



City of Boulder
FUND FINANCIALS
2013 Annual Budget

Table 7-01: General Fund, 2013 Fund Financial

GENERAL

	2011 Actual	2012 Revised	2013 Approved	2014 Projected	2015 Projected	2016 Projected	2017 Projected	2018 Projected
Beginning Fund Balance	\$ 32,100	\$ 33,344	\$ 27,856	\$ 25,130	\$ 26,136	\$ 27,393	\$ 29,030	\$ 31,268
Sources of Funds								
Current Revenue-								
Sales/Use Tax ¹	\$ 41,214	\$ 45,451	\$ 46,815	\$ 48,554	\$ 50,254	\$ 52,012	\$ 53,833	\$ 55,717
.15 Sales Tax (included in sales/use tax as of 2012) ¹	3,676	-	-	-	-	-	-	-
Tax Increment (10th & Walnut)	951	963	963	-	-	-	-	-
Food Service Tax	548	548	564	584	604	625	645	666
Property Tax	14,784	15,715	15,872	16,119	16,441	16,770	17,273	17,791
"De-Bruced" Property Tax Increment	3,028	3,941	3,980	4,020	4,101	4,183	4,308	4,437
Public Safety Property Tax	5,071	4,946	4,995	5,045	5,146	5,249	5,407	5,569
Cable TV Franchise & PEG Fees	1,237	1,164	1,164	1,164	1,176	1,187	1,199	1,211
Liquor Occupation Tax	622	622	641	660	680	700	721	743
Telephone Occupation Tax	772	772	772	772	772	772	772	772
Utility Occupation Tax	4,100	6,000	6,000	6,000	6,000	6,000	6,000	-
Accommodation Tax	4,082	4,204	4,331	4,461	4,594	4,732	4,874	5,020
Accommodation Tax - 10th and Walnut	-	-	-	682	702	724	745	768
Admission Tax	586	593	608	623	639	655	671	688
Xcel Franchise Fee	5	-	-	-	-	-	-	-
Specific Ownership Tax	1,234	1,234	1,259	1,284	1,310	1,336	1,362	1,390
Tobacco Tax	343	340	340	340	340	340	340	340
NPP and Other Parking Revenue	158	143	143	143	143	143	143	143
Meters-Out of Parking Districts	491	475	475	475	475	475	475	475
Sale of Other Services	525	195	199	203	207	211	215	220
Sale of Goods	77	65	67	69	71	73	75	78
Licenses	170	230	237	244	251	259	267	275
Court Fees and Charges	2,192	2,190	2,190	2,190	2,190	2,190	2,190	2,190
Parking Violations	2,238	2,100	2,100	2,100	2,100	2,100	2,100	2,100
Other Fines & Penalties	1	2	2	2	2	2	2	2
Court Awards-DUI, No Ins. & Seized	146	122	126	129	133	137	141	146
Photo Enforcement Revenue	1,450	1,360	1,490	1,490	1,490	1,490	1,490	1,490
Other Governmental	366	-	-	-	-	-	-	-
Interest Income	567	600	500	505	515	525	536	547
Rental Income	127	144	148	153	157	162	167	172
Other Revenue	371	317	500	500	500	500	500	500
Housing/Human Services Fees	308	226	219	223	227	231	236	240
Parks Fees (see Other Revenue)	212	200	201	202	203	204	205	206
Sub-Total Revenue	\$ 91,651	\$ 94,862	\$ 96,901	\$ 98,936	\$ 101,423	\$ 103,988	\$ 106,894	\$ 103,895

Table 7-01: General Fund, 2013 Fund Financial (Cont.)

	2011 Actual	2012 Revised	2013 Approved	2014 Projected	2015 Projected	2016 Projected	2017 Projected	2018 Projected
Other Revenue-								
Grants	\$ 1,055	\$ 593	\$ 756	\$ 586	\$ 586	\$ 559	\$ 560	\$ 561
Carryovers and Supplementals from Add'l Revenue	-	3,028	-	-	-	-	-	-
Meters-Within Parking Districts	2,695	2,675	2,800	2,800	2,800	2,800	2,800	2,800
Trash Hauler Occupation Tax	1,722	1,658	1,656	1,663	1,670	1,681	1,697	1,707
Education Excise Tax (to Fund Balance Reserves)	427	-	-	-	-	-	-	-
Sub-Total Other Revenue	\$ 5,899	\$ 7,954	\$ 5,212	\$ 5,049	\$ 5,056	\$ 5,040	\$ 5,057	\$ 5,068
Transfers In-								
Cost Allocation - Current Opr Costs-All Funds	\$ 7,217	\$ 7,580	\$ 7,557	\$ 7,633	\$ 7,823	\$ 8,058	\$ 8,300	\$ 8,549
Other Transfers	1,303	28	81	83	85	88	90	92
Mall Reimbursement from CAGID (see Revenue)	44	-	-	-	-	-	-	-
Sub-Total Transfers In	\$ 8,564	\$ 7,608	\$ 7,638	\$ 7,716	\$ 7,909	\$ 8,146	\$ 8,390	\$ 8,641
Total Annual Sources	\$ 106,114	\$ 110,424	\$ 109,751	\$ 111,701	\$ 114,388	\$ 117,173	\$ 120,341	\$ 117,604
Total Sources (Including Beginning Fund Balance)	\$ 138,214	\$ 143,768	\$ 137,606	\$ 136,831	\$ 140,524	\$ 144,567	\$ 149,371	\$ 148,872
Uses of Funds								
Allocations (excluding debt, transfers and 2010 & 2011 .15% sales tax)-								
City Council	\$ 169	\$ 188	\$ 203	\$ 209	\$ 215	\$ 222	\$ 228	\$ 235
Municipal Court	1,606	1,826	2,078	2,059	2,110	2,163	2,218	2,274
City Attorney	1,918	2,098	2,282	2,245	2,302	2,360	2,419	2,480
City Manager	1,494	1,758	1,863	1,840	1,887	1,934	1,983	2,033
West Nile Virus Program	247	250	250	250	250	250	250	250
Economic Vitality Program ³	611	-	-	-	-	-	-	-
Clean Energy Study	260	1,900	2,203	1,900	1,900	1,900	1,900	-
Conference and Visitors Bureau	732	1,364	1,389	1,431	1,476	1,523	1,571	1,620
Non-departmental	61	124	114	114	114	114	114	114
Contingency	84	150	159	159	159	159	159	159
Fuel Contingency	-	190	190	190	190	190	190	190
Extraordinary Personnel Expense	-	120	120	120	120	120	120	120
Environmental Affairs ¹	1,436	1,522	1,558	1,574	1,589	1,605	1,621	1,637
Waste Reduction Project (6400 Arapahoe)	467	-	-	-	-	-	-	-

Table 7-01: General Fund, 2013 Fund Financial (Cont.)

	2011 Actual	2012 Revised	2013 Approved	2014 Projected	2015 Projected	2016 Projected	2017 Projected	2018 Projected
DUHMD/Parking Svcs	1,258	1,218	1,292	1,282	1,315	1,348	1,381	1,416
Communications	706	740	827	818	839	860	881	904
Unemployment & Volunteer Ins	143	107	107	109	112	115	118	121
Property & Casualty Ins.	1,510	1,510	1,510	1,610	1,610	1,610	1,610	1,610
Compensated Absences	682	784	844	828	849	871	892	915
Worker's Compensation (Refund)	-	115	-	-	-	-	-	-
Information Technology	3,781	4,152	4,550	4,415	4,526	4,640	4,757	4,876
IT/Technology Funding	-	404	404	404	404	404	404	404
IT/Telecommunications Funding	48	48	48	48	48	48	48	48
Human Resources	1,525	1,645	1,734	1,712	1,755	1,799	1,844	1,891
Finance	2,865	3,056	3,233	3,180	3,260	3,342	3,426	3,512
Campaign Financing	37	-	46	-	46	-	46	-
Police	29,104	29,593	31,747	31,393	32,183	32,992	33,821	34,672
Fire	15,244	15,470	16,546	16,443	16,856	17,280	17,714	18,160
Public Works	3,940	1,833	1,878	1,878	1,925	1,974	2,023	2,074
Municipal Facilities Fund	-	880	880	880	880	880	880	880
Equipment Replacement	-	26	26	26	26	26	26	26
Facilities Renovation & Replacement	-	1,469	1,550	1,469	1,469	1,469	1,469	1,469
Parks ¹	3,973	4,404	4,616	4,604	4,720	4,838	4,960	5,085
Arts ¹	175	543	559	563	577	592	607	622
Real Estate (Open Space)	207	146	152	149	153	157	160	164
Housing/Human Services ¹	4,740	6,521	6,887	6,927	7,101	7,279	7,462	7,650
Humane Society Bldg Loan	60	94	94	94	94	94	94	94
Community Sustainability	69	902	1,177	949	973	997	1,022	1,048
Police/Fire Old Hire Contribution	247	236	236	235	237	238	239	237
Boulder Junction Phase I	325	-	-	-	-	-	-	-
Carryovers and Supplementals from Add'l								
Revenue	-	3,028	-	-	-	-	-	-
Education Excise Tax Programs	4,466	-	-	-	-	-	-	-
Adjustment to balance Pay Period 27								
Reserve	-	-	(2,044)	-	-	-	-	-
Sub-Total Uses of Funds	\$ 84,187	\$ 90,414	\$ 91,308	\$ 92,107	\$ 94,269	\$ 96,391	\$ 98,659	\$ 98,988
Debt-								
Existing Debt	\$ 1,682	\$ 601	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pension Obligation Bonds	639	688	686	689	687	686	685	687
CIS Bonds	-	2,755	3,995	3,995	3,995	3,994	3,995	3,334
Waste Reduction Project (6400 Arapahoe)	724	438	698	428	423	421	424	424
Sub-Total Debt	\$ 3,045	\$ 4,482	\$ 5,379	\$ 5,112	\$ 5,105	\$ 5,101	\$ 5,104	\$ 4,445

Table 7-01: General Fund, 2013 Fund Financial (Cont.)

	2011 Actual	2012 Revised	2013 Approved	2014 Projected	2015 Projected	2016 Projected	2017 Projected	2018 Projected
Transfers Out-								
Recreation Activity Fund	\$ 1,482	\$ 1,548	\$ 1,594	\$ 1,581	\$ 1,621	\$ 1,662	\$ 1,703	\$ 1,746
Planning and Development Services Fund	2,063	1,977	2,130	2,074	2,126	2,180	2,234	2,291
Affordable Housing Fund	325	325	325	325	325	325	325	325
Library Fund	6,481	6,298	6,511	6,440	6,602	6,768	6,938	7,113
Open Space Fund (Mountain Parks)	1,021	1,026	1,072	1,068	1,095	1,122	1,151	1,180
CAGID and UHGID Funds (Parking Meter Revenue)	1,664	1,775	1,875	1,750	1,750	1,750	1,750	1,750
CAGID 10th & Walnut debt/costs	-	-	-	-	-	-	-	-
Utilities Fund (Fire Training Center property)	93	93	93	93	93	93	93	93
Prop and Casualty Fund	41	41	-	-	-	-	-	-
Transportation Fund (excess Photo Enforcement Rev)	109	-	-	-	-	-	-	-
Fleet Fund (interfund loan for Valmont Butte)	-	-	145	145	145	145	145	145
Misc One-time Transfers	1,415	-	-	-	-	-	-	-
Adjustment to balance Pay Period 27 Reserve	-	-	(290)	-	-	-	-	-
Sub-Total Transfers Out	\$ 14,693	\$ 13,083	\$ 13,455	\$ 13,476	\$ 13,757	\$ 14,045	\$ 14,340	\$ 14,642
.15% Sales Tax Expenditures- Fund 117	\$ 2,945	\$ 553	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total .15 Sales Tax	\$ 2,945	\$ 553	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Uses of Funds	\$ 104,870	\$ 108,532	\$ 110,142	\$ 110,695	\$ 113,131	\$ 115,537	\$ 118,103	\$ 118,075
Current Surplus (Deficit)	\$ 1,244	\$ 1,892	\$ (391)	\$ 1,006	\$ 1,257	\$ 1,637	\$ 2,238	\$ (471)
Less One-Time Expenditures	\$ -	\$ -	\$ (1,170)	\$ -	\$ -	\$ -	\$ -	\$ -
Annual Surplus (Deficit) ²	\$ 1,244	\$ 1,892	\$ 779	\$ 1,006	\$ 1,257	\$ 1,637	\$ 2,238	\$ (471)
Carryovers and Supplementals from Fund Balance	\$ -	\$ 6,496	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Encumbrance Carryovers from Fund Balance	-	884	-	-	-	-	-	-
Total Carryovers	\$ -	\$ 7,380	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Use of Pay Period 27 Reserve	\$ -	\$ -	\$ 2,334	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance Before Reserves	\$ 33,344	\$ 27,856	\$ 25,130	\$ 26,136	\$ 27,393	\$ 29,030	\$ 31,268	\$ 30,797

Table 7-01: General Fund, 2013 Fund Financial (Cont.)

	2011 Actual	2012 Revised	2013 Approved	2014 Projected	2015 Projected	2016 Projected	2017 Projected	2018 Projected
Reserves								
Reserved per 10% -15% reserve policy	\$ 10,382	\$ 10,794	\$ 16,758	\$ 16,516	\$ 16,882	\$ 11,498	\$ 11,754	\$ 11,751
Legally restricted fund balance	1,497	1,497	1,497	1,497	1,497	1,497	1,497	1,497
Restricted by Management	1,049	2,687	2,687	2,687	2,687	2,687	2,687	2,687
Wage Accrual Reserve (PP27)	2,438	2,929	1,087	1,543	1,999	2,455	2,911	3,367
Total Designations	\$ 15,366	\$ 17,907	\$ 22,029	\$ 22,243	\$ 23,065	\$ 18,137	\$ 18,849	\$ 19,302
Ending Fund Balance After Designations	\$ 17,978	\$ 9,949	\$ 3,101	\$ 3,893	\$ 4,329	\$ 10,893	\$ 12,419	\$ 11,495

¹ As of 2012 the .15% Sales Tax Fund revenues and allocations are included in total sales/use tax revenue lines and department allocation lines.

² Due to the expiring Utilities Occupation Tax, 2018 shows an annual deficit. This will be addressed either through revenue or expenditure adjustments in the future.

³ Economic Vitality is included in Community Planning and Sustainability as of 2012

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Table 7-02: Capital Development Fund, 2013 Fund Financial

CAPITAL DEVELOPMENT

	2011 Actual	2012 Revised	2013 Approved	2014 Projected	2015 Projected	2016 Projected	2017 Projected	2018 Projected
Beginning Fund Balance	\$ 5,127,649	\$ 5,907,062	\$ 5,603,011	\$ 5,846,870	\$ 6,140,050	\$ 6,434,544	\$ 6,730,339	\$ 7,027,427
Sources of Funds								
Excise Taxes	\$ 221,653	134,500	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -
Interest - Excise Taxes	85,336	91,141	46,002	35,787	35,534	35,275	35,010	34,737
Impact Fees	489,858	72,000	324,169	324,169	324,169	324,169	324,169	324,169
Interest - Impact Fees	6,283	5,377	4,980	6,176	8,422	10,684	12,961	15,254
Total Sources of Funds	\$ 803,130	\$ 303,018	\$ 376,151	\$ 366,132	\$ 368,126	\$ 370,128	\$ 372,140	\$ 374,160
Uses of Funds								
Cost Allocation	\$ 15,604	\$ 16,290	\$ 16,339	\$ 16,821	\$ 17,317	\$ 17,828	\$ 18,354	\$ 18,895
Excise Tax Administration	5,611	5,779	5,953	6,131	6,315	6,505	6,697	6,894
Projects - Excise Tax	2,502	110,000	110,000	50,000	50,000	50,000	50,000	50,000
Adjustments to Base - Impact Fees	-	475,000	-	-	-	-	-	-
Total Uses of Funds	\$ 23,717	\$ 607,069	\$ 132,292	\$ 72,952	\$ 73,632	\$ 74,333	\$ 75,051	\$ 75,790
Ending Fund Balance Before Reserves	\$ 5,907,062	\$ 5,603,011	\$ 5,846,870	\$ 6,140,050	\$ 6,434,544	\$ 6,730,339	\$ 7,027,427	\$ 7,325,797
Reserves								
Restricted Reserve - Excise Tax	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,001
Restricted Balance - Excise Tax	4,754,509	4,848,081	4,762,791	4,725,626	4,687,528	4,648,470	4,608,429	4,567,375
Restricted Balance - Impact Fee	652,553	254,930	584,079	914,424	1,247,016	1,581,869	1,918,999	2,258,421
Total Reserves	\$ 5,907,062	\$ 5,603,011	\$ 5,846,870	\$ 6,140,050	\$ 6,434,544	\$ 6,730,339	\$ 7,027,427	\$ 7,325,797
Ending Fund Balance After Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Note:

