2,305,347	\$3,818,558
Governmental Capital Fund	\$200,000	\$0	\$0	\$200,000
Capital Development Fund	\$0	\$0	\$925,000	\$925,000
Lottery Fund	\$0	\$0	\$287,000	\$287,000
Planning and Development Svc Fund	\$563,937	\$0	\$0	\$563,937
Affordable Housing Fund	\$0	\$0	\$573,000	\$573,000
.25 Cent Sales Tax Fund	\$187,393	\$0	\$0	\$187,393
Recreation Activity Fund	\$0	\$380,231	\$0	\$380,231
Climate Tax Fund	\$0	\$0	\$250,000	\$250,000
Open Space Fund	\$289,601	\$651,198	\$189,037	\$1,129,836
Arts, Culture and Heritage Fund	\$0	\$0	\$150,000	\$150,000
Transportation Fund	\$0	\$1,225,907	\$1,571,224	\$2,797,131
Permanent Parks & Recreation Fund	\$20,825	\$0	\$0	\$20,825
Workers Compensation Ins Fund	\$140,000	\$0	\$0	\$140,000
Facility Renovation & Replace Fund	\$143,591	\$0	\$0	\$143,591
CAGID			\$25,000	\$25,000
Total	\$2,581,501	\$2,594,393	\$6,415,608	\$11,591,502

Overview of Select Supplemental Appropriations

The recommended adjustment of \$11,591,502 includes several investments to address emerging community needs and inflationary pressures.

Below are several highlights of specific initiatives and programming proposed through the supplemental appropriation. A line-item summary table of the supplemental requests by fund and type can be found in **Attachment B**.

Capital Maintenance Needs and Infrastructure Replacement – \$155,000

- **Radio Shop Renovation and Radio Tower Electrical Service Upgrades:** One-time request of \$115,000 to appropriate funding from cellular tower lease revenues towards the relocation

and renovation of the radio shop, and for the upgrade of electrical services at radio tower sites that require 200amp service in connection to recent radio infrastructure upgrades.

- **Alpine-Balsam Garage Fire Suppression:** One-time request of \$40,000 to appropriate unbudgeted revenue to address maintenance issues with the fire suppression system at the Alpine-Balsam garage.

Public Safety and Emergency Response - \$1.95M

- **Emergency Medical Ambulance Transport Renewal.** One-time amount of \$1.45M to support renewal of an existing emergency medical services contract with American Medical Rescue for living wage implementation. This mid-year contract renewal extends through December 31, 2025, and will be reviewed again for the upcoming the 2026 renewal period.
- **Fire Engine Replacement.** One-time request of \$250,000 for additional appropriation to replace an aging type 6 fire engine at Fire Station 7. This will expand capabilities for wildfire response coverage for the eastern parts of the response system and enhance the move to closest unit dispatching county wide.
- **Police Vehicles.** One-time request of \$251,500 to reappropriate operating funds previously approved for vehicle purchases and associated upfitting. Due to nationwide police vehicle supply issues, the vehicles and their upfit costs were not able to be purchased in 2024. This request appropriates the amount to purchase in Spring 2025.

Transportation Improvements – \$2.5M

- **28th Street – Valmont to Iris Transportation Project.** The 28th Project has incurred additional costs of \$1.5M due to existing private utility relocations taking longer than expected. Xcel Gas and Power lines have been relocated, along with Comcast, Century Link (Lumen), Zayo, AT&T Fiber and Telecom Lines. While the relocation of these facilities is not a city expense, the city has paid for relocation coordination, traffic control, stormwater control and perform some demolition and removal work to accommodate the removals.
- **Highway Safety Improvement Program (HSIP) Boulder Traffic Signal Upgrades.** One-time additional grant funding of \$947,400 from the Colorado Department of Transportation to support the HSIP Boulder Traffic Signal Upgrades Project due to cost escalations. Cost escalations were attributed to price increases in traffic signal equipment, poles, and technology.

Other Select Grants and Donations Funding - \$171,800

- **Primos Park – Safe Routes to Park.** The Safe Routes to Parks Colorado Activating Communities Program donations for Primos Park (\$9,500) to develop and initiate an action-oriented strategy to make local parks safer and more accessible. This one-time amount will support temporary transportation activations surrounding Primos Park.

