



Office of Financial Management

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2026 QUARTER 1 BUDGET AMENDMENT REQUESTS - MEMORANDUM

Date: April 9, 2026
To: Board of County Commissioners
From: Emily Beam, Budget Officer
Subject: 2026 Quarter 1 Budget Amendment Requests

Introduction

The Office of Financial Management (OFM) seeks guidance from the Board of County Commissioners (BOCC) regarding budget amendments, corrections, and reductions. The total amounts for each fund are summarized below. Each individual request has been assigned a reference number for ease of discussion; these numbers do not reflect priority or ranking.

Summary by Fund

Fund	Total
General Fund 101	(\$3,265,674)
Road and Bridge Fund 111	\$855,417
Social Services Fund 112	\$193,992
Dedicated Resource Fund 117	(\$1,075,154)
Eldorado Springs LID Fund 121	\$200,000
Parks and Open Space Fund 126	(\$30,703)
Emergency Services Sales Tax Fund 151	\$61,280
Affordable and Attainable Sales Tax Fund 152	\$2,899,844
Total	(\$160,999)

Budget Corrections

Request #1: Position Corrections and Additions

The Office of Financial Management is submitting an ongoing budget amendment to correct or add several positions that were either omitted or not adequately increased in the 2026 budget due to miscommunication. The requested corrections are as follows:

- Information Technology (General Fund 101/IT11): Addition of Position 2195 with a budget of \$193,368.
- District Attorney's Office (General Fund 101/DA11): Increase Position 1316 by \$14,224 based on the communicated District Attorney's salary memo.
- Human Services (Social Services Fund 112/ H018): Addition of Position 3182 with a budget of \$193,992.
- Sheriff's Office (General Fund 101/SH11): Add 13 positions totaling \$1,205,942.

Additionally, OFM requests approval to reallocate fleet replacement budgets from department appropriations (PW1 and SH1) to the General Administration appropriation (CO2). This adjustment will be reflected in resolutions submitted to the State, though no changes in OpenGov or Oracle are required.

Budget Reductions

Request #2: Negative Budget Amendment

OFM proposes a negative budget amendment totaling (\$6,610,561). This reduction is based on guidance from the board at the December 9, 2025 Budget Worksession and reflects adjustments related to the Voluntary Separation Incentive Program (VSIP).

General Fund (101) Reductions

Reductions in the General Fund include (\$1,776,256) in operating costs and (\$3,683,865) in personnel expenses. The breakdown is as follows:

Department	Operating	Personnel	Total
Clerk & Recorder	(\$11,353)	(\$49,000)	(\$60,353)
Community Planning & Permitting	(\$156,553)	(\$242,730)	(\$399,283)
Community Services	-	(\$867,402)	(\$867,402)
Coroner	-	(\$33,525)	(\$33,525)
County Administrator	(\$80,000)	-	(\$80,000)
District Attorney	-	(\$820,065)	(\$820,065)
Office of Financial Management	(\$500,000)	-	(\$500,000)
Human Services	(\$853,350)	-	(\$853,350)
Information Technology	-	(\$139,956)	(\$139,956)
Parks & Open Space	-	(\$335,593)	(\$335,593)
Public Works	(\$175,000)	(\$692,355)	(\$867,355)
Sheriff's Office	-	(\$500,000)	(\$500,000)
County Attorney	-	(\$3,239)	(\$3,239)
Grand Total	(\$1,776,256)	(\$3,683,865)	(\$5,460,121)

Road and Bridge Fund (111) Reductions

Personnel reductions in the Road and Bridge Fund total (\$44,583), distributed as follows:

Department	Operating	Personnel	Total
Community Planning & Permitting	-	(\$1,325)	(\$1,325)
Public Works	-	(\$43,258)	(\$43,258)
Grand Total	-	(\$44,583)	(\$44,583)

Dedicated Resource Fund (117) Reductions

Personnel reductions in the Dedicated Resource Fund amount to (\$1,075,154):

Department	Operating	Personnel	Total
Community Services	-	(\$1,185,263)	(\$1,185,263)
District Attorney	-	\$110,109	\$110,109
Grand Total	-	(\$1,075,154)	(\$1,075,154)

Parks and Open Space Fund (126) Reductions

Personnel reductions in the Parks and Open Space Fund total (\$30,703):

Department	Operating	Personnel	Total
Parks & Open Space	-	(\$30,703)	(\$30,703)
Grand Total	-	(\$30,703)	(\$30,703)

Detailed information about the full amendment is available upon request.