Excise Tax Minimum Reserve \$500,000

Table 7-03: Lottery Fund, 2013 Fund Financial

LOTTERY

	2011 Actual	2012 Revised	2013 Approved	2014 Projected	2015 Projected	2016 Projected	2017 Projected	2018 Projected
Beginning Fund Balance	\$ 1,309,255	\$ 1,228,134	\$ 80,271	\$ 80,961	\$ 81,512	\$ 82,066	\$ 82,624	\$ 83,186
Sources of Funds								
Intergovernmental Revenues	\$ 903,480	\$ 855,130	\$ 836,000	\$ 836,000	\$ 836,000	\$ 836,000	\$ 836,000	\$ 836,000
Interest Income	22,253	15,106	690	551	554	558	562	566
Total Sources of Funds	\$ 925,733	\$ 870,236	\$ 836,690	\$ 836,551	\$ 836,554	\$ 836,558	\$ 836,562	\$ 836,566
Uses of Funds								
Operating-								
Habitat Restoration - P & R	\$ 124,722	\$ 125,000	\$ 143,000	\$ 143,000	\$ 143,000	\$ 143,000	\$ 143,000	\$ 143,000
Capital Refurbishment - P & R	89,363	-	-	-	-	-	-	-
Capital-								
Playground and Irrigation Renovation	427,647	300,000	200,000	200,000	212,300	212,300	212,300	212,300
Tributary Greenways - Public Works	29,071	150,000	150,000	150,000	125,400	125,400	125,400	125,400
Capital Projects - OSMP	336,051	425,000	343,000	343,000	355,300	355,300	355,300	355,300
Carryover and Encumbrances	-	1,018,099	-	-	-	-	-	-
Total Uses of Funds	\$ 1,006,854	\$ 2,018,099	\$ 836,000	\$ 836,000	\$ 836,000	\$ 836,000	\$ 836,000	\$ 836,000
Ending Fund Balance	\$ 1,228,134	\$ 80,271	\$ 80,961	\$ 81,512	\$ 82,066	\$ 82,624	\$ 83,186	\$ 83,752

Table 7-04: Planning and Development Services Fund, 2013 Fund Financial

PLANNING AND DEVELOPMENT SERVICES

	2011 Actual	2012 Revised	2013 Approved	2014 Projected	2015 Projected	2016 Projected	2017 Projected	2018 Projected
Beginning Fund Balance	\$ 5,748,342	\$ 5,685,979	\$ 4,539,865	\$ 3,778,303	\$ 3,524,169	\$ 3,549,547	\$ 3,570,859	\$ 3,588,549
Sources of Funds								
General Fund Transfer	\$ 2,063,374	\$ 1,971,097	\$ 2,130,365	\$ 2,194,276	\$ 2,260,104	\$ 2,327,907	\$ 2,397,745	\$ 2,469,677
Restricted Funds' Transfers (Public Works)	715,159	736,614	758,712	781,473	804,918	829,065	853,937	879,555
Restricted Funds' Transfers (Excise Tax Administration)	28,055	28,897	23,811	24,525	25,261	26,019	26,799	27,603
State Historic Tax Credit	4,201	-	-	-	-	-	-	-
Fees & Permits	5,886,278	5,518,305	5,800,290	5,992,012	6,213,105	6,395,473	6,583,976	6,778,822
Interest on Investments	95,451	154,288	90,797	75,566	70,483	70,991	71,417	71,771
Total Sources of Funds	\$ 8,792,518	\$ 8,409,200	\$ 8,803,975	\$ 9,067,853	\$ 9,373,871	\$ 9,649,455	\$ 9,933,874	\$ 10,227,428
Uses of Funds								
Administrative, Financial and Communications Services	\$ 1,749,031	\$ 1,735,931	\$ 1,814,272	\$ 1,819,428	\$ 1,874,011	\$ 1,930,231	\$ 1,988,138	\$ 2,047,782
Information Resources	1,071,488	1,172,452	1,259,674	1,133,836	1,167,851	1,202,887	1,238,974	1,276,143
Comprehensive Planning	863,968	855,362	883,313	883,313	909,812	937,107	965,220	994,176
Land Use Review	961,683	1,008,035	1,325,741	1,243,116	1,105,309	1,138,468	1,172,622	1,207,801
Engineering Review	1,311,358	1,405,107	1,492,097	1,405,090	1,447,243	1,490,660	1,535,380	1,581,442
Floodplain and Wetland Management	(11,602)	26,795	26,795	26,795	26,795	26,795	26,795	26,795
Building Construction, Inspection and Enforcement	1,589,966	1,371,757	1,382,521	1,387,850	1,352,236	1,392,803	1,434,587	1,477,625
Cost Allocation	1,318,989	1,379,454	1,381,124	1,422,558	1,465,234	1,509,191	1,554,467	1,601,101
Carryovers, Encumbrances and Adjustments to Base	-	600,421	-	-	-	-	-	-
Total Uses of Funds	\$ 8,854,881	\$ 9,555,315	\$ 9,565,537	\$ 9,321,987	\$ 9,348,493	\$ 9,628,144	\$ 9,916,184	\$ 10,212,866
Ending Fund Balance Before Reserves	\$ 5,685,979	\$ 4,539,865	\$ 3,778,303	\$ 3,524,169	\$ 3,549,547	\$ 3,570,859	\$ 3,588,549	\$ 3,603,111
Reserves								
Operating Reserve	\$ 588,628	\$ 551,830	\$ 580,029	\$ 599,201	\$ 621,311	\$ 639,547	\$ 658,398	\$ 677,882
State Historic Tax Credit Fund	10,485	10,485	10,485	10,485	10,485	10,485	10,485	10,485
Pay Period 27 Liability	230,079	282,079	52,602	100,602	148,602	196,602	244,602	292,602
Sick/Vacation/Bonus Accrual Adjustment	270,971	276,390	281,918	287,557	293,308	299,174	305,157	311,261
Total Reserves	\$ 1,100,163	\$ 1,120,785	\$ 925,034	\$ 997,844	\$ 1,073,705	\$ 1,145,808	\$ 1,218,642	\$ 1,292,231
Ending Fund Balance After Reserves	\$ 4,585,817	\$ 3,419,080	\$ 2,853,269	\$ 2,526,324	\$ 2,475,842	\$ 2,425,051	\$ 2,369,907	\$ 2,310,880

Table 7-05: Affordable Housing Fund, 2013 Fund Financial

AFFORDABLE HOUSING

	2011 Actual	2012 Revised	2013 Approved	2014 Projected	2015 Projected	2016 Projected	2017 Projected	2018 Projected
Beginning Fund Balance	\$ 4,604,240	\$ 3,938,626	\$ 30,254	\$ 7,001	\$ 8,910	\$ 11,823	\$ 14,741	\$ 17,663
Sources of Funds								
Cash In Lieu of Affordable Units	\$ 904,318	\$ 6,376,903	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Transfer from General Fund	324,663	324,663	324,663	324,663	324,663	324,663	324,663	324,663
Proceeds from Line of Credit Projects	156,000	156,000	156,000	156,000	-	-	-	-
Interest	73,151	50,000	55,000	30,000	20,000	20,000	20,000	20,000
Loan repayment	45,231	-	-	-	-	-	-	-
Housing Application Fees	3,875	2,000	4,050	4,131	4,214	4,298	4,384	4,472
Other	252,900	-	-	-	-	-	-	-
Total Sources of Funds	\$ 1,760,138	\$ 6,909,566	\$ 1,539,713	\$ 1,514,794	\$ 1,348,877	\$ 1,348,961	\$ 1,349,047	\$ 1,349,135
Uses of Funds								
Program Management	\$ 310,735	\$ 315,291	\$ 380,332	\$ 395,545	\$ 411,367	\$ 427,822	\$ 444,934	\$ 462,732
Housing Authority Transfer	34,401	-	-	-	-	-	-	-
Cost Allocation	42,145	44,091	44,130	45,895	47,731	49,640	51,626	53,691
Debt Service on BTV-Pollard site	-	-	-	-	-	-	-	-
Housing Project Grants/Funding-Acquisition, Rehabilitation and Affordable Housing Fee Waivers	2,038,470	6,532,787	1,138,504	1,071,445	886,866	868,581	849,564	829,785
Project Carryover and Encumbrances	-	3,925,770	-	-	-	-	-	-
Total Uses of Funds	\$ 2,425,751	\$ 10,817,939	\$ 1,562,966	\$ 1,512,885	\$ 1,345,963	\$ 1,346,043	\$ 1,346,124	\$ 1,346,207
Ending Fund Balance Before Reserves	\$ 3,938,626	\$ 30,254	\$ 7,001	\$ 8,910	\$ 11,823	\$ 14,741	\$ 17,663	\$ 20,591
Reserves								
Sick/Vacation/Bonus Liability	\$ 16,512	\$ 17,173	\$ 2,721	\$ 2,830	\$ 2,943	\$ 3,061	\$ 3,183	\$ 3,311
Pay Period 27 Reserve	10,281	13,081	4,280	6,080	8,880	11,680	14,480	17,280
Total Reserves	\$ 26,793	\$ 30,254	\$ 7,001	\$ 8,910	\$ 11,823	\$ 14,741	\$ 17,663	\$ 20,591
Ending Fund Balance After Reserves	\$ 3,911,833	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Notes:

There is no requirement for a designated reserve as funds will only be allocated after they have been collected rather than based upon revenue projections.

Table 7-06: Community Housing Assistance Program Fund, 2013 Fund Financial

COMMUNITY HOUSING ASSISTANCE PROGRAM

	2011 Actual	2012 Revised	2013 Approved	2014 Projected	2015 Projected	2016 Projected	2017 Projected	2018 Projected
Beginning Fund Balance	\$ 2,002,935	\$ 2,783,852	\$ 39,900	\$ 19,756	\$ 22,293	\$ 24,755	\$ 27,243	\$ 29,759
Sources of Funds								
Base Property Tax	\$ 1,505,468	\$ 1,594,506	\$ 1,570,851	\$ 1,603,415	\$ 1,635,484	\$ 1,668,193	\$ 1,718,239	\$ 1,718,239
De-Bruced Property Tax	288,000	384,000	427,440	431,440	440,349	449,156	462,630	462,630
Housing Excise Tax	158,194	100,000	100,000	150,000	150,000	200,000	250,000	250,000
Interest	47,041	50,000	28,290	19,780	15,640	15,640	15,640	15,640
Loan repayment	211,760	120,000	120,000	120,000	120,000	120,000	120,000	120,000
Proceeds from Sale of Units	114,280	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Sources of Funds	\$ 2,324,744	\$ 2,248,506	\$ 2,246,581	\$ 2,324,635	\$ 2,361,473	\$ 2,452,989	\$ 2,566,509	\$ 2,566,509
Uses of Funds								
Program Management	\$ 278,661	\$ 430,845	\$ 493,604	\$ 513,348	\$ 533,882	\$ 555,237	\$ 577,447	\$ 600,545
Housing Authority Transfer	-	-	-	-	-	-	-	-
Cost Allocation	36,891	38,658	38,629	40,174	41,781	43,452	45,190	46,998
Excise Tax Administration	5,611	5,779	5,953	6,132	6,316	6,505	6,700	6,901
Housing Project Grants/Funding:								
Acquisition, Rehabilitation and	1,222,663	1,755,487	1,728,539	1,762,445	1,777,032	1,845,306	1,934,656	1,909,520
Project Carryover and Encumbrances		2,761,689	-	-	-	-	-	-
Total Uses of Funds	\$ 1,543,827	\$ 4,992,458	\$ 2,266,725	\$ 2,322,098	\$ 2,359,011	\$ 2,450,500	\$ 2,563,993	\$ 2,563,964
Ending Fund Balance Before Reserves	\$ 2,783,852	\$ 39,900	\$ 19,756	\$ 22,293	\$ 24,755	\$ 27,243	\$ 29,759	\$ 32,304
Reserves								
Operating Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sick/Vacation/Bonus Reserve	10,688	29,349	15,916	16,553	17,215	17,903	18,619	19,364
Pay Period 27 Reserve	8,751	10,551	3,840	5,740	7,540	9,340	11,140	12,940
Total Reserves	\$ 19,439	\$ 39,900	\$ 19,756	\$ 22,293	\$ 24,755	\$ 27,243	\$ 29,759	\$ 32,304
Ending Fund Balance After Reserves	\$ 2,764,413	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Note:

There is no requirement for a designated reserve as the CHAP allocation process allows the Housing Project Funding to function as a reserve.

Table 7-07: .25 Cent Sales Tax Fund, 2013 Fund Financial

.25 CENT SALES TAX

	2011 Actual	2012 Revised	2013 Approved	2014 Projected	2015 Projected	2016 Projected	2017 Projected	2018 Projected
Beginning Fund Balance	\$ 3,437,691	\$ 3,085,100	\$ 1,201,925	\$ 559,298	\$ 684,081	\$ 908,383	\$ (3,991,354)	\$ (8,979,842)
Sources of Funds								
Sales Tax	\$ 6,764,245	\$ 6,848,798	\$ 7,054,262	\$ 7,299,045	\$ 7,536,264	\$ -	\$ -	\$ -
Interest	58,902	40,000	20,000	20,000	20,000	-	-	-
Grants and Donations	212,986	-	-	-	-	-	-	-
Other Revenue	64,824	50,000	50,000	50,000	50,000	-	-	-
Total Sources of Funds	\$ 7,100,957	\$ 6,938,798	\$ 7,124,262	\$ 7,369,045	\$ 7,606,264	\$ -	\$ -	\$ -
Uses of Funds								
Land Operations and Maintenance	\$ 1,419,294	\$ 1,569,039	\$ 1,698,904	\$ 1,732,882	\$ 1,767,540	\$ 1,802,891	\$ 1,838,948	\$ 1,875,727
Valmont Bike Park Operations	246,224	240,000	188,500	192,270	196,115	200,038	204,038	208,119
Dept. Administration	487,635	550,824	610,432	628,745	647,607	667,036	687,047	707,658
Planning and Project Management	192,130	158,038	199,233	205,210	211,366	217,707	224,238	230,966
Sports Field Maintenance	246,765	592,809	631,703	644,337	657,224	670,368	683,776	697,451
Civic Park Complex	94,100	75,000	75,000	75,000	75,000	-	-	-
Historical & Cultural	20,636	50,000	50,000	50,000	50,000	-	-	-
FAM - Ongoing and Major Maintenance	453,843	450,262	450,262	450,262	450,262	450,262	450,262	450,262
Capital Refurbishment Projects	595,950	674,908	650,000	600,000	600,000	600,000	600,000	600,000
Cost Allocation	254,706	268,161	266,705	274,706	282,947	291,436	300,179	309,184
Debt Service	2,176,700	2,194,650	2,196,150	2,190,850	2,193,900	-	-	-
Capital Improvement Program	1,265,565	686,246	750,000	200,000	250,000	-	-	-
Carryover and Encumbrances	-	1,312,036	-	-	-	-	-	-
Total Uses of Funds	\$ 7,453,548	\$ 8,821,973	\$ 7,766,889	\$ 7,244,262	\$ 7,381,962	\$ 4,899,737	\$ 4,988,488	\$ 5,079,369
Ending Fund Balance Before Reserves	\$ 3,085,100	\$ 1,201,925	\$ 559,298	\$ 684,081	\$ 908,383	\$ (3,991,354)	\$ (8,979,842)	\$ (14,059,211)
Reserves								
Pay Period 27 Reserve	\$ 51,311	\$ 60,611	\$ 21,380	\$ 42,760	\$ 64,140	\$ 85,520	\$ 106,900	\$ 128,280
Sick/Vacation/Bonus Reserve	180,313	185,722	191,294	197,033	202,944	209,032	215,303	221,762
Total Reserves	\$ 231,624	\$ 246,333	\$ 212,674	\$ 239,793	\$ 267,084	\$ 294,552	\$ 322,203	\$ 350,042
Ending Fund Balance After Reserves	\$ 2,853,477	\$ 955,592	\$ 346,624	\$ 444,288	\$ 641,300	\$ (4,285,906)	\$ (9,302,045)	\$ (14,409,253)

Table 7-08: Library Fund, 2013 Fund Financial

LIBRARY

	2011 Actual	2012 Revised	2013 Approved	2014 Projected	2015 Projected	2016 Projected	2017 Projected	2018 Projected
Beginning Fund Balance	\$ 621,955	\$ 1,219,816	\$ 901,625	\$ 901,625	\$ 901,625	\$ 901,625	\$ 901,625	\$ 901,625
Sources of Funds								
Property Tax	\$ 746,092	\$ 823,553	\$ 831,789	\$ 840,106	\$ 856,909	\$ 874,047	\$ 900,268	\$ 927,276
Overdue Fines and Fees	176,987	115,000	120,000	120,000	120,000	120,000	120,000	120,000
Facility Rental	6,479	8,600	8,600	8,600	8,600	8,600	8,600	8,600
Interest on Investment	20,999	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Miscellaneous and Third Party Revenues	49,384	24,000	24,000	24,000	24,000	24,000	24,000	24,000
Grants	45,907	57,509	63,390	64,975	66,599	68,264	69,971	71,720
Transfer from the General Fund	6,481,002	6,276,306	6,511,398	6,673,430	6,830,839	6,991,865	7,147,847	7,307,175
Total Sources of Funds	\$ 7,526,849	\$ 7,319,967	\$ 7,574,177	\$ 7,746,111	\$ 7,921,948	\$ 8,101,776	\$ 8,285,686	\$ 8,473,771
Uses of Funds								
Library Administration	\$ 473,378	\$ 644,249	\$ 585,227	\$ 598,512	\$ 612,098	\$ 625,992	\$ 640,203	\$ 654,735
Library Facility Operations	3,825,493	3,916,125	3,790,258	3,876,297	3,964,289	4,054,278	4,146,310	4,240,432
Programs	542,767	520,584	573,162	586,173	599,479	613,087	627,004	641,237
Library Materials	785,258	823,338	805,890	824,184	842,893	862,026	881,594	901,607
Library IT	737,567	837,818	1,221,653	1,249,385	1,277,746	1,306,750	1,336,414	1,366,750
Facility Maintenance	564,526	577,853	597,987	611,561	625,444	639,641	654,161	669,011
Carryover and Encumbrances	-	303,214	-	-	-	-	-	-
Adjustments to Base	-	14,977	-	-	-	-	-	-
Total Uses of Funds	\$ 6,928,988	\$ 7,638,158	\$ 7,574,177	\$ 7,746,111	\$ 7,921,948	\$ 8,101,776	\$ 8,285,686	\$ 8,473,771
Ending Fund Balance Before Reserves	\$ 1,219,816	\$ 901,625	\$ 901,625	\$ 901,625	\$ 901,625	\$ 901,625	\$ 901,625	\$ 901,625
Reserves								
Operating Reserve	\$ 104,585	\$ 104,366	\$ 106,278	\$ 107,268	\$ 109,111	\$ 110,991	\$ 113,784	\$ 116,660
Total Reserves	\$ 104,585	\$ 104,366	\$ 106,278	\$ 107,268	\$ 109,111	\$ 110,991	\$ 113,784	\$ 116,660
Ending Fund Balance After Reserves	\$ 1,115,231	\$ 797,259	\$ 795,347	\$ 794,357	\$ 792,514	\$ 790,634	\$ 787,841	\$ 784,966

Note:

Operating reserve equal 10% of Library fund revenues excluding transfers from the general fund.