- **EXPAND Boulder County Developmental Disability Grant.** One-time grant award of \$22,200. This request appropriates extension funding from the Boulder County Developmental Disability Grant used to help fund EXPAND's efforts for inclusion support for 2025 summer programming which assists individuals with disabilities to be successful in recreation programs.
- **Peace Officer Mental Health Grant.** One-time grant of \$30,000 from the Department of Local Affairs (DOLA) to promote officer wellness. This grant will provide funding for Peer Support Team training and various wellness events.
- **Edward Byrne Justice Assistance Grant (JAG).** Recurring grant from the U.S. Department of Justice for the FY2024 Edward Byrne Justice Assistance Grant (JAG) for a joint submission with the Longmont Police Department. The grant will provide \$58,100 for the Boulder Police Department to purchase equipment and supplies and to fund the Longmont Ending Violence Initiative (LEVI).
- **Colorado State Forest Service Restoration and Wildfire Risk Mitigation Grant.** OSMF was awarded a Forest Restoration & Wildfire Risk Mitigation Grant by Colorado State Forest Service in partnership with Four Mile Fire Protection District. The work, supported by \$52,000 in grant funding, will form a strategic fuel break next to the City of Boulder, the Knollwood and Canyonside neighborhoods, various private properties in the Sunshine and Boulder Canyon areas, and a wide variety of Open Space and Mountain Parks recreational resources.

Finally, as part of ATB1 2025, staff recommends an amendment to the budget appropriations ordinance to remove the Medical and Dental Self-Insurance Funds in alignment with the Colorado Revised Statute § 29-1-102(13), (CRS), which enables local governments to consider insurance pools as unbudgeted funds. Currently, in the annual appropriations ordinance, internal service funds double-count appropriation levels due to the transfers of all revenues coming from other operating funds. Due to the administrative nature of appropriating internal service fund budgets within the annual appropriations ordinance, and home rule municipalities ability to remove line-item appropriation for insurance funds within the appropriations ordinance, staff has reviewed the CRS, City Charter, and related city ordinances, and is recommending removing the Medical Self-Insurance Fund and the Dental Self-Insurance Fund from the current fiscal year 2025 appropriations ordinance. This proposed change is incorporated for council consideration within **Attachment A**.

The Medical Self-Insurance Fund and Dental Self-Insurance Fund are internal service funds, which are governmental funds that receive revenues from internal charges and transfers from other operating funds. It is important to note that this removal is administrative in nature only; all operating funds will remain included in the appropriations ordinances, which is the originating source of revenue for the internal service funds. The removal of appropriation to these two internal service funds will not remove the operational and budgetary transfer of revenues from other operating funds and expenses from the internal service fund to perform direct payment on medical and dental claims and administrative costs.

NEXT STEPS

None.

ATTACHMENTS

A – Proposed Ordinance 8699

B – Supplemental Appropriations to the 2025 Budget by Fund and Department

ORDINANCE 8699

AN ORDINANCE APPROPRIATING MONEY TO DEFRAY
EXPENSES AND LIABILITIES OF THE CITY OF BOULDER,
COLORADO, FOR THE 2025 FISCAL YEAR ; AND SETTING
FORTH RELATED DETAILS

THE CITY COUNCIL OF THE CITY OF BOULDER, COLORADO, FINDS AND
RECITES THE FOLLOWING:

WHEREAS, Section 102 of the Charter of the City of Boulder provides that the City
Council may transfer unused balances appropriated for one purpose to another purpose, and may
by ordinance appropriate available revenues not included in the annual budget;

WHEREAS, the transfer must be for a lawful purpose and the funds otherwise
unencumbered; and

WHEREAS, the City Council now desires to make certain supplemental appropriations to
the 2025 annual budget.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY
OF BOULDER, COLORADO:

Section 1. The following appropriations are made for the City of Boulder's 2025 fiscal
year for payment of 2025 city operating expenses, capital improvements, and general obligation
and interest payments:

.25 Cent Sales Tax Fund	
Appropriation from Additional Revenue	\$ 187,393

1	Affordable Housing Fund	
2	Appropriation from Fund Balance	\$ 573,000
3	Arts, Culture & Heritage Fund	
4	Appropriation from Fund Balance	\$ 150,000
5	Capital Development Fund	
6	Appropriation from Fund Balance	\$ 925,000
7	Climate Tax Fund	
8	Appropriation from Fund Balance	\$ 250,000
9	Dental Self-Insurance Fund	
10	Unappropriate from Additional Revenue	-\$1,230,684
11	Facility Renovation and Replacement Fund	
12	Appropriation from Additional Revenue	\$ 143,591
13	General Fund	
14	Appropriation from Additional Revenue	\$ 1,513,211
15	Appropriation from Fund Balance	\$ 2,305,347
16	Governmental Capital Fund	
17	Appropriation from Additional Revenue	\$ 200,000
18	Lottery Fund	
19	Appropriation from Fund Balance	\$ 287,000
20	Medical Self-Insurance Fund	
21	Unappropriate from Additional Revenue	-\$18,555,804
22	Open Space Fund	
23	Appropriation from Additional Revenue	\$ 940,799
24	Appropriation from Fund Balance	\$ 189,037
25	Permanent Parks and Recreation Fund	
26	Appropriation from Additional Revenue	\$ 20,825
27	Planning and Development Services Fund	
28	Appropriation from Additional Revenue	\$ 563,937
29	Recreation Activity Fund	
30	Appropriation from Additional Revenue	\$ 380,231
31	Transportation Fund	
32	Appropriation from Additional Revenue	\$ 1,225,907

Appropriation from Fund Balance \$ 1,571,224

Worker's Compensation Insurance Fund
Appropriation from Fund Balance \$ 140,000

Section 2. Appropriations for individual capital projects or encumbrances or any grant-funded projects in the above-mentioned funds for fiscal year 2025 shall not lapse at year end but continue until the project is completed or cancelled.