Additional Budget Requests

General Fund 101 – Community Services Department

Request #3: Workforce Program Subsidization

The Community Services Department (CSD) seeks a one-time amendment of \$475,000 for the General Fund (101), Grant Subsidies Appropriation (CO26), to supplement grant-funded Workforce Boulder County (WfBC) programs. This request is the result of rising personnel costs combined with declining federal allocations, creating a structural gap that can no longer absorb within existing program budgets. WfBC has taken several steps to mitigate the deficit, including holding vacancies, reducing discretionary spending, and reallocating funds where allowable. Despite these measures, the remaining gap cannot be closed without additional county support.

Current ongoing annual subsidies for Workforce programming stand at \$216,899 and in 2025, the BOCC approved a one-time subsidy of \$820,000, allowing the division to conclude the prior fiscal year without a deficit. OFM and CSD staff continue to assess impacts and determine an appropriate ongoing subsidy increase for future budgets.

General Fund 101 – Sheriff’s Office

Request #4: IT Contract Extension

The Boulder County Sheriff's Office (BCSO) is requesting a one-time amendment of \$79,374 from the General Fund (101), Information Technology Appropriation (IT11). This funding supports an extension of the Genetec contract during the transition to Axon (Body Worn Camera System Replacement Capital Project), ensuring uninterrupted access to forensic evidence and compliance with retention requirements. The total cost for the one-year extension is \$105,623.94, with BCSO contributing \$26,250 from its operating budget and requesting the remaining \$79,373.94 through supplemental appropriation to the County IT Software-as-a-Service budget.

Request #5: Fleet Replacement Due to Vehicle Loss

BCSO requests a one-time amendment of \$74,552 from the General Fund (101), Sheriff's Capital Appropriation (CAP3), to replace a totaled 2020 Ford Interceptor. On November 14, 2025, a deputy crashed the vehicle, which had 76,345 miles. Since repair costs exceed 75% of the vehicle's value, it is considered totaled. Approval is requested to purchase a 2026 Dodge Durango Pursuit for \$74,255.

Request #6: Carryforward for Fleet Replacement

BCSO requests a one-time amendment of \$90,806.79 from the General Fund (101), Sheriff's Capital Appropriation (CAP3), to carry forward unspent 2025 budget designated for fleet replacement.

Road and Bridge Fund 111 – Public Works Department

Request #7: Equipment Replacement

The Public Works Department (PWD) requests a one-time amendment of \$900,000 in the Road and Bridge Fund (111), Road Maintenance Appropriation (RM11), for vehicle replacements:

- Motor grader for snow plowing and road maintenance (\$450,000).
- Distributor truck for asphalt maintenance (\$450,000).

Both vehicles have reached the end of their service life and require replacement to maintain safe and effective road maintenance operations.

Eldorado Springs Public Improvement District (PID) Fund 121 – Public Works Department

Request #8: Wastewater Treatment Facility Upgrades

PWD requests a one-time amendment of \$200,000 in the Eldorado Springs PID Fund (121), Eldorado Springs PID Appropriation (ESL2). The Eldorado Springs Wastewater Treatment Facility (ESWTF) has received a Notice of Violation from the Colorado Water Quality Control Division. Upgrades are estimated to cost \$1,000,000. The PID is seeking a State Revolving Fund loan for the full amount, but funding is not expected until 2027. On March 3, 2026, the board authorized a cost-sharing agreement between Boulder County and the PID to advance the project. Details will be formalized in an Intergovernmental Agreement (IGA) between the BOCC and the PID Board.

Emergency Services Sales Tax Fund 151 – Sheriff's Office

Request #9: Portable and Mobile Radios Project Carryforward

BCSO requests a one-time amendment of \$61,279 from the Emergency Services Sales Tax Fund (151), Emergency Services SUT Gen Appropriation (EST1), to carry forward unspent 2025 capital project budget for the Portable and Mobile Radios project.

Affordable and Attainable Housing Sales Tax Fund 152 – Housing Department

Request #10: 105 Emery Street Land Acquisition Carryforward

The Housing Department requests a one-time amendment of \$2,899,844 from the Affordable and Attainable Housing Sales Tax Fund (152), Affordable and Attainable Housing SUT Appropriation (AFT1), to carry forward unspent 2025 capital project allocations. Project-specific commitments were delayed, preventing expenditure in 2025. The City of Longmont proposes using these funds for the 105 Emery Street Land Acquisition, subject to BOCC approval.