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Table 7-09: Recreation Activity Fund, 2013 Fund Financial

RECREATION ACTIVITY

	2011 Actual	2012 Revised	2013 Approved	2014 Projected	2015 Projected	2016 Projected	2017 Projected	2018 Projected
Beginning Fund Balance	\$ 657,596	\$ 714,410	\$ 648,186	\$ 342,574	\$ (76,571)	\$ (259,954)	\$ (400,455)	\$ (547,560)
Sources of Funds								
Golf Revenue	\$ 1,336,784	\$ 1,400,000	\$ 1,428,000	\$ 1,306,560	\$ 1,482,691	\$ 1,512,345	\$ 1,542,592	\$ 1,573,444
Reservoir Revenue	879,429	950,000	978,500	1,007,855	1,038,091	1,069,233	1,101,310	1,134,350
Recreation Centers	1,867,070	1,968,000	1,987,680	2,007,557	2,027,632	2,047,909	2,068,388	2,089,072
Recreation Programs	1,668,206	1,650,500	1,683,510	1,717,180	1,751,524	1,786,554	1,822,285	1,858,731
Aquatics	590,730	584,000	579,840	585,638	591,495	597,410	603,384	609,418
Sports	1,186,019	1,182,700	1,206,354	1,230,481	1,255,091	1,280,193	1,305,796	1,331,912
Ball Field Rentals	271,419	257,500	250,075	252,576	255,102	257,653	260,229	262,831
Access and Inclusion	223,768	82,500	70,325	71,028	71,739	72,456	73,180	73,912
Recreation Revenue	(3,662)	1,740	1,757	1,775	1,792	1,810	1,828	1,847
Interest Income	12,239	7,259	4,425	2,070	1,877	2,852	4,356	6,258
Transfers - General Fund	1,482,017	1,548,474	1,593,634	1,627,000	1,664,000	1,703,000	1,742,000	1,742,000
Transfers - Worker's Compensation Fund	80,000	80,000	95,000	95,000	95,000	95,000	95,000	95,000
Transfers - Transportation Fund	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000
Total Sources of Funds	\$ 9,607,019	\$ 9,725,673	\$ 9,892,100	\$ 9,917,720	\$ 10,249,033	\$ 10,439,414	\$ 10,633,350	\$ 10,791,774
Uses of Funds								
Recreation Administration	\$ 641,724	\$ 672,400	\$ 713,809	\$ 725,187	\$ 740,416	\$ 755,965	\$ 771,840	\$ 788,049
Marketing	110,185	114,500	116,905	119,359	121,866	124,425	127,038	129,706
Golf	1,229,601	1,325,541	1,398,194	1,420,957	1,444,198	1,467,927	1,492,155	1,516,891
Reservoir	721,791	772,512	826,735	841,279	856,129	871,291	886,771	902,576
Recreation Centers/Facilities	2,082,407	2,145,313	2,308,272	2,316,204	2,364,845	2,364,507	2,414,161	2,464,859
Recreation Programs	1,976,677	2,190,006	2,200,236	2,235,249	2,182,189	2,228,015	2,274,803	2,322,574
Aquatics	986,195	1,022,194	1,041,834	1,062,394	1,081,517	1,100,984	1,120,802	1,140,976
Sports	565,719	691,725	720,667	733,536	746,675	760,090	773,787	787,772
Ball Field Maintenance	305,682	-	-	-	-	-	-	-
Access and Inclusion	905,485	821,352	871,061	882,699	894,580	906,712	919,098	931,744
Transfer - General Fund	24,739	-	-	-	-	-	-	1
Carryover and Encumbrances	-	36,354	-	-	-	-	-	1
Total Uses of Funds	\$ 9,550,205	\$ 9,791,897	\$ 10,197,713	\$ 10,336,865	\$ 10,432,416	\$ 10,579,916	\$ 10,780,455	\$ 10,985,148

Table 7-09: Recreation Activity Fund, 2013 Fund Financial (Cont.)

	2011 Actual	2012 Revised	2013 Approved	2014 Projected	2015 Projected	2016 Projected	2017 Projected	2018 Projected
Ending Fund Balance Before Reserves	\$ 714,410	\$ 648,186	\$ 342,574	\$ (76,571)	\$ (259,954)	\$ (400,455)	\$ (547,560)	\$ (740,934)
Reserves								
Pay Period 27 Reserve	\$ 121,290	\$ 170,290	\$ 45,000	\$ 90,000	\$ 135,000	\$ 180,000	\$ 225,000	\$ 225,000
Operating Reserve	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,001
Total Reserves	\$ 171,290	\$ 220,290	\$ 95,000	\$ 140,000	\$ 185,000	\$ 230,000	\$ 275,000	\$ 275,001
Ending Fund Balance After Reserves	\$ 543,120	\$ 427,896	\$ 247,574	\$ (216,571)	\$ (444,954)	\$ (630,455)	\$ (822,560)	\$ (1,015,935)

Table 7-10: Climate Action Plan Fund, 2013 Fund Financial

CLIMATE ACTION PLAN								
	2011 Actual	2012 Revised	2013 Approved	2014 Projected	2015 Projected	2016 Projected	2017 Projected	2018 Projected
Beginning Fund Balance	\$ 1,057,173	\$ 1,354,159	\$ 92,260	\$ -	\$ -	\$ -	\$ -	\$ -
Sources of Funds								
Climate Action Plan Tax	\$ 1,837,915	\$ 1,780,330	\$ 491,275	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	18,583	15,000.00	214	-	-	-	-	-
Miscellaneous	20,427	-	-	-	-	-	-	-
Grant Revenue	307,355	51,299	-	-	-	-	-	-
Total Sources of Funds	\$ 2,184,279	\$ 1,846,629	\$ 491,489	\$ -	\$ -	\$ -	\$ -	\$ -
Uses of Funds								
CAP Program Mgmt	\$ 136,363	\$ 98,905	\$ 6,750	\$ -	\$ -	\$ -	\$ -	\$ -
Boulder's Energy Future	393,154	289,728	-	-	-	-	-	-
CAP Transportation	82,134	100,000	27,000	-	-	-	-	-
EECBG Grant	307,454	-	-	-	-	-	-	-
CAP Business	409,492	625,752	240,121	-	-	-	-	-
CAP Residential	558,696	680,946	217,618	-	-	-	-	-
Carryover, Encumbrances and Adjustments to Base	-	1,313,197	-	-	-	-	-	-
Total Uses of Funds	\$ 1,887,293	\$ 3,108,527	\$ 491,489	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance Before Reserves	\$ 1,354,159	\$ 92,260	\$ 92,260	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves								
Pay Period 27 - 2013 Reserve	\$ 9,500	\$ 13,000	\$ 5,700	\$ -	\$ -	\$ -	\$ -	\$ -
Sick, Vacation, Liability Reserve	1,637	1,694	1,753	-	-	-	-	-
Emergency Reserve	50,000	50,000	50,000	-	-	-	-	-
Total Reserves	\$ 61,137	\$ 64,694	\$ 57,453	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance After Reserves	\$ 1,293,022	\$ 27,566	\$ 34,806	\$ -	\$ -	\$ -	\$ -	\$ -

Note:

CAP Tax sunsets in March of 2013.

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Table 7-11: Open Space and Mountain Parks Fund, 2013 Fund Financial

OPEN SPACE AND MOUNTAIN PARKS

	2011 Actual	2012 Revised	2013 Approved	2014 Projected	2015 Projected	2016 Projected	2017 Projected	2018 Projected
Beginning Fund Balance	\$ 18,212,773	\$ 15,233,306	\$ 12,410,677	\$ 12,949,426	\$ 15,941,420	\$ 21,159,116	\$ 25,342,698	\$ 32,443,983
Sources of Funds								
Net Sales Tax Revenue	\$ 23,818,703	\$ 24,116,437	\$ 24,839,930	\$ 25,701,875	\$ 26,537,186	\$ 27,399,645	\$ 28,270,954	\$ 29,150,150
Investment Income	283,269	325,000	325,000	325,000	325,000	325,000	325,000	325,000
Lease and Miscellaneous Revenue	693,878	485,909	485,909	485,909	485,909	485,909	325,000	325,000
Sale of Property	5,005	-	-	-	-	-	-	-
General Fund Transfer	1,020,565	1,025,753	1,072,174	1,082,896	1,093,725	1,104,662	1,115,709	1,126,866
Grants	25,380	45,000	-	-	-	-	-	-
Total Sources of Funds	\$ 25,846,800	\$ 25,998,099	\$ 26,723,013	\$ 27,595,680	\$ 28,441,820	\$ 29,315,216	\$ 30,036,663	\$ 30,927,016
Uses of Funds								
General Operating Expenditures	\$ 8,837,903	\$ 10,812,149	\$ 11,281,871	\$ 12,093,310	\$ 12,456,110	\$ 12,613,270	\$ 12,991,668	\$ 13,381,418
Increase to 2012 base	-	-	468,207	-	-	-	-	-
Operating Supplemental and Carryover	-	118,222	-	-	-	-	-	-
Administrative Transfer	1,018,953	1,070,853	1,066,954	1,088,293	1,110,059	1,132,260	1,154,905	1,178,003
Capital-Real Estate Acquisition CIP	6,990,772	3,400,000	3,400,000	3,400,000	3,400,000	3,400,000	3,400,000	3,400,000
Capital-Real Estate Acquisition Carryover	-	1,176,542	-	-	-	-	-	-
Capital-Water Rights Acquisition CIP	218,532	200,000	200,000	200,000	200,000	200,000	200,000	200,000
Capital-Water Acquisition Carryover	-	-	-	-	-	-	-	-
Capital-Arapahoe Pit Augmentation	-	10,000	-	-	-	-	-	-
Capital-South Boulder Creek Instream Flow	15,375	50,000	100,000	100,000	150,000	2,000,000	-	-
Capital-North TSA	-	-	50,000	100,000	100,000	100,000	100,000	100,000
Capital-West TSA	-	450,000	450,000	450,000	450,000	450,000	450,000	450,000
Capital-West TSA Carryover	-	50,000	-	-	-	-	-	-
Capital-East TSA	-	-	-	-	50,000	100,000	100,000	100,000
Capital-South TSA	-	-	-	-	-	-	50,000	100,000
Capital-South TSA Carryover	-	150,000	-	-	-	-	-	-
Capital-Mineral Rights Acquisition	-	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Capital-Mineral Acquisition Carryover	-	161,184	-	-	-	-	-	-
Capital-Visitor Infrastructure CIP	299,635	450,000	400,000	350,000	300,000	250,000	200,000	200,000
Capital-VI CIP Carryover	-	1,025,958	-	-	-	-	-	-
Capital-Highway 93 Underpass	1,235	1,000,000	-	-	-	-	-	-
Debt Service - BMPA	4,570,376	1,734,407	1,597,457	1,500,969	1,110,243	996,341	395,842	169,282
Debt Service - Bonds & Notes	6,873,488	6,861,413	7,069,775	5,221,113	3,797,712	3,789,762	3,792,962	3,805,763
Total Uses of Funds	\$ 28,826,268	\$ 28,820,728	\$ 26,184,264	\$ 24,603,685	\$ 23,224,124	\$ 25,131,634	\$ 22,935,377	\$ 23,184,466

Table 7-11: Open Space and Mountain Parks Fund, 2013 Fund Financial (Cont.)

	2011 Actual	2012 Revised	2013 Approved	2014 Projected	2015 Projected	2016 Projected	2017 Projected	2018 Projected
Ending Fund Balance Before Reserves	\$ 15,233,306	\$ 12,410,677	\$ 12,949,426	\$ 15,941,420	\$ 21,159,116	\$ 25,342,698	\$ 32,443,983	\$ 40,186,533
Reserves								
OSBT Contingency Reserve	\$ 5,475,000	\$ 5,475,000	\$ 5,475,000	\$ 5,475,000	\$ 5,475,000	\$ 5,475,000	\$ 5,475,000	\$ 5,475,000
Pay Period 27 Reserve	242,270	287,270	82,740	132,740	182,740	232,740	282,740	-
Sick/Vacation/Bonus Reserve	490,000	490,000	490,000	490,000	490,000	490,000	490,000	490,000
Property and Casualty Reserve	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000
Acquisition Reserve	-	-	-	-	2,000,000	2,000,000	2,000,000	2,000,000
South Boulder Creek Flow Reserve	800,000	1,150,000	1,450,000	1,750,000	2,000,000	-	-	-
Arapahoe Pit Reserve	320,000	-	-	-	-	-	-	-
Highway 93 Underpass Reserve	1,000,000	-	-	-	-	-	-	-
Total Reserves	\$ 8,727,270	\$ 7,802,270	\$ 7,897,740	\$ 8,247,740	\$ 10,547,740	\$ 8,597,740	\$ 8,647,740	\$ 8,365,000
Ending Fund Balance After Reserves	\$ 6,506,036	\$ 4,608,407	\$ 5,051,686	\$ 7,693,680	\$ 10,611,376	\$ 16,744,958	\$ 23,796,243	\$ 31,821,533

