



2013 Annual Budget Volume I

City of Boulder, Colorado

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2013 Annual Budget–Volume 1

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to City of Boulder, Colorado for its annual budget for the fiscal year beginning January 1, 2012. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
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Colorado

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January 1, 2012

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**City of Boulder
2013 Annual Budget**

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City of Boulder Staff

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Deputy City Manager	Paul J. Fetherston
City Attorney	Tom Carr
Municipal Judge.....	Linda P. Cooke
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Executive Director of Energy Strategy and Electric Utility Development	Heather Bailey
Fire Chief.....	Larry Donner
Executive Director of Community Planning and Sustainability.....	David Driskell
Director of Human Resources	Eileen Gomez
Director of Information Technology	Don Ingle
Director of Parks and Recreation	Kirk Kincannon
Director of Support Services/City Clerk.....	Alisa D. Lewis
Director of Library and Arts.....	Valerie Maginnis
Director of Open Space and Mountain Parks	Michael Patton
Director of Human Services	Karen Rahn
Executive Director of Public Works	Maureen F. Rait
Municipal Court Administrator.....	Lynne Reynolds
Director of Communications	Patrick Von Keyserling
Director of Public Works for Transportation	Tracy Winfree
Director of Downtown University Hill Mgmt Division/Parking Services.....	Molly Winter

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Budget Manager.....	Peggy Bunzli
Budget Analyst.....	Elena Lazarevska
Budget Analyst.....	David Mallett
Financial Projects Manager.....	James Clanton
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City Manager’s Office.....	Ann Large
Community Planning and Sustainability.....	Trish Jimenez
Downtown University Hill Mgmt Division/Parking Services.....	Donna Jobert
Fire.....	Frank Young
Human Resources.....	Krissy Kaplan
Human Resources.....	Debbie Shinn
Human Services.....	Barbara Long
Information Technology.....	Beth Lemur
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Open Space and Mountain Parks.....	Mike Orosel
Parks and Recreation.....	Abbie Poniatowski
Police.....	Joe Pura
Public Works – Development and Support Services.....	John Frazer
Public Works – Transportation.....	Fred Kellam
Public Works – Utilities.....	Ken Baird

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2013 ANNUAL BUDGET HOW TO USE THIS DOCUMENT

The City of Boulder's 2013 Budget contains a detailed description of how the city plans to invest available resources in city operations in 2013. Included in this description is information on how the city organization is structured, explanations of how decisions for allocations are guided, details of the major goals and accomplishments for the city and its departments, projections for revenues and expenditures for 2012 through 2018, and historic data for revenues and expenditures prior to 2012.

Document Organization

The 2013 Budget has eight main parts:

- City Manager's Budget Message
- Strategy and Priorities
- City Context and Budget Process
- Budget Policies
- Sources, Uses, and Debt Service
- Department Overviews
- Fund Financials
- Fees, Rates, and Charges
- Appropriation Ordinance

City Manager's Budget Message

The City Manager's Budget Message is a transmittal letter from Boulder's City Manager to Boulder's City Council and residents that summarizes the contents of the 2013 Budget. The transmittal letter includes an attachment that details variances between the 2013 operating budget and the 2012 operating budget.

Strategy and Priorities

The Strategy and Priorities section explains the long-range financial planning strategies of the city of Boulder and describes the city's use of Priority Based Budgeting (PBB). This section includes an attachment listing all of the city's programs by PBB quartile.

City Context and Budget Process

The City Context and Budget Process section provides a general overview of the city of Boulder including its history, describes the organization of city operations, explains the city's annual budget process, details the city's accounting system and fund structure, and defines key financial terms.

Budget Policies

The Budget Policies section provides an extensive listing of the citywide financial and management policies that guide city budgeting, including a listing, by fund, of reserve policies.

2013 ANNUAL BUDGET HOW TO USE THIS DOCUMENT

Sources, Uses, and Debt Service

The Sources, Uses, and Debt Service section contains summary information of the 2013 Annual Budget, projected revenues and budgeted expenditures. It shows all anticipated revenues (sources) by type and fund, provides information on tax rates, shows budgeted expenditures (uses) by fund, and lists all interfund transfers. The debt section lists the debt service payments from 2012 to 2018, provides a combined schedule of long-term debt and provides computation of the legal debt margin for the last ten years,

Department Overviews

The Department Overviews section describes the operational structure and function, 2012 accomplishments, and 2013 key initiatives for each of the city's departments. It includes details on significant changes between the 2012 and 2013 budgets, as well as the detailed budget, by PBB program, for each department.

Fund Financials

The Fund Financials section provides tables detailing the sources and uses of each of the city's 36 funds, for 2011 actual, 2012 revised, 2013 approved, and 2014–2018 projected amounts.

Fees, Rates, and Charges

The Fees, Rates, and Charges section summarizes by department adjustments to city fees that will take effect on January 1, 2013 and how the adjusted fee amounts would affect revenue.

Appropriation Ordinance

This section provides the appropriation ordinance of the 2013 budget as passed by the City Council.