Section 3. Pursuant to Section 18 of the Boulder City Charter, this Ordinance shall take effect immediately upon publication after final passage.

Section 4. These appropriations are necessary for the protection of the public peace, property, and welfare of the residents of the city and cover matters of local concern.

Section 5. The City Council deems it appropriate that this Ordinance be published by title only and orders that copies of this Ordinance be made available in the office of the city clerk for public inspection and acquisition.

INTRODUCED, READ ON FIRST READING, AND ORDERED PUBLISHED BY
TITLE ONLY this 15th day of May 2025.

Aaron Brockett,
Mayor

Attest:

City Clerk

1 READ ON SECOND READING, PASSED AND ADOPTED this 5th day of June 2025.

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4 Aaron Brockett,
5 Mayor

6 Attest:

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8 City Clerk
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2025 ADJUSTMENT to BASE | ATB1

CITY OF BOULDER | COLORADO

REQUEST by FUND	ADDITIONAL REVENUE	DONATION REVENUE	GRANT REVENUE	FUND BALANCE	GRAND TOTAL
1100FD - General Fund	\$ 1,052,087	\$ 124,067	\$ 337,057	\$ 2,305,347	\$ 3,818,558
City Manager's Office					
SBDC (Small Business Development Center) - Cash not declared as match/reserves	\$ 543,422				\$ 543,422
FLEX Regional Bus Route to Fort Collins Rebate				\$ 603,825	\$ 603,825
Climate Initiatives					
Renewable Energy Program: Solar Grants	\$ 45,114				\$ 45,114
Renewable Energy Program: Solar Rebates	\$ 131,750				\$ 131,750
Facilities and Fleet					
Alpine Balsam Garage Maintenance and Fire Suppression System	\$ 40,000				\$ 40,000
Purchase and Upfit of 3 Police Vehicles				\$ 251,517	\$ 251,517
Finance					
CityWide Security Facility Assessment	\$ 140,000				\$ 140,000
Fire-Rescue					
Emergency Ambulance Service and Transport Contract Increase				\$ 1,450,005	\$ 1,450,005
Fundwide / Citywide					
Insurance Payment - Cherryvale Eligible Project	\$ 126,801				\$ 126,801
Housing and Human Services					
Family Resource Schools (FRS) Basic Needs Donation		\$ 50,000			\$ 50,000
Silver Sneakers Program for Older Adult Services (OAP) Support	\$ 25,000				\$ 25,000
Police					
2025 Click It Or Ticket Grant (CIOT)			\$ 7,000		\$ 7,000
A Coordinated Response to Homelessness Grant			\$ 204,517		\$ 204,517
Additional Grant Funding for DUI Enforcement			\$ 10,232		\$ 10,232
FY2024 Edward Byrne Justice Assistance Grant (JAG)			\$ 58,119		\$ 58,119
New Canine Costs to be funded from Police Foundation		\$ 55,000			\$ 55,000
Peace Officer Mental Health (POMH) Grant			\$ 30,000		\$ 30,000
Police Foundation Donation		\$ 19,067			\$ 19,067
BATTLE (Beating Auto theft Through Law Enforcement) FY2025 Grant			\$ 27,189		\$ 27,189
1300FD - Governmental Capital Fund	\$ 200,000				\$ 200,000
Facilities and Fleet					
Alpine-Balsam Floodway Project - BUSH (Boulder Urban Stream Health) Program Grant	\$ 200,000				\$ 200,000
2100FD - Capital Development Fund				\$ 925,000	\$ 925,000
Parks and Recreation					
Tom Watson Park Renovation and Redesign				\$ 925,000	\$ 925,000
2110FD - Lottery Fund				\$ 287,000	\$ 287,000
Parks and Recreation					
Tom Watson Park Renovation and Redesign				\$ 287,000	\$ 287,000
2120FD - Planning and Development Svc Fund	\$ 563,937				\$ 563,937
Planning and Development Services					
Four new utility trucks supporting four new P&DS Inspector positions.	\$ 224,800				\$ 224,800
Four new P&DS ROW (Right-of-Way) Inspector positions.	\$ 339,137				\$ 339,137
2140FD - Affordable Housing Fund				\$ 573,000	\$ 573,000
Housing and Human Services					
Ponderosa Development Carryover				\$ 573,000	\$ 573,000
2180FD - .25 Cent Sales Tax Fund	\$ 163,073	\$ 24,320			\$ 187,393
Parks and Recreation					
Tree Mitigation and Forestry Donations	\$ 163,073				\$ 163,073
Bill Bower Park Donation for Interpretive Garden Design		\$ 24,320			\$ 24,320
2300FD - Recreation Activity Fund			\$ 380,231		\$ 380,231
Parks and Recreation					
Mobile Rec Van SSBDT Grant (YSI)			\$ 50,000		\$ 50,000
Scholl Foundation			\$ 25,000		\$ 25,000
Recquity Program- Recreation Center Visits SSBDT Grant			\$ 150,000		\$ 150,000
Boulder County Developmental Disability Grant (EXPAND)			\$ 122,986		\$ 122,986
Boulder County Developmental Disability Grant (EXPAND - Enhancing the lives of people with disabilities)			\$ 22,245		\$ 22,245
Colorado Respite Coalition Grant (EXPAND - Enhancing the lives of people with disabilities)			\$ 10,000		\$ 10,000