Table 7-12: Airport Fund, 2013 Fund Financial

AIRPORT

	2011 Actual	2012 Revised	2013 Approved	2014 Projected	2015 Projected	2016 Projected	2017 Projected	2018 Projected
Beginning Fund Balance	\$ 470,997	\$ 390,015	\$ 328,041	\$ 698,540	\$ 755,235	\$ 806,107	\$ 834,354	\$ 870,270
Sources of Funds								
Airport Rental	\$ 389,343	\$ 405,678	\$ 417,848	\$ 514,863	\$ 530,309	\$ 546,219	\$ 562,605	\$ 579,483
Fuel Flow age Fees	8,303	8,303	8,303	8,303	8,303	8,303	8,303	8,303
Federal Grant	1,027,265	-	-	-	-	600,000	-	-
State Grant	58,894	-	-	-	-	15,789	-	-
Miscellaneous Revenues	541	-	-	-	-	-	-	-
Interest on Investments	7,029	11,084	3,280	6,985	7,552	8,061	8,344	8,703
Sale of Land	-	-	500,000	-	-	-	-	-
Estimated Revenue from ATB's & Carryover	-	319,440	-	-	-	-	-	-
Total Sources of Funds	\$ 1,491,374	\$ 744,504	\$ 929,431	\$ 530,152	\$ 546,165	\$ 1,178,372	\$ 579,252	\$ 596,489
Uses of Funds								
Airport Management	\$ 338,020	\$ 323,502	\$ 433,948	\$ 339,451	\$ 349,635	\$ 360,124	\$ 370,927	\$ 382,055
Transportation Administration	17,410	25,519	25,875	24,987	25,736	26,508	27,303	28,123
Cost Allocation	94,650	98,907	99,109	109,020	119,922	131,914	145,105	159,616
Capital Improvement Program	1,122,276	-	-	-	-	631,578	-	-
Appropriations from ATBs & Carryover	-	358,551	-	-	-	-	-	-
Total Uses of Funds	\$ 1,572,356	\$ 806,479	\$ 558,932	\$ 473,458	\$ 495,293	\$ 1,150,124	\$ 543,336	\$ 569,794
Ending Fund Balance Before Reserves	\$ 390,015	\$ 328,041	\$ 698,540	\$ 755,235	\$ 806,107	\$ 834,354	\$ 870,270	\$ 896,964
Reserves								
Designated Reserve	\$ 112,520	\$ 111,982	\$ 139,733	\$ 118,364	\$ 123,823	\$ 129,637	\$ 135,834	\$ 142,448
Sick & Vacation Liability Reserve	8,703	8,964	9,233	9,510	9,795	10,089	10,392	10,704
Pay Period 27 Reserve - 2013 & 2024	4,586	5,836	1,920	3,220	4,520	5,820	7,120	8,420
Total Reserves	\$ 125,809	\$ 126,782	\$ 150,886	\$ 131,094	\$ 138,138	\$ 145,546	\$ 153,346	\$ 161,572
Ending Fund Balance After Reserves	\$ 264,207	\$ 201,259	\$ 547,654	\$ 624,140	\$ 667,968	\$ 688,809	\$ 716,924	\$ 735,392

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Table 7-13: Transportation Fund, 2013 Fund Financial

TRANSPORTATION

	2011 Actual	2012 Revised	2013 Approved	2014 Projected	2015 Projected	2016 Projected	2017 Projected	2018 Projected
Beginning Fund Balance	\$ 7,584,664	\$ 6,031,632	\$ 5,030,836	\$ 2,894,097	\$ 3,459,314	\$ 2,712,510	\$ 3,003,004	\$ 3,314,130
Sources of Funds								
Sales Tax	\$ 16,198,993	\$ 16,401,480	\$ 16,893,525	\$ 17,479,730	\$ 18,047,821	\$ 18,634,375	\$ 19,226,948	\$ 19,824,906
City-Auto Registrations	247,810	246,318	246,318	246,318	246,318	246,318	246,318	246,318
County Road & Bridge	238,176	232,668	232,668	232,668	232,668	232,668	232,668	232,668
Highway User's Tax	2,420,668	2,411,944	2,411,944	2,411,944	2,411,944	2,411,944	2,411,944	2,411,944
St. Traffic Control & Hwy Maint. & Lands.	202,658	516,938	363,698	363,698	363,698	363,698	363,698	363,698
Reimbursements	260,935	200,000	200,000	200,000	200,000	200,000	200,000	200,000
External Funding	2,292,851	1,683,293	7,159,000	5,591,500	-	-	-	-
Federal/State Grants	238,587	-	-	-	-	-	-	-
Interest on Investments	103,745	78,411	50,308	28,941	34,593	27,125	30,030	33,141
Assessment Revenues	70,093	63,398	63,398	63,398	63,398	63,398	63,398	63,398
Lease Revenue - BTV	99,038	99,038	99,038	99,038	-	-	-	-
Other Miscellaneous	194,246	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Land Disposal Estimates	-	565,000	-	1,689,380	-	-	-	-
Transfers from Other Funds	109,408	158,956	-	83,685	83,685	-	-	-
Estimated Revenue from ATB's & Carryover	-	11,470,179	-	-	-	-	-	-
HOP Reimbursement (RTD)	1,491,947	1,363,602	1,367,432	1,408,455	1,450,708	1,494,230	1,539,057	1,585,228
Total Sources of Funds	\$ 24,169,154	\$ 35,506,225	\$ 29,102,328	\$ 29,913,754	\$ 23,149,834	\$ 23,688,756	\$ 24,329,061	\$ 24,976,302
Uses of Funds								
Operating-								
Transportation Planning & Operations	\$ 7,964,244	\$ 8,370,974	\$ 8,778,329	\$ 8,865,986	\$ 9,131,966	\$ 9,405,925	\$ 9,688,103	\$ 9,978,746
Project Management	3,591,277	3,142,933	3,539,667	3,616,962	3,719,471	3,825,055	3,933,807	3,845,821
Transportation Maintenance	4,438,186	4,345,860	4,579,370	4,653,412	4,793,015	4,936,805	5,084,909	5,237,457
Transportation Administration	584,840	809,038	826,409	811,715	836,067	861,149	886,983	913,593
Other Programs	173,274	172,361	176,573	174,674	179,915	185,312	190,872	196,598
Transfers-								
Cost Allocation	1,219,851	1,280,955	1,277,316	1,315,635	1,355,105	1,395,758	1,437,630	1,480,759
Forest Glen GID	4,126	4,126	4,334	4,464	4,598	4,736	4,878	5,024
Parks & Recreation	28,000	28,000	28,000	28,000	28,000	28,000	28,000	28,000
HHS	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000
2011 Capital Improvement Fund	2,618,000	-	-	-	-	-	-	-
CIP - Boulder Junction	194,392	200,000	200,000	200,000	-	-	-	-
Planning & Development Services Fund	207,909	214,146	220,570	227,187	234,003	241,023	248,253	255,701
Debt Service - Boulder Transit Village	9,606	-	-	-	-	-	-	-

Table 7-13: Transportation Fund, 2013 Fund Financial (Cont.)

	2011 Actual	2012 Revised	2013 Approved	2014 Projected	2015 Projected	2016 Projected	2017 Projected	2018 Projected
Capital Improvements Program	4,675,482	3,786,500	11,595,500	9,437,500	3,601,500	2,501,500	2,501,500	2,501,500
Appropriations from ATBs & Carryover	-	14,139,127	-	-	-	-	-	-
Total Uses of Funds	\$ 25,722,186	\$ 36,507,020	\$ 31,239,067	\$ 29,348,537	\$ 23,896,638	\$ 23,398,262	\$ 24,017,935	\$ 24,456,198
Ending Fund Balance Before Reserves	\$ 6,031,632	\$ 5,030,836	\$ 2,894,097	\$ 3,459,314	\$ 2,712,510	\$ 3,003,004	\$ 3,314,130	\$ 3,834,234
Reserves								
Sick & Vacation Liability Reserve	\$ 165,287	\$ 170,246	\$ 175,353	\$ 180,614	\$ 186,032	\$ 191,613	\$ 197,361	\$ 203,282
Operating Reserve	475,000	929,070	982,178	995,552	1,014,757	1,044,838	1,075,822	1,097,735
Pay Period 27 Reserve - 2013 & 2024	280,351	330,351	119,860	166,360	212,860	259,360	305,860	352,360
Total Reserves	\$ 920,638	\$ 1,429,666	\$ 1,277,391	\$ 1,342,525	\$ 1,413,649	\$ 1,495,811	\$ 1,579,043	\$ 1,653,377
Ending Fund Balance After Reserves	\$ 5,110,994	\$ 3,601,170	\$ 1,616,706	\$ 2,116,789	\$ 1,298,861	\$ 1,507,193	\$ 1,735,087	\$ 2,180,857

Table 7-14: Transportation Development Fund, 2013 Fund Financial

TRANSPORTATION DEVELOPMENT

	2011 Actual	2012 Revised	2013 Approved	2014 Projected	2015 Projected	2016 Projected	2017 Projected	2018.00 Projected
UNAPPROPRIATED FUND BALANCE								
Beginning Fund Balance	\$ 1,335,992	\$ 2,382,318	\$ 586,787	\$ 587,774	\$ 388,357	\$ 382,486	\$ 375,007	\$ 365,844
Sources of Funds								
Transportation Excise Tax	\$ 643,648	\$ 600,000	\$ 606,000	\$ 606,000	\$ 606,000	\$ 606,000	\$ 606,000	\$ 606,000
Interest Income	41,557	20,000	11,736	11,755	7,767	7,650	7,500	7,317
External Funding	1,617,694	-	-	-	-	-	-	-
Reimbursements	-	100,000	100,000	100,000	100,000	100,000	100,000	100,000
ATB's								
Total Sources of Funds	\$ 2,302,899	\$ 720,000	\$ 717,736	\$ 717,755	\$ 713,767	\$ 713,650	\$ 713,500	\$ 713,317
Uses of Funds								
Operating Expenditures	\$ 117,866	\$ 178,643	\$ 180,621	\$ 180,562	\$ 182,530	\$ 183,506	\$ 184,511	\$ 185,547
Cost Allocation	9,716	10,163	10,174	10,479	10,794	11,117	11,451	11,794
Excise Tax Administration	5,611	5,779	5,953	6,131	6,315	6,505	6,700	6,901
Capital Improvement Program	1,123,381	520,000	520,000	720,000	520,000	520,000	520,000	720,000
Appropriations from ATBs & Carryover	-	1,800,946	-	-	-	-	-	-
Total Uses of Funds	\$ 1,256,573	\$ 2,515,531	\$ 716,748	\$ 917,172	\$ 719,639	\$ 721,129	\$ 722,663	\$ 924,243
Ending Fund Balance Before Reserves	\$ 2,382,318	\$ 586,787	\$ 587,774	\$ 388,357	\$ 382,486	\$ 375,007	\$ 365,844	\$ 154,918
Reserves								
Designated Reserve	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
No. Boulder Undergrounding	112,860	112,860	112,860	112,860	112,860	112,860	112,860	112,860
Pay Period 27 Reserve - 2013 & 2024	4,386	5,186	2,690	3,790	4,890	5,990	7,090	8,190
Total Reserves	\$ 142,246	\$ 143,046	\$ 140,550	\$ 141,650	\$ 142,750	\$ 143,850	\$ 144,950	\$ 146,050
Ending Fund Balance After Reserves	\$ 2,240,072	\$ 443,741	\$ 447,224	\$ 246,707	\$ 239,736	\$ 231,157	\$ 220,894	\$ 8,868

Table 7-15: Transit Pass General Improvement District Fund, 2013 Fund Financial

TRANSIT PASS GENERAL IMPROVEMENT DISTRICT									
	2011	2012	2013	2014	2015	2016	2017	2018	
	Actual	Approved	Approved	Projected	Projected	Projected	Projected	Projected	Projected
Beginning Fund Balance	\$ 4,718	\$ 7,298	\$ 7,069	\$ 6,139	\$ 5,139	\$ 4,639	\$ 4,639	\$ 4,639	\$ 4,639
Sources of Funds									
Property Tax	\$ 8,205	\$ 9,374	\$ 9,377	\$ 9,620	\$ 10,443	\$ 11,269	\$ 11,601	\$ 11,942	\$ 11,942
Specific Ownership Tax	369	369	369	369	369	369	369	369	369
City of Boulder - ECO Pass Subsidy	4,126	4,126	4,334	4,464	4,598	4,736	4,878	5,024	5,024
Interest on Investments	213	109	71	61	51	46	46	46	46
Total Sources of Funds	\$ 12,913	\$ 13,979	\$ 14,151	\$ 14,514	\$ 15,461	\$ 16,421	\$ 16,894	\$ 17,382	\$ 17,382
Uses of Funds									
RTD ECO Pass Cost	\$ 9,699	\$ 13,753	\$ 14,446	\$ 14,879	\$ 15,325	\$ 15,785	\$ 16,259	\$ 16,747	\$ 16,747
Rebate Program	635	454	635	635	635	635	635	635	635
Total Uses of Funds	\$ 10,334	\$ 14,207	\$ 15,081	\$ 15,514	\$ 15,961	\$ 16,421	\$ 16,894	\$ 17,382	\$ 17,382
Ending Fund Balance	\$ 7,298	\$ 7,069	\$ 6,139	\$ 5,139	\$ 4,639	\$ 4,639	\$ 4,639	\$ 4,639	\$ 4,639

Table 7-16: Boulder Junction Access District (GID) – TDM Fund, 2013 Fund Financial

BOULDER JUNCTION ACCESS DISTRICT (GID) - TDM

	2011 Actual	2012 Revised	2013 Approved	2014 Projected	2015 Projected	2016 Projected	2017 Projected	2018 Projected
Beginning Fund Balance	\$ -	\$ -	\$ 16,395	\$ 31,590	\$ 59,495	\$ 110,566	\$ 129,565	\$ 95,975
Sources of Funds								
Property Tax	\$ -	\$ 17,601	\$ 17,601	\$ 17,601	\$ 74,505	\$ 99,735	\$ 113,784	\$ 152,100
Payments In Lieu of Taxes	-	31,774	47,800	113,064	122,259	74,279	58,281	36,858
Interest on Investment	-	-	141	215	405	752	881	653
Total Sources of Funds	\$ -	\$ 49,375	\$ 65,542	\$ 130,880	\$ 197,169	\$ 174,766	\$ 172,946	\$ 189,611
Uses of Funds								
TDM Admin Personnel	\$ -	\$ -	\$ -	\$ 9,632	\$ 10,017	\$ 10,417	\$ 10,834	\$ 11,267
TDM Admin NPE	-	-	2,547	2,598	2,650	2,703	2,757	2,812
TDM Program Personnel	-	-	-	19,745	20,535	21,356	22,210	23,099
TDM Programs	-	32,980	-	-	-	-	-	-
Eco Pass	-	-	45,000	66,979	107,933	117,301	163,518	207,176
Car Share	-	-	1,200	2,035	1,667	340	1,975	1,816
Bike Share	-	-	1,600	1,986	3,296	3,650	5,241	6,760
Total Uses of Funds	\$ -	\$ 32,980	\$ 50,347	\$ 102,974	\$ 146,097	\$ 155,768	\$ 206,536	\$ 252,930
Ending Fund Balance Before Reserves	\$ -	\$ 16,395	\$ 31,590	\$ 59,495	\$ 110,566	\$ 129,565	\$ 95,975	\$ 32,656
Reserves								
Operating Reserve	\$ -	\$ 3,298	\$ 5,035	\$ 10,297	\$ 14,610	\$ 15,577	\$ 20,654	\$ 25,293
Total Reserves	\$ -	\$ 3,298	\$ 5,035	\$ 10,297	\$ 14,610	\$ 15,577	\$ 20,654	\$ 25,293
Ending Fund Balance After Reserves	\$ -	\$ 13,097	\$ 26,555	\$ 49,198	\$ 95,957	\$ 113,988	\$ 75,322	\$ 7,362

Note:

Activity within this fund began in 2012.

Table 7-17: Community Development Block Grant (CDBG) Fund, 2013 Fund Financial

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)									
	2011 Actual	2012 Revised	2013 Approved	2014 Projected	2015 Projected	2016 Projected	2017 Projected	2018 Projected	
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sources of Funds									
Federal Grant Revenue Received	\$ 741,152	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Current Year Federal Grant	-	799,965	719,969	719,969	719,969	719,969	719,969	719,969	719,969
Available Prior Years Grant Balances	-	580,013	-	-	-	-	-	-	-
Total Sources of Funds	\$ 741,152	\$ 1,379,978	\$ 719,969	\$ 719,969	\$ 719,969	\$ 719,969	\$ 719,969	\$ 719,969	\$ 719,969
Uses of Funds									
Program Management	\$ 136,292	\$ 248,059	\$ 116,196	\$ 115,084	\$ 113,927	\$ 112,725	\$ 111,474	\$ 110,173	
Cost Allocation	26,547	27,936	27,798	28,910	30,066	31,269	32,520	33,821	
Community Development and Housing Activities	578,313	523,969	575,975	575,975	575,975	575,975	575,975	575,975	
Program Carryover and Encumbrances	-	580,013	-	-	-	-	-	-	
Total Uses of Funds	\$ 741,152	\$ 1,379,978	\$ 719,969	\$ 719,969	\$ 719,969	\$ 719,969	\$ 719,969	\$ 719,969	\$ 719,969
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Note:

This fund may not have designated reserves as expenditures are funded only on a reimbursement basis by the Department of Housing and Urban Development.

Table 7-18: Home Investment Partnership Grant Fund, 2013 Fund Financial

HOME INVESTMENT PARTNERSHIP GRANT

	2011 Actual	2012 Revised	2013 Approved	2014 Projected	2015 Projected	2016 Projected	2017 Projected	2018 Projected
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sources of Funds								
Federal Grant Revenue Received	\$ 784,368	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Current Year Federal Grant	-	889,383	800,445	800,445	800,445	800,445	800,445	800,445
Available Prior Years Grant Balances	-	2,033,741	-	-	-	-	-	-
Total Sources of Funds	\$ 784,368	\$ 2,923,124	\$ 800,445	\$ 800,445	\$ 800,445	\$ 800,445	\$ 800,445	\$ 800,445
Uses of Funds								
Program Management	\$ 92,924	\$ 60,594	\$ 53,448	\$ 53,010	\$ 52,554	\$ 52,081	\$ 51,588	\$ 51,076
Cost Allocation	10,455	10,957	10,948	11,386	11,841	12,315	12,808	13,320
HOME Consortium to Other Communities	630,979	417,610	375,849	375,849	375,849	375,849	375,849	375,849
Housing Activities	50,010	400,222	360,200	360,200	360,200	360,200	360,200	360,200
Program Carryover and Encumbrances	-	2,033,741	-	-	-	-	-	-
Total Uses of Funds	\$ 784,368	\$ 2,923,124	\$ 800,445	\$ 800,445	\$ 800,445	\$ 800,445	\$ 800,445	\$ 800,445
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Note:

This fund may not have designated reserves as expenditures are funded only on a reimbursement basis by the Department of Housing and Urban Development.

Table 7-19: Permanent Parks and Recreation Fund, 2013 Fund Financial

PERMANENT PARKS AND RECREATION

	2011 Actual	2012 Revised	2013 Approved	2014 Projected	2015 Projected	2016 Projected	2017 Projected	2018 Projected
Beginning Fund Balance	\$ 2,922,811	\$ 2,200,846	\$ 937,032	\$ 635,719	\$ 268,098	\$ 471,695	\$ 345,010	\$ 502,211
Sources of Funds								
Property Tax	\$ 2,017,498	\$ 2,225,819	\$ 2,248,077	\$ 2,270,558	\$ 2,315,969	\$ 2,362,289	\$ 2,433,157	\$ 2,506,152
Interest	21,360	14,188	7,362	7,362	7,362	7,362	7,362	7,362
Parks Development Excise Taxes	326,607	286,437	-	-	-	-	-	-
Recreation Development Excise Taxes	81,657	71,613	-	-	-	-	-	-
Excise Tax - Land Acquisition	70,024	-	-	-	-	-	-	-
Other Revenues	40,747	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Transfers from Fund 260	-	230,000	-	-	-	-	-	-
Parkland DET (Bldr Junction)	-	-	117,552	223,311	23,953	17,348	40,847	23,586
Parkland DET (City-wide)	-	192,325	19,233	38,465	192,325	192,325	161,553	192,325
OSMP Sale - Kentucky and Papini	671,333	-	-	-	-	-	-	-
Total Sources of Funds	\$ 3,229,226	\$ 3,040,382	\$ 2,412,224	\$ 2,559,696	\$ 2,559,609	\$ 2,599,324	\$ 2,662,919	\$ 2,749,425
Uses of Funds								
Operations and Construction Management	\$ 539,798	\$ 753,125	\$ 811,200	\$ 827,424	\$ 843,972	\$ 860,852	\$ 878,069	\$ 895,630
Recreation Renovation and Refurbishment	-	-	-	-	400,000	412,000	424,360	437,091
Parks Renovation and Refurbishment	-	-	-	-	-	-	-	-
Boulder Junction Transfer	66,844	192,325	136,785	261,776	216,278	209,673	57,000	215,911
Capital Refurbishment Projects	638,553	435,658	-	-	-	-	-	-
2011 Capital Improvement Bond Transfer	230,000	-	-	-	-	-	-	-
Cost Allocation	76,017	80,229	79,598	81,986	84,446	86,979	89,588	92,276
Excise Tax Collection	5,611	5,779	5,953	6,131	6,315	6,505	6,700	6,700
Capital	2,394,368	2,199,327	1,680,000	1,750,000	805,000	1,150,000	1,050,000	800,000
Carryover and Encumbrances	-	637,754	-	-	-	-	-	-
Total Uses of Funds	\$ 3,951,191	\$ 4,304,197	\$ 2,713,536	\$ 2,927,317	\$ 2,356,011	\$ 2,726,009	\$ 2,505,717	\$ 2,447,608
Ending Fund Balance Before Reserves	\$ 2,200,846	\$ 937,032	\$ 635,719	\$ 268,098	\$ 471,695	\$ 345,010	\$ 502,211	\$ 804,028
Reserves								
Pay Period 27 Reserve	\$ 19,681	\$ 25,181	\$ 10,735	\$ 5,500	\$ 11,000	\$ 16,500	\$ 22,000	\$ 27,500
Sick/Vacation/Bonus Reserve	56,675	58,375	60,126	61,930	63,788	65,701	67,672	69,703
Total Reserves	\$ 76,356	\$ 83,556	\$ 70,861	\$ 67,430	\$ 74,788	\$ 82,201	\$ 89,672	\$ 97,203
Ending Fund Balance After Reserves	\$ 2,124,491	\$ 853,476	\$ 564,858	\$ 200,668	\$ 396,907	\$ 262,809	\$ 412,539	\$ 706,825

Table 7-20: Boulder Junction Improvement Fund, 2013 Fund Financial

BOULDER JUNCTION IMPROVEMENT

	2011 Actual	2012 Revised	2013 Approved	2014 Projected	2015 Projected	2016 Projected	2017 Projected	2018 Projected
Beginning Fund Balance	\$ -	\$ 946,590	\$ 1,277,922	\$ 1,117,289	\$ 2,195,299	\$ 1,709,523	\$ 1,360,332	\$ 898,365
Sources of Funds								
Transportation DET	\$ -	\$ -	\$ 243,716	\$ 788,181	\$ 49,660	\$ 63,830	\$ 126,347	\$ 73,806
Transportation Use Tax	5,840	257,142	75,875	-	26,836	33,663	5,664	270,510
GF Construction Use Tax	339,892	655,713	193,482	-	68,432	85,840	14,444	689,800
Developer Fees	487,000	-	-	-	-	-	-	-
Parks Impact Fees	-	-	348,592	682,455	78,910	57,151	134,568	77,704
Parks Use Tax	2,433	107,143	31,615	-	11,182	14,026	2,360	112,712
Transfer - Parkland DET (Bldr Jcn)	-	-	117,552	223,311	23,953	17,348	40,847	23,586
Transfer - Parkland DET (Citywide)	66,844	192,325	19,233	38,465	192,325	192,325	161,553	192,325
Transfer - Transportation CIP	194,392	200,000	200,000	200,000	-	-	-	-
Interest on Investments	2,311	-	10,990	7,598	14,928	11,625	9,250	-
Estimated Revenue from ATB's and Carryover	-	93,079	-	-	-	-	-	-
Total Sources of Funds	\$ 1,098,712	\$ 1,505,402	\$ 1,241,055	\$ 1,940,010	\$ 466,225	\$ 475,809	\$ 495,033	\$ 1,440,443
Uses of Funds								
Adopted Key Public Improvements								
Transportation								
Development Coordination	\$ 152,122	\$ 125,000	\$ 125,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
Traffic Signals	-	124,800	-	-	-	-	532,000	-
Junction Place Enhancements - Pearl to Goose Creek	-	-	1,082,000	-	-	-	-	-
Junction Place Enhancements - Goose Creek to Bluff	-	-	-	-	877,000	-	-	-
Parks								
Pocket Park	-	-	194,688	-	-	750,000	350,000	350,000
Historic Depot	-	-	-	787,000	-	-	-	-
Rail Plaza	-	-	-	-	-	-	-	374,000
Appropriations from ATBs & Carryover	-	924,270	-	-	-	-	-	-
Total Uses of Funds	\$ 152,122	\$ 1,174,070	\$ 1,401,688	\$ 862,000	\$ 952,000	\$ 825,000	\$ 957,000	\$ 799,000
Ending Fund Balance	\$ 946,590	\$ 1,277,922	\$ 1,117,289	\$ 2,195,299	\$ 1,709,523	\$ 1,360,332	\$ 898,365	\$ 1,539,808

Table 7-21: 2011 Capital Improvement Bond Fund, 2013 Fund Financial

2011 CAPITAL IMPROVEMENT BOND								
	2011 Actual	2012 Revised	2013 Approved	2014 Projected	2015 Projected	2016 Projected	2017 Projected	2018 Projected
Beginning Fund Balance	\$ -	\$ 3,177,039	\$ 39,324,595	\$ 18,710,743	\$ 7,172,944	\$ 7,172,944	\$ 7,172,944	\$ 7,172,944
Sources of Funds								
Transfer from Downtown Commercial District	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from Facility Renovation and Replacement Fund	40,000	-	-	-	-	-	-	-
Transfer from Permanent Parks and Recreation Fund	230,000	-	-	-	-	-	-	-
Transfer from Transportation Fund	2,618,000	-	-	-	-	-	-	-
Transfer from the General Fund	2,500	281,229	-	-	-	-	-	-
Interest Income	2,545	-	506,094	146,000	-	-	-	-
Capital Improvement Bond Proceeds	-	54,495,675	-	-	-	-	-	-
Total Sources of Funds	\$ 3,193,045	\$ 54,776,904	\$ 506,094	\$ 146,000	\$ -	\$ -	\$ -	\$ -
Uses of Funds								
Capital Improvement Bond Capital Projects	\$ 16,006	\$ 15,438,848	\$ 21,119,946	\$ 11,683,799	\$ -	\$ -	\$ -	\$ -
Repayment to Downtown Commercial	-	300,000	-	-	-	-	-	-
Repayment to Facility Renovation and	-	40,000	-	-	-	-	-	-
Repayment to Permanent Parks and	-	230,000	-	-	-	-	-	-
Repayment to Transportation Fund	-	2,618,000	-	-	-	-	-	-
Repayment to General Fund	-	2,500	-	-	-	-	-	-
Total Uses of Funds	\$ 16,006	\$ 18,629,348	\$ 21,119,946	\$ 11,683,799	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance Before Reserves	\$ 3,177,039	\$ 39,324,595	\$ 18,710,743	\$ 7,172,944	\$ 7,172,944	\$ 7,172,944	\$ 7,172,944	\$ 7,172,944
Total Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance After Reserves	\$ 3,177,039	\$ 39,324,595	\$ 18,710,743	\$ 7,172,944	\$ 7,172,944	\$ 7,172,944	\$ 7,172,944	\$ 7,172,944

Note The fund balance shown in years 2015 through 2018 is expected to be spent on bond appropriate capital projects. These projects have not yet been identified, so the amount is shown in Fund Balance though appropriations for all bond proceeds have already been made. All bond proceeds have been appropriated in 2012. Expenditure amounts shown in 2013 and 2014 are anticipated carryovers of bond proceeds.

Table 7-22: Water Utility Fund, 2013 Fund Financial

WATER UTILITY

	2011 Actual	2012 Revised	2013 Approved	2014 Projected	2015 Projected	2016 Projected	2017 Projected	2018 Projected
Beginning of Year Fund Balance	\$ 37,601,841	\$ 37,315,810	\$ 29,271,211	\$ 29,196,734	\$ 31,610,699	\$ 32,822,830	\$ 31,123,522	\$ 30,210,984
Sources of Funds								
Operating								
Sale of Water to General Cust	\$ 20,122,039	\$ 20,148,607	\$ 20,794,356	\$ 21,460,807	\$ 22,363,662	\$ 23,304,508	\$ 24,284,946	\$ 25,306,641
Projected Rate Increase	-	604,458	623,831	858,432	894,546	932,180	971,398	1,012,266
Bulk/Irrigation Water Sales	236,786	148,500	148,750	139,750	141,750	141,750	141,750	141,750
Hydroelectric Revenue	2,461,402	2,300,000	2,775,000	2,775,000	2,775,000	2,775,000	2,775,000	2,775,000
Miscellaneous Operating Revenues	96,169	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Non-Operating								
Plant Investment Fees	3,095,461	1,000,000	2,500,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Connection Charges	128,303	130,000	130,000	130,000	130,000	130,000	130,000	130,000
Special Assessments	255,017	5,000	5,000	5,000	5,000	5,000	5,000	5,000
State & Federal Grants	799,049	654,105	-	-	-	-	-	-
Interest on Investments	612,291	420,000	439,068	437,951	632,214	820,571	778,088	906,330
Rent, assessments and other misc revenues	53,696	19,000	19,500	20,000	20,500	20,500	20,500	20,500
Sale of Real Estate - Yards Masterplan	-	196,500	-	-	-	-	-	-
Transfer from General Fund - Fire Training Center	92,785	92,785	92,785	92,785	92,785	92,785	92,785	92,785
Projected Bond Proceeds	19,171,728	-	-	-	-	12,910,000	-	40,780,000
Total Sources of Funds	\$ 47,124,726	\$ 25,743,956	\$27,553,290	\$ 27,944,725	\$ 29,080,457	\$ 43,157,295	\$ 31,224,467	\$ 73,195,271
Uses of Funds								
Operating								
Administration	\$ 868,880	\$ 822,268	\$ 856,126	\$ 867,020	\$ 893,031	\$ 919,822	\$ 947,417	\$ 975,839
Planning and Project Management	472,945	580,209	598,131	605,742	623,915	642,632	661,911	681,768
Water Resources and Hydroelectric								
Operations	2,087,619	2,087,190	2,072,539	2,098,913	2,161,880	2,226,736	2,293,539	2,362,345
Water Treatment	4,348,451	4,366,823	4,542,312	4,600,114	4,738,118	4,880,261	5,026,669	5,177,469
Water Quality and Environmental Svcs	826,319	895,207	966,796	979,099	1,008,472	1,038,726	1,069,888	1,101,984
Water Conservation	342,902	439,379	461,996	467,875	481,911	496,369	511,260	526,597
System Maintenance	3,070,672	3,071,559	3,233,373	3,274,519	3,372,754	3,473,937	3,578,155	3,685,500
Windy Gap Payment	2,381,558	2,541,910	2,556,836	2,596,250	2,714,004	2,776,959	2,341,075	336,000
Sick and Vacation Accrual	(98,743)	100,000	100,000	101,273	104,311	107,440	110,663	113,983
Debt								
BRWTP 1996 Revenue Bond; Refunding in 2006	848,752	854,690	854,438	856,594	857,709	858,531	-	-

Table 7-22: Water Utility Fund, 2013 Fund Financial (Cont.)

	2011 Actual	2012 Revised	2013 Approved	2014 Projected	2015 Projected	2016 Projected	2017 Projected	2018 Projected
Refunding of the 1999 and 2000 Revenue Bonds	2,507,921	2,506,088	2,511,421	2,523,521	2,522,054	2,517,388	2,524,233	2,524,650
Lakewood 2001 Rev Bond; Refunded in 2012	21,336,915	2,052,608	2,057,650	2,057,000	2,065,733	2,065,950	2,065,333	2,072,083
Projected Bond-Betasso WTP Improvements	-	-	-	-	-	1,125,410	1,125,410	1,125,410
Projected Bond-NCWCD Conveyance Line	-	-	-	-	-	-	-	2,508,360
Projected Bond - Barker Dam	-	-	-	-	-	-	-	710,445
Projected Bond-Barker Dam Hydro Facility	-	-	-	-	-	-	-	336,250
Transfers								
Cost Allocation	1,153,926	1,214,752	1,208,285	1,268,699	1,332,134	1,398,741	1,468,678	1,542,112
Planning & Development Services	194,526	200,362	206,373	212,564	218,941	225,509	232,274	239,243
General Fund - City Attorney	-	-	31,893	32,850	33,835	34,850	35,896	36,973
Capital	6,969,370	3,746,754	5,469,598	3,090,000	4,843,835	8,053,536	8,255,268	4,462,013
Projected Bond - Betasso WTP IMP	-	-	-	-	-	11,996,245	-	-
Projected Bond - NCWCD Conveyance	-	-	-	-	-	-	-	27,374,690
Projected Bond - Barker Dam	-	-	-	-	-	-	-	7,725,138
Projected Bond - Barker Dam Hydro Facility	-	-	-	-	-	-	-	3,613,459
Projected Bond - Issuance Costs	-	-	-	-	-	125,000	-	\$350,000
Encumbrances, Carryover and Adjustments to Base	-	8,408,756	-	-	-	-	-	-
Total Uses of Funds	\$47,312,014	\$33,888,555	\$27,727,767	\$25,632,033	\$27,972,637	\$44,964,042	\$32,247,669	\$69,582,311
Sick/Vacation Accrual Adjustment	\$ (98,743)	\$ 100,000	\$ 100,000	\$ 101,273	\$ 104,311	\$ 107,440	\$ 110,663	\$ 113,983
Ending Fund Balance Before Reserves	\$37,315,810	\$29,271,211	\$29,196,734	\$31,610,699	\$32,822,830	\$31,123,522	\$30,210,984	\$33,937,927
Reserves								
Bond Reserve	\$ 2,934,796	\$ 2,934,796	\$ 2,934,796	\$ 2,934,796	\$ 2,934,796	\$ 4,060,206	\$ 3,206,839	\$ 6,761,904
Lakewood Pipeline Remediation Reserve	13,172,885	14,039,542	14,932,560	15,588,815	16,528,955	17,497,690	18,495,890	19,524,451
Lakewood/USFS Damage Claims Reserve	100,000	100,000	-	-	-	-	-	-
Sick/Vacation/Bonus Reserve	632,868	651,854	671,410	691,552	712,299	733,667	755,677	778,348
Pay Period 27 Reserve	236,947	287,947	112,400	163,400	214,400	265,400	316,400	367,400
Operating Reserve	3,912,264	4,079,915	4,208,665	4,276,229	4,420,826	4,555,496	4,569,356	4,194,953
Capital Reserve	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Total Reserves	\$22,989,760	\$24,094,054	\$24,859,830	\$25,654,792	\$26,811,276	\$29,112,459	\$29,344,163	\$33,627,057
Ending Fund Balance After Reserves	\$14,326,050	\$5,177,157	\$4,336,904	\$5,955,907	\$6,011,554	\$2,011,063	\$866,821	\$310,870

Note:
Operating reserve levels are based on industry standards and maintained for revenue bonds, revenue fluctuations and the capital intensive nature of the utility.