2400FD - Climate Tax Fund				\$ 250,000	\$ 250,000
Fire-Rescue					
Fire-Rescue Brush Truck Type 6 Replacement				\$ 250,000	\$ 250,000
2500FD - Open Space Fund	\$ 126,801	\$ 162,800	\$ 651,198	\$ 189,037	\$ 1,129,836
Open Space and Mountain Parks					
FEMA Marshall Mesa Trailhead Eligible Project			\$ 71,000		\$ 71,000
FEMA/Insurance Cherryvale Eligible Expenses	\$ 126,801		\$ 338,886	\$ 189,037	\$ 654,724
St Vrain & Left Hand Water Conservancy District Grant Crocker Ditch			\$ 22,500		\$ 22,500
Arthur Moss Estate Donation to Support Wetland Restoration and Vegetation Management Projects		\$ 102,800			\$ 102,800
BOSC (Boulder Open Space Conservancy) Donation for Trail Repairs		\$ 60,000			\$ 60,000
Cherryvale Electrification Grant for Fleet Charging Ports, HVAC, and Heat Pumps			\$ 166,812		\$ 166,812
Colorado State Forest Service Forest Restoration & Wildfire Risk Mitigation Grant			\$ 52,000		\$ 52,000
2620FD - Arts, Culture and Heritage Fund				\$ 150,000	\$ 150,000
Community Vitality					
Additional Arts and Culture Grants Program Funding				\$ 150,000	\$ 150,000
2800FD - Transportation Fund			\$ 1,225,907	\$ 1,571,224	\$ 2,797,131
Transportation and Mobility					
28th St - Valmont to Iris Project				\$ 1,500,000	\$ 1,500,000
CDOT Geocoding 2025 Grant			\$ 17,400		\$ 17,400
Highway Safety Improvement Program Boulder Traffic Signal Upgrades Award -additional funding			\$ 974,407		\$ 974,407
Culvert Lining Project			\$ 234,100		\$ 234,100
Highway Safety Improvement Program Boulder Traffic Signal Upgrades Award				\$ 71,224	\$ 71,224
3300FD - Permanent Parks & Recreation Fund	\$ 11,325	\$ 9,500			\$ 20,825
Parks and Recreation					
Harbeck House Lease Revenue to Support General O&M	\$ 11,325				\$ 11,325
Primos Park- Safe Routes to Park Grant to Fund Temporary Transportation Improvements		\$ 9,500			\$ 9,500
6300FD - Stormwater & Flood Mgt Utility Fund				\$ -	\$ -
Facilities and Fleet					
BUSH (Boulder Urban Stream Health) Program Grant Interfund Transfer				\$ -	\$ -
6400FD - CAGID				\$ 25,000	\$ 25,000
Facilities and Fleet					
Pearl Street Mall Restrooms Security (Fleet & Facilities)				\$ 25,000	\$ 25,000
7120FD - Workers Compensation Ins Fund				\$ 140,000	\$ 140,000
Finance					
CityWide Security Facility Assessment				\$ 140,000	\$ 140,000
7500FD - Facility Renovation & Replace Fund	\$ 143,591				\$ 143,591
Facilities and Fleet					
Gunbarrel Emergency Generator Reimbursement	\$ 28,591				\$ 28,591
Radio Shop Renovation	\$ 40,000				\$ 40,000
Radio Tower Site Electrical	\$ 75,000				\$ 75,000
Grand Total	\$ 2,260,814	\$ 320,687	\$ 2,594,393	\$ 6,415,608	\$ 11,591,502