Table 7-23: Wastewater Utility Fund, 2013 Fund Financial

WASTEWATER UTILITY

	2011 Actual	2012 Revised	2013 Approved	2014 Projected	2015 Projected	2016 Projected	2017 Projected	2018 Projected
Beginning Fund Balance	\$ 23,529,132	\$ 20,374,795	\$ 10,157,032	\$ 8,787,396	\$ 8,002,117	\$ 5,641,385	\$ 5,702,658	\$ 5,210,387
Sources of Funds								
Operating								
Sewer Charges to General Customers	\$ 12,807,155	\$ 12,365,296	\$ 12,761,728	\$ 13,426,614	\$ 14,126,140	\$ 14,862,112	\$ 15,636,428	\$ 16,921,117
Projected Rate Increase	-	370,959	638,086	671,331	706,307	743,106	1,250,914	1,353,689
Surcharge/ Pretreatment Fees	122,421	118,000	118,000	118,000	118,000	118,000	118,000	118,000
Non-Operating								
Plant Investment Fees	897,564	250,000	700,000	450,000	450,000	450,000	450,000	450,000
Connection Charges	5,300	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Special Assessments	242,950	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Federal & State Grants	-	33,000	-	-	-	-	-	-
Interest on Investments	410,861	202,866	203,141	219,685	240,064	169,242	171,080	156,312
Rent and Other Miscellaneous Revenue	32,780	1,500	1,500	1,500	1,500	1,500	1,500	1,500
Sale of Real Estate - Yards Masterplan	-	98,250	-	-	-	-	-	-
Transfer from Other Funds	-	567,318	-	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	-	-	-
Total Sources of Funds	\$ 14,519,031	\$ 14,022,189	\$ 14,437,455	\$ 14,902,129	\$ 15,657,011	\$ 16,358,959	\$ 17,642,922	\$ 19,015,618
Uses of Funds								
Operating								
Administration	\$ 532,615	\$ 513,361	\$ 535,433	\$ 541,994	\$ 558,254	\$ 575,002	\$ 592,252	\$ 610,019
Planning and Project Management	180,451	341,994	351,533	355,841	366,516	377,511	388,837	400,502
Wastewater Quality & Environmental Svcs	944,669	1,046,496	1,113,978	1,127,629	1,161,458	1,196,301	1,232,190	1,269,156
System Maintenance	1,703,957	1,706,837	1,752,316	1,773,789	1,827,003	1,881,813	1,938,267	1,996,415
Wastewater Treatment	4,772,174	5,209,794	5,300,593	5,365,546	5,526,513	5,692,308	5,863,077	6,038,970
Sick/Vacation Accrual	(9,717)	75,000	75,000	75,919	78,197	80,543	82,959	85,448
Debt								
WWTP Improvements 2005 Revenue Bond	3,550,367	3,546,533	3,544,883	3,543,496	3,519,913	3,502,288	3,480,163	3,459,525
2006 Refunding of the 1992 Marshall Landfill Bond	165,568	175,454	-	-	-	-	-	-
WWTP UV, Digester, Headworks Imp 2010 Rev Bond	674,688	671,879	673,963	670,854	672,638	673,863	670,938	672,700
Transfers								
Cost Allocation	827,766	870,993	866,761	910,099	955,604	1,003,384	1,053,553	1,106,231
Planning & Development Services	195,118	200,971	207,000	213,210	219,606	226,194	232,980	239,969
General Fund - Utilities Attorney	-	-	10,631	10,950	11,279	11,617	11,966	12,325
Capital Improvement Program	1,952,061	1,650,000	1,450,000	1,174,000	3,198,960	1,157,405	2,670,970	2,617,994

Table 7-23: Wastewater Utility Fund, 2013 Fund Financial (Cont.)

	2011 Actual	2012 Revised	2013 Approved	2014 Projected	2015 Projected	2016 Projected	2017 Projected	2018 Projected
2011 Bond-UV, Digester, Headworks IMP	2,173,934	7,226,921	-	-	-	-	-	-
Carryover, Encumbrances and Adjustments to Base	-	1,078,719	-	-	-	-	-	-
Total Uses of Funds	\$ 17,663,651	\$ 24,314,952	\$ 15,882,091	\$ 15,763,327	\$ 18,095,940	\$ 16,378,228	\$ 18,218,152	\$ 18,509,253
Sick/Vacation Accrual Adjustment	\$ (9,717)	\$ 75,000	\$ 75,000	\$ 75,919	\$ 78,197	\$ 80,543	\$ 82,959	\$ 85,448
Ending Fund Balance Before Reserves	\$ 20,374,795	\$ 10,157,032	\$ 8,787,396	\$ 8,002,117	\$ 5,641,385	\$ 5,702,658	\$ 5,210,387	\$ 5,802,199
Reserves								
Bond Reserves	\$ 840,389	\$ 840,389	\$ 670,139	\$ 670,139	\$ 670,139	\$ 670,139	\$ 670,139	\$ 670,139
Sick/Vacation/Bonus Reserve	550,969	567,498	584,523	602,059	620,120	638,724	657,886	677,622
Pay Period 27 Reserve	191,891	237,891	103,480	142,480	181,480	220,480	259,480	298,480
Operating Reserve	2,286,758	2,491,362	2,553,311	2,593,744	2,676,107	2,761,168	2,849,020	2,939,759
Capital Reserve	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Total Reserves	\$ 4,370,007	\$ 4,637,140	\$ 4,411,453	\$ 4,508,422	\$ 4,647,847	\$ 4,790,511	\$ 4,936,525	\$ 5,086,000
Ending Fund Balance After Reserves	\$ 16,004,788	\$ 5,519,893	\$ 4,375,942	\$ 3,493,695	\$ 993,538	\$ 912,147	\$ 273,862	\$ 716,199

Note:

Operating reserve levels are based on industry standards and are maintained for revenue bonds, revenue fluctuations (weather and water usage impacts) and the capital intensive nature of the utility.

Table 7-24: Stormwater/Flood Management Fund, 2013 Fund Financial

STORMWATER/FLOOD MANAGEMENT UTILITY

	2011 Actual	2012 Revised	2013 Approved	2014 Projected	2015 Projected	2016 Projected	2017 Projected	2018 Projected
Beginning Fund Balance	\$ 11,664,900	\$ 13,589,968	\$ 6,997,149	\$ 6,729,239	\$ 6,571,664	\$ 5,310,033	\$ 4,544,175	\$ 3,460,338
Sources of Funds								
Operating								
Service Charge Fees	\$ 4,854,136	\$ 5,136,442	\$ 5,146,715	\$ 5,311,719	\$ 5,482,012	\$ 5,657,766	\$ 5,839,154	\$ 6,026,357
Projected Rate Increases	-	-	154,401	159,352	164,460	169,733	175,175	180,791
Non-Operating								
Plant Investment Fees	701,347	200,000	500,000	500,000	500,000	500,000	500,000	500,000
Urban Drainage District Funds	163,119	575,000	375,000	-	250,000	250,000	250,000	257,500
State and Federal Grants	89,502	-	600,000	2,000,000	-	-	-	-
Interest on Investments	214,231	150,000	139,943	168,231	197,150	159,301	136,325	103,810
Intergovernmental Transfers (KICP)	132,769	150,000	154,500	159,135	163,909	168,826	173,891	179,108
Rent and other miscellaneous revenue	47,485	40,000	40,000	40,000	40,000	40,000	5,000	5,000
Miscellaneous nonrecurring revenue	-	-	-	-	-	-	-	-
Sale of Real Estate - Yards Masterplan	-	98,250	-	-	-	-	-	-
Projected Bonds	-	-	-	-	5,015,000	-	-	-
Total Sources of Funds	\$ 6,202,589	\$ 6,349,692	\$ 7,110,559	\$ 8,338,436	\$ 11,812,532	\$6,945,626	\$ 7,079,545	\$ 7,252,565
Uses of Funds								
Operating								
Administration	\$ 413,218	\$ 390,931	\$ 409,197	\$ 413,871	\$ 426,287	\$ 439,075	\$ 452,248	\$ 465,815
Planning and Project Management	960,960	1,047,250	1,069,829	1,082,048	1,114,510	1,147,945	1,182,383	1,217,855
Stormwater Contract Management	25,000	49,442	49,442	50,007	51,507	53,052	54,644	56,283
Stormwater Quality and Education	852,324	918,312	938,603	949,323	977,803	1,007,137	1,037,351	1,068,472
System Maintenance	727,381	787,173	826,512	835,952	861,031	886,862	913,468	940,872
Sick/Vacation Accrual	4,820	50,000	50,000	50,571	52,088	53,651	55,260	56,918
Debt								
Goose Creek 1998 Revenue Bond	-	-	-	-	-	-	-	-
Refunding of the Goose Creek 1998 Revenue Bond	388,667	387,258	390,742	384,042	387,038	381,675	386,138	380,175
Projected Bond - South Boulder Creek	-	-	-	-	437,065	437,065	437,065	437,065
Projected Bond - Boulder Transit Village	-	-	-	-	-	-	-	-
Transfers								
Cost Allocation	201,742	212,932	211,245	221,807	232,898	244,542	256,770	269,608
Planning & Development Services	117,606	121,134	124,768	128,511	132,366	136,337	140,428	144,640
General Fund - Utilities Attorney	-	-	10,631	10,950	11,278	11,617	11,965	12,324

Table 7-24: Stormwater/Flood Management Fund, 2013 Fund Financial (Cont.)

	2011 Actual	2012 Revised	2013 Approved	2014 Projected	2015 Projected	2016 Projected	2017 Projected	2018 Projected
Capital	590,623	2,147,500	3,347,500	4,419,500	3,867,380	2,966,175	3,290,922	2,616,659
Projected Bond - South Boulder Creek	-	-	-	-	4,500,000	-	-	-
Projected Bond Issuance Costs	-	-	-	-	75,000	-	-	-
Encumbrances, Carryover and Adjustments	-	6,880,579	-	-	-	-	-	-
Total Uses of Funds	\$ 4,282,341	\$ 12,992,511	\$ 7,428,469	\$ 8,546,583	\$ 13,126,251	\$ 7,765,134	\$ 8,218,642	\$ 7,666,686
Sick and Vacation Accrual Adjustment	\$ 4,820	\$ 50,000	\$ 50,000	\$ 50,571	\$ 52,088	\$ 53,651	\$ 55,260	\$ 56,918
Ending Fund Balance Before Reserves	\$ 13,589,968	\$ 6,997,149	\$ 6,729,239	\$ 6,571,664	\$ 5,310,033	\$ 4,544,175	\$ 3,460,338	\$ 3,103,136
Reserves								
Bond Reserves	\$ 324,984	\$ 324,984	\$ 324,984	\$ 324,984	\$ 762,019	\$ 762,019	\$ 762,019	\$ 437,035
Post Flood Property Acquisition	1,050,000	1,050,000	1,050,000	1,050,000	1,050,000	1,050,000	1,050,000	1,050,000
Sick/Vacation/Bonus Reserve	64,069	65,991	67,971	70,010	72,110	74,274	76,502	78,797
Pay Period 27 Reserve	53,817	65,317	21,480	34,480	47,480	60,480	73,480	86,480
Operating Reserve	825,763	894,294	922,557	935,760	964,942	995,055	1,026,129	1,058,197
Capital Reserve	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
Total Reserves	\$ 2,518,633	\$ 2,600,586	\$ 2,586,992	\$ 2,615,234	\$ 3,096,551	\$ 3,141,827	\$ 3,188,130	\$ 2,910,509
Ending Fund Balance After Reserves	\$ 11,071,335	\$ 4,396,563	\$ 4,142,248	\$ 3,956,430	\$ 2,213,481	\$ 1,402,348	\$ 272,208	\$ 192,627

Note:

Operating reserve levels are based on industry standards and are maintained for revenue bonds, revenue fluctuations (w eather and w ater usage impacts) and the capital intensive nature of the utility.

Table 7-25: Downtown Commercial District Fund, 2013 Fund Financial

DOWNTOWN COMMERCIAL DISTRICT								
	2011 Actual	2012 Revised	2013 Approved	2014 Projected	2015 Projected	2016 Projected	2017 Projected	2018 Projected
Beginning Fund Balance	\$ 2,399,134	\$ 3,305,492	\$ 2,355,733	\$ 3,171,455	\$ 3,484,228	\$ 3,727,370	\$ 3,992,919	\$ 4,180,033
Sources of Funds								
Property/Owner Tax	\$ 1,092,447	\$ 1,064,829	\$ 1,085,126	\$ 1,106,829	\$ 1,128,966	\$ 1,151,545	\$ 1,174,577	\$ 1,198,068
Short Term Fees	1,548,332	1,429,125	1,455,125	1,468,345	1,481,697	1,495,183	1,508,803	1,522,560
Long Term Fees	2,400,656	2,454,480	2,489,160	2,588,166	2,588,166	2,691,693	2,691,693	2,714,989
Meterhood & Tokens	40,486	35,000	35,000	35,000	35,000	35,000	35,000	35,000
Interest	42,008	27,043	34,602	21,566	34,842	37,274	39,929	41,800
Rental Income	141,893	166,000	185,000	186,840	188,698	190,575	192,471	194,386
Miscellaneous	35,843	18,950	21,138	21,227	21,316	21,406	21,497	21,590
Transfers In Meters	1,350,000	1,400,000	1,475,000	1,475,000	1,475,000	1,475,000	1,475,000	1,475,000
10th/Walnut - Property, Sales, Accommodations and TIF	1,521,654	1,398,000	1,462,295	-	-	-	-	-
10th/Walnut- other Revenue	15,384	38,380	38,764	39,151	39,543	39,938	40,338	40,741
Total Sources of Funds	\$ 8,188,703	\$ 8,031,807	\$ 8,281,210	\$ 6,942,124	\$ 6,993,229	\$ 7,137,615	\$ 7,179,308	\$ 7,244,134
Uses of Funds								
Operating:-								
Parking Operations	\$ 1,702,974	\$ 1,847,177	\$ 1,921,807	\$ 1,977,721	\$ 2,035,452	\$ 2,095,065	\$ 2,156,626	\$ 2,220,205
Major Maintenance/Improvements - Parking Downtown & University Hill Management Division	86,761	250,000	250,000	250,000	250,000	250,000	250,000	250,000
Eco-Pass Program	889,966	957,423	994,184	1,025,699	1,058,310	1,092,057	1,126,982	1,163,129
Major Maintenance/Improvements - Downtown	796,720	792,173	793,125	808,988	825,167	841,671	858,504	875,674
Sick/Vacation Accrual	480,623	225,000	225,000	227,000	229,040	231,121	233,243	235,408
Capital Replacement Reserve	915	12,555	12,555	13,057	13,579	14,123	14,688	15,275
Debt-	165,675	165,675	165,675	165,675	165,675	165,675	165,675	165,675
Series 1998	1,005,817	1,007,283	1,008,000	1,012,910	1,016,920	1,021,498	1,024,093	1,030,013
Series 2003 (10th and Walnut)	920,118	922,234	927,752	927,399	930,883	931,568	928,791	929,938
Transfers-								
Cost Allocation	219,053	231,199	229,373	233,960	238,639	243,412	248,280	253,246
Mall Improvements - Payback to GF	43,549	-	-	-	-	-	-	-
Transfer to Boulder Junction - Loan	20,000	-	-	-	-	-	-	-
Carryover, Encumbrances and Adjustments	-	1,667,716	-	-	-	-	-	-
Excess TIF to City of Boulder	951,090	915,686	950,572	-	-	-	-	-
Total Uses of Funds	\$ 7,283,260	\$ 8,994,121	\$ 7,478,043	\$ 6,642,409	\$ 6,763,666	\$ 6,886,189	\$ 7,006,883	\$ 7,138,563
Less: Sick/Vacation Accrual Adjustment	\$ (915)	\$ (12,555)	\$ (12,555)	\$ (13,057)	\$ (13,579)	\$ (14,123)	\$ (14,688)	\$ (15,275)
Ending Fund Balance Before Reserves	\$ 3,305,492	\$ 2,355,733	\$ 3,171,455	\$ 3,484,228	\$ 3,727,370	\$ 3,992,919	\$ 4,180,033	\$ 4,300,879

Table 7-25: Downtown Commercial District Fund, 2013 Fund Financial (Cont.)

	2011 Actual	2012 Revised	2013 Approved	2014 Projected	2015 Projected	2016 Projected	2017 Projected	2018 Projected
Reserves								
Designated Reserve	\$ 412,363	\$ 425,000	\$ 436,235	\$ 446,814	\$ 457,722	\$ 468,971	\$ 480,572	\$ 492,537
Pay Period 27 - 2013 Reserve	49,970	60,936	72,736	84,236	95,736	107,236	118,736	130,236
Sick and Vacation Liability Reserve	106,043	130,670	143,225	156,282	169,862	183,984	198,672	213,947
Reserve-CAGID 10th and Walnut Debt Service	285,089	285,089	285,089	285,089	285,089	285,089	285,089	285,089
Total Reserves	\$ 853,465	\$ 901,695	\$ 937,285	\$ 972,421	\$ 1,008,409	\$ 1,045,280	\$ 1,083,069	\$ 1,121,809
Ending Fund Balance After Reserves	\$ 2,452,026	\$ 1,454,038	\$ 2,234,171	\$ 2,511,806	\$ 2,718,961	\$ 2,947,639	\$ 3,096,964	\$ 3,179,070

Table 7-26: University Hill Commercial District Fund, 2013 Fund Financial

UNIVERSITY HILL COMMERCIAL DISTRICT

	2011	2012	2013	2014	2015	2016	2017	2018
	Actual	Revised	Approved	Projected	Projected	Projected	Projected	Projected
Beginning Fund Balance	\$ 685,785	\$ 722,624	\$ 711,945	\$ 705,316	\$ 684,276	\$ 649,815	\$ 600,995	\$ 535,117
Sources of Funds								
UHGID Sources								
Property Tax	\$ 25,967	\$ 27,575	\$ 28,127	\$ 28,690	\$ 29,264	\$ 29,849	\$ 30,446	\$ 31,055
Ownership Tax	1,220	1,500	1,500	1,500	1,500	1,500	1,500	1,500
14th Street Lot-Meters	58,240	66,000	66,000	66,000	66,000	66,000	66,000	66,000
Pleasant Lot--Meters	16,856	14,500	15,000	15,000	15,000	15,000	15,000	15,000
Pleasant Lot--Permits	37,991	37,996	37,996	39,896	39,896	41,891	41,891	43,986
Parking Products - Meterhoods/Tokens	4,576	1,260	2,100	2,100	2,100	2,100	2,100	2,100
Interest and Miscellaneous	5,491	3,644	1,847	1,439	2,053	1,949	1,803	1,605
City of Boulder General Fund Transfers								
On-Street Meters	\$ 314,000	\$ 260,000	\$ 260,000	\$ 260,000	\$ 260,000	\$ 260,000	\$ 260,000	\$ 260,000
University Ave Meters (beginning 7/1/11)	-	115,000	140,000	140,000	140,000	140,000	140,000	140,000
13th & Pennsylvania Lot - Meters	55,805	-	-	-	-	-	-	-
Parking Products - Meterhoods/Tokens	11,768	7,605	3,900	3,900	3,900	3,900	3,900	3,900
Interest and Miscellaneous	12,043	8,504	4,311	3,357	4,790	4,549	4,207	3,746
Total Sources of Funds	\$ 543,957	\$ 543,584	\$ 560,781	\$ 561,882	\$ 564,503	\$ 566,738	\$ 566,847	\$ 568,892
Uses of Funds								
UHGID Uses								
Parking Operations Personnel	\$ 104,771	\$ 103,347	\$ 120,809	\$ 125,641	\$ 130,667	\$ 135,894	\$ 141,330	\$ 146,983
Parking Operations NonPersonnel	75,642	51,794	76,675	78,209	79,773	81,368	82,995	84,655
Capital Major Maintenance/Improvements	-	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Capital Replacement Reserve	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000
DUHMD/Admin Personnel	33,290	36,172	38,001	39,521	41,102	42,746	44,456	46,234
DUHMD/Admin Non Personnel	13,822	10,034	10,034	10,235	10,439	10,648	10,861	11,078
Eco-Pass Program	-	675	675	675	675	675	675	675
Sick/Vacation Accrual	364	1,254	1,254	1,304	1,356	1,411	1,467	1,526
Cost Allocation	27,083	24,237	23,632	24,105	24,587	25,079	25,581	26,093

Table 7-26: University Hill Commercial District Fund, 2013 Fund Financial (Cont.)

	2011	2012	2013	2014	2015	2016	2017	2018
	Actual	Revised	Approved	Projected	Projected	Projected	Projected	Projected
City of Boulder General Fund Uses								
Parking Operations Personnel	\$ 39,758	\$ 46,338	\$ 40,840	\$ 42,474	\$ 44,173	\$ 45,939	\$ 47,777	\$ 49,688
Parking Operations Non Personnel	67,372	81,468	67,586	68,938	70,316	71,723	73,157	74,620
DUHMD/Admin Personnel	67,589	73,440	77,154	80,240	83,450	86,788	90,259	93,870
DUHMD/Admin NonPersonnel	46,336	20,372	20,372	20,779	21,195	21,619	22,051	22,492
Special Studies and Consultants		50,000	39,000	39,000	39,000	39,000	39,000	39,000
Marketing/Economic Vitality	4,400	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Sick/Vacation Accrual	243	1,069	1,069	1,112	1,156	1,202	1,251	1,301
Cost Allocation	18,055	23,286	23,632	24,105	24,587	25,079	25,581	26,093
Carryovers & Encumbrances		4,100	-	-	-	-	-	-
Total Uses of Funds	\$ 507,725	\$ 556,586	\$ 569,733	\$ 585,337	\$ 601,476	\$ 618,171	\$ 635,442	\$ 653,309
Sick/Vacation Accrual Adjustment	\$ (607)	\$ (2,323)	\$ (2,323)	\$ (2,416)	\$ (2,513)	\$ (2,613)	\$ (2,718)	\$ (2,826)
Ending Fund Balance Before Reserves	\$ 722,624	\$ 711,945	\$ 705,316	\$ 684,276	\$ 649,815	\$ 600,995	\$ 535,117	\$ 453,527
Reserves								
Operating Reserve	\$ 126,931	\$ 139,147	\$ 142,433	\$ 146,334	\$ 150,369	\$ 154,543	\$ 158,860	\$ 163,327
Pay Period 27 - Reserve	7,914	9,814	11,714	13,714	15,714	17,714	19,714	21,714
Sick/Vacation/Bonus Reserve	18,302	20,625	22,948	25,364	27,876	30,490	33,207	36,033
Total Reserves	\$ 153,147	\$ 169,586	\$ 177,095	\$ 185,412	\$ 193,960	\$ 202,746	\$ 211,782	\$ 221,075
Ending Fund Balance After Reserves	\$ 569,477	\$ 542,359	\$ 528,220	\$ 498,864	\$ 455,856	\$ 398,249	\$ 323,336	\$ 232,453

Table 7-27: Boulder Junction Access District (GID) Parking Fund, 2013 Fund Financial

BOULDER JUNCTION ACCESS DISTRICT (GID) PARKING

	2011 Actual	2012 Revised	2013 Approved	2014 Projected	2015 Projected	2016 Projected	2017 Projected	2018 Projected
Beginning Fund Balance	\$ -	\$ 1,881	\$ 1,881	\$ 16,120	\$ -	\$ -	\$ -	\$ -
Sources of Funds								
Property Tax	-	\$ 13,021	\$ 26,041	\$ 26,041	\$ 139,848	\$ 176,879	\$ 185,125	\$ 261,757
Ownership Tax	-	391	781	781	4,195	5,306	5,554	7,853
Interest on Investment	7	-	16	110	-	-	-	-
Short term garage parking revenue	-	3,902	-	52,614	54,192	55,818	57,493	59,217
Long term garage parking revenue	-	-	-	91,166	91,901	96,718	99,620	102,608
Transfer from CAGID for Operating Loan	20,000	-	-	-	-	-	-	-
Transfer from GF for loan gap payment	-	-	-	241,915	139,072	96,224	84,946	69,371
Total Sources of Funds	\$ 20,007	\$ 17,314	\$ 26,838	\$ 412,627	\$ 429,208	\$ 430,945	\$ 432,738	\$ 500,806
Uses of Funds								
Parking Garage operations - Contract	\$ -	\$ 7,000	\$ -	\$ 41,908	\$ 41,908	\$ 43,165	\$ 44,460	\$ 45,794
BJAD - GID/ Parking - Admin Personnel	-	-	-	9,632	10,017	10,417	10,834	11,267
BJGID/Admin NonPersonnel	18,126	10,314	10,314	2,547	2,623	2,702	2,783	2,866
Payment to CAGID for operating loan	-	-	2,285	2,285	2,285	2,285	2,285	2,285
Capital	-	-	-	-	-	-	-	66,217
Lease Purchase payment to Pederson Development	-	-	-	372,376	372,376	372,376	372,376	372,376
Total Uses of Funds	\$ 18,126	\$ 17,314	\$ 12,599	\$ 428,747	\$ 429,209	\$ 430,945	\$ 432,738	\$ 500,805
Ending Fund Balance Before Reserves	\$ 1,881	\$ 1,881	\$ 16,120	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves								
Operating Reserve	\$ -	\$ 1,731	\$ 1,260	\$ 42,875	\$ 42,921	\$ 43,095	\$ 43,274	\$ 50,081
Total Reserves	\$ -	\$ 1,731	\$ 1,260	\$ 42,875	\$ 42,921	\$ 43,095	\$ 43,274	\$ 50,081
Ending Fund Balance After Reserves	\$ 1,881	\$ 150	\$ 14,860	\$ (42,875)	\$ (42,921)	\$ (43,095)	\$ (43,274)	\$ (50,081)

Table 7-28: Telecommunications Fund, 2013 Fund Financial

TELECOMMUNICATIONS

	2011 Actual	2012 Revised	2013 Approved	2014 Projected	2015 Projected	2016 Projected	2017 Projected	2018 Projected
Beginning Fund Balance	\$ 935,564	\$ 1,093,079	\$ 867,918	\$ 829,078	\$ 824,354	\$ 812,932	\$ 684,184	\$ 656,252
Sources of Funds								
Telecom Phone System User Charges	\$ 617,126	\$ 549,414	\$ 578,515	\$ 581,408	\$ 584,315	\$ 587,236	\$ 590,172	\$ 593,123
Telecommunications Planning & Deployment	24,337	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Leased Fiber Maint Payments - Outside Entity	6,198	6,000	6,000	6,000	6,000	6,000	6,000	6,000
BRAN Maintenance	91,000	106,000	106,000	106,000	106,000	106,000	106,000	106,000
Interest	13,295	16,396	13,019	12,442	12,377	12,212	10,287	9,874
Total Sources of Funds	\$ 751,957	\$ 702,810	\$ 728,534	\$ 730,849	\$ 733,692	\$ 736,448	\$ 737,459	\$ 739,997
Uses of Funds								
Quarterly Administration Charges	\$ -	\$ 45,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
Monthly Operating Charges	264,236	216,804	119,464	125,437	131,709	138,294	145,209	152,469
City Telephone Personnel Expense	127,892	195,821	121,592	124,632	127,748	130,942	134,215	137,571
CRF Network Contributions	-	200,000	200,000	200,000	200,000	200,000	200,000	200,000
Phone System HW/SW	153,004	124,229	165,194	124,229	124,229	234,378	124,229	124,229
Telecommunications Fiber Locations	2,400	25,000	25,000	25,000	25,000	25,000	25,000	25,000
BRAN Maintenance (Locate Services)	32,465	106,000	106,000	106,000	106,000	106,000	106,000	106,000
Cost Allocation	14,444	15,117	15,124	15,275	15,428	15,582	15,738	15,895
Total Uses of Funds	\$ 594,442	\$ 927,971	\$ 767,374	\$ 735,573	\$ 745,114	\$ 865,196	\$ 765,391	\$ 776,164
Ending Fund Balance Before Reserves	\$ 1,093,079	\$ 867,918	\$ 829,078	\$ 824,354	\$ 812,932	\$ 684,184	\$ 656,252	\$ 620,085
Reserves								
Operating Reserve	\$ 1,093,079	\$ 867,918	\$ 829,078	\$ 824,354	\$ 812,932	\$ 684,184	\$ 656,252	\$ 620,085
Total Reserves	\$ 1,093,079	\$ 867,918	\$ 829,078	\$ 824,354	\$ 812,932	\$ 684,184	\$ 656,252	\$ 620,085
Ending Fund Balance After Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Table 7-29: Property and Casualty insurance, 2013 Fund Financial

PROPERTY AND CASUALTY INSURANCE								
	2011 Actual	2012 Revised	2013 Approved	2014 Projected	2015 Projected	2016 Projected	2017 Projected	2018 Projected
Beginning Fund Balance	\$ 4,952,786	\$ 5,174,907	\$ 5,055,794	\$ 4,735,268	\$ 4,421,195	\$ 3,995,255	3,468,845	2,836,625
Sources of Funds								
Charges to Departments	\$ 1,510,000	\$ 1,510,000	\$ 1,510,000	\$ 1,610,000	\$ 1,610,000	\$ 1,610,000	\$ 1,610,000	\$ 1,610,000
Interest on Investments	96,875	83,682	43,480	32,200	30,064	27,168	23,588	19,289
Transfer from General Fund	40,818	40,818	-	-	-	-	-	-
Restitution Payments	1,855	-	-	-	-	-	-	-
Total Sources of Funds	\$ 1,649,549	\$ 1,634,501	\$ 1,553,480	\$ 1,642,200	\$ 1,640,064	\$ 1,637,168	\$ 1,633,588	\$ 1,629,289
Uses of Funds								
Insurance Premiums:								
Airport	\$ 4,346	\$ 5,291	\$ 5,555	\$ 5,833	\$ 6,125	\$ 6,431	\$ 6,753	\$ 7,090
Liability	271,642	302,500	317,625	333,506	350,182	367,691	386,075	405,379
Crime	9,280	9,721	10,013	10,313	10,623	10,941	11,270	11,608
Boiler	35,064	29,399	30,869	32,413	34,033	35,735	37,522	39,398
Property	409,125	490,096	514,601	540,331	567,348	595,715	625,501	656,776
AJG Broker Fee	56,185	57,570	60,449	63,471	66,644	69,977	73,476	77,149
Gallagher Bassett Fee	-	-	-	-	-	-	-	-
Actuarial Valuation Expense and Consulting	14,000	13,700	14,385	15,104	15,859	16,652	17,485	18,359
Annual Claim Payments	39,424	364,545	416,989	438,446	477,799	501,689	526,773	553,112
Internal Litigation Services	87,062	93,615	105,525	109,746	114,136	118,702	123,450	128,388
Risk Management Admin - Non-Personnel	9,715	6,600	6,732	6,866	7,004	7,144	7,287	7,433
Risk Management Admin - Personnel	211,421	212,883	223,112	225,364	234,379	243,754	253,504	263,645
Transfer Out - Worker's Compensation	119,578	-	-	-	-	-	-	-
Cost Allocation	160,586	167,693	168,151	174,877	181,872	189,147	196,713	204,581
Total Uses of Funds	\$ 1,427,428	\$ 1,753,613	\$ 1,874,006	\$ 1,956,272	\$ 2,066,004	\$ 2,163,578	\$ 2,265,808	\$ 2,372,917
Ending Fund Balance Before Reserves	\$ 5,174,907	\$ 5,055,794	\$ 4,735,268	\$ 4,421,195	\$ 3,995,255	\$ 3,468,845	\$ 2,836,625	\$ 2,092,997
Reserves								
Year-end Estimated Liabilities	\$ 971,476	\$ 1,067,369	\$ 1,143,166	\$ 1,233,886	\$ 1,323,953	\$ 1,380,736	\$ 1,437,519	\$ 1,494,302
City Reserve Policy (@ 80% risk margin)	340,017	373,579	400,108	431,860	463,384	483,258	503,132	523,006
Pay Period 27 Reserve	9,400	9,400	1,150	4,150	7,150	10,150	13,150	16,150
Total Reserves	\$ 1,320,893	\$ 1,450,348	\$ 1,544,424	\$ 1,669,896	\$ 1,794,487	\$ 1,874,144	\$ 1,953,801	\$ 2,033,458
Ending Fund Balance After Reserves	\$ 3,854,014	\$ 3,605,446	\$ 3,190,843	\$ 2,751,299	\$ 2,200,769	\$ 1,594,701	\$ 882,825	\$ 59,539

Table 7-30: Worker's Compensation insurance Fund, 2013 Fund Financial

WORKER COMPENSATION INSURANCE

	2011 Actual	2012 Revised	2013 Approved	2014 Projected	2015 Projected	2016 Projected	2017 Projected	2018 Projected
Beginning Fund Balance	\$ 3,785,088	\$ 3,707,669	\$ 3,274,525	\$ 2,865,614	\$ 2,502,549	\$ 2,196,397	\$ 1,993,220	\$ 1,850,090
Sources of Funds								
Charges to Departments	\$ 1,169,955	\$ 1,261,729	\$ 1,406,128	\$ 1,518,618	\$ 1,640,108	\$ 1,771,316	\$ 1,859,882	\$ 1,952,876
Interest Earnings	62,219	60,630	28,161	19,486	17,017	14,935	13,554	12,581
Other Revenues	61,548	-	-	-	-	-	-	-
Transfer In - Property and Casualty	119,578	-	-	-	-	-	-	-
Total Sources of Funds	\$ 1,413,299	\$ 1,322,359	\$ 1,434,289	\$ 1,538,104	\$ 1,657,125	\$ 1,786,252	\$ 1,873,436	\$ 1,965,457
Uses of Funds								
Insurance Premiums & Related Expenses	\$ 86,875	\$ 140,740	\$ 147,777	\$ 155,166	\$ 162,924	\$ 171,071	\$ 179,624	\$ 188,605
Consultant Services	88,631	103,550	106,656	109,856	113,151	116,546	120,042	123,644
Annual Claim Payments	770,593	976,819	1,016,408	1,055,304	1,092,208	1,092,208	1,092,208	1,092,208
Employee Wellness Program	282,766	260,000	315,375	319,782	324,278	328,863	333,541	338,311
Program Administration - Personnel	190,331	200,887	182,640	184,515	191,896	199,572	207,554	215,857
Program Administration - Non-Personnel	37,396	37,852	38,609	39,381	40,169	40,972	41,792	42,627
Cost Allocation	34,127	35,656	35,735	37,164	38,651	40,197	41,805	43,477
Total Uses of Funds	\$ 1,490,718	\$ 1,755,503	\$ 1,843,200	\$ 1,901,169	\$ 1,963,277	\$ 1,989,429	\$ 2,016,566	\$ 2,044,730
Ending Fund Balance Before Reserves	\$ 3,707,669	\$ 3,274,525	\$ 2,865,614	\$ 2,502,549	\$ 2,196,397	\$ 1,993,220	\$ 1,850,090	\$ 1,770,817
Reserves								
Year-end Estimated Liabilities	\$ 1,047,656	\$ 1,162,355	\$ 1,221,552	\$ 1,279,534	\$ 1,339,751	\$ 1,339,751	\$ 1,339,751	\$ 1,339,751
City Reserve Policy (@ 80% risk margin)	216,865	240,607	252,861	264,864	277,328	277,328	277,328	277,328
Pay Period 27 Reserve	9,005	11,105	4,915	6,915	8,915	10,915	12,915	14,915
Total Reserves	\$ 1,273,526	\$ 1,414,067	\$ 1,479,328	\$ 1,551,313	\$ 1,625,994	\$ 1,627,994	\$ 1,629,994	\$ 1,631,994
Ending Fund Balance After Reserves	\$ 2,434,143	\$ 1,860,457	\$ 1,386,285	\$ 951,237	\$ 570,402	\$ 365,225	\$ 220,095	\$ 138,822

Table 7-31: Compensated Absences Fund, 2013 Fund Financial

COMPENSATED ABSENCES								
	2011 Actual	2012 Revised	2013 Approved	2014 Projected	2015 Projected	2016 Projected	2017 Projected	2018 Projected
Beginning Fund Balance	\$ 1,192,570	\$ 1,492,254	\$ 1,592,402	\$ 1,718,328	\$ 1,868,847	\$ 2,048,800	\$ 2,259,497	\$ 2,502,326
Sources of Funds								
Transfer from the General Fund	\$ 121,240	\$ 121,240	\$ 121,240	\$ 121,240	\$ 121,240	\$ 121,240	\$ 121,240	\$ 121,240
1% Transfer from the General Fund	560,271	662,605	722,415	751,312	781,364	812,619	845,123	878,928
Interest on Investments	21,910	20,870	13,713	10,828	11,685	12,708	13,932	15,365
Total Sources of Funds	\$ 703,421	\$ 804,715	\$ 857,368	\$ 883,380	\$ 914,289	\$ 946,567	\$ 980,295	\$ 1,015,533
Uses of Funds								
Retirement and Termination Payout	\$ 369,867	\$ 669,207	\$ 695,976	\$ 695,976	\$ 695,976	\$ 695,976	\$ 695,976	\$ 695,976
Cost Allocation	33,870	35,361	35,466	36,885	38,360	39,894	41,490	43,150
Total Uses of Funds	\$ 403,737	\$ 704,568	\$ 731,442	\$ 732,860	\$ 734,336	\$ 735,870	\$ 737,466	\$ 739,126
Ending Fund Balance	\$ 1,492,254	\$ 1,592,402	\$ 1,718,328	\$ 1,868,847	\$ 2,048,800	\$ 2,259,497	\$ 2,502,326	\$ 2,778,734

Table 7-32: Fleet Operations Fund, 2013 Fund Financial

FLEET OPERATIONS

	2011 Actual	2012 Revised	2013 Approved	2014 Projected	2015 Projected	2016 Projected	2017 Projected	2018 Projected
Beginning Fund Balance	\$ 243,446	\$ 276,892	\$ 539,627	\$ 639,576	\$ 619,283	\$ 652,432	\$ 686,001	\$ 719,997
Sources of Funds								
Vehicle Charges	\$ 2,497,700	\$ 3,161,055	\$ 2,812,957	\$ 3,151,849	\$ 3,408,133	\$ 3,501,753	\$ 3,544,023	\$ 3,554,582
Vehicle Acquisition Charges	281,672	545,045	751,233	363,850	274,907	298,596	377,098	490,879
Interest Earnings	2,614	1,406	4,641	4,349	4,211	4,437	4,665	4,896
Other	437,865	360,000	373,000	373,000	373,000	373,000	373,000	373,000
Total Sources of Funds	\$ 3,219,852	\$ 4,067,506	\$ 3,941,831	\$ 3,893,048	\$ 4,060,251	\$ 4,177,786	\$ 4,298,786	\$ 4,423,357
Uses of Funds								
Operating:								
Operating Expenditures	\$ 2,947,040	\$ 3,421,278	\$ 3,498,250	\$ 3,561,255	\$ 3,666,312	\$ 3,774,468	\$ 3,885,815	\$ 4,000,446
Emergencies	-	34,986	35,934	36,994	38,085	39,209	40,366	41,556
Building Replacement	-	57,055	57,055	57,055	57,055	57,055	57,055	57,055
Cost Allocation	239,367	251,577	250,643	258,037	265,649	273,486	281,554	289,860
Carryovers and Encumbrances	-	39,876	-	-	-	-	-	-
Total Uses of Funds	\$ 3,186,407	\$ 3,804,772	\$ 3,841,882	\$ 3,913,341	\$ 4,027,101	\$ 4,144,218	\$ 4,264,789	\$ 4,388,918
Ending Fund Balance Before Reserves	\$ 276,892	\$ 539,627	\$ 639,576	\$ 619,283	\$ 652,432	\$ 686,001	\$ 719,997	\$ 754,437
Reserves								
Pay Period 27 Reserve	\$ 39,633	\$ 56,033	\$ 16,400	\$ 25,900	\$ 35,400	\$ 44,900	\$ 54,400	\$ 63,900
Sick/Vacation/Bonus Reserve	172,180	178,193	188,193	198,193	208,193	218,193	228,193	238,193
Operating Reserve	65,079	305,401	434,983	395,190	408,839	422,908	437,404	452,344
Total Reserves	\$ 276,892	\$ 539,627	\$ 639,576	\$ 619,283	\$ 652,432	\$ 686,001	\$ 719,997	\$ 754,437
Ending Fund Balance After Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Table 7-33: Fleet Replacement Fund, 2013 Fund Financial

FLEET REPLACEMENT

	2011 Actual	2012 Revised	2013 Approved	2014 Projected	2015 Projected	2016 Projected	2017 Projected	2018 Projected
Beginning Fund Balance	\$ 9,492,439	\$ 10,053,217	\$ 9,706,800	\$ 7,153,525	\$ 7,966,648	\$ 9,620,700	\$ 11,097,042	\$ 11,842,928
Sources of Funds								
Equipment Replacement Charges	\$ 4,778,483	\$ 4,684,872	\$ 4,740,164	\$ 4,457,166	\$ 4,486,023	\$ 4,523,196	\$ 4,545,877	\$ 4,548,227
Sale of Assets	171,677	271,172	371,861	182,671	132,879	148,007	174,344	249,907
Interest Earnings	175,156	153,888	83,478	48,644	54,173	65,421	75,460	80,532
Other	28,857	174,008	174,008	174,008	145,151	145,151	145,151	145,151
Total Sources of Funds	\$ 5,154,173	\$ 5,283,940	\$ 5,369,511	\$ 4,862,488	\$ 4,818,226	\$ 4,881,775	\$ 4,940,832	\$ 5,023,818
Uses of Funds								
Operating:								
Equipment Purchases	\$ 4,295,516	\$ 4,242,896	\$ 7,762,333	\$ 3,888,498	\$ 2,999,069	\$ 3,235,963	\$ 4,020,982	\$ 5,158,786
Support Services	29,385	55,985	59,750	57,699	59,401	61,153	62,957	64,814
Building Replacement	188,705	17,155	17,155	17,155	17,155	17,155	17,155	17,155
Cost Allocation	79,789	83,859	83,548	86,013	88,550	91,162	93,852	96,620
Carryovers and Encumbrances	-	663,144	-	-	-	-	-	-
Adjustments to Base	-	567,318	-	-	-	-	-	-
Total Uses of Funds	\$ 4,593,395	\$ 5,630,357	\$ 7,922,786	\$ 4,049,365	\$ 3,164,175	\$ 3,405,433	\$ 4,194,946	\$ 5,337,375
Ending Fund Balance	\$ 10,053,217	\$ 9,706,800	\$ 7,153,525	\$ 7,966,648	\$ 9,620,700	\$ 11,097,042	\$ 11,842,928	\$ 11,529,372

Note:

Minimum Fund Balance: 10% Value of Fleet = \$3.1 million

Table 7-34: Computer Replacement Fund, 2013 Fund Financial

COMPUTER REPLACEMENT

	2011 Actual	2012 Revised	2013 Approved	2014 Projected	2015 Projected	2016 Projected	2017 Projected	2018 Projected
Beginning Fund Balance	\$ 5,235,397	\$ 5,887,355	\$ 5,841,770	\$ 5,367,276	\$ 5,090,183	\$ 4,693,941	\$ 4,666,377	\$ 4,844,735
Sources of Funds								
Transfer In - Workstation contributions	\$ 1,702,882	\$ 1,695,704	\$ 1,742,669	\$ 1,751,382	\$ 1,760,139	\$ 1,768,940	\$ 1,777,785	\$ 1,786,674
Charges to External entities	1,225	-	-	-	-	-	-	-
Misc Used Equipment Sales	7,182	-	-	-	-	-	-	-
Interest	81,876	88,310	87,627	80,509	76,353	70,409	69,996	72,671
Total Sources of Funds	\$ 1,793,165	\$ 1,784,014	\$ 1,830,296	\$ 1,831,891	\$ 1,836,492	\$ 1,839,349	\$ 1,847,780	\$ 1,859,345
Uses of Funds								
Computer Replacements	\$ 463,768	\$ 515,970	\$ 425,000	\$ 383,978	\$ 329,124	\$ 345,581	\$ 362,860	\$ 381,003
Departmental Surplus	-	400,000	-	-	-	-	-	-
City-Wide Replacements	665,151	900,800	1,866,922	1,712,011	1,890,484	1,508,076	1,293,174	2,454,647
Cost Allocation	12,288	12,829	12,867	12,996	13,126	13,257	13,389	13,523
Total Uses of Funds	\$ 1,141,207	\$ 1,829,599	\$ 2,304,789	\$ 2,108,985	\$ 2,232,734	\$ 1,866,913	\$ 1,669,423	\$ 2,849,173
Ending Fund Balance Before Reserves	\$ 5,887,355	\$ 5,841,770	\$ 5,367,276	\$ 5,090,183	\$ 4,693,941	\$ 4,666,377	\$ 4,844,735	\$ 3,854,906
Reserves								
Replacement Reserve								
Beginning Reserve Requirement	\$ 2,407,500	\$ 3,035,644	\$ 3,563,389	\$ 3,138,588	\$ 3,073,829	\$ 2,854,121	\$ 3,137,797	\$ 3,749,571
Annual Increase to Replacement Reserve	849,463	688,683	690,017	738,318	790,000	845,301	965,913	1,033,527
Decrease for Replacement Purchases	(221,318)	(160,938)	(1,114,818)	(803,078)	(1,009,708)	(561,625)	(354,139)	(1,413,351)
Total Reserves	\$ 3,035,644	\$ 3,563,389	\$ 3,138,588	\$ 3,073,829	\$ 2,854,121	\$ 3,137,797	\$ 3,749,571	\$ 3,369,747
Ending Fund Balance After Reserves	\$ 2,851,711	\$ 2,278,381	\$ 2,228,688	\$ 2,016,354	\$ 1,839,820	\$ 1,528,581	\$ 1,095,164	\$ 485,159

Table 7-36: Facility Renovation and Replacement Fund, 2013 Fund Financial

FACILITY RENOVATION AND REPLACEMENT

	2011 Actual	2012 Revised	2013 Approved	2014 Projected	2015 Projected	2016 Projected	2017 Projected	2018 Projected
Beginning Fund Balance	\$ 11,482,785	\$ 7,688,579	\$ 2,356,945	\$ 2,609,297	\$ 3,084,508	\$ 3,524,373	\$ 2,938,854	\$ 2,839,103
Sources of Funds								
General Fund (GF)	\$ 50,729	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Restricted Funds (RF)	440,547	456,747	456,747	456,747	456,747	456,747	456,747	456,747
Transfers From Major Maintenance	1,343,079	1,468,841	1,549,778	1,468,841	1,468,841	1,468,841	1,468,841	1,468,841
Energy Performance Contract	119,830	10,935,686	825,000	710,000	710,000	710,000	710,000	700,000
Other Revenues	3,197,215	507,159	-	-	-	-	-	-
Interest Earnings	86,444	32,567	20,270	17,743	20,975	23,966	19,984	19,306
Total Sources of Funds	\$ 5,237,843	\$ 13,426,000	\$ 2,876,795	\$ 2,678,331	\$ 2,681,563	\$ 2,684,554	\$ 2,680,572	\$ 2,669,894
Uses of Funds								
Operating-								
Operating Project Expenses: GF	\$ 769,806	\$ 394,000	\$ 394,000	\$ 394,000	\$ 394,000	\$ 394,000	\$ 394,000	\$ 394,000
Operating Project Expenses: RF	177,290	200,000	200,000	200,000	200,000	200,000	200,000	200,000
Energy Performance Contract	7,017,837	9,642,765	-	-	-	-	-	-
Support Services	24,181	22,320	23,716	22,902	23,577	24,273	24,989	25,726
Transfers to Other Funds-								
Cost Allocation	43,952	45,967	46,022	47,380	48,777	50,216	51,698	53,223
Debt Payments-								
Energy Efficiency Lease	492,294	695,829	850,705	856,839	875,344	900,583	929,637	957,061
Capital Improvements Program: GF	506,689	1,755,000	910,000	582,000	570,000	1,651,000	1,130,000	700,000
Capital Improvements Program: RF	-	-	200,000	100,000	130,000	50,000	50,000	50,000
Carryover and Encumbrances: GF	-	5,421,290	-	-	-	-	-	-
Adjustments to Base: GF	-	113,049	-	-	-	-	-	-
Carryover and Encumbrances: RF	-	145,963	-	-	-	-	-	-
Adjustments to Base: RF	-	321,452	-	-	-	-	-	-
Total Uses of Funds	\$ 9,032,049	\$ 18,757,633	\$ 2,624,443	\$ 2,203,121	\$ 2,241,698	\$ 3,270,072	\$ 2,780,324	\$ 2,380,010
Ending Fund Balance Before Reserves	\$ 7,688,579	\$ 2,356,945	\$ 2,609,297	\$ 3,084,508	\$ 3,524,373	\$ 2,938,854	\$ 2,839,103	\$ 3,128,987
Reserves								
Pay Period 27 Reserve	\$ 3,351	\$ 3,828	\$ 890	\$ 1,490	\$ 2,090	\$ 2,690	\$ 3,290	\$ 3,890
Departmental Annual Balance: GF	6,068,384	947,418	1,143,023	1,461,487	1,774,605	982,339	675,841	758,978
Departmental Annual Balance: RF	1,509,713	1,298,568	1,358,253	1,514,400	1,640,547	1,846,694	2,052,841	2,258,988
Dushanbe Teahouse Balance	107,131	107,131	107,131	107,131	107,131	107,131	107,131	107,131
	\$ 7,688,579	\$ 2,356,945	\$ 2,609,297	\$ 3,084,508	\$ 3,524,373	\$ 2,938,854	\$ 2,839,103	\$ 3,128,987
Ending Fund Balance After Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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